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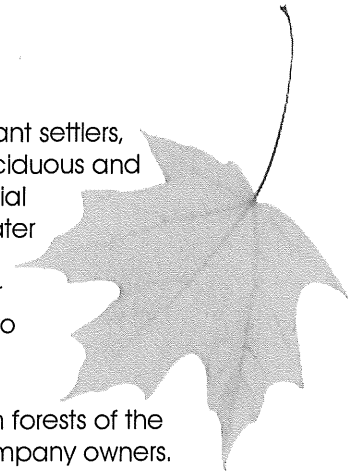
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State of Minnesota Statewide Cost Allocation Plan

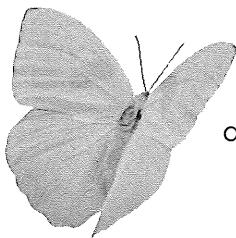


Fiscal Year 2011 Actual
Fiscal Year 2013 Budget

Long before its land was cultivated by native people and immigrant settlers, Minnesota was covered by two distinct landscapes: forests of deciduous and evergreen trees and rolling prairies of grass and flowers. Four glacial periods had carved out thousands of lakes from which flowing water eroded the soil into rivers and streams, giving natural irrigation to lush vegetation. In the shelter of tall trees, bears, wolves and other forest-creatures found protection. Butterflies and bees, attracted to the bright colors of wildflowers, naturally pollinated the grasslands.



As the region became more populated in the 1800s, the northern forests of the state provided a livelihood for many lumberjacks and lumber company owners. Once known as the Big Woods, the thick forest of elm, maple, basswood and oak cloaking south-central Minnesota was cleared for farmland and building materials. The prairie land of western Minnesota yielded to the plowshare.



Today small pockets of Minnesota's forests and prairie grasslands are being preserved by the state's Department of Natural Resources and hundreds of dedicated citizens and organizations, reminding this and future generations of Minnesota's pre-settlement landscapes.



June 8, 2012

Arif Karim, Director
Division of Cost Allocation
Department of Health and Human Services
1301 Young St.
Room 732
Dallas, TX 75202

Dear Mr. Karim:

Enclosed is the State of Minnesota's fiscal year 2013 Statewide Cost Allocation Plan. The plan is submitted for your review in accordance with the guidelines established in OMB A-87.

The 2013 budget plan expenditures are based on the state's 2013 base budget values used in our biennial budget planning process. This plan includes the amortized costs of the State of Minnesota's new accounting system, SWIFT.

Statistics from this new system were used with a date parameter of July 1, 2011 through December 31, 2011 for many of the cost pools. This was done in an effort to most equitably allocate these costs to the agencies receiving the benefit.

The new statistics include: grant account expenditures, purchase orders, budget transactions, count of all accounting transactions, and a sum of percentages of labor distribution rows and a count of W-2 forms remitted to allocate labor related costs. The statistic used for Labor related costs is indicated on the plan by "SEMA4 stat".

The roll-forward figures were calculated using actual 2011 expenditures at the close of the state's fiscal year.

This plan includes supporting documentation detailing expenditures of our general support agencies, as well as summary level detail of the actual schedule amounts and composition.

We would appreciate your approval of this plan as soon as possible. Please contact Mary Borresen at (651) 201-8152 if there is anything we can do to expedite the approval process.

Sincerely,

A handwritten signature in cursive script that reads "Barb Ruckheim".

Barb Ruckheim
Director, Financial Reporting

Enclosures

**OMB CIRCULAR A-87
CERTIFICATE OF COST ALLOCATION PLAN**

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

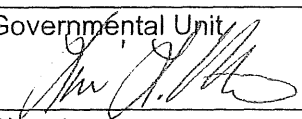
1. All costs included in this proposal dated 06/08/2012 to establish cost allocations or billings for the fiscal year ended 2011 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Minnesota Management and Budget

Governmental Unit


Signature

Lori Mo

Name of Official

Assistant Commissioner

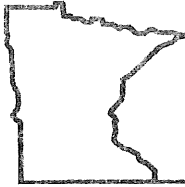
Title

06/08/2012

Date of Execution

NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF OMB CIRCULAR A-87. WE WILL NOT BE ABLE TO PROCESS YOUR INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

Send certificate along with your indirect cost proposal to your assigned Regional Division of Cost Allocation office.



State of Minnesota
 Statewide Cost Allocation Plan
 Fiscal Year 2011 Actual

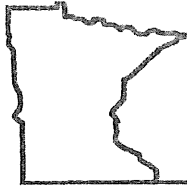
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 General Support Allocations - All Exhibit A - All
Step-Down Calculation Exhibit B
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Allocation Statistics Exhibit D
Cost Pools

Exhibit C—Central Service Costs Step-Down Calculations

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
EQUIPMENT USE CHARGE		
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
ADMINISTRATION—DEPARTMENT ALLOCATED FROM STEP 1		
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	
ADMINISTRATION—MANAGEMENT SERVICES		
Nature and Extent of Services.....	3.0	21.0
Schedule of Costs to be Allocated by Function.....	3.1	21.1
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
ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES		
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
Allocation: Real Estate & Construction Services - Leasing.....	4.5	22.5
Allocation: Real Property Enterprise System	4.7	22.7



State of Minnesota
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SCHEDULE NUMBER
 1st STEP 2nd STEP

ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES (cont'd.)

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

OFFICE OF ENTERPRISE TECHNOLOGY

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
Non-Allocable: Other	6.5	24.5

MN MANAGEMENT & BUDGET (MMB)—FISCAL MANAGEMENT AND ADMINISTRATION

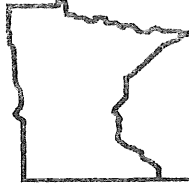
Nature and Extent of Services	8.0	26.0
Schedule of Costs to be Allocated by Function	8.1	26.1
Allocation: General Support	8.2	26.2
Allocation: Internal Controls & Accountability	8.3	26.3
Allocation: Treasury Division	9.2	27.2
Allocation: Budget Division	10.2	28.2
Allocation: Accounting Division	11.2	29.2
Allocation: IT Management & Administration	12.2	30.2
Non-Allocable: Other	12.9	30.9
Allocation: State HR, Benefits & Labor Relations	13.2	31.2

MMB—INTERNAL CONTROL & ACCOUNTABILITY

Nature and Extent of Services	8.2	26.2
Schedule of Costs to be Allocated by Function	8.2	26.2
Allocation: General Support	8.2	26.2
Allocation: Internal Control & Accountability	8.3	26.3

MMB—TREASURY DIVISION

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: General Government	9.4	27.4



State of Minnesota
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SCHEDULE NUMBER
 1st STEP 2nd STEP

MMB—BUDGET DIVISION

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: General Government.....	10.5.....	28.5

MMB—ACCOUNTING DIVISION

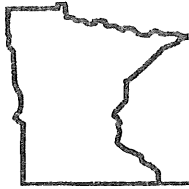
Nature and Extent of Services.....	11.0.....	29.0
Schedule of Costs to be Allocated by Function.....	11.1.....	29.1
Allocation: General Support.....	11.2.....	29.2
Allocation: Central Payroll.....	11.3.....	29.3
Allocation: Accounting Services	11.4.....	29.4
Allocation: Financial Reporting	11.5.....	29.5
Allocation: Financial Reporting-Single Audit	11.6.....	29.6
Non-Allocable: Accounting Division	11.7.....	29.7

MMB—INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION

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: Accounting & Procurement Operations & System Support.....	12.4.....	30.4
Allocation: Personnel Operations and System Support	12.5.....	30.5
Allocation: Budget Service-Computer Operations	12.6.....	30.6
Allocation: Personnel Operations-Special Billing	12.7.....	30.7
Allocation: Accounting & Procurement Operations-Special Billing	12.8.....	30.8
Non-Allocable: MMB Other	12.9.....	30.9

MMB - STATE HR, BENEFITS & LABOR RELATIONS

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: Employee Relations	13.5.....	31.5



State of Minnesota
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Table of Contents and Exhibit C Step-Down Schedules

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
MEDIATION SERVICES		
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: General Government.....	14.4	32.4
LEGISLATIVE AUDITOR		
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: General Government.....	15.6	33.6
STATE AUDITOR—SINGLE AUDIT		
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

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2011 - Actual

	G02-0009	G02-0010	G02-0012	G02-0014	G02-0015	G02-0016	G02-0017a
DP# Name	Construction Services	Oil Overcharge (Stripper Wells)	STAR	Capital Group Parking	Fleet Services	Development Disabilities	Risk Management - Workers' Compensation
3.2 ADMIN MANAGEMENT SERVICES							
3.3 Commissioner's Office	20,047	-	4,003	11,449	10,890	4,562	12,885
3.4 Human Resources	12,656	-	2,527	7,228	6,875	2,880	8,134
3.6 Financial Management and Reporting	23,473	9	28,640	48,516	106,520	9,536	52,677
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	60	-	4	32	101	9	147
4.5 Real Estate & Construction Services - Leasing	-	-	1,003	-	1,003	2,005	1,003
4.7 Real Property	-	-	-	-	97	-	-
4.8 Materials Management	886	-	3,097	1,891	2,655	941	1,363
4.1 Central Mail	127	-	150	226	113	137	101
4.11 Enterprise Performance Improvement	40	-	8	23	22	9	25
4.12 Grants Mgt	68	-	8	-	-	86	-
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	4,413	-	150	210	8,574	2,240	2,593
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	271	0	331	560	1,230	110	608
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	116	-	755	1,218	1,427	228	1,358
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,055	0	1,288	2,181	4,789	429	2,368
10.4 Budget Operations and Planning	2,123	30	527	682	482	1,431	1,224
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	463	-	92	264	251	105	297
11.4 Accounting Services	627	0	764	1,295	2,843	255	1,406
11.5 Financial Reporting	852	0	1,039	1,760	3,864	346	1,911
11.6 Financial Reporting - Single Audit	-	-	0	-	-	0	-
12.2 MMB IT - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	3,152	1	3,845	6,514	14,301	1,280	7,072
12.5 Personnel Operations and System Support	341	-	68	195	185	78	219
12.6 Budget Service - Computer Operations	441	6	109	142	100	297	254
12.7 Personnel Operations Special Billing	440	-	88	251	239	100	283
12.8 Accounting & Procurement Operations Special Billing	2,026	1	2,472	4,188	9,195	823	4,547
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	1,010	-	202	577	549	230	649
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	56	-	11	32	31	13	36
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	3	-	-	6	-
20 Administration	1,929	-	138	1,018	3,243	279	4,694
Total Actual	76,673	48	51,322	90,452	179,579	28,414	105,855
Original Budget	57,983	33	36,569	65,288	364,079	18,474	91,830
Rollforward Adjustment	18,690	15	14,753	25,164	(184,500)	9,940	14,026

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2011 - Actual

DP#	Name	G02-0017b	G02-0021a	G02-0021b	G02-0021c	G02-0021d	G02-0021f	G02-0021g
		Gov's Res Concl (Ceremonial Hse Gft)	Plant Management (Leases)	Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management (Energy)	Plant Management (Facilities Repair & Replacement)	Plant Management (Janitorial Services)
3.2	ADMIN MANAGEMENT SERVICES							
3.3	Commissioner's Office	39,341	272,004	1,906	7,916	-	-	-
3.4	Human Resources	24,836	171,719	1,203	4,998	-	-	-
3.6	Financial Management and Reporting	76,946	271,159	10,704	12,906	-	3,207	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.4	Resource Recovery	410	385	2	5	-	33	-
4.5	Real Estate & Construction Services - Leasing	-	17,043	1,003	2,005	-	-	-
4.7	Real Property	-	174,204	-	-	-	-	-
4.8	Materials Management	1,363	19,172	136	276	-	359	-
4.1	Central Mail	1,123	27	-	-	-	-	-
4.11	Enterprise Performance Improvement	78	538	4	16	-	-	-
4.12	Grants Mgt	-	-	-	-	-	-	-
4.13	SmART FMR	-	-	-	-	-	-	-
4.14	SmART HR	-	-	-	-	-	-	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3	IT Spend	5,452	11,076	-	18	-	-	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	888	3,130	124	149	-	37	-
9.2	TREASURY DIVISION	-	-	-	-	-	-	-
9.3	Treasury	417	5,706	69	82	-	54	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	3,460	12,191	481	580	-	144	-
10.4	Budget Operations and Planning	4,109	3,382	185	171	-	690	-
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	908	6,278	44	183	-	-	-
11.4	Accounting Services	2,054	7,238	286	345	-	86	-
11.5	Financial Reporting	2,791	9,837	388	468	-	116	-
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	10,331	36,406	1,437	1,733	-	431	-
12.5	Personnel Operations and System Support	668	4,622	32	135	-	-	-
12.6	Budget Service - Computer Operations	853	702	38	35	-	143	-
12.7	Personnel Operations Special Billing	863	5,967	42	174	-	-	-
12.8	Accounting & Procurement Operations Special Billing	6,642	23,406	924	1,114	-	277	-
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	1,983	13,710	96	399	-	-	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	State Agencies	111	766	5	22	-	-	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-
20	Administration	13,097	12,295	69	172	-	1,043	-
	Total Actual	198,723	1,082,964	19,180	33,901	-	6,619	-
	Original Budget	152,215	857,347	16,630	42,296	44	2,831	46,193
	Rollforward Adjustment	46,509	225,617	2,550	(8,395)	(44)	3,788	(46,193)

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2011 - Actual

DP#	Name	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031	G02-0036	G02-0037
		MN Bookstore	Office Supply Connection	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail	Demography	MN Geospatial Information Office
3.2	ADMIN MANAGEMENT SERVICES							
3.3	Commissioner's Office	13,088	13	19,149	27,612	8,806	4,193	8,145
3.4	Human Resources	8,263	8	12,089	17,432	5,559	2,647	5,142
3.6	Financial Management and Reporting	35,198	659	7,214	14,737	41,807	4,632	9,047
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.4	Resource Recovery	19	0	18	40	118	5	25
4.5	Real Estate & Construction Services - Leasing	1,003	-	-	-	1,003	-	2,005
4.7	Real Property	-	-	-	-	-	-	-
4.8	Materials Management	525	-	455	1,143	372	372	970
4.1	Central Mail	419	-	156	177	1,832	62	4
4.11	Enterprise Performance Improvement	26	0	38	55	17	8	16
4.12	Grants Mgt	-	-	-	-	-	-	-
4.13	SmART FMR	-	-	-	-	-	-	-
4.14	SmART HR	-	-	-	-	-	-	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3	IT Spend	552	-	1,319	9,450	318	729	5,832
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	406	8	83	170	483	53	104
9.2	TREASURY DIVISION	-	-	-	-	-	-	-
9.3	Treasury	1,515	16	246	475	249	122	202
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,583	30	324	663	1,880	208	407
10.4	Budget Operations and Planning	1,950	653	235	299	423	245	1,980
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	302	0	442	637	203	97	188
11.4	Accounting Services	940	18	193	393	1,116	124	242
11.5	Financial Reporting	1,277	24	262	535	1,517	168	328
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	4,726	88	969	1,979	5,613	622	1,215
12.5	Personnel Operations and System Support	222	0	325	469	150	71	138
12.6	Budget Service - Computer Operations	405	135	49	62	88	51	411
12.7	Personnel Operations Special Billing	287	0	420	606	193	92	179
12.8	Accounting & Procurement Operations Special Billing	3,038	57	623	1,272	3,609	400	781
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	660	1	965	1,392	444	211	411
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	State Agencies	37	0	54	78	25	12	23
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	1
20	Administration	600	1	573	1,291	3,783	171	803
Total Actual		77,040	1,710	46,200	80,967	79,607	15,296	38,598
Original Budget		62,507	182,832	49,127	36,734	60,457	12,598	50,461
Rollforward Adjustment		14,533	(181,121)	(2,927)	44,233	19,150	2,698	(11,863)

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2011 - Actual

	G02-0043	B04	B13	B14	B22	B42	E25
DP# Name	Surplus Services - Federal	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELPMT	LABOR AND INDUSTRY DEPT	CENTER FOR ARTS EDUCATION
3.2 ADMIN MANAGEMENT SERVICES							
3.3 Commissioner's Office	9,962	-	-	-	-	-	-
3.4 Human Resources	6,289	-	-	-	-	-	-
3.6 Financial Management and Reporting	17,245	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.4 Resource Recovery	12	649	712	76	2,253	678	105
4.5 Real Estate & Construction Services - Leasing	-	10,025	5,013	1,003	57,145	5,013	7,018
4.7 Real Property	1,838	346	134	-	2,047	-	7,668
4.8 Materials Management	399	51,608	19,445	3,490	40,934	21,981	5,430
4.1 Central Mail	-	5,626	12,745	484	172	12,125	-
4.11 Enterprise Performance Improvement	20	1,066	821	129	4,440	1,107	180
4.12 Grants Mgt	-	235	8,121	-	12,134	80	9
4.13 SmART FMR	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	33,001
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	529	37,514	54,014	3,859	375,365	39,403	4,769
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	199	6,661	6,244	541	18,157	13,931	774
9.2 TREASURY DIVISION	-	-	-	-	-	-	-
9.3 Treasury	677	17,968	16,018	1,163	54,973	9,814	1,601
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	775	25,941	24,317	2,107	70,713	54,252	3,014
10.4 Budget Operations and Planning	578	115,447	24,533	12,741	31,444	12,466	16,330
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	230	12,442	9,578	1,508	51,823	12,918	2,105
11.4 Accounting Services	460	15,402	14,437	1,251	41,983	32,210	1,789
11.5 Financial Reporting	626	20,932	19,621	1,700	57,058	43,776	2,432
11.6 Financial Reporting - Single Audit	-	3	67	0	1,022	2	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,315	77,466	72,616	6,292	211,164	162,008	8,999
12.5 Personnel Operations and System Support	169	9,159	7,051	1,110	38,151	9,510	1,549
12.6 Budget Service - Computer Operations	120	23,965	5,093	2,645	6,527	2,588	3,390
12.7 Personnel Operations Special Billing	219	11,825	9,103	1,434	49,255	12,278	2,000
12.8 Accounting & Procurement Operations Special Billing	1,489	49,805	46,687	4,045	135,763	104,159	5,786
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	502	27,171	20,916	3,294	113,173	28,212	4,596
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 State Agencies	28	1,518	1,169	184	6,324	1,576	257
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	54,236	58,108	1,704	214,411	54,357	24,716
15.4 Program Audits	-	1,225	41,919	-	3,676	-	-
15.5 Single Audits	-	-	20,735	-	74,363	-	-
16.2 STATE AUDITOR	-	45	981	6	14,983	34	-
20 Administration	387	-	-	-	-	-	-
Total Actual	45,068	578,283	500,196	50,767	1,689,453	634,478	137,518
Original Budget	38,062	542,353	56,624	602,586	1,803,951	790,286	96,438
Rollforward Adjustment	7,006	35,929	(102,390)	(8,849)	(114,498)	(155,808)	41,080

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
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DP#	Name	E26 MN STATE COLLEGES/UNIVE RSITIES	E37 EDUCATION DEPARTMENT	E44 FARIBAULT ACADEMIES	E50 ARTS BOARD	E60 OFFICE OF HIGHER EDUCATION	E77 ZOOLOGICAL BOARD	G06 ATTORNEY GENERAL
3.2	ADMIN MANAGEMENT SERVICES							
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.6	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.4	Resource Recovery	21,192	1,021	194	20	286	275	445
4.5	Real Estate & Construction Services - Leasing	1,003	-	2,005	-	4,010	-	1,003
4.7	Real Property	-	-	10,617	-	-	22,419	-
4.8	Materials Management	-	33,124	6,238	5,872	7,660	23,749	5,945
4.1	Central Mail	1,767	4,222	-	318	3,886	-	5,716
4.11	Enterprise Performance Improvement	40,147	1,006	450	34	162	577	769
4.12	Grants Mgt	-	4,233	-	1,903	316	-	-
4.13	SmART FMR	-	-	-	-	-	-	-
4.14	SmART HR	-	-	-	6,176	-	-	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3	IT Spend	937,045	108,939	4,831	3,805	5,645	6,041	20,115
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	54,500	4,843	1,107	832	1,348	2,893	996
9.2	TREASURY DIVISION	-	-	-	-	-	-	-
9.3	Treasury	123,745	10,176	1,567	1,714	3,568	8,407	2,137
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	212,247	18,860	4,313	3,239	5,250	11,266	3,878
10.4	Budget Operations and Planning	179,693	80,762	22,538	4,324	11,065	20,654	9,663
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	468,612	11,739	5,253	394	1,892	6,733	8,982
11.4	Accounting Services	126,013	11,198	2,560	1,923	3,117	6,689	2,302
11.5	Financial Reporting	171,261	15,218	3,480	2,614	4,236	9,091	3,129
11.6	Financial Reporting - Single Audit	477	286	-	0	-	-	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	633,817	56,322	12,878	9,673	15,678	33,644	11,580
12.5	Personnel Operations and System Support	344,981	8,642	3,867	290	1,393	4,957	6,612
12.6	Budget Service - Computer Operations	37,302	16,765	4,679	898	2,297	4,288	2,006
12.7	Personnel Operations Special Billing	445,388	11,157	4,992	374	1,798	6,400	8,536
12.8	Accounting & Procurement Operations Special Billing	407,497	36,211	8,280	6,219	10,080	21,630	7,445
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	1,023,369	25,636	11,471	860	4,132	14,704	19,614
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	State Agencies	57,184	1,432	641	48	231	822	1,096
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	53,952	87,727	29,215	8,627	21,127	6,902	32,743
15.4	Program Audits	-	166,062	-	-	-	-	-
15.5	Single Audits	-	117,173	-	-	-	-	-
16.2	STATE AUDITOR	6,987	4,188	-	6	-	-	6
20	Administration	-	-	-	-	-	-	-
	Total Actual	5,348,178	836,942	141,175	60,165	109,177	212,140	154,719
	Original Budget	5,812,871	773,582	151,346	52,704	98,661	211,761	166,484
	Rollforward Adjustment	(464,693)	63,360	(10,171)	7,461	10,516	378	(11,764)

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
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DP#	Name	G09	G17	G19	G45	G46	G67	G92
		GAMBLING CONTROL BOARD	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	MEDIATION SERVICES DEPT	OFFICE OF ENTERPRISE TECHNOLOGY	REVENUE DEPT	OMBUDSPERSON FOR FAMILIES
3.2	ADMIN MANAGEMENT SERVICES							
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.6	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.4	Resource Recovery	34	47	9	18	1,104	1,832	5
4.5	Real Estate & Construction Services - Leasing	3,008	3,008	1,003	-	3,008	9,023	3,008
4.7	Real Property	-	-	-	-	-	-	-
4.8	Materials Management	887	2,689	927	418	11,645	25,703	588
4.1	Central Mail	171	1,333	12	116	-	92,973	9
4.11	Enterprise Performance Improvement	70	89	15	26	737	3,826	11
4.12	Grants Mgt	10	-	42	3	-	11	-
4.13	SmART FMR	-	-	20,734	-	-	-	7,463
4.14	SmART HR	-	-	2,750	4,685	-	-	2,019
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3	IT Spend	690	3,956	287	1,607	29,518	331,768	197
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	167	321	183	44	4,162	3,455	66
9.2	TREASURY DIVISION	-	-	-	-	-	-	-
9.3	Treasury	701	891	380	83	4,630	6,333	122
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	649	1,248	712	171	16,209	13,457	256
10.4	Budget Operations and Planning	1,068	3,871	1,505	740	22,686	33,617	1,001
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	821	1,044	175	299	8,599	44,661	129
11.4	Accounting Services	386	741	423	102	9,623	7,989	152
11.5	Financial Reporting	524	1,007	574	138	13,079	10,858	207
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,939	3,727	2,125	511	48,403	40,185	765
12.5	Personnel Operations and System Support	605	769	129	220	6,330	32,878	95
12.6	Budget Service - Computer Operations	222	804	313	154	4,709	6,979	208
12.7	Personnel Operations Special Billing	780	993	167	284	8,173	42,447	122
12.8	Accounting & Procurement Operations Special Billing	1,247	2,396	1,366	329	31,120	25,836	492
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	1,793	2,281	383	652	18,778	97,531	281
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	State Agencies	100	127	21	36	1,049	5,450	16
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	2,341	-	-	-	30,406	284,657	2,341
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	3,065	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-
20	Administration	-	-	-	-	-	-	-
Total Actual		18,213	31,342	34,234	10,636	273,967	1,124,537	19,552
Original Budget		17,678	43,841	75,460	273	300,934	1,192,543	6,809
Rollforward Adjustment		536	(12,498)	(41,226)	10,363	(26,967)	(68,007)	12,743

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
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DP#	Name	G9L	G9M	G9N	G9Q	G9Y	H12	H55
		BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE	DISABILITY COUNCIL	HEALTH DEPT	HUMAN SERVICES DEPT
3.2	ADMIN MANAGEMENT SERVICES							
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.6	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.4	Resource Recovery	9	4	4	31	10	2,281	5,537
4.5	Real Estate & Construction Services - Leasing	1,003	1,003	2,005	-	5,013	8,020	78,198
4.7	Real Property	-	-	-	-	-	-	-
4.8	Materials Management	1,868	575	864	-	1,745	94,619	40,940
4.1	Central Mail	26	19	23	-	42	28,863	41,416
4.11	Enterprise Performance Improvement	11	9	7	-	19	3,617	5,510
4.12	Grants Mgt	-	-	-	-	-	8,590	8,992
4.13	SmART FMR	24,351	11,929	9,490	-	19,868	-	-
4.14	SmART HR	1,982	1,683	1,255	-	3,486	-	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3	IT Spend	110	167	170	-	569	257,745	916,294
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	215	105	84	144	175	13,175	15,022
9.2	TREASURY DIVISION	-	-	-	-	-	-	-
9.3	Treasury	415	218	180	317	314	31,561	28,474
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	836	409	326	561	682	51,309	58,504
10.4	Budget Operations and Planning	1,646	1,135	1,253	22,367	1,802	165,580	133,505
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	126	107	80	-	222	42,216	64,315
11.4	Accounting Services	496	243	193	333	405	30,463	34,734
11.5	Financial Reporting	674	330	263	453	550	41,401	47,207
11.6	Financial Reporting - Single Audit	-	-	-	-	-	98	2,411
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	2,496	1,223	973	1,675	2,036	153,221	174,707
12.5	Personnel Operations and System Support	93	79	59	-	164	31,078	47,347
12.6	Budget Service - Computer Operations	342	236	260	4,643	374	34,372	27,714
12.7	Personnel Operations Special Billing	120	102	76	-	211	40,124	61,128
12.8	Accounting & Procurement Operations Special Billing	1,605	786	625	1,077	1,309	98,510	112,323
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	276	234	175	-	485	92,192	140,453
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	State Agencies	15	13	10	-	27	5,152	7,848
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	13,882	-	2,341	-	-	30,985	161,243
15.4	Program Audits	-	-	-	-	-	-	241,414
15.5	Single Audits	-	-	-	-	-	71,748	243,440
16.2	STATE AUDITOR	-	-	-	-	-	1,434	35,344
20	Administration	-	-	-	-	-	-	-
	Total Actual	52,597	20,609	20,716	31,601	39,508	1,338,355	2,734,021
	Original Budget	35,721	7,805	7,442	12,913	75,934	1,233,657	4,022,400
	Rollforward Adjustment	16,876	12,804	13,273	18,687	(36,426)	104,698	(1,288,379)

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2011 - Actual

DP#	Name	H55(b) HUMAN SERVICES SOS	H75 VETERANS AFFAIRS DEPT	H7S EMERGENCY MEDICAL SERVICES BD	J33 TRIAL COURTS	J52 PUBLIC DEFENSE BOARD	J65 SUPREME COURT	P01 MILITARY AFFAIRS DEPT
3.2	ADMIN MANAGEMENT SERVICES							
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.6	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.4	Resource Recovery	3,946	1,131	37	3,170	704	547	-
4.5	Real Estate & Construction Services - Leasing	2,005	3,008	-	-	-	8,020	611
4.7	Real Property	-	31,291	-	-	-	-	3,008
4.8	Materials Management	49,983	62,097	964	55,447	4,593	13,197	193,795
4.1	Central Mail	377	463	1,102	1,230	-	3,352	6,989
4.11	Enterprise Performance Improvement	8,601	2,730	51	5,117	1,391	729	21
4.12	Grants Mgt	6	53	206	5	-	902	740
4.13	SmART FMR	-	-	-	-	-	-	-
4.14	SmART HR	-	-	-	-	-	-	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3	IT Spend	73,201	29,653	2,397	174,743	17,405	73,549	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	23,646
8.3	Internal Controls & Accountability	20,157	7,731	307	17,847	1,220	2,259	-
9.2	TREASURY DIVISION	-	-	-	-	-	-	5,095
9.3	Treasury	63,435	19,242	807	53,570	2,983	6,501	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	12,882
10.3	Analysis & Control (EBO's)	78,502	30,107	1,196	69,504	4,752	8,797	-
10.4	Budget Operations and Planning	76,260	42,880	4,598	80,873	12,644	11,925	19,843
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	12,644
11.3	Central Payroll	100,388	31,867	596	59,729	16,235	8,509	-
11.4	Accounting Services	46,607	17,875	710	41,265	2,821	5,223	8,635
11.5	Financial Reporting	63,343	24,293	965	56,082	3,834	7,098	11,781
11.6	Financial Reporting - Single Audit	-	3	-	0	0	0	16,011
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	18
12.4	Accounting & Procurement Operations and System Support	234,425	89,905	3,571	207,554	14,189	26,271	-
12.5	Personnel Operations and System Support	73,903	23,459	439	43,971	11,952	6,264	59,255
12.6	Budget Service - Computer Operations	15,831	8,901	954	16,788	2,625	2,476	6,357
12.7	Personnel Operations Special Billing	95,413	30,287	566	56,769	15,430	8,087	2,625
12.8	Accounting & Procurement Operations Special Billing	150,718	57,802	2,296	133,442	9,123	16,890	8,208
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	38,097
13.3	Personnel Administration	219,230	69,591	1,301	130,438	35,455	18,582	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	18,858
14.3	State Agencies	12,250	3,889	73	7,289	1,981	1,038	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	1,054
15.3	Financial Audits	34,156	133,686	11,282	25,022	-	-	-
15.4	Program Audits	-	-	-	-	-	-	1,704
15.5	Single Audits	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	37	-	3	3	4	9,486
20	Administration	-	-	-	-	-	-	258
Total Actual		1,422,736	721,981	34,420	1,239,858	59,385	230,221	461,620
Original Budget		936,491	703,653	37,994	1,168,736	-	259,686	407,242
Rollforward Adjustment		486,245	18,328	(3,573)	71,122	59,385	(29,465)	54,378

Statewide Cost Allocation Plan
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 Federal Version
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DP#	Name	P07	P78	R18	R29	R32	R9P	T79
		PUBLIC SAFETY DEPT	CORRECTIONS DEPT	ENVIRONMENTAL ASSISTANCE	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	-	-	-	-	-	-	-
3.6	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.4	Resource Recovery	-	-	-	-	-	-	-
4.5	Real Estate & Construction Services - Leasing	3,471	5,827	-	4,451	1,704	90	8,063
4.7	Real Property	25,064	21,053	-	33,084	15,038	9,023	9,023
4.8	Materials Management	849	253,146	-	142,455	880	-	230,617
4.1	Central Mail	147,228	141,934	-	130,368	30,226	8,448	910,282
4.11	Enterprise Performance Improvement	111,995	1,680	-	19,567	5,351	282	5,842
4.12	Grants Mgt	5,331	10,571	-	6,605	2,318	168	12,658
4.13	SmART FMR	9,349	599	-	6,167	777	1,901	45
4.14	SmART HR	-	-	-	-	-	-	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
8.2	MINNESOTA MANAGEMENT & BUDGET	405,971	157,766	-	215,771	107,793	7,925	504,546
8.3	Internal Controls & Accountability	-	-	-	-	-	-	-
9.2	TREASURY DIVISION	72,424	19,247	-	50,372	6,395	896	110,214
9.3	Treasury	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	395,670	43,220	-	122,716	9,847	1,403	153,789
10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
10.4	Budget Operations and Planning	282,051	74,958	-	196,173	24,905	3,490	429,225
11.2	MMB-ACCOUNTING DIVISION	186,026	149,998	-	326,502	105,776	14,988	212,991
11.3	Central Payroll	-	-	-	-	-	-	-
11.4	Accounting Services	62,229	123,390	-	77,090	27,062	1,955	147,749
11.5	Financial Reporting	167,456	44,503	-	116,470	14,787	2,072	254,835
11.6	Financial Reporting - Single Audit	227,586	60,483	-	158,291	20,096	2,816	346,340
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	47	0	-	22	9	1	291
12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
12.5	Personnel Operations and System Support	842,270	223,842	-	585,818	74,373	10,422	1,281,765
12.6	Budget Service - Computer Operations	45,811	90,836	-	56,752	19,923	1,439	108,769
12.7	Personnel Operations Special Billing	38,617	31,138	-	67,778	21,958	3,111	44,214
12.8	Accounting & Procurement Operations Special Billing	59,145	117,275	-	73,270	25,721	1,858	140,426
13.2	State HR, Benefits & Labor Relations	541,516	143,914	-	376,637	47,816	6,700	824,079
13.3	Personnel Administration	-	-	-	-	-	-	-
14.2	MEDIATION SERVICES	135,897	269,462	-	168,352	59,099	4,270	322,658
14.3	State Agencies	-	-	-	-	-	-	-
15.2	LEGISLATIVE AUDITOR	7,594	15,057	-	9,407	3,302	239	18,030
15.3	Financial Audits	-	-	-	-	-	-	-
15.4	Program Audits	18,545	52,474	-	133,335	54,811	64,454	137,742
15.5	Single Audits	8,577	134,657	-	74,437	200,183	-	-
16.2	STATE AUDITOR	20,287	-	-	-	-	-	8,531
20	Administration	683	2	-	323	129	12	4,264
Total Actual		3,821,685	2,187,032	-	3,152,213	880,280	147,961	6,226,989
Original Budget		3,758,240	2,177,833	9	2,843,543	591,703	105,753	6,058,050
Rollforward Adjustment		63,445	9,199	(9)	308,671	288,576	42,209	168,939

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2011 - Actual

DP#	Name	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2	ADMIN MANAGEMENT SERVICES			
3.3	Commissioner's Office	475,971	(475,971)	-
3.4	Human Resources	300,486	202,131	502,617
3.6	Financial Management and Reporting	774,832	(457,524)	317,308
4.2	Government & Citizen Services	-	796,390	796,390
4.4	Resource Recovery	49,791	(49,791)	-
4.5	Real Estate & Construction Services - Leasing	276,857	(187,935)	88,923
4.7	Real Property	365,952	141,334	507,286
4.8	Materials Management	1,453,342	(226,586)	1,226,756
4.1	Central Mail	1,598,718	499,296	2,098,015
4.11	Enterprise Performance Improvement	229,132	213,273	442,405
4.12	Grants Mgt	84,406	44,793	129,198
4.13	SmART FMR	112,672	(44,488)	68,184
4.14	SmART HR	57,038	75,036	132,074
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	117,020	117,020
6.3	IT Spend	3,568,827	(3,568,827)	-
8.2	MINNESOTA MANAGEMENT & BUDGET	1,423,418	4,120,509	5,543,926
8.3	Internal Controls & Accountability	208,609	(208,609)	-
9.2	TREASURY DIVISION	264,644	263,518	528,162
9.3	Treasury	488,941	(488,941)	-
10.2	MMB - BUDGET DIVISION	739,527	568,499	1,308,026
10.3	Analysis & Control (EBO's)	812,419	(812,419)	-
10.4	Budget Operations and Planning	2,214,659	(157,754)	2,056,905
11.2	MMB-ACCOUNTING DIVISION	1,008,926	1,380,207	2,389,133
11.3	Central Payroll	985,083	(985,083)	-
11.4	Accounting Services	930,452	577,590	1,508,042
11.5	Financial Reporting	1,267,442	(46,238)	1,221,205
11.6	Financial Reporting - Single Audit	835,995	823,714	1,659,709
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	387	4,377	4,763
12.4	Accounting & Procurement Operations and System Support	2,426,072	(2,426,072)	-
12.5	Personnel Operations and System Support	3,802,938	2,339,455	6,142,393
12.6	Budget Service - Computer Operations	575,675	534,507	1,110,183
12.7	Personnel Operations Special Billing	1,145,704	(649,747)	495,957
12.8	Accounting & Procurement Operations Special Billing	1,985,684	(552,381)	1,433,304
13.2	State HR, Benefits & Labor Relations	1,978,759	1,970,339	3,949,098
13.3	Personnel Administration	2,151,253	(2,151,253)	-
14.2	MEDIATION SERVICES	978,597	2,314,709	3,293,306
14.3	State Agencies	120,208	(120,208)	-
15.2	LEGISLATIVE AUDITOR	54,682	129,342	184,024
15.3	Financial Audits	1,380,165	(1,380,165)	-
15.4	Program Audits	917,361	1,686,872	2,604,233
15.5	Single Audits	948,378	709,504	1,657,882
16.2	STATE AUDITOR	102,376	466,452	568,828
20	Administration	51,256	18,568	69,824
	Total Actual	39,047,677	5,153,889	44,201,566
	Original Budget	39,486,578	3,435,284	42,921,862
	Rollforward Adjustment	(441,894)	1,721,598	1,279,704

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

	G02-0002	G02-0003	G02-0007	G02-0009	G02-0010	G02-0012	G02-0014	G02-0015a
DP# Name	State Archaeology	Public Broadcasting	Public Info Policy Analysis - PIPA	Construction Services	Oil Overcharge (Stripper Wells)	STAR	Capital Group Parking	Fleet Services
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	2,605	-	6,290	20,047	-	4,003	11,449	10,890
3.4 Human Resources	1,645	-	3,971	12,656	-	2,527	7,228	6,875
3.6 Financial Management and Reporting	2,002	934	2,534	23,473	9	28,640	48,516	106,520
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.4 Resource Recovery	3	0	6	60	-	4	32	101
4.5 Real Estate & Construction Services - Leasing	1,003	41,104	1,003	-	-	1,003	-	1,003
4.7 Real Property	-	-	-	-	-	-	-	97
4.8 Materials Management	70	76	143	886	-	3,097	1,891	2,855
4.1 Central Mail	-	-	5	127	-	150	226	113
4.11 Enterprise Performance Improvement	5	-	12	40	-	8	23	22
4.12 Grants Mgt	-	25	-	68	-	8	-	-
4.13 SmART FMR	-	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3 IT Spend	100	-	197	4,413	-	150	210	8,574
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	23	11	29	271	0	331	560	1,230
9.2 TREASURY DIVISION	-	-	-	-	-	-	-	-
9.3 Treasury	51	18	54	116	-	755	1,218	1,427
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	90	42	114	1,055	0	1,288	2,181	4,789
10.4 Budget Operations and Planning	289	289	415	2,123	30	527	682	482
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	60	-	145	463	-	92	264	251
11.4 Accounting Services	53	25	68	627	0	764	1,295	2,843
11.5 Financial Reporting	73	34	92	852	0	1,039	1,760	3,864
11.6 Financial Reporting - Single Audit	-	-	-	-	-	0	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	269	125	340	3,152	1	3,845	6,514	14,301
12.5 Personnel Operations and System Support	44	-	107	341	-	68	195	185
12.6 Budget Service - Computer Operations	60	60	86	441	6	109	142	100
12.7 Personnel Operations Special Billing	57	-	138	440	-	88	251	239
12.8 Accounting & Procurement Operations Special Billing	173	81	219	2,026	1	2,472	4,188	9,195
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	131	-	317	1,010	-	202	577	549
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 State Agencies	7	-	18	56	-	11	32	31
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	3	-	-
20 Administration	87	1	205	1,929	-	138	1,018	3,243
Total Actual	8,900	42,825	16,508	76,673	48	51,322	90,452	179,579
Original Budget	7,743	18,895	12,847	57,983	33	36,569	65,288	364,079
Rollforward Adjustment	1,156	23,930	3,661	18,690	15	14,753	25,164	-184,500

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

	G02-0015b	G02-0016	G02-0017a	G02-0017b	G02-0018	G02-0021a	G02-0021b	G02-0021c
DP# Name	Fleet Services - Commuter Van	Development Disabilities	Risk Management - P & C	Risk Management - Workers' Compensation	Gov's Res Concl (Ceremonial Hse Gft)	Plant Management (Leases)	Plant Management (Repairs)	Plant Management (Materials Transfer)
3.2 ADMIN MANAGEMENT SERVICES		-	-	-	-	-	-	-
3.3 Commissioner's Office		4,562	12,885	39,341	-	272,004	1,906	7,916
3.4 Human Resources		2,880	8,134	24,836	-	171,719	1,203	4,998
3.6 Financial Management and Reporting		9,536	52,677	76,946	284	271,159	10,704	12,906
4.2 Government & Citizen Services		-	-	-	-	-	-	-
4.4 Resource Recovery		9	147	410	0	385	2	5
4.5 Real Estate & Construction Services - Leasing		2,005	1,003	-	-	17,043	1,003	2,005
4.7 Real Property		-	-	-	-	174,204	-	-
4.8 Materials Management		941	1,363	1,363	10	19,172	136	276
4.1 Central Mail		137	101	1,123	2	27	-	-
4.11 Enterprise Performance Improvement		9	25	78	-	538	4	16
4.12 Grants Mgt		86	-	-	-	-	-	-
4.13 SmART FMR		-	-	-	-	-	-	-
4.14 SmART HR		-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY		-	-	-	-	-	-	-
6.3 IT Spend		2,240	2,593	5,452	-	11,076	-	18
8.2 MINNESOTA MANAGEMENT & BUDGET		-	-	-	-	-	-	-
8.3 Internal Controls & Accountability		110	608	888	3	3,130	124	149
9.2 TREASURY DIVISION		-	-	-	-	-	-	-
9.3 Treasury		228	1,358	417	13	5,706	69	82
10.2 MMB - BUDGET DIVISION		-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)		429	2,368	3,460	13	12,191	481	580
10.4 Budget Operations and Planning		1,431	1,224	4,109	148	3,382	185	171
11.2 MMB-ACCOUNTING DIVISION		-	-	-	-	-	-	-
11.3 Central Payroll		105	297	908	-	6,278	44	183
11.4 Accounting Services		255	1,406	2,054	8	7,238	286	345
11.5 Financial Reporting		346	1,911	2,791	10	9,837	388	468
11.6 Financial Reporting - Single Audit		0	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION		-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support		1,280	7,072	10,331	38	36,406	1,437	1,733
12.5 Personnel Operations and System Support		78	219	668	-	4,622	32	135
12.6 Budget Service - Computer Operations		297	254	853	31	702	38	35
12.7 Personnel Operations Special Billing		100	283	863	-	5,967	42	174
12.8 Accounting & Procurement Operations Special Billing		823	4,547	6,642	25	23,406	924	1,114
13.2 State HR, Benefits & Labor Relations		-	-	-	-	-	-	-
13.3 Personnel Administration		230	649	1,983	-	13,710	96	399
14.2 MEDIATION SERVICES		-	-	-	-	-	-	-
14.3 State Agencies		13	36	111	-	766	5	22
15.2 LEGISLATIVE AUDITOR		-	-	-	-	-	-	-
15.3 Financial Audits		-	-	-	-	-	-	-
15.4 Program Audits		-	-	-	-	-	-	-
15.5 Single Audits		-	-	-	-	-	-	-
16.2 STATE AUDITOR		6	-	-	-	-	-	-
20 Administration		279	4,694	13,097	0	12,295	69	172
Total Actual	0	28,414	105,855	198,723	585	1,082,964	19,180	33,901
Original Budget	1,288	18,474	91,830	152,215	485	857,347	16,630	42,296
Rollforward Adjustment	-1,288	9,940	14,026	46,509	100	225,617	2,550	-8,395

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

	G02-0021d	G02-0021f	G02-0021g	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031
DP# Name	Plant Management (Energy)	Plant Management (Facilities Repair & Replacement)	Plant Management (Janitorial Services)	MN Bookstore	Office Supply Connection	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	13,088	13	19,149	27,612	8,806
3.4 Human Resources	-	-	-	8,263	8	12,089	17,432	5,559
3.6 Financial Management and Reporting	-	3,207	-	35,198	659	7,214	14,737	41,807
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.4 Resource Recovery	-	33	-	19	0	18	40	118
4.5 Real Estate & Construction Services - Leasing	-	-	-	1,003	-	-	-	1,003
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	-	359	-	525	-	455	1,143	372
4.1 Central Mail	-	-	-	419	-	156	177	1,832
4.11 Enterprise Performance Improvement	-	-	-	26	0	38	55	17
4.12 Grants Mgt	-	-	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	552	-	1,319	9,450	318
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	-	37	-	406	8	83	170	483
9.2 TREASURY DIVISION	-	-	-	-	-	-	-	-
9.3 Treasury	-	54	-	1,515	16	246	475	249
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	-	144	-	1,583	30	324	663	1,880
10.4 Budget Operations and Planning	-	690	-	1,950	653	235	299	423
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	-	302	0	442	637	203
11.4 Accounting Services	-	86	-	940	18	193	393	1,116
11.5 Financial Reporting	-	116	-	1,277	24	262	535	1,517
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	-	431	-	4,726	88	969	1,979	5,613
12.5 Personnel Operations and System Support	-	-	-	222	0	325	469	150
12.6 Budget Service - Computer Operations	-	143	-	405	135	49	62	88
12.7 Personnel Operations Special Billing	-	-	-	287	0	420	606	193
12.8 Accounting & Procurement Operations Special Billing	-	277	-	3,038	57	623	1,272	3,609
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	-	660	1	965	1,392	444
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 State Agencies	-	-	-	37	0	54	78	25
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-	-
20 Administration	-	1,043	-	600	1	573	1,291	3,783
Total Actual	0	6,619	0	77,040	1,710	46,200	80,967	79,607
Original Budget	44	2,831	46,193	62,507	182,832	49,127	36,734	60,457
Rollforward Adjustment	-44	3,788	-46,193	14,533	-181,121	-2,927	44,233	19,150

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

G02-0034 G02-0036 G02-0037 G02-0037a G02-0038 G39-0042 G02-0043 G02-0044

DP#	Name	Other		MN Geospatial	MnGeo Service	Environmental	Surplus Services -	Surplus Services -	RECS - Energy
		Non-allocable	Demography	Information Office	Bureau	Quality Board	State	Federal	
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	839	4,193	8,145	10,509	5,718	-	9,962	-
3.4	Human Resources	529	2,647	5,142	6,634	3,610	-	6,289	-
3.6	Financial Management and Reporting	1,084	4,632	9,047	5,243	4,082	1,852	17,245	205
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.4	Resource Recovery	1	5	25	10	7	-	12	-
4.5	Real Estate & Construction Services - Leasing	-	-	2,005	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	1,838	-
4.8	Materials Management	70	372	970	389	452	-	399	-
4.1	Central Mail	-	62	4	4	11	-	-	-
4.11	Enterprise Performance Improvement	2	8	16	21	11	-	20	-
4.12	Grants Mgt	-	-	-	-	-	-	-	-
4.13	SmART FMR	-	-	-	-	-	-	-	-
4.14	SmART HR	-	-	-	-	-	-	-	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3	IT Spend	126	729	5,832	2,878	731	-	529	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	13	53	104	61	47	21	199	2
9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-
9.3	Treasury	8	122	202	116	371	148	677	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	49	208	407	236	184	83	775	9
10.4	Budget Operations and Planning	1,342	245	1,980	771	445	200	578	126
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	19	97	188	243	132	-	230	-
11.4	Accounting Services	29	124	242	140	109	49	460	5
11.5	Financial Reporting	39	168	328	190	148	67	626	7
11.6	Financial Reporting - Single Audit	-	-	0	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	146	622	1,215	704	548	249	2,315	27
12.5	Personnel Operations and System Support	14	71	138	179	97	-	169	-
12.6	Budget Service - Computer Operations	279	51	411	160	92	42	120	26
12.7	Personnel Operations Special Billing	18	92	179	231	125	-	219	-
12.8	Accounting & Procurement Operations Special Billing	94	400	781	453	352	160	1,489	18
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	42	211	411	530	288	-	502	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	State Agencies	2	12	23	30	16	-	28	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	24,019	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	1	-	-	-	-	-
20	Administration	44	171	803	316	232	-	387	-
Total Actual		4,788	15,296	38,598	30,045	41,828	2,872	45,068	426
Original Budget		12,270	12,598	50,461		14,980	0	38,062	837
Rollforward Adjustment		-7,482	2,698	-11,863	30,045	26,849	2,872	7,006	-411

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

	G02-0045	G02-0046	G02-0047	G02-0048	G02-0049	B04	B11	B13
DP# Name	SmART FMR	SmART HR	Grants Mgt	Arts & Cultural Heritage	Materials Management	AGRICULTURE DEPT	BARBER/ COSMETOLOGIST EXAMINERS	COMMERCE DEPT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	51	-	635	-	-	-	-
3.4 Human Resources	-	32	-	401	-	-	-	-
3.6 Financial Management and Reporting	2	252	193	2,232	659	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.4 Resource Recovery	-	0	-	0	0	649	15	712
4.5 Real Estate & Construction Services - Leasing	-	-	-	-	-	10,025	2,005	5,013
4.7 Real Property	-	-	-	-	-	346	-	134
4.8 Materials Management	-	-	-	40	47	51,608	1,339	19,445
4.1 Central Mail	-	-	-	-	-	5,626	489	12,745
4.11 Enterprise Performance Improvement	-	0	-	1	-	1,066	29	821
4.12 Grants Mgt	-	-	-	818	-	235	-	8,121
4.13 SmART FMR	-	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	20	31	37,514	1,033	54,014
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	0	3	2	26	8	6,661	291	6,244
9.2 TREASURY DIVISION	-	-	-	-	-	-	-	-
9.3 Treasury	-	25	-	47	10	17,968	1,469	16,018
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	0	11	9	100	30	25,941	1,132	24,317
10.4 Budget Operations and Planning	7	119	252	1,016	104	115,447	1,528	24,533
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	1	-	15	-	12,442	343	9,578
11.4 Accounting Services	0	7	5	60	18	15,402	672	14,437
11.5 Financial Reporting	0	9	7	81	24	20,932	914	19,621
11.6 Financial Reporting - Single Audit	-	-	-	-	-	3	-	67
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	0	34	26	300	88	77,466	3,381	72,616
12.5 Personnel Operations and System Support	-	1	-	11	-	9,159	253	7,051
12.6 Budget Service - Computer Operations	2	25	52	211	22	23,965	317	5,093
12.7 Personnel Operations Special Billing	-	1	-	14	-	11,825	326	9,103
12.8 Accounting & Procurement Operations Special Billing	0	22	17	193	57	49,805	2,174	46,687
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	3	-	32	-	27,171	749	20,916
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 State Agencies	-	0	-	2	-	1,518	42	1,169
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	54,236	6,509	58,108
15.4 Program Audits	-	-	-	-	-	1,225	-	41,919
15.5 Single Audits	-	-	-	-	-	-	-	20,735
16.2 STATE AUDITOR	-	-	-	-	-	45	-	981
20 Administration	-	1	-	15	3	-	-	-
Total Actual	12	596	563	6,269	1,099	578,283	25,010	500,196
Original Budget	5	1,335	2,321	6,269	1,099	542,353	56,624	602,586
Rollforward Adjustment	7	-738	-1,758	6,269	1,099	35,929	-31,614	-102,390

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

DP#	Name	B14	B15	B20	B22	B24	B25	B34	B41
		ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT T & ECONOMIC DEVELOPMENT	PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	HOUSING FINANCE AGENCY	WORKERS COMP COURT OF APPEALS
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.6	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.4	Resource Recovery	76	3	128	2,253	54	4	305	21
4.5	Real Estate & Construction Services - Leasing	1,003	1,003	4,010	57,145	-	-	1,003	2,005
4.7	Real Property	-	-	-	2,047	-	-	-	-
4.8	Materials Management	3,490	575	4,177	40,934	4,224	226	6,444	213
4.1	Central Mail	484	204	2,922	172	-	-	1,683	133
4.11	Enterprise Performance Improvement	129	6	123	4,440	25	5	509	32
4.12	Grants Mgt	-	-	82	12,134	1,363	0	-	-
4.13	SmART FMR	-	-	-	-	-	-	-	-
4.14	SmART HR	-	-	-	-	-	-	-	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3	IT Spend	3,859	203	8,842	375,365	423	103	41,458	390
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	541	106	503	18,157	448	25	3,223	50
9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-
9.3	Treasury	1,163	444	977	54,973	873	66	6,991	121
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2,107	412	1,960	70,713	1,744	97	12,551	196
10.4	Budget Operations and Planning	12,741	927	6,267	31,444	11,020	512	11,391	341
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	1,508	67	1,430	51,823	289	57	5,937	371
11.4	Accounting Services	1,251	245	1,163	41,983	1,036	58	7,452	116
11.5	Financial Reporting	1,700	333	1,581	57,058	1,408	79	10,128	158
11.6	Financial Reporting - Single Audit	0	-	-	1,022	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	6,292	1,231	5,852	211,164	5,209	291	37,481	585
12.5	Personnel Operations and System Support	1,110	50	1,053	38,151	213	42	4,371	273
12.6	Budget Service - Computer Operations	2,645	192	1,301	6,527	2,288	106	2,365	71
12.7	Personnel Operations Special Billing	1,434	64	1,359	49,255	275	54	5,643	353
12.8	Accounting & Procurement Operations Special Billing	4,045	791	3,762	135,763	3,349	187	24,098	376
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	3,294	147	3,123	113,173	631	125	12,966	811
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	State Agencies	184	8	175	6,324	35	7	724	45
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	1,704	-	3,659	214,411	-	-	481	2,341
15.4	Program Audits	-	-	-	3,676	-	-	-	-
15.5	Single Audits	-	-	-	74,363	-	-	-	-
16.2	STATE AUDITOR	6	-	-	14,983	-	-	-	-
20	Administration	-	-	-	-	-	-	-	-
Total Actual		50,767	7,011	54,449	1,689,453	34,906	2,045	197,202	9,003
Original Budget		59,616	-	62,871	1,803,951	-	-	221,664	8,914
Rollforward Adjustment		-8,849	7,011	-8,422	-114,498	34,906	2,045	-24,462	89

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

	B42	B43	B7E	B7G	B7P	B7S	B82	B9D
DP# Name	LABOR AND INDUSTRY DEPT	IRON RANGE RESOURCES & REHAB	ARCHITECTURE, ENGINEERING BD	COMBATIVE SPORTS COMMISSION	ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMM	AMATEUR SPORTS COMM
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.6 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.4 Resource Recovery	678	162	8	2	5	1	74	4
4.5 Real Estate & Construction Services - Leasing	5,013	5,013	-	2,005	1,003	-	-	-
4.7 Real Property	-	10,490	-	-	-	-	-	31,467
4.8 Materials Management	21,981	8,953	818	76	635	136	1,815	3
4.1 Central Mail	12,125	-	623	-	435	-	-	-
4.11 Enterprise Performance Improvement	1,107	181	16	6	10	3	117	8
4.12 Grants Mgt	80	927	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	5,088	-	-	-	-
4.14 SmART HR	-	-	-	1,012	-	-	21,472	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3 IT Spend	39,403	5,206	533	26	254	31	6,379	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	13,931	1,503	237	45	207	35	1,479	12
9.2 TREASURY DIVISION	-	-	-	-	-	-	-	-
9.3 Treasury	9,814	4,789	1,139	110	1,097	154	794	18
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	54,252	5,852	924	175	807	137	5,761	48
10.4 Budget Operations and Planning	12,466	5,110	400	608	400	408	3,619	430
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	12,918	2,118	181	65	114	36	1,369	88
11.4 Accounting Services	32,210	3,475	549	104	479	82	3,420	28
11.5 Financial Reporting	43,776	4,722	746	141	651	111	4,649	38
11.6 Financial Reporting - Single Audit	2	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	162,008	17,476	2,761	521	2,411	410	17,204	142
12.5 Personnel Operations and System Support	9,510	1,559	133	47	84	27	1,008	65
12.6 Budget Service - Computer Operations	2,588	1,061	83	126	83	85	751	89
12.7 Personnel Operations Special Billing	12,278	2,013	172	61	108	35	1,301	84
12.8 Accounting & Procurement Operations Special Billing	104,159	11,236	1,775	335	1,550	264	11,061	91
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	28,212	4,625	395	141	249	79	2,990	193
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 State Agencies	1,576	258	22	8	14	4	167	11
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	54,357	38,859	2,341	-	2,341	-	21,312	-
15.4 Program Audits	-	-	-	-	-	-	42,903	-
15.5 Single Audits	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	34	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-	-
Total Actual	634,478	135,589	13,856	10,702	12,937	2,039	149,647	32,820
Original Budget	790,286	139,878	34,448	17,427	20,040	2,285	50,563	31,881
Rollforward Adjustment	-155,808	-4,289	-20,592	-6,725	-7,103	-246	99,084	939

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

	B9V	E25	E26	E37	E40	E44	E50	E60
DP# Name	AGRICULTURE UTILIZATION RESRCH	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVE RSITIES	EDUCATION DEPARTMENT	HISTORICAL SOCIETY	FARIBAULT ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.6 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.4 Resource Recovery	-	105	21,192	1,021	-	194	20	286
4.5 Real Estate & Construction Services - Leasing	-	7,018	1,003	-	-	2,005	-	4,010
4.7 Real Property	-	7,668	-	-	-	10,617	-	-
4.8 Materials Management	3	5,430	-	33,124	37	6,238	5,872	7,660
4.1 Central Mail	-	-	1,767	4,222	-	-	318	3,886
4.11 Enterprise Performance Improvement	-	180	40,147	1,006	-	450	34	162
4.12 Grants Mgt	-	9	-	4,233	-	-	1,903	316
4.13 SmART FMR	-	-	-	-	-	-	-	-
4.14 SmART HR	-	33,001	-	-	-	-	6,176	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3 IT Spend	-	4,769	937,045	108,939	-	4,831	3,805	5,645
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	1	774	54,500	4,843	102	1,107	832	1,348
9.2 TREASURY DIVISION	-	-	-	-	-	-	-	-
9.3 Treasury	2	1,601	123,745	10,176	519	1,567	1,714	3,568
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	4	3,014	212,247	18,860	399	4,313	3,239	5,250
10.4 Budget Operations and Planning	89	16,330	179,693	80,762	1,046	22,538	4,324	11,065
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	2,105	468,612	11,739	-	5,253	394	1,892
11.4 Accounting Services	2	1,789	126,013	11,198	237	2,560	1,923	3,117
11.5 Financial Reporting	3	2,432	171,261	15,218	322	3,480	2,614	4,236
11.6 Financial Reporting - Single Audit	-	-	477	286	-	-	0	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	12	8,999	633,817	56,322	1,191	12,878	9,673	15,678
12.5 Personnel Operations and System Support	-	1,549	344,981	8,642	-	3,867	290	1,393
12.6 Budget Service - Computer Operations	18	3,390	37,302	16,765	217	4,679	898	2,297
12.7 Personnel Operations Special Billing	-	2,000	445,388	11,157	-	4,992	374	1,798
12.8 Accounting & Procurement Operations Special Billing	7	5,786	407,497	36,211	765	8,280	6,219	10,080
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	4,596	1,023,369	25,636	-	11,471	860	4,132
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 State Agencies	-	257	57,184	1,432	-	641	48	231
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	24,716	53,952	87,727	153	29,215	8,627	21,127
15.4 Program Audits	-	-	-	166,062	-	-	-	-
15.5 Single Audits	-	-	-	117,173	-	-	-	-
16.2 STATE AUDITOR	-	-	6,987	4,188	-	-	6	-
20 Administration	-	-	-	-	-	-	-	-
Total Actual	142	137,518	5,348,178	836,942	4,986	141,175	60,165	109,177
Original Budget	81	96,438	5,812,871	773,582	4,108	151,346	52,704	98,661
Rollforward Adjustment	60	41,080	-464,693	63,360	879	-10,171	7,461	10,516

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 State Version (all agencies)
 State Fiscal Year 2011 - Actual

DP#	Name	E77	E81	E95	E97	E9W	G03	G05	G06	G09	G10
		ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-	-
3.6	Financial Management and Reporting	-	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-	-
4.4	Resource Recovery	275	-	-	-	3	149	27	445	34	10,673
4.5	Real Estate & Construction Services - Leasing	-	-	-	-	-	8,020	-	1,003	3,008	5,013
4.7	Real Property	22,419	-	-	-	-	-	-	-	-	-
4.8	Materials Management	23,749	156	43	7	-	-	2,802	5,945	887	5,570
4.1	Central Mail	-	-	-	-	-	761	-	5,716	171	5,213
4.11	Enterprise Performance Improvement	577	-	-	-	5	363	33	769	70	323
4.12	Grants Mgt	-	-	-	-	-	-	-	-	10	-
4.13	SmART FMR	-	-	-	-	-	-	-	-	-	-
4.14	SmART HR	-	-	-	-	-	-	-	-	-	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-	-
6.3	IT Spend	6,041	-	-	-	-	17,507	1,750	20,115	690	207,610
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	2,893	87	5	1	3	131	945	996	167	3,157
9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-	-
9.3	Treasury	8,407	137	8	1	2	98	4,702	2,137	701	3,530
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	11,266	339	18	4	13	510	3,682	3,878	649	12,293
10.4	Budget Operations and Planning	20,654	3,144	208	141	193	2,151	3,560	9,663	1,068	9,307
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	6,733	-	-	-	59	4,242	385	8,982	821	3,774
11.4	Accounting Services	6,689	201	11	2	8	303	2,186	2,302	386	7,299
11.5	Financial Reporting	9,091	273	15	3	11	411	2,971	3,129	524	9,920
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	0	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	33,644	1,011	55	12	40	1,522	10,994	11,580	1,939	36,711
12.5	Personnel Operations and System Support	4,957	-	-	-	44	3,123	283	6,612	605	2,778
12.6	Budget Service - Computer Operations	4,288	653	43	29	40	446	739	2,006	222	1,932
12.7	Personnel Operations Special Billing	6,400	-	-	-	56	4,032	366	8,536	780	3,587
12.8	Accounting & Procurement Operations Special Billing	21,630	650	35	8	26	979	7,068	7,445	1,247	23,602
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	14,704	-	-	-	129	9,264	841	19,614	1,793	8,242
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-	-
14.3	State Agencies	822	-	-	-	7	518	47	1,096	100	461
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	6,902	131	-	-	-	874	26,226	32,743	2,341	32,917
15.4	Program Audits	-	24,848	-	-	-	-	-	-	-	34,094
15.5	Single Audits	-	-	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	6	-	-
20	Administration	-	-	-	-	-	-	-	-	-	-
Total Actual		212,140	31,629	441	208	640	55,405	69,608	154,719	18,213	428,007
Original Budget		211,761	19,115	28	87	736	73,924	45,328	166,484	17,678	262,833
Rollforward Adjustment		378	12,515	413	120	-96	-18,519	24,280	-11,764	536	165,174

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

	G16	G17	G19	G38	G39	G45	G46	G53
DP# Name	ADMIN CAP PROJECT & RELOCATION	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNORS OFFICE	MEDIATION SERVICES DEPT	OFFICE OF ENTERPRISE TECHNOLOGY	SECRETARY OF STATE
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.6 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.4 Resource Recovery	-	47	9	54	47	18	1,104	145
4.5 Real Estate & Construction Services - Leasing	-	3,008	1,003	-	3,008	-	3,008	3,008
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	-	2,689	927	276	3,194	418	11,645	4,802
4.1 Central Mail	-	1,333	12	116	381	116	-	5,437
4.11 Enterprise Performance Improvement	-	89	15	53	87	26	737	186
4.12 Grants Mgt	-	-	42	-	-	3	-	118
4.13 SmART FMR	-	-	20,734	-	-	-	-	-
4.14 SmART HR	-	-	2,750	-	-	4,685	-	33,953
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3 IT Spend	-	3,956	287	5,669	1,218	1,607	29,518	64,345
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	-	321	183	121	299	44	4,162	1,028
9.2 TREASURY DIVISION	-	-	-	-	-	-	-	-
9.3 Treasury	-	891	380	367	572	83	4,630	4,164
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	-	1,248	712	473	1,165	171	16,209	4,003
10.4 Budget Operations and Planning	-	3,871	1,505	1,090	4,331	740	22,686	13,193
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	1,044	175	624	1,011	299	8,599	2,165
11.4 Accounting Services	-	741	423	281	692	102	9,623	2,376
11.5 Financial Reporting	-	1,007	574	382	940	138	13,079	3,230
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	2
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	-	3,727	2,125	1,412	3,479	511	48,403	11,953
12.5 Personnel Operations and System Support	-	769	129	460	744	220	6,330	1,594
12.6 Budget Service - Computer Operations	-	804	313	226	899	154	4,709	2,739
12.7 Personnel Operations Special Billing	-	993	167	593	961	284	8,173	2,058
12.8 Accounting & Procurement Operations Special Billing	-	2,396	1,366	908	2,237	329	31,120	7,685
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	2,281	383	1,364	2,208	652	18,778	4,729
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 State Agencies	-	127	21	76	123	36	1,049	264
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	172,473	22,537	-	30,406	28,648
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-	25
20 Administration	-	-	-	-	-	-	-	-
Total Actual	0	31,342	34,234	187,018	50,132	10,636	273,967	201,849
Original Budget	277	43,841	75,460	226,803	50,281	273	300,934	190,045
Rollforward Adjustment	-277	-12,498	-41,226	-39,785	-149	10,363	-26,967	11,804

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
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	G61	G62	G63	G67	G69	G8H	G8S	G90	G92
		MINN STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIRE ASSOC	REVENUE DEPT	TEACHERS RETIREMENT ASSOC	MMB HIGHER EDUCATION	MMB INTERGOVERNMENTAL AIDS	REVENUE INTERGOVT PAYMENTS	OMBUDSPERS ON FOR FAMILIES
DP# Name	STATE AUDITOR								
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-	-
3.6 Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.4 Resource Recovery	124	150	139	1,832	120	-	5	101	5
4.5 Real Estate & Construction Services - Leasing	3,008	3,008	-	9,023	1,003	-	-	-	3,008
4.7 Real Property	-	8,386	-	-	-	-	-	-	-
4.8 Materials Management	2,858	1,173	3,283	25,703	1,971	-	17	-	588
4.1 Central Mail	595	5,917	25,980	92,973	4,280	-	-	-	9
4.11 Enterprise Performance Improvement	262	220	230	3,826	203	-	-	-	11
4.12 Grants Mgt	-	-	-	11	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-	-	7,463
4.14 SmART HR	-	-	-	-	-	-	-	-	2,019
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-
6.3 IT Spend	11,707	39,587	23,012	331,768	38,837	-	-	-	197
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	379	413	659	3,455	645	0	117	2,099	66
9.2 TREASURY DIVISION	-	-	-	-	-	-	-	-	-
9.3 Treasury	840	1,254	1,929	6,333	3,382	1	267	10,618	122
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,475	1,609	2,568	13,457	2,511	2	456	8,176	256
10.4 Budget Operations and Planning	3,233	1,394	1,765	33,617	408	59	222	11,955	1,001
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	3,063	2,563	2,685	44,661	2,371	-	-	-	129
11.4 Accounting Services	876	955	1,524	7,989	1,491	1	271	4,854	152
11.5 Financial Reporting	1,190	1,298	2,072	10,858	2,026	1	368	6,597	207
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	4,405	4,805	7,668	40,185	7,497	5	1,362	24,414	765
12.5 Personnel Operations and System Support	2,255	1,887	1,977	32,878	1,746	-	-	-	95
12.6 Budget Service - Computer Operations	671	289	366	6,979	85	12	46	2,482	208
12.7 Personnel Operations Special Billing	2,911	2,436	2,552	42,447	2,254	-	-	-	122
12.8 Accounting & Procurement Operations Special Billing	2,832	3,089	4,930	25,836	4,820	3	876	15,697	492
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	6,689	5,598	5,864	97,531	5,179	-	-	-	281
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-	-
14.3 State Agencies	374	313	328	5,450	289	-	-	-	16
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	25,240	128,590	104,618	284,657	70,815	-	-	-	2,341
15.4 Program Audits	-	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	3,065	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	74,987	214,933	194,150	1,124,537	151,930	85	4,008	86,992	19,552
Original Budget	25,451	207,727	190,086	1,192,543	206,096	68	4,240	66,101	6,809
Rollforward Adjustment	49,536	7,207	4,064	-68,007	-54,166	17	-232	20,891	12,743

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
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DP#	Name	G93 MILLITARY ORDER OF PURPLE HEART	G96 UNIFORM LAWS COMMISSIO N	G98 VFW	G99 DISABLED AMERICAN VETS	G9J CAMPAIGN FINANCE BOARD	G9K ADMINIS TRATIVE HEARING S	G9L BLACK MINNESOTANS COUNCIL	G9M CHICANO LATINO AFFAIRS COUNCIL
3.2	ADMIN MANAGEMENT SERVICES		-			-	-	-	
3.3	Commissioner's Office		-			-	-	-	
3.4	Human Resources		-			-	-	-	
3.6	Financial Management and Reporting		-			-	-	-	
4.2	Government & Citizen Services		-			-	-	-	
4.4	Resource Recovery		1			9	124	9	
4.5	Real Estate & Construction Services - Leasing		-			3,008	2,005	1,003	
4.7	Real Property		-			-	-	-	
4.8	Materials Management		3			771	3,390	1,868	
4.1	Central Mail		-			590	5,346	26	
4.11	Enterprise Performance Improvement		-			19	184	11	
4.12	Grants Mgt		-			-	-	-	
4.13	SmART FMR		-			30,192	-	24,351	
4.14	SmART HR		-			3,546	-	1,982	
6.2	OFFICE OF ENTERPRISE TECHNOLOGY		-			-	-	-	
6.3	IT Spend		-			1,843	4,988	110	
8.2	MINNESOTA MANAGEMENT & BUDGET		-			-	-	-	
8.3	Internal Controls & Accountability		6			266	512	215	
9.2	TREASURY DIVISION		-			-	-	-	
9.3	Treasury		12			786	911	415	
10.2	MMB - BUDGET DIVISION		-			-	-	-	
10.3	Analysis & Control (EBO's)		22			1,036	1,993	836	
10.4	Budget Operations and Planning		163			2,292	1,216	1,646	
11.2	MMB-ACCOUNTING DIVISION		-			-	-	-	
11.3	Central Payroll		-			226	2,153	126	
11.4	Accounting Services		13			615	1,183	496	
11.5	Financial Reporting		18			836	1,608	674	
11.6	Financial Reporting - Single Audit		-			-	-	-	
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION		-			-	-	-	
12.4	Accounting & Procurement Operations and System Support		67			3,095	5,952	2,496	
12.5	Personnel Operations and System Support		-			166	1,585	93	
12.6	Budget Service - Computer Operations		34			476	252	342	
12.7	Personnel Operations Special Billing		-			215	2,046	120	
12.8	Accounting & Procurement Operations Special Billing		43			1,990	3,827	1,605	
13.2	State HR, Benefits & Labor Relations		-			-	-	-	
13.3	Personnel Administration		-			494	4,701	276	
14.2	MEDIATION SERVICES		-			-	-	-	
14.3	State Agencies		-			28	263	15	
15.2	LEGISLATIVE AUDITOR		-			-	-	-	
15.3	Financial Audits		-			7,383	-	13,882	
15.4	Program Audits		-			-	10,048	-	
15.5	Single Audits		-			-	-	-	
16.2	STATE AUDITOR		-			-	-	-	
20	Administration		-			-	-	-	
Total Actual		0	382	0	0	59,882	54,288	52,597	20,609
Original Budget		852	201	852	852	96,399	43,621	35,721	7,805
Rollforward Adjustment		-852	181	-852	-852	-36,517	10,667	16,876	12,804

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
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DP#	Name	G9N	G9Q	G9R	G9T	G9X	G9Y	GPR	H12	H55
		ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE	MMB NON- OPERATING	MMB TREASURY- NON OPERATING	CAPITOL AREA ARCHITECT	DISABILITY COUNCIL	PAYROLL CLEARING	HEALTH DEPT	HUMAN SERVICES DEPT
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.6	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.4	Resource Recovery	4	31	3	1	4	10	-	2,281	5,537
4.5	Real Estate & Construction Services - Leasing	2,005	-	-	-	1,003	5,013	-	8,020	78,198
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	864	-	37	17	86	1,745	-	94,619	40,940
4.1	Central Mail	23	-	-	-	10	42	-	28,863	41,416
4.11	Enterprise Performance Improvement	7	-	-	-	7	19	-	3,617	5,510
4.12	Grants Mgt	-	-	-	-	-	-	-	8,590	8,992
4.13	SmART FMR	9,490	-	-	-	2,959	19,868	-	-	-
4.14	SmART HR	1,255	-	-	-	-	3,486	-	-	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-
6.3	IT Spend	170	-	-	-	72	569	-	257,745	916,294
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	84	144	28,021	229	26	175	0	13,175	15,022
9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-	-
9.3	Treasury	180	317	219	1,038	64	314	-	31,561	28,474
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	326	561	109,128	893	102	682	0	51,309	58,504
10.4	Budget Operations and Planning	1,253	22,367	21,952	4,383	779	1,802	22	165,580	133,505
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	80	-	-	-	87	222	-	42,216	64,315
11.4	Accounting Services	193	333	64,791	530	60	405	0	30,463	34,734
11.5	Financial Reporting	263	453	88,055	720	82	550	0	41,401	47,207
11.6	Financial Reporting - Single Audit	-	-	4	-	-	-	-	98	2,411
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	973	1,675	325,882	2,666	303	2,036	1	153,221	174,707
12.5	Personnel Operations and System Support	59	-	-	-	64	164	-	31,078	47,347
12.6	Budget Service - Computer Operations	260	4,643	4,557	910	162	374	5	34,372	27,714
12.7	Personnel Operations Special Billing	76	-	-	-	83	211	-	40,124	61,128
12.8	Accounting & Procurement Operations Special Billing	625	1,077	209,518	1,714	195	1,309	1	98,510	112,323
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	175	-	-	-	190	485	-	92,192	140,453
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-
14.3	State Agencies	10	-	-	-	11	27	-	5,152	7,848
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	2,341	-	-	-	-	-	-	30,985	161,243
15.4	Program Audits	-	-	-	-	-	-	-	-	241,414
15.5	Single Audits	-	-	-	-	-	-	-	71,748	243,440
16.2	STATE AUDITOR	-	-	55	-	-	-	-	1,434	35,344
20	Administration	-	-	-	-	-	-	-	-	-
Total Actual		20,716	31,601	852,222	13,099	6,347	39,508	29	1,338,355	2,734,021
Original Budget		7,442	12,913	28,484	10,251	3,921	75,934	49	1,233,657	4,022,400
Rollforward Adjustment		13,273	18,687	823,738	2,848	2,426	-36,426	-20	104,698	-1,288,379

Statewide Cost Allocation Plan
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State Version (all agencies)
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	H55b	H55c	H75	H7B	H7C	H7D	H7F	H7H	H7J
	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	VETERANS AFFAIRS DEPT	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD
DP# Name									
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-	-
3.6 Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.4 Resource Recovery	3,946	843	1,131	37	44	22	14	6	1
4.5 Real Estate & Construction Services - Leasing	2,005	-	3,008	-	-	-	-	-	-
4.7 Real Property	-	104,013	31,291	-	-	-	-	-	-
4.8 Materials Management	49,983	10,159	62,097	1,532	1,612	1,459	798	582	475
4.1 Central Mail	377	5	463	2,190	3,530	1,572	966	261	125
4.11 Enterprise Performance Improvement	8,601	1,852	2,730	57	81	31	25	12	2
4.12 Grants Mgt	6	-	53	-	-	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-
6.3 IT Spend	73,201	20,930	29,653	5,900	3,983	2,619	733	114	26
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	20,157	2,086	7,731	564	599	316	353	142	85
9.2 TREASURY DIVISION	-	-	-	-	-	-	-	-	-
9.3 Treasury	63,435	4,355	19,242	2,452	3,002	1,433	1,885	200	342
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	78,502	8,125	30,107	2,195	2,333	1,231	1,376	555	333
10.4 Budget Operations and Planning	76,260	24,651	42,880	1,357	1,061	1,824	1,772	1,098	831
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	100,388	21,614	31,867	668	948	365	294	139	26
11.4 Accounting Services	46,607	4,824	17,875	1,303	1,385	731	817	329	198
11.5 Financial Reporting	63,343	6,556	24,293	1,771	1,882	993	1,110	448	269
11.6 Financial Reporting - Single Audit	-	-	3	-	-	0	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	234,425	24,262	89,905	6,555	6,966	3,675	4,109	1,656	994
12.5 Personnel Operations and System Support	73,903	15,912	23,459	492	698	269	217	102	19
12.6 Budget Service - Computer Operations	15,831	5,117	8,901	282	220	379	368	228	172
12.7 Personnel Operations Special Billing	95,413	20,543	30,287	635	901	347	280	132	24
12.8 Accounting & Procurement Operations Special Billing	150,718	15,599	57,802	4,214	4,478	2,363	2,642	1,065	639
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	219,230	47,202	69,591	1,459	2,071	797	643	304	56
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-	-
14.3 State Agencies	12,250	2,638	3,889	82	116	45	36	17	3
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	34,156	-	133,686	-	2,341	2,341	557	2,341	-
15.4 Program Audits	-	157,583	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	37	-	-	1	-	-	-
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	1,422,736	498,869	721,981	33,744	38,250	22,812	18,996	9,730	4,620
Original Budget	936,491	-	703,653	74,422	119,705	71,653	36,488	14,441	4,854
Rollforward Adjustment	486,245	498,869	18,328	-40,678	-81,455	-48,841	-17,492	-4,711	-234

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

	H7K	H7L	H7M	H7Q	H7R	H7S	H7U	H7V	H7W
DP# Name	NURSING HOME ADMIN BOARD	SOCIAL WORK BOARD	MARRIAGE & FAMILY THERAPY BD	PODIATRIC MEDICINE	VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES BD	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-	-
3.6 Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.4 Resource Recovery	13	12	2	1	2	37	1	11	4
4.5 Real Estate & Construction Services - Leasing	1,003	-	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	1,176	837	572	419	482	964	532	721	515
4.1 Central Mail	88	930	153	17	112	1,102	98	452	285
4.11 Enterprise Performance Improvement	24	27	4	1	4	51	2	25	8
4.12 Grants Mgt	-	-	-	-	-	206	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-
6.3 IT Spend	3,298	1,206	45	58	112	2,397	27	896	108
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	163	375	108	67	98	307	77	205	155
9.2 TREASURY DIVISION	-	-	-	-	-	-	-	-	-
9.3 Treasury	492	2,071	366	241	415	807	292	831	717
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	635	1,460	422	260	381	1,196	301	800	604
10.4 Budget Operations and Planning	1,965	1,016	1,009	675	623	4,598	660	949	727
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	275	312	43	15	52	596	25	295	89
11.4 Accounting Services	377	867	251	154	226	710	178	475	359
11.5 Financial Reporting	513	1,178	341	210	307	965	243	645	488
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1,897	4,361	1,260	777	1,136	3,571	898	2,388	1,805
12.5 Personnel Operations and System Support	203	230	32	11	38	439	19	217	65
12.6 Budget Service - Computer Operations	408	211	209	140	129	954	137	197	151
12.7 Personnel Operations Special Billing	262	297	41	14	49	566	24	280	84
12.8 Accounting & Procurement Operations Special Billing	1,220	2,803	810	499	731	2,296	577	1,535	1,160
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	601	682	94	32	113	1,301	55	644	194
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-	-
14.3 State Agencies	34	38	5	2	6	73	3	36	11
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	5,832	-	-	-	-	11,282	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	20,479	18,914	5,765	3,591	5,015	34,420	4,149	11,603	7,529
Original Budget	20,510	27,451	7,359	3,133	6,500	37,994	4,231	13,412	14,672
Rollforward Adjustment	-30	-8,537	-1,594	458	-1,485	-3,573	-81	-1,810	-7,143

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

	H7X	H9G	J33	J50	J52	J58	J65	J68	J70
DP# Name	BEHAVIORAL HEALTH & THERAPY BD	OMBUDSMAN MH/DD	TRIAL COURTS	GUARDIAN AD LITEM BOARD	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	-	-	-	-	-	-	-	-	-
3.6 Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.4 Resource Recovery	4	21	3,170	164	704	134	547	11	6
4.5 Real Estate & Construction Services - Leasing	-	8,020	-	-	-	2,005	8,020	2,005	1,003
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	748	821	55,447	3,529	4,593	665	13,197	263	472
4.1 Central Mail	219	134	1,230	-	-	1,456	3,352	293	-
4.11 Enterprise Performance Improvement	7	47	5,117	406	1,391	222	729	15	5
4.12 Grants Mgt	-	-	5	-	-	-	902	-	-
4.13 SmART FMR	-	-	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-
6.3 IT Spend	670	1,707	174,743	2,199	17,405	833	73,549	120	88
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	249	77	17,847	708	1,220	87	2,259	37	55
9.2 TREASURY DIVISION	-	-	-	-	-	-	-	-	-
9.3 Treasury	1,156	166	53,570	1,510	2,983	192	6,501	126	120
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	970	301	69,504	2,756	4,752	338	8,797	145	213
10.4 Budget Operations and Planning	1,409	386	80,873	5,836	12,644	371	11,925	482	408
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	78	545	59,729	4,743	16,235	2,588	8,509	173	59
11.4 Accounting Services	576	178	41,265	1,637	2,821	201	5,223	86	127
11.5 Financial Reporting	783	243	56,082	2,224	3,834	273	7,098	117	172
11.6 Financial Reporting - Single Audit	-	-	0	-	0	-	0	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,898	898	207,554	8,231	14,189	1,010	26,271	432	637
12.5 Personnel Operations and System Support	58	401	43,971	3,492	11,952	1,905	6,264	128	43
12.6 Budget Service - Computer Operations	293	80	16,788	1,212	2,625	77	2,476	100	85
12.7 Personnel Operations Special Billing	74	518	56,769	4,508	15,430	2,460	8,087	165	56
12.8 Accounting & Procurement Operations Special Billing	1,863	577	133,442	5,292	9,123	649	16,890	278	410
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	171	1,191	130,438	10,358	35,455	5,651	18,582	379	128
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-	-
14.3 State Agencies	10	67	7,289	579	1,981	316	1,038	21	7
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	4,408	-	25,022	-	-	-	-	-	131
15.4 Program Audits	-	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	3	-	3	-	4	-	-
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	16,644	16,377	1,239,858	59,385	159,341	21,432	230,221	5,374	4,224
Original Budget	17,745	11,897	1,168,736	-	180,400	29,942	259,686	3,821	2,953
Rollforward Adjustment	-1,101	4,480	71,122	59,385	-21,058	-8,510	-29,465	1,553	1,270

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

	L10	L49	P01	P07	P78	P7T	P9E	P9Z	R18
	LEGISLATU RE	LEGISLATIVE AUDITOR	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM	AUTOMOBILE THEFT PREVENTION BOARD	ENVIRONMENTAL ASSISTANCE
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-	-
3.6 Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.4 Resource Recovery	845	-	611	3,471	5,827	14	7	-	-
4.5 Real Estate & Construction Services - Leasing	-	1,003	3,008	25,064	21,053	1,003	1,003	-	-
4.7 Real Property	-	-	193,795	849	253,146	-	-	-	-
4.8 Materials Management	216	-	6,989	147,228	141,934	482	389	-	-
4.1 Central Mail	21	-	21	111,995	1,680	356	25	-	-
4.11 Enterprise Performance Improvement	216	-	740	5,331	10,571	28	14	-	-
4.12 Grants Mgt	-	-	-	9,349	599	-	-	-	-
4.13 SmART FMR	-	-	-	-	-	-	-	-	-
4.14 SmART HR	-	-	-	-	-	-	-	-	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-
6.3 IT Spend	17,408	-	23,646	405,971	157,766	1,124	368	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	378	0	5,095	72,424	19,247	150	60	-	-
9.2 TREASURY DIVISION	-	-	-	-	-	-	-	-	-
9.3 Treasury	1,094	-	12,882	395,670	43,220	569	146	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,472	1	19,843	282,051	74,958	585	233	-	-
10.4 Budget Operations and Planning	6,274	89	12,644	186,026	149,998	2,077	430	-	-
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	2,524	-	8,635	62,229	123,390	324	163	-	-
11.4 Accounting Services	874	1	11,781	167,456	44,503	347	138	-	-
11.5 Financial Reporting	1,188	1	16,011	227,586	60,483	472	188	-	-
11.6 Financial Reporting - Single Audit	-	-	18	47	0	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	4,397	4	59,255	842,270	223,842	1,747	696	-	-
12.5 Personnel Operations and System Support	1,858	-	6,357	45,811	90,836	238	120	-	-
12.6 Budget Service - Computer Operations	1,302	18	2,625	38,617	31,138	431	89	-	-
12.7 Personnel Operations Special Billing	2,399	-	8,208	59,145	117,275	308	155	-	-
12.8 Accounting & Procurement Operations Special Billing	2,827	2	38,097	541,516	143,914	1,123	447	-	-
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	5,511	-	18,858	135,897	269,462	707	355	-	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-	-
14.3 State Agencies	308	-	1,054	7,594	15,057	40	20	-	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	1,704	18,545	52,474	-	2,341	-	-
15.4 Program Audits	261,843	-	-	8,577	134,657	-	-	-	-
15.5 Single Audits	-	-	9,486	20,287	-	-	-	-	-
16.2 STATE AUDITOR	-	-	258	683	2	-	-	-	-
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	312,955	1,119	461,620	3,821,685	2,187,032	12,123	7,386	0	0
Original Budget	178,796	940	407,242	3,758,240	2,177,833	9,903	6,847	49	9
Rollforward Adjustment	134,158	180	54,378	63,445	9,199	2,221	540	-49	-9

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2011 - Actual

	R28	R29	R32	R9P	T79	T9B	0	
DP#	MINN CONSERVATION CORPS	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATIO N DEPT	METROPOLITAN COUNCIL/ TRANSPORT	OTHER	Total
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	502,617
3.4	Human Resources	-	-	-	-	-	-	317,308
3.6	Financial Management and Reporting	-	-	-	-	-	-	796,390
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.4	Resource Recovery	-	4,451	1,704	90	8,063	-	88,923
4.5	Real Estate & Construction Services - Leasing	10,025	33,084	15,038	9,023	9,023	-	507,286
4.7	Real Property	-	142,455	880	-	230,617	-	1,226,756
4.8	Materials Management	23	130,368	30,226	8,448	910,282	37	2,098,015
4.1	Central Mail	-	19,567	5,351	282	5,842	-	442,405
4.11	Enterprise Performance Improvement	-	6,605	2,318	168	12,658	-	129,198
4.12	Grants Mgt	-	6,167	777	1,901	45	-	68,184
4.13	SmART FMR	-	-	-	-	-	-	132,074
4.14	SmART HR	-	-	-	-	-	-	117,020
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3	IT Spend	-	215,771	107,793	7,925	504,546	-	5,543,926
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	2	50,372	6,395	896	110,214	43	528,162
9.2	TREASURY DIVISION	-	-	-	-	-	-	-
9.3	Treasury	3	122,716	9,847	1,403	153,789	56	1,308,026
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	9	196,173	24,905	3,490	429,225	167	2,056,905
10.4	Budget Operations and Planning	230	326,502	105,776	14,988	212,991	1,201	2,389,133
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	-	77,090	27,062	1,955	147,749	-	1,508,042
11.4	Accounting Services	5	116,470	14,787	2,072	254,835	99	1,221,205
11.5	Financial Reporting	7	158,291	20,096	2,816	346,340	135	1,659,709
11.6	Financial Reporting - Single Audit	-	22	9	1	291	-	4,763
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	27	585,818	74,373	10,422	1,281,765	500	6,142,393
12.5	Personnel Operations and System Support	-	56,752	19,923	1,439	108,769	-	1,110,183
12.6	Budget Service - Computer Operations	48	67,778	21,958	3,111	44,214	249	495,957
12.7	Personnel Operations Special Billing	-	73,270	25,721	1,858	140,426	-	1,433,304
12.8	Accounting & Procurement Operations Special Billing	17	376,637	47,816	6,700	824,079	322	3,949,098
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	-	168,352	59,099	4,270	322,658	-	3,293,306
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	State Agencies	-	9,407	3,302	239	18,030	-	184,024
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	133,335	54,811	64,454	137,742	5,046	2,604,233
15.4	Program Audits	-	74,437	200,183	-	-	230,394	1,657,882
15.5	Single Audits	-	-	-	-	8,531	-	568,828
16.2	STATE AUDITOR	-	323	129	12	4,264	-	69,824
20	Administration	-	-	-	-	-	-	46,489
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Total Actual	10,396	3,152,213	880,280	147,961	6,226,989	238,249	56,269	44,201,566
Original Budget	215	2,843,543	591,703	105,753	6,058,050	24,376	67,078	42,921,862
Rollforward Adjustment	10,182	308,671	288,576	42,209	168,939	213,873	-10,809	1,279,704

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			1.2	Net Administrative Expenditures by Agency	3.2	FTE	3.3	FTE	3.4	Accounting & Procurement Accounting Transactions	3.6	Net Administrative Expenditures by Agency	4.2	1xx-2xx	4.4
Schedule No.	DP#	Name	2011 Actual Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery					
	1.2	Equipment Use Charge	183,812	(183,812)											
3	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-											
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	-	-	-										
3.3	G02-3.3	Commissioner's Office	568,589	-	-	(568,589)									
3.4	G02-3.4	Human Resources	359,965	520	-	-	(360,485)								
3.5	G02-3.5	Financial Management and Reporting	823,947	-	-	-	-	(823,947)							
3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-							
4.2	G02-4.2	Government & Citizen Services	-	-	-	48,760	30,914	20,862	(100,535)						
4.4	G02-4.4	Resource Recovery	71,574	16,496	-	-	-	-	1,031	(89,101)					
4.5	G02-4.5	Real Estate & Construction Services - Leasing	506,256	-	-	-	-	-	7,294						
4.7	G02-4.7	Real Property	1,205,987	-	-	-	-	-	13,794						
4.8	G02-4.8	Materials Management	2,034,768	29,632	-	-	-	-	29,317						
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-						
4.1	G02-4.10	Central Mail	437,514	-	-	-	-	-	6,304						
4.11	G02-4.11	Enterprise Performance Improvement	127,252	-	-	-	-	-	1,833						
4.12	G02-4.12	Grants Mgt	66,737	-	-	-	-	-	962						
4.13	G02-4.13	SmART FMR	129,270	-	-	-	-	-	1,863						
4.14	G02-4.14	SmART HR	115,167	-	-	-	-	-	1,659						
4.15	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	36,479						
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	1,315,196	-	-	-	-	-	-	74					
6.3	G46-6.3	IT Spend	4,264,305	28,452	-	-	-	-	-						
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-						
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	2,323,678	3,166	-	-	-	-	-	35					
8.3	G10-8.3	Internal Controls & Accountability	480,420	-	-	-	-	-	-	6					
9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	25					
9.3	G10-9.3	Treasury	1,169,606	-	-	-	-	-	-						
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-						
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	59					
10.3	G10-10.3	Analysis & Control (EBO's)	1,871,830	-	-	-	-	-	-						
10.4	G10-10.4	Budget Operations and Planning	2,180,815	-	-	-	-	-	-						
10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-						
11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	48					
11.3	G10-11.3	Central Payroll	1,234,795	-	-	-	-	-	-						
11.4	G10-11.4	Accounting Services	996,396	-	-	-	-	-	-						
11.5	G10-11.5	Financial Reporting	1,351,097	3,784	-	-	-	-	-						
11.6	G10-11.6	Financial Reporting - Single Audit	3,878	-	-	-	-	-	-						
11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-						
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	2,219,139	3,597	-	-	-	-	-	108					
12.4	G10-12.4	Accounting & Procurement Operations and System Support	4,545,569	-	-	-	-	-	-						
12.5	G10-12.5	Personnel Operations and System Support	824,734	-	-	-	-	-	-						
12.6	G10-12.6	Budget Service - Computer Operations	367,626	705	-	-	-	-	-						
12.7	G10-12.7	Personnel Operations Special Billing	1,051,078	18,554	-	-	-	-	-						
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	2,895,663	36,299	-	-	-	-	-						
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	6					
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	40					
13.3	G10-13.3	Personnel Administration	3,003,548	668	-	-	-	-	-						
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-						
14.2	G45-14.2	MEDIATION SERVICES	-	14	-	-	-	-	-	2					
14.3	G45-14.3	State Agencies	185,009	-	-	-	-	-	-						
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-						
15.2	L49-15.2	LEGISLATIVE AUDITOR	1,468,861	4,890	-	-	-	-	-	74					
15.3	L49-15.3	Financial Audits	2,421,793	-	-	-	-	-	-						
15.4	L49-15.4	Program Audits	1,212,805	-	-	-	-	-	-						

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

			1.2	3.2	FTE	FTE	3.4	3.6	4.2	4.4
			Net Administrative Expenditures by Agency	Net Administrative Expenditures by Agency	1xx-2xx	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency			
			2011 Actual Allocable costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	
Schedule No.	DP#	Name	Equipment Usage							
15.5	L49-15.5	Single Audits	-	439,156	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	1,051	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	37,036	32,361	-	-	-	-	-	0
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
3	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	-	-	-	23,046	14,611	12,445	-	131
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	-	-	-	-	-	-	-	88
4.4	G02-4.4	Resource Recovery	-	-	-	-	-	-	-	-
4.5	G02-4.5	Real Estate & Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	G02-4.7	Real Property Enterprise System	-	-	-	-	-	-	-	-
4.8	G02-4.8	Materials Management	-	-	-	-	-	-	-	-
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-
4.1	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	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
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-	Financial Audits	-	-	-	-	-	-	-	-
15.4	L49-	Program Audits	-	-	-	-	-	-	-	-

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Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

Schedule No.	DP#	Name	2011 Actual Allocable costs & Applicable Credits	Equipment Usage	1.2	3.2	FTE	FTE	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx
					3.6	4.2	3.4	3.6	4.4		
					ADMIN SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	-	-	-	2,575	1,632	1,988	-	-	3
0	G02-0003	Public Broadcasting	-	-	-	-	-	927	-	-	0
0	G02-0007	Public Info Policy Analysis - PIPA	-	-	-	6,217	3,942	2,516	-	-	6
0	G02-0009	Construction Services	-	-	-	19,814	12,562	23,304	-	-	60
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	9	-	-	-
0	G02-0012	STAR	-	-	-	3,956	2,508	28,433	-	-	4
0	G02-0014	Capital Group Parking	-	-	-	11,316	7,174	48,166	-	-	32
0	G02-0015a	Fleet Services	-	-	-	10,763	6,824	105,751	-	-	101
0	G02-0016	Development Disabilities	-	-	-	4,509	2,859	9,467	-	-	9
0	G02-0017a	Risk Management - P&C	-	-	-	12,735	8,074	52,297	-	-	146
0	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	-	-	-	38,884	24,652	76,391	-	-	407
0	G02-0018	Plant Management (Leases)	-	-	-	-	-	282	-	-	0
0	G02-0021a	Plant Management (Repairs)	-	-	-	268,846	170,449	269,202	-	-	382
0	G02-0021b	Plant Management (Materials Transfer)	-	-	-	1,884	1,194	10,627	-	-	2
0	G02-0021c	Plant Management (Energy)	-	-	-	7,825	4,961	12,813	-	-	5
0	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	-	-	3,184	-	-	32
0	G02-0024	MN Bookstore	-	-	-	12,936	8,202	34,944	-	-	19
0	G02-0028	Office Supply Connection	-	-	-	13	8	654	-	-	0
0	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	18,927	12,000	7,162	-	-	18
0	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	27,292	17,303	14,631	-	-	40
0	G02-0031	Central Mail	-	-	-	8,704	5,518	41,505	-	-	118
0	G02-0034	Other Non-allocable	-	-	-	829	526	1,076	-	-	1
0	G02-0036	Demography	-	-	-	4,145	2,628	4,598	-	-	5
0	G02-0037	MN Geospatial Information Office	-	-	-	8,051	5,104	8,982	-	-	25
0	G02-0037a	MnGeo Service Bureau	-	-	-	10,387	6,585	5,205	-	-	10
0	G02-0038	Environmental Quality Board	-	-	-	5,652	3,583	4,052	-	-	7
0	G39-0042	Surplus Services - State	-	-	-	-	-	1,839	-	-	-
0	G02-0043	Surplus Services - Federal	-	-	-	9,847	6,243	17,120	-	-	12
0	G02-0044	RECS - Energy	-	-	-	-	-	203	-	-	-
0	G02-0045	SmART FMR	-	-	-	-	-	2	-	-	-
0	G02-0046	SmART HR	-	-	-	50	32	250	-	-	0
0	G02-0047	Grants Mgt	-	-	-	-	-	192	-	-	-
0	G02-0048	Arts & Cultural Heritage	-	-	-	628	398	2,216	-	-	0
0	G02-0049	Materials Management	-	-	-	-	-	654	-	-	0
0	B04	AGRICULTURE DEPT	-	-	-	-	-	-	-	-	645
0	B11	BARBER/COSMETOLOGIST EXAMINERS	-	-	-	-	-	-	-	-	14
0	B13	COMMERCE DEPT	-	-	-	-	-	-	-	-	707
0	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	-	-	76
0	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	-	-	3
0	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-	-	127
0	B22	EMPLOYMENT & ECONOMIC DEVELPMNT	-	-	-	-	-	-	-	-	2,240
0	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-	-	-	54

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Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

Schedule No.	DP#	Name	2011 Actual Allocable costs & Applicable Credits	Equipment Usage	Net Administrative Expenditures by Agency		FTE		Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency		Resource Recovery
					1.2	3.2	3.3	3.4	3.6	4.2	4.4	
					ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services			
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-	-	4	
0	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	-	-	-	303	
0	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-	-	-	21	
0	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	-	-	-	674	
0	B43	IRON RANGE RESOURCES & REHAB	-	-	-	-	-	-	-	-	161	
0	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-	-	-	8	
0	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	-	-	2	
0	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-	-	-	5	
0	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	-	-	1	
0	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-	-	-	74	
0	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-	-	-	4	
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-	-	
0	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	-	-	-	105	
0	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-	-	-	21,068	
0	E37	EDUCATION DEPARTMENT	-	-	-	-	-	-	-	-	1,015	
0	E40	HISTORICAL SOCIETY	-	-	-	-	-	-	-	-	-	
0	E44	FARIBAULT ACADEMIES	-	-	-	-	-	-	-	-	193	
0	E50	ARTS BOARD	-	-	-	-	-	-	-	-	20	
0	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-	-	284	
0	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-	-	273	
0	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-	-	-	
0	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-	-	
0	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-	-	
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	-	-	3	
0	G03	LOTTERY	-	-	-	-	-	-	-	-	148	
0	G05	RACING COMMISSION	-	-	-	-	-	-	-	-	27	
0	G06	ATTORNEY GENERAL	-	-	-	-	-	-	-	-	442	
0	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-	-	-	34	
0	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	10,611	
0	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-	-	-	47	
0	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-	-	-	8	
0	G38	INVESTMENT BOARD	-	-	-	-	-	-	-	-	54	
0	G39	GOVERNORS OFFICE	-	-	-	-	-	-	-	-	47	
0	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	-	18	
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	1,097	
0	G53	SECRETARY OF STATE	-	-	-	-	-	-	-	-	144	
0	G61	STATE AUDITOR	-	-	-	-	-	-	-	-	123	
0	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-	-	-	149	
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-	-	-	138	
0	G67	REVENUE DEPT	-	-	-	-	-	-	-	-	1,821	
0	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-	-	-	119	
0	G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-	-	
0	G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-	5	
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-	100	
0	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-	-	-	5	
0	G9C	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-	1	

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			1.2	3.2	FTE	3.3	FTE	3.4	3.6	4.2	4.4
			Net Administrative Expenditures by Agency	Net Administrative Expenditures by Agency	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx
Schedule No.	DP#	Name	2011 Actual Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	
0	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-	-	9	
0	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-	-	123	
0	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-	-	9	
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	-	4	
0	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-	-	4	
0	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-	31	
0	G9R	MMB NON-OPERATING	-	-	-	-	-	-	-	3	
0	G9T	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	1	
0	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-	-	4	
0	G9Y	DISABILITY COUNCIL	-	-	-	-	-	-	-	10	
0	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	
0	H12	HEALTH DEPT	-	-	-	-	-	-	-	2,268	
0	H55	HUMAN SERVICES DEPT	-	-	-	-	-	-	-	5,504	
0	H55b	HUMAN SERVICES SOS	-	-	-	-	-	-	-	3,923	
0	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	-	838	
0	H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	-	-	1,124	
0	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-	-	37	
0	H7C	NURSING BOARD	-	-	-	-	-	-	-	43	
0	H7D	PHARMACY BOARD	-	-	-	-	-	-	-	22	
0	H7F	DENTISTRY BOARD	-	-	-	-	-	-	-	14	
0	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-	-	6	
0	H7J	OPTOMETRY BOARD	-	-	-	-	-	-	-	1	
0	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	-	-	13	
0	H7L	SOCIAL WORK BOARD	-	-	-	-	-	-	-	12	
0	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-	-	2	
0	H7Q	PODIATRIC MEDICINE	-	-	-	-	-	-	-	1	
0	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	-	-	2	
0	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-	-	37	
0	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-	-	1	
0	H7V	PSYCHOLOGY BOARD	-	-	-	-	-	-	-	11	
0	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	-	-	4	
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-	-	4	
0	H9G	OMBUDSMAN MH/DD	-	-	-	-	-	-	-	21	
0	J33	TRIAL COURTS	-	-	-	-	-	-	-	3,152	
0	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	-	163	
0	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-	700	
0	J58	COURT OF APPEALS	-	-	-	-	-	-	-	133	
0	J65	SUPREME COURT	-	-	-	-	-	-	-	543	
0	J68	TAX COURT	-	-	-	-	-	-	-	11	
0	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-	6	
0	L10	LEGISLATURE	-	-	-	-	-	-	-	840	
0	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	
0	P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	-	-	608	
0	P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-	-	3,450	
0	P78	CORRECTIONS DEPT	-	-	-	-	-	-	-	5,793	
0	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-	14	

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

Schedule No.	DP#	Name	2011 Actual Allocable costs & Applicable Credits	Equipment Usage	Net Administrative Expenditures by Agency		FTE		Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency		1xx-2xx
					1.2	3.2	3.3	3.4	3.6	4.2	4.4	
					ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery		
0	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-	-	-	7
0	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-	-
0	R29	NATURAL RESOURCES DEPT	-	-	-	-	-	-	-	-	-	4,425
0	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-	-	-	-	1,694
0	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-	-	-	-	89
0	T79	TRANSPORTATION DEPT	-	-	-	-	-	-	-	-	-	8,016
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-	-	-
0	0	OTHER	-	-	-	-	-	-	-	-	-	-
0	0	Total	44,491,247	(0)	-	(0)	(0)	0	(0)	0		0
0	XXX	Source	44,491,247									
0	0	Difference (Total - Source)	-									

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	FTE
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR
	1.2	Equipment Use Charge								
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 - Leasing	(513,550)							
4.7	G02-4.7	Real Property	-	(1,219,781)						
4.8	G02-4.8	Materials Management	-	-	(2,093,717)					
4.9	G02-4.9	Gift & Acceptance	-	-	-					
4.1	G02-4.10	Central Mail	-	-	-	(443,818)				
4.11	G02-4.11	Enterprise Performance Improvement	-	-	-	-	(129,085)			
4.12	G02-4.12	Grants Mgt	-	-	-	-	-	(67,699)		
4.13	G02-4.13	SmART FMR	-	-	-	-	-	-	(131,133)	
4.14	G02-4.14	SmART HR	-	-	-	-	-	-	-	(116,826)
4.15	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	1,445	-	65	-	-	-
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	1,756	834	40	-	-	-
8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	12	-	-	-
9.2	G10-9.2	TREASURY DIVISION	-	-	195	-	32	-	-	-
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	264	-	64	-	-	-
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	-	-	432	3,377	107	-	-	-
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	-	-	1,468	-	102	-	-	-
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	79	-	7	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	577	-	82	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	-	57	16	3	0	-	640
14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	1,310	130	150	-	-	-
15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-	-
15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	FTE
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	-	30	-	1	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
3	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	5,972	-	1,336	28	46	-	-	-
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	3,981	-	1,522	184	97	-	-	-
4.4	G02-4.4	Resource Recovery	-	-	-	-	-	-	-	-
4.5	G02-4.5	Real Estate & Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	G02-4.7	Real Property Enterprise System	-	-	-	-	-	-	-	-
4.8	G02-4.8	Materials Management	-	-	-	-	-	-	-	-
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-
4.1	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	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
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-	Financial Audits	-	-	-	-	-	-	-	-
15.4	L49-	Program Audits	-	-	-	-	-	-	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	FTE
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SMART FMR	SMART HR
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	995	-	69	-	5	-	-	-
0	G02-0003	Public Broadcasting	40,805	-	76	-	-	13	-	-
0	G02-0007	Public Info Policy Analysis - PIPA	995	-	142	5	12	-	-	-
0	G02-0009	Construction Services	-	-	880	126	39	35	-	-
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
0	G02-0012	STAR	995	-	3,076	149	8	4	-	-
0	G02-0014	Capital Group Parking	-	-	1,878	224	22	-	-	-
0	G02-0015a	Fleet Services	995	96	2,637	112	21	-	-	-
0	G02-0016	Development Disabilities	1,991	-	934	136	9	45	-	-
0	G02-0017a	Risk Management - P&C	995	-	1,353	101	25	-	-	-
0	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	-	-	1,353	1,115	77	-	-	-
0	G02-0018	Plant Management (Leases)	-	-	10	2	-	-	-	-
0	G02-0021a	Plant Management (Repairs)	16,919	173,213	19,037	26	534	-	-	-
0	G02-0021b	Plant Management (Materials Transfer)	995	-	135	-	4	-	-	-
0	G02-0021c	Plant Management (Energy)	1,991	-	274	-	16	-	-	-
0	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	356	-	-	-	-	-
0	G02-0024	MN Bookstore	995	-	521	416	26	-	-	-
0	G02-0028	Office Supply Connection	-	-	-	-	0	-	-	-
0	G02-0029a	Cooperative Purchasing (CPV)	-	-	452	155	38	-	-	-
0	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	1,135	176	54	-	-	-
0	G02-0031	Central Mail	995	-	370	1,819	17	-	-	-
0	G02-0034	Other Non-allocable	-	-	69	-	2	-	-	-
0	G02-0036	Demography	-	-	370	62	8	-	-	-
0	G02-0037	MN Geospatial Information Office	1,991	-	964	4	16	-	-	-
0	G02-0037a	MnGeo Service Bureau	-	-	386	4	21	-	-	-
0	G02-0038	Environmental Quality Board	-	-	449	11	11	-	-	-
0	G39-0042	Surplus Services - State	-	-	-	-	-	-	-	-
0	G02-0043	Surplus Services - Federal	-	1,827	396	-	20	-	-	-
0	G02-0044	RECS - Energy	-	-	-	-	-	-	-	-
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	-	-	-	-	0	-	-	-
0	G02-0047	Grants Mgt	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	-	-	40	-	1	423	-	-
0	G02-0049	Materials Management	-	-	46	-	-	-	-	-
0	B04	AGRICULTURE DEPT	9,953	344	51,245	5,586	1,058	235	-	-
0	B11	BARBER/COSMETOLOGIST EXAMINERS	1,991	-	1,330	485	29	-	-	-
0	B13	COMMERCE DEPT	4,976	133	19,308	12,655	815	8,121	-	-
0	B14	ANIMAL HEALTH BOARD	995	-	3,465	481	128	-	-	-
0	B15	BARBER EXAMINERS BOARD	995	-	571	203	6	-	-	-
0	B20	EXPLORE MINNESOTA TOURISM	3,981	-	4,148	2,901	122	82	-	-
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	56,729	2,035	40,645	170	4,408	12,134	-	-
0	B24	PUBLIC FACILITIES AUTHORITY	-	-	4,194	-	25	1,363	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	FTE
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	224	-	5	0	-	-
0	B34	HOUSING FINANCE AGENCY	995	-	6,399	1,671	505	-	-	-
0	B41	WORKERS COMP COURT OF APPEALS	1,991	-	211	132	32	-	-	-
0	B42	LABOR AND INDUSTRY DEPT	4,976	-	21,826	12,039	1,099	80	-	-
0	B43	IRON RANGE RESOURCES & REHAB	4,976	10,430	8,890	-	180	927	-	-
0	B7E	ARCHITECTURE, ENGINEERING BD	-	-	812	619	15	-	-	-
0	B7G	COMBATIVE SPORTS COMMISSION	1,991	-	76	-	5	-	5,051	1,005
0	B7P	ACCOUNTANCY BOARD	995	-	630	432	10	-	-	-
0	B7S	PRIVATE DETECTIVES BOARD	-	-	135	-	3	-	-	-
0	B82	PUBLIC UTILITIES COMM	-	-	1,802	-	116	-	-	21,319
0	B9D	AMATEUR SPORTS COMM	-	31,288	3	-	8	-	-	-
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	3	-	-	-	-	-
0	E25	CENTER FOR ARTS EDUCATION	6,967	7,624	5,392	-	179	9	-	32,766
0	E26	MN STATE COLLEGES/UNIVERSITIES	995	-	-	1,754	39,861	-	-	-
0	E37	EDUCATION DEPARTMENT	-	-	32,891	4,192	999	4,233	-	-
0	E40	HISTORICAL SOCIETY	-	-	36	-	-	-	-	-
0	E44	FARIBAULT ACADEMIES	1,991	10,557	6,194	-	447	-	-	-
0	E50	ARTS BOARD	-	-	5,831	316	34	1,903	-	6,132
0	E60	OFFICE OF HIGHER EDUCATION	3,981	-	7,606	3,858	161	316	-	-
0	E77	ZOOLOGICAL BOARD	-	22,292	23,581	-	573	-	-	-
0	E81	UNIVERSITY OF MINNESOTA	-	-	155	-	-	-	-	-
0	E95	HUMANITIES COMMISSION	-	-	43	-	-	-	-	-
0	E97	SCIENCE MUSEUM	-	-	7	-	-	-	-	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	5	-	-	-
0	G03	LOTTERY	7,962	-	-	756	361	-	-	-
0	G05	RACING COMMISSION	-	-	2,782	-	33	-	-	-
0	G06	ATTORNEY GENERAL	995	-	5,904	5,675	764	-	-	-
0	G09	GAMBLING CONTROL BOARD	2,986	-	881	170	70	10	-	-
0	G10	MINNESOTA MANAGEMENT & BUDGET	4,976	-	5,531	5,176	321	-	-	-
0	G17	HUMAN RIGHTS DEPT	2,986	-	2,670	1,324	89	-	-	-
0	G19	INDIAN AFFAIRS COUNCIL	995	-	921	12	15	42	20,586	2,730
0	G38	INVESTMENT BOARD	-	-	274	115	53	-	-	-
0	G39	GOVERNORS OFFICE	2,986	-	3,171	378	86	-	-	-
0	G45	MEDIATION SERVICES DEPT	-	-	415	116	25	3	-	4,652
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	2,986	-	11,563	-	731	-	-	-
0	G53	SECRETARY OF STATE	2,986	-	4,768	5,399	184	118	-	33,711
0	G61	STATE AUDITOR	2,986	-	2,838	590	261	-	-	-
0	G62	MINN STATE RETIREMENT SYSTEM	2,986	8,338	1,165	5,875	218	-	-	-
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	3,260	25,794	228	-	-	-
0	G67	REVENUE DEPT	8,957	-	25,522	92,310	3,799	11	-	-
0	G69	TEACHERS RETIREMENT ASSOC	995	-	1,957	4,250	202	-	-	-
0	G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	G8S	MMB INTERGOVERNMENTAL AIDS	-	-	16	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	2,986	-	584	9	11	-	7,410	2,004
0	G96	UNIFORM LAWS COMMISSION	-	-	3	-	-	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

			Leases 4.5	Square Feet of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.10	FTE 4.11	Dollars of Grants received (5GXX) 4.12	Accounting Trans for designated Agencies 4.13	FTE 4.14
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR
0	G9J	CAMPAIGN FINANCE BOARD	2,986	-	766	586	19	-	29,977	3,520
0	G9K	ADMINISTRATIVE HEARINGS	1,991	-	3,366	5,308	183	-	-	-
0	G9L	BLACK MINNESOTANS COUNCIL	995	-	1,855	26	11	-	24,178	1,968
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	995	-	571	19	9	-	11,843	1,671
0	G9N	ASIAN-PACIFIC COUNCIL	1,991	-	858	23	7	-	9,423	1,247
0	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-	-
0	G9R	MMB NON-OPERATING	-	-	36	-	-	-	-	-
0	G9T	MMB TREASURY-NON OPERATING	-	-	16	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	995	-	86	10	7	-	2,938	-
0	G9Y	DISABILITY COUNCIL	4,976	-	1,732	41	19	-	19,726	3,461
0	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-
0	H12	HEALTH DEPT	7,962	-	93,953	28,657	3,591	8,590	-	-
0	H55	HUMAN SERVICES DEPT	77,630	-	40,652	41,121	5,471	8,992	-	-
0	H55b	HUMAN SERVICES SOS	1,991	-	49,631	374	8,539	6	-	-
0	H55c	HUMAN SERVICES MSOP	-	103,421	10,088	5	1,839	-	-	-
0	H75	VETERANS AFFAIRS DEPT	2,986	31,113	61,660	460	2,711	53	-	-
0	H7B	MEDICAL PRACTICE BOARD	-	-	1,521	2,174	57	-	-	-
0	H7C	NURSING BOARD	-	-	1,600	3,505	81	-	-	-
0	H7D	PHARMACY BOARD	-	-	1,449	1,561	31	-	-	-
0	H7F	DENTISTRY BOARD	-	-	792	959	25	-	-	-
0	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	577	259	12	-	-	-
0	H7J	OPTOMETRY BOARD	-	-	472	124	2	-	-	-
0	H7K	NURSING HOME ADMIN BOARD	995	-	1,168	88	23	-	-	-
0	H7L	SOCIAL WORK BOARD	-	-	832	923	27	-	-	-
0	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	568	152	4	-	-	-
0	H7Q	PODIATRIC MEDICINE	-	-	416	16	1	-	-	-
0	H7R	VETERINARY MEDICINE BOARD	-	-	478	111	4	-	-	-
0	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	957	1,094	51	206	-	-
0	H7U	DIETETICS & NUTRITION PRACTICE	-	-	528	98	2	-	-	-
0	H7V	PSYCHOLOGY BOARD	-	-	716	449	25	-	-	-
0	H7W	PHYSICAL THERAPY BOARD	-	-	511	283	8	-	-	-
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	742	218	7	-	-	-
0	H9G	OMBUDSMAN MH/DD	7,962	-	815	133	46	-	-	-
0	J33	TRIAL COURTS	-	-	55,056	1,221	5,081	5	-	-
0	J50	GUARDIAN AD LITEM BOARD	-	-	3,505	-	403	-	-	-
0	J52	PUBLIC DEFENSE BOARD	-	-	4,561	-	1,381	-	-	-
0	J58	COURT OF APPEALS	1,991	-	660	1,446	220	-	-	-
0	J65	SUPREME COURT	7,962	-	13,104	3,328	724	902	-	-
0	J68	TAX COURT	1,991	-	261	290	15	-	-	-
0	J70	JUDICIAL STANDARDS BOARD	995	-	469	-	5	-	-	-
0	L10	LEGISLATURE	-	-	214	21	215	-	-	-
0	L49	LEGISLATIVE AUDITOR	995	-	-	-	-	-	-	-
0	P01	MILITARY AFFAIRS DEPT	2,986	192,694	6,940	21	735	-	-	-
0	P07	PUBLIC SAFETY DEPT	24,881	844	146,191	111,196	5,293	9,349	-	-
0	P78	CORRECTIONS DEPT	20,900	251,706	140,934	1,668	10,496	599	-	-
0	P7T	PEACE OFFICERS BOARD (POST)	995	-	478	353	28	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

			Leases 4.5	Square Feet of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.10	FTE 4.11	Dollars of Grants received (5GXX) 4.12	Accounting Trans for designated Agencies 4.13	FTE 4.14
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR
0	P9E	SENTENCING GUIDELINES COMM	995	-	386	25	14	-	-	-
0	R28	MINN CONSERVATION CORPS	9,953	-	23	-	-	-	-	-
0	R29	NATURAL RESOURCES DEPT	32,843	141,645	129,450	19,427	6,557	6,167	-	-
0	R32	POLLUTION CONTROL AGENCY	14,929	875	30,013	5,313	2,302	777	-	-
0	R9P	WATER & SOIL RESOURCES BOARD	8,957	-	8,388	280	166	1,901	-	-
0	T79	TRANSPORTATION DEPT	8,957	229,305	903,873	5,801	12,568	45	-	-
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	36	-	-	-	-	-
0	0	OTHER	18,910	-	-	-	-	-	-	-
0	0	Total	(0)	(0)	(0)	0	0	0	(0)	(0)
0	XXX	Source								
0	0	Difference (Total - Source)								

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			6.2	6.3	8.2	8.3	9.2	9.3	10.2	10.3
Schedule No.	DP#	Name	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	(1,316,780)							
6.3	G46-6.3	IT Spend	1,316,780	(5,609,537)						
6.5	G46-6.5	OET - Non allocable	-	-						
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET		112,910	(2,442,418)					
8.3	G10-8.3	Internal Controls & Accountability			45,512	(525,951)				
9.2	G10-9.2	TREASURY DIVISION			175,391	39	(175,682)			
9.3	G10-9.3	Treasury					110,985	(1,280,591)		
9.4	G10-9.4	Treasury - Other					64,697			
10.2	G10-10.2	MMB - BUDGET DIVISION			422,899	28			(423,314)	
10.3	G10-10.3	Analysis & Control (EBO's)							177,500	(2,049,330)
10.4	G10-10.4	Budget Operations and Planning							206,800	
10.5	G10-10.5	Budget Division - Non Allocable							39,014	
11.2	G10-11.2	MMB-ACCOUNTING DIVISION			339,731	58				
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			1,127,694	237				
12.4	G10-12.4	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable			46,653	10				
13.2	G10-13.2	State HR, Benefits & Labor Relations			284,538	35				
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES		215		6		11		23
14.3	G45-14.3	State Agencies								
14.4	G45-14.4	Mediation/Representation - General								
15.2	L49-15.2	LEGISLATIVE AUDITOR		5,135		143		288		556
15.3	L49-15.3	Financial Audits								
15.4	L49-15.4	Program Audits								

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
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			Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			6.2	6.3	8.2	8.3	9.2	9.3	10.2	10.3
Schedule No.	DP#	Name	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	1	-	6	-	7	-	24
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
3	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	-	-	-	144	-	293	-	560
3.3	G02-3.3	Commissioner's Office	-	2,335	-	-	-	-	-	-
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	-	12,134	-	241	-	330	-	939
4.4	G02-4.4	Resource Recovery	-	-	-	-	-	-	-	-
4.5	G02-4.5	Real Estate & Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	G02-4.7	Real Property Enterprise System	-	-	-	-	-	-	-	-
4.8	G02-4.8	Materials Management	-	-	-	-	-	-	-	-
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-
4.1	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	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	48,227	-	152	-	284	-	591
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	176	-	297	-	685
8.3	G10-8.3	Internal Controls & Accountability	-	-	-	3	-	-	-	11
9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	103	-	150
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	45	-	110
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	-	-	-	-	-	123	-	224
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	-	-	-	-	-	123	-	924
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	14	-	37
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	93	-	137
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-	Financial Audits	-	-	-	-	-	-	-	-
15.4	L49-	Program Audits	-	-	-	-	-	-	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			6.2	6.3	8.2	8.3	9.2	9.3	10.2	10.3
Schedule No.	DP#	Name	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	-	97	-	23	-	50	-	89
0	G02-0003	Public Broadcasting	-	-	-	11	-	17	-	42
0	G02-0007	Public Info Policy Analysis - PIPA	-	193	-	29	-	53	-	113
0	G02-0009	Construction Services	-	4,321	-	269	-	114	-	1,049
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	0	-	-	-	0
0	G02-0012	STAR	-	147	-	328	-	738	-	1,280
0	G02-0014	Capital Group Parking	-	206	-	556	-	1,191	-	2,168
0	G02-0015a	Fleet Services	-	8,395	-	1,222	-	1,395	-	4,760
0	G02-0016	Development Disabilities	-	2,193	-	109	-	223	-	426
0	G02-0017a	Risk Management - P&C	-	2,539	-	604	-	1,327	-	2,354
0	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	-	5,339	-	882	-	408	-	3,438
0	G02-0018	Plant Management (Leases)	-	-	-	3	-	13	-	13
0	G02-0021a	Plant Management (Repairs)	-	10,845	-	3,110	-	5,578	-	12,117
0	G02-0021b	Plant Management (Materials Transfer)	-	-	-	123	-	68	-	478
0	G02-0021c	Plant Management (Energy)	-	18	-	148	-	80	-	577
0	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	37	-	53	-	143
0	G02-0024	MN Bookstore	-	541	-	404	-	1,481	-	1,573
0	G02-0028	Office Supply Connection	-	-	-	8	-	16	-	29
0	G02-0029a	Cooperative Purchasing (CPV)	-	1,292	-	83	-	240	-	322
0	G02-0029b	Cooperative Purchasing (MMCAP)	-	9,253	-	169	-	464	-	659
0	G02-0031	Central Mail	-	312	-	479	-	244	-	1,868
0	G02-0034	Other Non-allocable	-	123	-	12	-	7	-	48
0	G02-0036	Demography	-	714	-	53	-	120	-	207
0	G02-0037	MN Geospatial Information Office	-	5,710	-	104	-	197	-	404
0	G02-0037a	MnGeo Service Bureau	-	2,818	-	60	-	114	-	234
0	G02-0038	Environmental Quality Board	-	716	-	47	-	363	-	182
0	G39-0042	Surplus Services - State	-	-	-	21	-	145	-	83
0	G02-0043	Surplus Services - Federal	-	518	-	198	-	662	-	771
0	G02-0044	RECS - Energy	-	-	-	2	-	-	-	9
0	G02-0045	SmART FMR	-	-	-	0	-	-	-	0
0	G02-0046	SmART HR	-	-	-	3	-	24	-	11
0	G02-0047	Grants Mgt	-	-	-	2	-	-	-	9
0	G02-0048	Arts & Cultural Heritage	-	20	-	26	-	46	-	100
0	G02-0049	Materials Management	-	30	-	8	-	10	-	29
0	B04	AGRICULTURE DEPT	-	36,734	-	6,617	-	17,564	-	25,783
0	B11	BARBER/COSMETOLOGIST EXAMINERS	-	1,011	-	289	-	1,436	-	1,125
0	B13	COMMERCE DEPT	-	52,890	-	6,203	-	15,658	-	24,169
0	B14	ANIMAL HEALTH BOARD	-	3,779	-	537	-	1,137	-	2,094
0	B15	BARBER EXAMINERS BOARD	-	199	-	105	-	434	-	410
0	B20	EXPLORE MINNESOTA TOURISM	-	8,658	-	500	-	955	-	1,948
0	B22	EMPLOYMENT & ECONOMIC DEVELOPMT	-	367,556	-	18,037	-	53,735	-	70,281
0	B24	PUBLIC FACILITIES AUTHORITY	-	415	-	445	-	853	-	1,734

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

			Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			6.2	6.3	8.2	8.3	9.2	9.3	10.2	10.3
Schedule No.	DP#	Name	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	101	-	25	-	65	-	97
0	B34	HOUSING FINANCE AGENCY	-	40,595	-	3,202	-	6,834	-	12,475
0	B41	WORKERS COMP COURT OF APPEALS	-	382	-	50	-	118	-	195
0	B42	LABOR AND INDUSTRY DEPT	-	38,583	-	13,839	-	9,593	-	53,921
0	B43	IRON RANGE RESOURCES & REHAB	-	5,098	-	1,493	-	4,681	-	5,817
0	B7E	ARCHITECTURE, ENGINEERING BD	-	522	-	236	-	1,113	-	919
0	B7G	COMBATIVE SPORTS COMMISSION	-	26	-	45	-	108	-	174
0	B7P	ACCOUNTANCY BOARD	-	248	-	206	-	1,072	-	802
0	B7S	PRIVATE DETECTIVES BOARD	-	30	-	35	-	151	-	137
0	B82	PUBLIC UTILITIES COMM	-	6,246	-	1,470	-	776	-	5,726
0	B9D	AMATEUR SPORTS COMM	-	-	-	12	-	18	-	47
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	1	-	1	-	4
0	E25	CENTER FOR ARTS EDUCATION	-	4,670	-	769	-	1,565	-	2,995
0	E26	MN STATE COLLEGES/UNIVERSITIES	-	917,549	-	54,140	-	120,960	-	210,952
0	E37	EDUCATION DEPARTMENT	-	106,672	-	4,811	-	9,947	-	18,745
0	E40	HISTORICAL SOCIETY	-	-	-	102	-	507	-	396
0	E44	FARIBAULT ACADEMIES	-	4,730	-	1,100	-	1,532	-	4,286
0	E50	ARTS BOARD	-	3,726	-	826	-	1,675	-	3,220
0	E60	OFFICE OF HIGHER EDUCATION	-	5,528	-	1,339	-	3,488	-	5,218
0	E77	ZOOLOGICAL BOARD	-	5,915	-	2,874	-	8,218	-	11,198
0	E81	UNIVERSITY OF MINNESOTA	-	-	-	86	-	134	-	336
0	E95	HUMANITIES COMMISSION	-	-	-	5	-	8	-	18
0	E97	SCIENCE MUSEUM	-	-	-	1	-	1	-	4
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	3	-	2	-	13
0	G03	LOTTERY	-	17,143	-	130	-	96	-	507
0	G05	RACING COMMISSION	-	1,714	-	939	-	4,596	-	3,659
0	G06	ATTORNEY GENERAL	-	19,696	-	989	-	2,089	-	3,854
0	G09	GAMBLING CONTROL BOARD	-	675	-	166	-	685	-	645
0	G10	MINNESOTA MANAGEMENT & BUDGET	-	203,291	-	3,136	-	3,451	-	12,218
0	G17	HUMAN RIGHTS DEPT	-	3,874	-	318	-	871	-	1,241
0	G19	INDIAN AFFAIRS COUNCIL	-	281	-	182	-	371	-	707
0	G38	INVESTMENT BOARD	-	5,551	-	121	-	359	-	470
0	G39	GOVERNORS OFFICE	-	1,192	-	297	-	559	-	1,158
0	G45	MEDIATION SERVICES DEPT	-	1,573	-	44	-	81	-	170
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	28,904	-	4,135	-	4,526	-	16,110
0	G53	SECRETARY OF STATE	-	63,007	-	1,021	-	4,070	-	3,978
0	G61	STATE AUDITOR	-	11,463	-	376	-	821	-	1,466
0	G62	MINN STATE RETIREMENT SYSTEM	-	38,764	-	410	-	1,225	-	1,599
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	22,533	-	655	-	1,886	-	2,552
0	G67	REVENUE DEPT	-	324,865	-	3,433	-	6,190	-	13,375
0	G69	TEACHERS RETIREMENT ASSOC	-	38,028	-	640	-	3,305	-	2,495
0	G8H	MMB HIGHER EDUCATION	-	-	-	0	-	1	-	2
0	G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	116	-	261	-	453
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	2,085	-	10,379	-	8,126
0	G92	OMBUDSPERSON FOR FAMILIES	-	193	-	65	-	119	-	255
0	G9C	UNIFORM LAWS COMMISSION	-	-	-	6	-	11	-	22

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

			Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			6.2	6.3	8.2	8.3	9.2	9.3	10.2	10.3
Schedule No.	DP#	Name	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
0	G9J	CAMPAIGN FINANCE BOARD	-	1,805	-	264	-	769	-	1,030
0	G9K	ADMINISTRATIVE HEARINGS	-	4,884	-	508	-	891	-	1,981
0	G9L	BLACK MINNESOTANS COUNCIL	-	108	-	213	-	405	-	831
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	164	-	104	-	213	-	407
0	G9N	ASIAN-PACIFIC COUNCIL	-	166	-	83	-	175	-	324
0	G9Q	MMB DEBT SERVICE	-	-	-	143	-	309	-	558
0	G9R	MMB NON-OPERATING	-	-	-	27,836	-	214	-	108,463
0	G9T	MMB TREASURY-NON OPERATING	-	-	-	228	-	1,014	-	887
0	G9X	CAPITOL AREA ARCHITECT	-	70	-	26	-	62	-	101
0	G9Y	DISABILITY COUNCIL	-	557	-	174	-	307	-	678
0	GPR	PAYROLL CLEARING	-	-	-	0	-	-	-	0
0	H12	HEALTH DEPT	-	252,383	-	13,088	-	30,851	-	50,996
0	H55	HUMAN SERVICES DEPT	-	897,230	-	14,923	-	27,833	-	58,147
0	H55b	HUMAN SERVICES SOS	-	71,678	-	20,024	-	62,007	-	78,023
0	H55c	HUMAN SERVICES MSOP	-	20,494	-	2,072	-	4,257	-	8,075
0	H75	VETERANS AFFAIRS DEPT	-	29,036	-	7,680	-	18,809	-	29,923
0	H7B	MEDICAL PRACTICE BOARD	-	5,777	-	560	-	2,397	-	2,182
0	H7C	NURSING BOARD	-	3,900	-	595	-	2,935	-	2,318
0	H7D	PHARMACY BOARD	-	2,564	-	314	-	1,401	-	1,223
0	H7F	DENTISTRY BOARD	-	718	-	351	-	1,843	-	1,368
0	H7H	CHIROPRACTIC EXAMINERS BOARD	-	112	-	141	-	196	-	551
0	H7J	OPTOMETRY BOARD	-	26	-	85	-	334	-	331
0	H7K	NURSING HOME ADMIN BOARD	-	3,229	-	162	-	481	-	631
0	H7L	SOCIAL WORK BOARD	-	1,181	-	372	-	2,025	-	1,451
0	H7M	MARRIAGE & FAMILY THERAPY BD	-	44	-	108	-	358	-	419
0	H7Q	PODIATRIC MEDICINE	-	57	-	66	-	236	-	258
0	H7R	VETERINARY MEDICINE BOARD	-	109	-	97	-	406	-	378
0	H7S	EMERGENCY MEDICAL SERVICES BD	-	2,347	-	305	-	789	-	1,189
0	H7U	DIETETICS & NUTRITION PRACTICE	-	27	-	77	-	285	-	299
0	H7V	PSYCHOLOGY BOARD	-	878	-	204	-	812	-	795
0	H7W	PHYSICAL THERAPY BOARD	-	106	-	154	-	701	-	601
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	656	-	248	-	1,130	-	964
0	H9G	OMBUDSMAN MH/DD	-	1,672	-	77	-	162	-	299
0	J33	TRIAL COURTS	-	171,107	-	17,729	-	52,364	-	69,080
0	J50	GUARDIAN AD LITEM BOARD	-	2,153	-	703	-	1,476	-	2,740
0	J52	PUBLIC DEFENSE BOARD	-	17,043	-	1,212	-	2,916	-	4,723
0	J58	COURT OF APPEALS	-	816	-	86	-	188	-	336
0	J65	SUPREME COURT	-	72,019	-	2,244	-	6,355	-	8,744
0	J68	TAX COURT	-	117	-	37	-	123	-	144
0	J70	JUDICIAL STANDARDS BOARD	-	86	-	54	-	117	-	212
0	L10	LEGISLATURE	-	17,045	-	376	-	1,070	-	1,463
0	L49	LEGISLATIVE AUDITOR	-	-	-	0	-	-	-	1
0	P01	MILITARY AFFAIRS DEPT	-	23,154	-	5,061	-	12,592	-	19,722
0	P07	PUBLIC SAFETY DEPT	-	397,524	-	71,945	-	386,763	-	280,330
0	P78	CORRECTIONS DEPT	-	154,483	-	19,120	-	42,247	-	74,501
0	P7T	PEACE OFFICERS BOARD (POST)	-	1,101	-	149	-	556	-	581

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

			Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			6.2	6.3	8.2	8.3	9.2	9.3	10.2	10.3
Schedule No.	DP#	Name	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
0	P9E	SENTENCING GUIDELINES COMM	-	361	-	59	-	143	-	232
0	R28	MINN CONSERVATION CORPS	-	-	-	2	-	3	-	9
0	R29	NATURAL RESOURCES DEPT	-	211,282	-	50,040	-	119,953	-	194,976
0	R32	POLLUTION CONTROL AGENCY	-	105,550	-	6,353	-	9,625	-	24,753
0	R9P	WATER & SOIL RESOURCES BOARD	-	7,760	-	890	-	1,372	-	3,469
0	T79	TRANSPORTATION DEPT	-	494,049	-	109,487	-	150,327	-	426,607
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	43	-	54	-	166
0	0	OTHER	-	-	-	-	-	-	-	-
0	0	Total	-	(0)	0	0	-	0	(0)	(0)
0	XXX	Source								
0	0	Difference (Total - Source)								

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			10.4	11.2	11.3	11.4	11.5	11.6	12.2	12.4
			Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	1.2	Equipment Use Charge								
	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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	(2,387,615)							
10.5	G10-10.5	Budget Division - Non Allocable	-							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	(343,753)						
11.3	G10-11.3	Central Payroll	-	118,362	(1,353,157)					
11.4	G10-11.4	Accounting Services	-	95,510	-	(1,091,906)				
11.5	G10-11.5	Financial Reporting	-	129,510	-	-	(1,484,391)			
11.6	G10-11.6	Financial Reporting - Single Audit	-	372	-	-	-	(4,250)		
11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-		
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	(3,352,346)	
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	1,573,448	(6,119,017)
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	285,481	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	127,254	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	363,830	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	1,002,333	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	83	-	37	12	17	-	-	68
14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	1,142	-	1,571	296	402	-	-	1,659
15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-	-
15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			10.4	11.2	11.3	11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRAT ION	Accounting & Procurement Operations and System Support
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	125	-	9	13	18	-	-	73
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
3	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	1,341	-	480	298	406	-	-	1,673
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	2,887	-	1,015	500	680	-	-	2,804
4.4	G02-4.4	Resource Recovery	-	-	-	-	-	-	-	-
4.5	G02-4.5	Real Estate & Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	G02-4.7	Real Property Enterprise System	-	-	-	-	-	-	-	-
4.8	G02-4.8	Materials Management	-	-	-	-	-	-	-	-
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-
4.1	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	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	2,816	-	680	315	428	-	-	1,765
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	818	-	418	365	497	-	-	2,047
8.3	G10-8.3	Internal Controls & Accountability	74	-	131	6	8	-	-	33
9.2	G10-9.2	TREASURY DIVISION	273	-	340	80	109	-	-	449
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	457	-	666	59	80	-	-	330
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	361	-	1,124	120	162	-	-	670
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	2,101	-	1,072	493	670	-	-	2,760
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	251	-	78	20	27	-	-	111
13.2	G10-13.2	State HR, Benefits & Labor Relations	369	-	864	73	99	-	-	408
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-	Financial Audits	-	-	-	-	-	-	-	-
15.4	L49-	Program Audits	-	-	-	-	-	-	-	-

6/6/2011

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			10.4	11.2	11.3	11.4	11.5	11.6	12.2	12.4
			Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	287	-	54	48	65	-	-	267
0	G02-0003	Public Broadcasting	287	-	-	22	30	-	-	125
0	G02-0007	Public Info Policy Analysis - PIPA	413	-	129	60	82	-	-	338
0	G02-0009	Construction Services	2,110	-	413	559	760	-	-	3,132
0	G02-0010	Oil Overcharge (Stripper Wells)	29	-	-	0	0	-	-	1
0	G02-0012	STAR	523	-	82	682	927	0	-	3,821
0	G02-0014	Capital Group Parking	678	-	236	1,155	1,570	-	-	6,473
0	G02-0015a	Fleet Services	479	-	224	2,536	3,448	-	-	14,212
0	G02-0016	Development Disabilities	1,423	-	94	227	309	0	-	1,272
0	G02-0017a	Risk Management - P&C	1,216	-	265	1,254	1,705	-	-	7,028
0	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	4,083	-	810	1,832	2,491	-	-	10,267
0	G02-0018	Plant Management (Leases)	147	-	-	7	9	-	-	38
0	G02-0021a	Plant Management (Repairs)	3,361	-	5,598	6,456	8,777	-	-	36,180
0	G02-0021b	Plant Management (Materials Transfer)	184	-	39	255	346	-	-	1,428
0	G02-0021c	Plant Management (Energy)	170	-	163	307	418	-	-	1,722
0	G02-0021f	Plant Management (Facilities Repair & Replacement)	685	-	-	76	104	-	-	428
0	G02-0024	MN Bookstore	1,939	-	269	838	1,139	-	-	4,696
0	G02-0028	Office Supply Connection	649	-	0	16	21	-	-	88
0	G02-0029a	Cooperative Purchasing (CPV)	233	-	394	172	233	-	-	963
0	G02-0029b	Cooperative Purchasing (MMCAP)	297	-	568	351	477	-	-	1,966
0	G02-0031	Central Mail	420	-	181	995	1,353	-	-	5,578
0	G02-0034	Other Non-allocable	1,334	-	17	26	35	-	-	145
0	G02-0036	Demography	243	-	86	110	150	-	-	618
0	G02-0037	MN Geospacial Information Office	1,968	-	168	215	293	0	-	1,207
0	G02-0037a	MnGeo Service Bureau	767	-	216	125	170	-	-	700
0	G02-0038	Environmental Quality Board	442	-	118	97	132	-	-	545
0	G39-0042	Surplus Services - State	199	-	-	44	60	-	-	247
0	G02-0043	Surplus Services - Federal	575	-	205	411	558	-	-	2,301
0	G02-0044	RECS - Energy	125	-	-	5	7	-	-	27
0	G02-0045	SmART FMR	7	-	-	0	0	-	-	0
0	G02-0046	SmART HR	118	-	1	6	8	-	-	34
0	G02-0047	Grants Mgt	251	-	-	5	6	-	-	26
0	G02-0048	Arts & Cultural Heritage	1,010	-	13	53	72	-	-	298
0	G02-0049	Materials Management	103	-	-	16	21	-	-	88
0	B04	AGRICULTURE DEPT	114,740	-	11,094	13,737	18,675	3	-	76,984
0	B11	BARBER/COSMETOLOGIST EXAMINERS	1,518	-	306	600	815	-	-	3,360
0	B13	COMMERCE DEPT	24,382	-	8,540	12,877	17,506	60	-	72,164
0	B14	ANIMAL HEALTH BOARD	12,663	-	1,345	1,116	1,517	0	-	6,253
0	B15	BARBER EXAMNERS BOARD	921	-	60	218	297	-	-	1,223
0	B20	EXPLORE MINNESOTA TOURISM	6,228	-	1,275	1,038	1,411	-	-	5,816
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	31,252	-	46,209	37,447	50,907	912	-	209,850
0	B24	PUBLIC FACILITIES AUTHORITY	10,953	-	258	924	1,256	-	-	5,177

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

			Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			10.4	11.2	11.3	11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRAT ION	Accounting & Procurement Operations and System Support
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	509	-	51	52	70	-	-	289
0	B34	HOUSING FINANCE AGENCY	11,321	-	5,294	6,647	9,036	-	-	37,248
0	B41	WORKERS COMP COURT OF APPEALS	339	-	331	104	141	-	-	581
0	B42	LABOR AND INDUSTRY DEPT	12,390	-	11,519	28,730	39,056	2	-	161,000
0	B43	IRON RANGE RESOURCES & REHAB	5,078	-	1,889	3,099	4,213	-	-	17,368
0	B7E	ARCHITECTURE, ENGINEERING BD	398	-	161	490	666	-	-	2,744
0	B7G	COMBATIVE SPORTS COMMISSION	604	-	58	92	126	-	-	518
0	B7P	ACCOUNTANCY BOARD	398	-	102	428	581	-	-	2,396
0	B7S	PRIVATE DETECTIVES BOARD	405	-	32	73	99	-	-	408
0	B82	PUBLIC UTILITIES COMM	3,597	-	1,221	3,051	4,148	-	-	17,097
0	B9D	AMATEUR SPORTS COMM	428	-	79	25	34	-	-	141
0	B9V	AGRICULTURE UTILIZATION RESRCH	88	-	-	2	3	-	-	12
0	E25	CENTER FOR ARTS EDUCATION	16,230	-	1,877	1,596	2,170	-	-	8,943
0	E26	MN STATE COLLEGES/UNIVERSITIES	178,593	-	417,846	112,397	152,799	425	-	629,873
0	E37	EDUCATION DEPARTMENT	80,267	-	10,467	9,988	13,578	255	-	55,971
0	E40	HISTORICAL SOCIETY	1,039	-	-	211	287	-	-	1,183
0	E44	FARIBAULT ACADEMIES	22,400	-	4,684	2,284	3,105	-	-	12,798
0	E50	ARTS BOARD	4,297	-	351	1,715	2,332	0	-	9,613
0	E60	OFFICE OF HIGHER EDUCATION	10,997	-	1,687	2,780	3,780	-	-	15,580
0	E77	ZOOLOGICAL BOARD	20,528	-	6,004	5,966	8,111	-	-	33,434
0	E81	UNIVERSITY OF MINNESOTA	3,125	-	-	179	244	-	-	1,005
0	E95	HUMANITIES COMMISSION	206	-	-	10	13	-	-	55
0	E97	SCIENCE MUSEUM	140	-	-	2	3	-	-	12
0	E9W	HIGHER ED FACILITIES AUTHORITY	192	-	53	7	10	-	-	40
0	G03	LOTTERY	2,138	-	3,783	270	367	-	-	1,512
0	G05	RACING COMMISSION	3,538	-	343	1,950	2,650	-	-	10,926
0	G06	ATTORNEY GENERAL	9,604	-	8,009	2,054	2,792	0	-	11,508
0	G09	GAMBLING CONTROL BOARD	1,061	-	732	344	467	-	-	1,927
0	G10	MINNESOTA MANAGEMENT & BUDGET	9,250	-	3,365	6,510	8,850	-	-	36,483
0	G17	HUMAN RIGHTS DEPT	3,848	-	931	661	899	-	-	3,704
0	G19	INDIAN AFFAIRS COUNCIL	1,496	-	156	377	512	-	-	2,112
0	G38	INVESTMENT BOARD	1,084	-	557	250	340	-	-	1,403
0	G39	GOVERNORS OFFICE	4,305	-	902	617	839	-	-	3,457
0	G45	MEDIATION SERVICES DEPT	735	-	266	91	123	-	-	508
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	22,547	-	7,667	8,584	11,669	-	-	48,102
0	G53	SECRETARY OF STATE	13,113	-	1,931	2,120	2,882	2	-	11,879
0	G61	STATE AUDITOR	3,214	-	2,731	781	1,062	-	-	4,378
0	G62	MINN STATE RETIREMENT SYSTEM	1,386	-	2,286	852	1,158	-	-	4,775
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,754	-	2,394	1,360	1,849	-	-	7,620
0	G67	REVENUE DEPT	33,412	-	39,823	7,126	9,688	-	-	39,935
0	G69	TEACHERS RETIREMENT ASSOC	405	-	2,115	1,330	1,807	-	-	7,451
0	G8H	MMB HIGHER EDUCATION	59	-	-	1	1	-	-	5
0	G8S	MMB INTERGOVERNMENTAL AIDS	221	-	-	242	328	-	-	1,354
0	G90	REVENUE INTERGOVT PAYMENTS	11,882	-	-	4,330	5,886	-	-	24,263
0	G92	OMBUDSPERSON FOR FAMILIES	995	-	115	136	184	-	-	760
0	G9C	UNIFORM LAWS COMMISSION	162	-	-	12	16	-	-	66

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			10.4	11.2	11.3	11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRAT ION	Accounting & Procurement Operations and System Support
0	G9J	CAMPAIGN FINANCE BOARD	2,278	-	202	549	746	-	-	3,075
0	G9K	ADMINISTRATIVE HEARINGS	1,209	-	1,919	1,056	1,435	-	-	5,915
0	G9L	BLACK MINNESOTANS COUNCIL	1,636	-	113	443	602	-	-	2,480
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	1,128	-	96	217	295	-	-	1,215
0	G9N	ASIAN-PACIFIC COUNCIL	1,246	-	71	172	235	-	-	967
0	G9Q	MMB DEBT SERVICE	22,230	-	-	297	404	-	-	1,665
0	G9R	MMB NON-OPERATING	21,817	-	-	57,790	78,563	3	-	323,854
0	G9T	MMB TREASURY-NON OPERATING	4,356	-	-	473	643	-	-	2,649
0	G9X	CAPITOL AREA ARCHITECT	774	-	77	54	73	-	-	301
0	G9Y	DISABILITY COUNCIL	1,791	-	198	361	491	-	-	2,024
0	GPR	PAYROLL CLEARING	22	-	-	0	0	-	-	1
0	H12	HEALTH DEPT	164,567	-	37,642	27,171	36,938	87	-	152,268
0	H55	HUMAN SERVICES DEPT	132,688	-	57,348	30,982	42,118	2,151	-	173,620
0	H55b	HUMAN SERVICES SOS	75,793	-	89,513	41,572	56,514	-	-	232,966
0	H55c	HUMAN SERVICES MSOP	24,500	-	19,273	4,303	5,849	-	-	24,111
0	H75	VETERANS AFFAIRS DEPT	42,618	-	28,414	15,943	21,674	2	-	89,346
0	H7B	MEDICAL PRACTICE BOARD	1,349	-	596	1,162	1,580	-	-	6,514
0	H7C	NURSING BOARD	1,054	-	845	1,235	1,679	-	-	6,922
0	H7D	PHARMACY BOARD	1,813	-	326	652	886	0	-	3,652
0	H7F	DENTISTRY BOARD	1,762	-	263	729	991	-	-	4,083
0	H7H	CHIROPRACTIC EXAMINERS BOARD	1,091	-	124	294	399	-	-	1,646
0	H7J	OPTOMETRY BOARD	826	-	23	176	240	-	-	988
0	H7K	NURSING HOME ADMIN BOARD	1,953	-	246	336	457	-	-	1,885
0	H7L	SOCIAL WORK BOARD	1,010	-	279	773	1,051	-	-	4,333
0	H7M	MARRIAGE & FAMILY THERAPY BD	1,002	-	38	223	304	-	-	1,252
0	H7Q	PODIATRIC MEDICINE	671	-	13	138	187	-	-	772
0	H7R	VETERINARY MEDICINE BOARD	619	-	46	202	274	-	-	1,129
0	H7S	EMERGENCY MEDICAL SERVICES BD	4,570	-	531	633	861	-	-	3,549
0	H7U	DIETETICS & NUTRITION PRACTICE	656	-	22	159	216	-	-	892
0	H7V	PSYCHOLOGY BOARD	943	-	263	423	576	-	-	2,373
0	H7W	PHYSICAL THERAPY BOARD	722	-	79	320	435	-	-	1,794
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	1,400	-	70	514	699	-	-	2,880
0	H9G	OMBUDSMAN MH/DD	383	-	486	159	216	-	-	892
0	J33	TRIAL COURTS	80,378	-	53,259	36,806	50,037	0	-	206,262
0	J50	GUARDIAN AD LITEM BOARD	5,801	-	4,229	1,460	1,984	-	-	8,180
0	J52	PUBLIC DEFENSE BOARD	12,567	-	14,476	2,516	3,421	0	-	14,101
0	J58	COURT OF APPEALS	369	-	2,308	179	243	-	-	1,004
0	J65	SUPREME COURT	11,852	-	7,587	4,659	6,333	0	-	26,107
0	J68	TAX COURT	479	-	155	77	104	-	-	430
0	J70	JUDICIAL STANDARDS BOARD	405	-	52	113	154	-	-	633
0	L10	LEGISLATURE	6,236	-	2,250	780	1,060	-	-	4,369
0	L49	LEGISLATIVE AUDITOR	88	-	-	1	1	-	-	4
0	P01	MILITARY AFFAIRS DEPT	12,567	-	7,700	10,508	14,285	16	-	58,886
0	P07	PUBLIC SAFETY DEPT	184,888	-	55,487	149,363	203,052	42	-	837,028
0	P78	CORRECTIONS DEPT	149,081	-	110,023	39,695	53,963	0	-	222,449
0	P7T	PEACE OFFICERS BOARD (POST)	2,064	-	289	310	421	-	-	1,736

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	FTE 11.3	Accounting & Procurement Transactions - FY (Actual) 11.4	Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRAT ION	Accounting & Procurement Transactions - FY (Actual) 12.4
			Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit		Accounting & Procurement Operations and System Support
0	P9E	SENTENCING GUIDELINES COMM	428	-	145	123	168	-	-	691
0	R28	MINN CONSERVATION CORPS	228	-	-	5	6	-	-	26
0	R29	NATURAL RESOURCES DEPT	324,505	-	68,739	103,886	141,227	20	-	582,172
0	R32	POLLUTION CONTROL AGENCY	105,129	-	24,130	13,189	17,930	8	-	73,910
0	R9P	WATER & SOIL RESOURCES BOARD	14,896	-	1,743	1,848	2,512	1	-	10,357
0	T79	TRANSPORTATION DEPT	211,688	-	131,742	227,301	309,004	260	-	1,273,789
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	1,194	-	-	89	121	-	-	497
0	0	OTHER	-	-	-	-	-	-	-	-
0	0	Total	(0)	0	(0)	0	(0)	0	-	(0)
0	XXX	Source								
0	0	Difference (Total - Source)								

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

Schedule No.	DP#	Name	FTE	Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2	13.3	14.2
			Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
	1.2	Equipment Use Charge							
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 - Leasing							
4.7	G02-4.7	Real Property							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.1	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	G02-13.5	Government & Citizen Services Non Allocable							
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
6.3	G46-6.3	IT Spend							
6.5	G46-6.5	OET - Non allocable							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support							
12.5	G10-12.5	Personnel Operations and System Support	(1,110,215)						
12.6	G10-12.6	Budget Service - Computer Operations	-	(495,585)					
12.7	G10-12.7	Personnel Operations Special Billing	-	-	(1,433,462)				
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	(3,934,295)			
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-			
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	(285,273)		
13.3	G10-13.3	Personnel Administration	-	-	-	-	285,273	(3,289,489)	
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	
14.2	G45-14.2	MEDIATION SERVICES	30	17	39	44	-	89	(1,424)
14.3	G45-14.3	State Agencies	-	-	-	-	-	-	173
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	1,251
15.2	L49-15.2	LEGISLATIVE AUDITOR	1,289	237	1,664	1,067	-	3,819	-
15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

			FTE	Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2	13.3	14.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	7	26	9	47	-	22	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
3	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	394	278	508	1,075	-	1,167	-
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	833	599	1,075	1,803	-	2,468	-
4.4	G02-4.4	Resource Recovery	-	-	-	-	-	-	-
4.5	G02-4.5	Real Estate & Construction Services - Leasing	-	-	-	-	-	-	-
4.7	G02-4.7	Real Property Enterprise System	-	-	-	-	-	-	-
4.8	G02-4.8	Materials Management	-	-	-	-	-	-	-
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-
4.1	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	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	558	584	720	1,135	-	1,653	-
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	343	170	443	1,316	-	1,017	-
8.3	G10-8.3	Internal Controls & Accountability	107	15	139	21	-	318	-
9.2	G10-9.2	TREASURY DIVISION	279	57	360	289	-	826	-
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	547	95	706	212	-	1,620	-
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	923	75	1,191	431	-	2,734	-
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	880	436	1,136	1,775	-	2,606	-
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	64	52	83	71	-	191	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	709	76	915	262	-	2,100	-
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-	Financial Audits	-	-	-	-	-	-	-
15.4	L49-	Program Audits	-	-	-	-	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

			FTE	Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2	13.3	14.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	44	60	57	172	-	130	-
0	G02-0003	Public Broadcasting	-	60	-	80	-	-	-
0	G02-0007	Public Info Policy Analysis - PIPA	106	86	137	217	-	315	-
0	G02-0009	Construction Services	338	438	437	2,014	-	1,003	-
0	G02-0010	Oil Overcharge (Stripper Wells)	-	6	-	1	-	-	-
0	G02-0012	STAR	68	109	87	2,457	-	200	-
0	G02-0014	Capital Group Parking	193	141	250	4,162	-	573	-
0	G02-0015a	Fleet Services	184	99	237	9,138	-	545	-
0	G02-0016	Development Disabilities	77	295	99	818	-	228	-
0	G02-0017a	Risk Management - P&C	218	252	281	4,519	-	645	-
0	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	664	848	858	6,601	-	1,968	-
0	G02-0018	Plant Management (Leases)	-	31	-	24	-	-	-
0	G02-0021a	Plant Management (Repairs)	4,593	698	5,930	23,262	-	13,608	-
0	G02-0021b	Plant Management (Materials Transfer)	32	38	42	918	-	95	-
0	G02-0021c	Plant Management (Energy)	134	35	173	1,107	-	396	-
0	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	142	-	275	-	-	-
0	G02-0024	MN Bookstore	221	402	285	3,020	-	655	-
0	G02-0028	Office Supply Connection	0	135	0	57	-	1	-
0	G02-0029a	Cooperative Purchasing (CPV)	323	48	417	619	-	958	-
0	G02-0029b	Cooperative Purchasing (MMCAP)	466	62	602	1,264	-	1,381	-
0	G02-0031	Central Mail	149	87	192	3,587	-	441	-
0	G02-0034	Other Non-allocable	14	277	18	93	-	42	-
0	G02-0036	Demography	71	50	91	397	-	210	-
0	G02-0037	MN Geospacial Information Office	138	408	178	776	-	407	-
0	G02-0037a	MnGeo Service Bureau	177	159	229	450	-	526	-
0	G02-0038	Environmental Quality Board	97	92	125	350	-	286	-
0	G39-0042	Surplus Services - State	-	41	-	159	-	-	-
0	G02-0043	Surplus Services - Federal	168	119	217	1,479	-	498	-
0	G02-0044	RECS - Energy	-	26	-	18	-	-	-
0	G02-0045	SmART FMR	-	2	-	0	-	-	-
0	G02-0046	SmART HR	1	24	1	22	-	3	-
0	G02-0047	Grants Mgt	-	52	-	17	-	-	-
0	G02-0048	Arts & Cultural Heritage	11	210	14	191	-	32	-
0	G02-0049	Materials Management	-	21	-	57	-	-	-
0	B04	AGRICULTURE DEPT	9,102	23,816	11,752	49,498	-	26,969	-
0	B11	BARBER/COSMETOLOGIST EXAMINERS	251	315	324	2,160	-	744	-
0	B13	COMMERCE DEPT	7,007	5,061	9,047	46,399	-	20,761	-
0	B14	ANIMAL HEALTH BOARD	1,103	2,628	1,425	4,021	-	3,269	-
0	B15	BARBER EXAMINERS BOARD	49	191	64	786	-	146	-
0	B20	EXPLORE MINNESOTA TOURISM	1,046	1,293	1,351	3,739	-	3,100	-
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	37,913	6,487	48,952	134,926	-	112,333	-
0	B24	PUBLIC FACILITIES AUTHORITY	211	2,273	273	3,329	-	626	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			FTE	Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2	13.3	14.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	42	106	54	186	-	124	-
0	B34	HOUSING FINANCE AGENCY	4,343	2,350	5,608	23,949	-	12,869	-
0	B41	WORKERS COMP COURT OF APPEALS	272	70	351	374	-	805	-
0	B42	LABOR AND INDUSTRY DEPT	9,451	2,572	12,203	103,517	-	28,002	-
0	B43	IRON RANGE RESOURCES & REHAB	1,550	1,054	2,001	11,167	-	4,591	-
0	B7E	ARCHITECTURE, ENGINEERING BD	132	83	171	1,764	-	392	-
0	B7G	COMBATIVE SPORTS COMMISSION	47	125	61	333	-	140	-
0	B7P	ACCOUNTANCY BOARD	83	83	108	1,540	-	247	-
0	B7S	PRIVATE DETECTIVES BOARD	27	84	34	262	-	79	-
0	B82	PUBLIC UTILITIES COMM	1,002	747	1,293	10,993	-	2,968	-
0	B9D	AMATEUR SPORTS COMM	65	89	83	91	-	191	-
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	18	-	7	-	-	-
0	E25	CENTER FOR ARTS EDUCATION	1,540	3,369	1,988	5,750	-	4,562	-
0	E26	MN STATE COLLEGES/UNIVERSITIES	342,827	37,070	442,644	404,984	-	1,015,773	-
0	E37	EDUCATION DEPARTMENT	8,588	16,661	11,088	35,987	-	25,445	-
0	E40	HISTORICAL SOCIETY	-	216	-	761	-	-	-
0	E44	FARIBAULT ACADEMIES	3,843	4,649	4,961	8,229	-	11,386	-
0	E50	ARTS BOARD	288	892	372	6,181	-	854	-
0	E60	OFFICE OF HIGHER EDUCATION	1,384	2,283	1,787	10,018	-	4,101	-
0	E77	ZOOLOGICAL BOARD	4,926	4,261	6,360	21,497	-	14,595	-
0	E81	UNIVERSITY OF MINNESOTA	-	649	-	646	-	-	-
0	E95	HUMANITIES COMMISSION	-	43	-	35	-	-	-
0	E97	SCIENCE MUSEUM	-	29	-	8	-	-	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	43	40	56	26	-	128	-
0	G03	LOTTERY	3,104	444	4,007	972	-	9,196	-
0	G05	RACING COMMISSION	282	734	364	7,025	-	835	-
0	G06	ATTORNEY GENERAL	6,571	1,993	8,484	7,399	-	19,469	-
0	G09	GAMBLING CONTROL BOARD	601	220	776	1,239	-	1,780	-
0	G10	MINNESOTA MANAGEMENT & BUDGET	2,761	1,920	3,565	23,457	-	8,181	-
0	G17	HUMAN RIGHTS DEPT	764	799	986	2,382	-	2,264	-
0	G19	INDIAN AFFAIRS COUNCIL	128	311	166	1,358	-	380	-
0	G38	INVESTMENT BOARD	457	225	590	902	-	1,353	-
0	G39	GOVERNORS OFFICE	740	893	955	2,223	-	2,192	-
0	G45	MEDIATION SERVICES DEPT	219	153	282	327	-	648	-
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	6,291	4,680	8,122	30,928	-	18,639	-
0	G53	SECRETARY OF STATE	1,584	2,722	2,045	7,637	-	4,693	-
0	G61	STATE AUDITOR	2,241	667	2,893	2,815	-	6,639	-
0	G62	MINN STATE RETIREMENT SYSTEM	1,875	288	2,421	3,070	-	5,556	-
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,964	364	2,536	4,899	-	5,821	-
0	G67	REVENUE DEPT	32,673	6,935	42,186	25,677	-	96,807	-
0	G69	TEACHERS RETIREMENT ASSOC	1,735	84	2,240	4,790	-	5,140	-
0	G8H	MMB HIGHER EDUCATION	-	12	-	3	-	-	-
0	G8S	MMB INTERGOVERNMENTAL AIDS	-	46	-	870	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	2,466	-	15,600	-	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	94	207	122	489	-	279	-
0	G9C	UNIFORM LAWS COMMISSION	-	34	-	43	-	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			FTE	Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2	13.3	14.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
0	G9J	CAMPAIGN FINANCE BOARD	165	473	214	1,977	-	490	-
0	G9K	ADMINISTRATIVE HEARINGS	1,575	251	2,033	3,803	-	4,666	-
0	G9L	BLACK MINNESOTANS COUNCIL	92	340	119	1,595	-	274	-
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	79	234	101	781	-	233	-
0	G9N	ASIAN-PACIFIC COUNCIL	59	259	76	622	-	174	-
0	G9Q	MMB DEBT SERVICE	-	4,614	-	1,070	-	-	-
0	G9R	MMB NON-OPERATING	-	4,529	-	208,226	-	-	-
0	G9T	MMB TREASURY-NON OPERATING	-	904	-	1,703	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	64	161	82	194	-	188	-
0	G9Y	DISABILITY COUNCIL	163	372	210	1,301	-	482	-
0	GPR	PAYROLL CLEARING	-	5	-	1	-	-	-
0	H12	HEALTH DEPT	30,884	34,158	39,876	97,902	-	91,508	-
0	H55	HUMAN SERVICES DEPT	47,052	27,541	60,751	111,631	-	139,411	-
0	H55b	HUMAN SERVICES SOS	73,442	15,732	94,825	149,788	-	217,603	-
0	H55c	HUMAN SERVICES MSOP	15,813	5,085	20,417	15,503	-	46,852	-
0	H75	VETERANS AFFAIRS DEPT	23,313	8,846	30,101	57,446	-	69,075	-
0	H7B	MEDICAL PRACTICE BOARD	489	280	631	4,188	-	1,448	-
0	H7C	NURSING BOARD	694	219	896	4,451	-	2,055	-
0	H7D	PHARMACY BOARD	267	376	345	2,348	-	791	-
0	H7F	DENTISTRY BOARD	215	366	278	2,625	-	638	-
0	H7H	CHIROPRACTIC EXAMINERS BOARD	102	226	131	1,058	-	301	-
0	H7J	OPTOMETRY BOARD	19	171	24	635	-	55	-
0	H7K	NURSING HOME ADMIN BOARD	201	405	260	1,212	-	597	-
0	H7L	SOCIAL WORK BOARD	228	210	295	2,786	-	677	-
0	H7M	MARRIAGE & FAMILY THERAPY BD	31	208	40	805	-	93	-
0	H7Q	PODIATRIC MEDICINE	11	139	14	496	-	32	-
0	H7R	VETERINARY MEDICINE BOARD	38	129	49	726	-	112	-
0	H7S	EMERGENCY MEDICAL SERVICES BD	436	949	563	2,282	-	1,292	-
0	H7U	DIETETICS & NUTRITION PRACTICE	18	136	24	574	-	55	-
0	H7V	PSYCHOLOGY BOARD	216	196	278	1,526	-	639	-
0	H7W	PHYSICAL THERAPY BOARD	65	150	84	1,153	-	193	-
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	57	291	74	1,852	-	170	-
0	H9G	OMBUDSMAN MH/DD	399	80	515	574	-	1,182	-
0	J33	TRIAL COURTS	43,697	16,684	56,419	132,619	-	129,470	-
0	J50	GUARDIAN AD LITEM BOARD	3,470	1,204	4,480	5,259	-	10,281	-
0	J52	PUBLIC DEFENSE BOARD	11,877	2,608	15,335	9,067	-	35,192	-
0	J58	COURT OF APPEALS	1,893	76	2,444	645	-	5,609	-
0	J65	SUPREME COURT	6,225	2,460	8,038	16,786	-	18,444	-
0	J68	TAX COURT	127	99	164	276	-	376	-
0	J70	JUDICIAL STANDARDS BOARD	43	84	55	407	-	127	-
0	L10	LEGISLATURE	1,846	1,294	2,384	2,809	-	5,470	-
0	L49	LEGISLATIVE AUDITOR	-	18	-	2	-	-	-
0	P01	MILITARY AFFAIRS DEPT	6,318	2,608	8,157	37,862	-	18,718	-
0	P07	PUBLIC SAFETY DEPT	45,525	38,376	58,780	538,177	-	134,888	-
0	P78	CORRECTIONS DEPT	90,269	30,944	116,552	143,026	-	267,462	-
0	P7T	PEACE OFFICERS BOARD (POST)	237	428	306	1,116	-	702	-

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Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			FTE	Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2	13.3	14.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
0	P9E	SENTENCING GUIDELINES COMM	119	89	154	445	-	353	-
0	R28	MINN CONSERVATION CORPS	-	47	-	17	-	-	-
0	R29	NATURAL RESOURCES DEPT	56,398	67,356	72,818	374,315	-	167,103	-
0	R32	POLLUTION CONTROL AGENCY	19,798	21,821	25,563	47,521	-	58,661	-
0	R9P	WATER & SOIL RESOURCES BOARD	1,430	3,092	1,847	6,659	-	4,238	-
0	T79	TRANSPORTATION DEPT	108,090	43,939	139,561	818,998	-	320,263	-
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	248	-	320	-	-	-
0	0	OTHER	-	-	-	-	-	-	-
0	0	Total	0	0	(0)	0	-	(0)	0
0	XXX	Source							
0	0	Difference (Total - Source)							

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

FTE	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures
14.3	15.2	15.3	15.4	15.5	16.2	20.0	3.2

Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
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	(185,182)							
14.4	G45-14.4	Mediation/Representation - General	-							
15.2	L49-15.2	LEGISLATIVE AUDITOR	215	(1,494,898)						
15.3	L49-15.3	Financial Audits	-	888,468	(3,310,261)					
15.4	L49-15.4	Program Audits	-	444,934	-	(1,657,739)				

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

			FTE	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures
			14.3	15.2	15.3	15.4	15.5	16.2	20.0	3.2
Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	Administration	ADMIN MANAGEMENT SERVICES
15.5	L49-15.5	Single Audits	-	161,110	-	-	(600,266)			
15.6	L49-15.6	Audit Comm	-	386	-	-	-			
16.2	G61-16.2	STATE AUDITOR	1	-	-	-	-	(69,816)		
16.3	G61-16.3	State Auditor General	-	-	-	-	-			
3	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	53,679	-	-		(53,679)	
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	66	-	-	-	-		4,208	(70,507)
3.3	G02-3.3	Commissioner's Office	-	-	-	-	-		-	4,072
3.4	G02-3.4	Human Resources	-	-	-	-	-		-	2,578
3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-		-	5,901
3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-		-	57,955
4.2	G02-4.2	Government & Citizen Services	139	-	12,580	-	-		2,983	-
4.4	G02-4.4	Resource Recovery	-	-	-	-	-		-	-
4.5	G02-4.5	Real Estate & Construction Services - Leasing	-	-	-	-	-		-	-
4.7	G02-4.7	Real Property Enterprise System	-	-	-	-	-		-	-
4.8	G02-4.8	Materials Management	-	-	-	-	-		-	-
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-		-	-
4.1	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	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-		-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	93	-	57,845	-	-		-	-
6.3	G46-6.3	IT Spend	-	-	-	-	-		-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-		-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	57	-	131,214	-	-		-	-
8.3	G10-8.3	Internal Controls & Accountability	18	-	-	-	-		-	-
9.2	G10-9.2	TREASURY DIVISION	47	-	33,100	-	-		-	-
9.3	G10-9.3	Treasury	-	-	-	-	-		-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-		-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	91	-	186	-	-		-	-
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	154	-	415,764	-	31,490		-	-
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	147	-	-	-	-		-	-
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-		-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-		-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-		-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-		-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-		-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	11	-	-	-	-		-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	118	-	1,944	-	-		-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-		-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-		-	-
14.2	G45-14.2	MEDIATION SERVICES	5	-	-	-	-		-	-
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-	Financial Audits	-	-	-	-	-		-	-
15.4	L49-	Program Audits	-	-	-	-	-		-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			FTE	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures
			14.3	15.2	15.3	15.4	15.5	16.2	20.0	3.2
Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	Administration	ADMIN MANAGEMENT SERVICES
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	7	-	-	-	-	-	87	-
0	G02-0003	Public Broadcasting	-	-	-	-	-	-	1	-
0	G02-0007	Public Info Policy Analysis - PIPA	18	-	-	-	-	-	205	-
0	G02-0009	Construction Services	56	-	-	-	-	-	1,929	-
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
0	G02-0012	STAR	11	-	-	-	-	3	138	-
0	G02-0014	Capital Group Parking	32	-	-	-	-	-	1,018	-
0	G02-0015a	Fleet Services	31	-	-	-	-	-	3,243	-
0	G02-0016	Development Disabilities	13	-	-	-	-	6	279	-
0	G02-0017a	Risk Management - P&C	36	-	-	-	-	-	4,694	-
0	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	111	-	-	-	-	-	13,097	-
0	G02-0018	Plant Management (Leases)	-	-	-	-	-	-	0	-
0	G02-0021a	Plant Management (Repairs)	766	-	-	-	-	-	12,295	-
0	G02-0021b	Plant Management (Materials Transfer)	5	-	-	-	-	-	69	-
0	G02-0021c	Plant Management (Energy)	22	-	-	-	-	-	172	-
0	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	-	-	-	1,043	-
0	G02-0024	MN Bookstore	37	-	-	-	-	-	600	-
0	G02-0028	Office Supply Connection	0	-	-	-	-	-	1	-
0	G02-0029a	Cooperative Purchasing (CPV)	54	-	-	-	-	-	573	-
0	G02-0029b	Cooperative Purchasing (MMCAP)	78	-	-	-	-	-	1,291	-
0	G02-0031	Central Mail	25	-	-	-	-	-	3,783	-
0	G02-0034	Other Non-allocable	2	-	-	-	-	-	44	-
0	G02-0036	Demography	12	-	-	-	-	-	171	-
0	G02-0037	MN Geospacial Information Office	23	-	-	-	-	1	803	-
0	G02-0037a	MnGeo Service Bureau	30	-	-	-	-	-	316	-
0	G02-0038	Environmental Quality Board	16	-	-	24,017	-	-	232	-
0	G39-0042	Surplus Services - State	-	-	-	-	-	-	-	-
0	G02-0043	Surplus Services - Federal	28	-	-	-	-	-	387	-
0	G02-0044	RECS - Energy	-	-	-	-	-	-	-	-
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	0	-	-	-	-	-	1	-
0	G02-0047	Grants Mgt	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	2	-	-	-	-	-	15	-
0	G02-0049	Materials Management	-	-	-	-	-	-	3	-
0	B04	AGRICULTURE DEPT	1,518	-	54,230	1,225	-	45	-	-
0	B11	BARBER/COSMETOLOGIST EXAMINERS	42	-	6,509	-	-	-	-	-
0	B13	COMMERCE DEPT	1,169	-	58,101	41,916	20,733	981	-	-
0	B14	ANIMAL HEALTH BOARD	184	-	1,704	-	-	6	-	-
0	B15	BARBER EXAMINERS BOARD	8	-	-	-	-	-	-	-
0	B20	EXPLORE MINNESOTA TOURISM	174	-	3,659	-	-	-	-	-
0	B22	EMPLOYMENT & ECONOMIC DEVELPMNT	6,324	-	214,388	3,676	74,356	14,981	-	-
0	B24	PUBLIC FACILITIES AUTHORITY	35	-	-	-	-	-	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			FTE	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures
			14.3	15.2	15.3	15.4	15.5	16.2	20.0	3.2
Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	Administration	ADMIN MANAGEMENT SERVICES
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	7	-	-	-	-	-	-	-
0	B34	HOUSING FINANCE AGENCY	724	-	480	-	-	-	-	-
0	B41	WORKERS COMP COURT OF APPEALS	45	-	2,340	-	-	-	-	-
0	B42	LABOR AND INDUSTRY DEPT	1,576	-	54,351	-	-	34	-	-
0	B43	IRON RANGE RESOURCES & REHAB	258	-	38,855	-	-	-	-	-
0	B7E	ARCHITECTURE, ENGINEERING BD	22	-	2,340	-	-	-	-	-
0	B7G	COMBATIVE SPORTS COMMISSION	8	-	-	-	-	-	-	-
0	B7P	ACCOUNTANCY BOARD	14	-	2,340	-	-	-	-	-
0	B7S	PRIVATE DETECTIVES BOARD	4	-	-	-	-	-	-	-
0	B82	PUBLIC UTILITIES COMM	167	-	21,309	42,900	-	-	-	-
0	B9D	AMATEUR SPORTS COMM	11	-	-	-	-	-	-	-
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-
0	E25	CENTER FOR ARTS EDUCATION	257	-	24,713	-	-	-	-	-
0	E26	MN STATE COLLEGES/UNIVERSITIES	57,183	-	53,946	-	-	6,987	-	-
0	E37	EDUCATION DEPARTMENT	1,432	-	87,717	166,048	117,163	4,187	-	-
0	E40	HISTORICAL SOCIETY	-	-	153	-	-	-	-	-
0	E44	FARIBAULT ACADEMIES	641	-	29,212	-	-	-	-	-
0	E50	ARTS BOARD	48	-	8,626	-	-	6	-	-
0	E60	OFFICE OF HIGHER EDUCATION	231	-	21,125	-	-	-	-	-
0	E77	ZOOLOGICAL BOARD	822	-	6,902	-	-	-	-	-
0	E81	UNIVERSITY OF MINNESOTA	-	-	131	24,846	-	-	-	-
0	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-
0	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	7	-	-	-	-	-	-	-
0	G03	LOTTERY	518	-	874	-	-	-	-	-
0	G05	RACING COMMISSION	47	-	26,224	-	-	-	-	-
0	G06	ATTORNEY GENERAL	1,096	-	32,739	-	-	6	-	-
0	G09	GAMBLING CONTROL BOARD	100	-	2,340	-	-	-	-	-
0	G10	MINNESOTA MANAGEMENT & BUDGET	461	-	32,914	34,091	-	-	-	-
0	G17	HUMAN RIGHTS DEPT	127	-	-	-	-	-	-	-
0	G19	INDIAN AFFAIRS COUNCIL	21	-	-	-	-	-	-	-
0	G38	INVESTMENT BOARD	76	-	172,454	-	-	-	-	-
0	G39	GOVERNORS OFFICE	123	-	22,534	-	-	-	-	-
0	G45	MEDIATION SERVICES DEPT	36	-	-	-	-	-	-	-
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	1,049	-	30,402	-	-	-	-	-
0	G53	SECRETARY OF STATE	264	-	28,644	-	-	25	-	-
0	G61	STATE AUDITOR	374	-	25,237	-	-	-	-	-
0	G62	MINN STATE RETIREMENT SYSTEM	313	-	128,576	-	-	-	-	-
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	328	-	104,606	-	-	-	-	-
0	G67	REVENUE DEPT	5,450	-	284,626	-	3,065	-	-	-
0	G69	TEACHERS RETIREMENT ASSOC	289	-	70,807	-	-	-	-	-
0	G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	16	-	2,340	-	-	-	-	-
0	G9C	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			FTE	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures
			14.3	15.2	15.3	15.4	15.5	16.2	20.0	3.2
Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	Administration	ADMIN MANAGEMENT SERVICES
0	G9J	CAMPAIGN FINANCE BOARD	28	-	7,382	-	-	-	-	-
0	G9K	ADMINISTRATIVE HEARINGS	263	-	-	10,047	-	-	-	-
0	G9L	BLACK MINNESOTANS COUNCIL	15	-	13,880	-	-	-	-	-
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	13	-	-	-	-	-	-	-
0	G9N	ASIAN-PACIFIC COUNCIL	10	-	2,340	-	-	-	-	-
0	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-	-
0	G9R	MMB NON-OPERATING	-	-	-	-	-	55	-	-
0	G9T	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	11	-	-	-	-	-	-	-
0	G9Y	DISABILITY COUNCIL	27	-	-	-	-	-	-	-
0	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-
0	H12	HEALTH DEPT	5,151	-	30,981	-	71,742	1,434	-	-
0	H55	HUMAN SERVICES DEPT	7,848	-	161,225	241,393	243,417	35,341	-	-
0	H55b	HUMAN SERVICES SOS	12,250	-	34,152	-	-	-	-	-
0	H55c	HUMAN SERVICES MSOP	2,638	-	-	157,570	-	-	-	-
0	H75	VETERANS AFFAIRS DEPT	3,889	-	133,672	-	-	37	-	-
0	H7B	MEDICAL PRACTICE BOARD	82	-	-	-	-	-	-	-
0	H7C	NURSING BOARD	116	-	2,340	-	-	-	-	-
0	H7D	PHARMACY BOARD	45	-	2,340	-	-	1	-	-
0	H7F	DENTISTRY BOARD	36	-	557	-	-	-	-	-
0	H7H	CHIROPRACTIC EXAMINERS BOARD	17	-	2,340	-	-	-	-	-
0	H7J	OPTOMETRY BOARD	3	-	-	-	-	-	-	-
0	H7K	NURSING HOME ADMIN BOARD	34	-	5,831	-	-	-	-	-
0	H7L	SOCIAL WORK BOARD	38	-	-	-	-	-	-	-
0	H7M	MARRIAGE & FAMILY THERAPY BD	5	-	-	-	-	-	-	-
0	H7Q	PODIATRIC MEDICINE	2	-	-	-	-	-	-	-
0	H7R	VETERINARY MEDICINE BOARD	6	-	-	-	-	-	-	-
0	H7S	EMERGENCY MEDICAL SERVICES BD	73	-	11,281	-	-	-	-	-
0	H7U	DIETETICS & NUTRITION PRACTICE	3	-	-	-	-	-	-	-
0	H7V	PSYCHOLOGY BOARD	36	-	-	-	-	-	-	-
0	H7W	PHYSICAL THERAPY BOARD	11	-	-	-	-	-	-	-
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	10	-	4,407	-	-	-	-	-
0	H9G	OMBUDSMAN MH/DD	67	-	-	-	-	-	-	-
0	J33	TRIAL COURTS	7,289	-	25,019	-	-	3	-	-
0	J50	GUARDIAN AD LITEM BOARD	579	-	-	-	-	-	-	-
0	J52	PUBLIC DEFENSE BOARD	1,981	-	-	-	-	3	-	-
0	J58	COURT OF APPEALS	316	-	-	-	-	-	-	-
0	J65	SUPREME COURT	1,038	-	-	-	-	4	-	-
0	J68	TAX COURT	21	-	-	-	-	-	-	-
0	J70	JUDICIAL STANDARDS BOARD	7	-	131	-	-	-	-	-
0	L10	LEGISLATURE	308	-	-	261,821	-	-	-	-
0	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
0	P01	MILITARY AFFAIRS DEPT	1,054	-	1,704	-	9,485	258	-	-
0	P07	PUBLIC SAFETY DEPT	7,594	-	18,543	8,576	20,285	683	-	-
0	P78	CORRECTIONS DEPT	15,057	-	52,468	134,645	-	2	-	-
0	P7T	PEACE OFFICERS BOARD (POST)	40	-	-	-	-	-	-	-

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Allocation of General Support Costs
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State Fiscal Year 2011 - Actual

FTE	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures
14.3	15.2	15.3	15.4	15.5	16.2	20.0	3.2

Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
0	P9E	SENTENCING GUIDELINES COMM	20	-	2,340	-	-	-	-	-
0	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-
0	R29	NATURAL RESOURCES DEPT	9,407	-	133,321	74,430	-	323	-	-
0	R32	POLLUTION CONTROL AGENCY	3,302	-	54,805	200,166	-	129	-	-
0	R9P	WATER & SOIL RESOURCES BOARD	239	-	64,447	-	-	12	-	-
0	T79	TRANSPORTATION DEPT	18,029	-	137,727	-	8,530	4,263	-	-
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	5,045	230,374	-	-	-	-
0	0	OTHER	-	-	37,216	-	-	-	-	-
0	0	Total	0	(0)	(0)	0	(0)	0	0	(0)
0	XXX	Source								
0	0	Difference (Total - Source)								

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions	1xx-2xx	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
3.3	3.4	3.6	4.2	4.4	4.5	4.7	4.8

Schedule No.	DP#	Name	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property	Materials Management
	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
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								

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions	1xx-2xx	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
			3.3	3.4	3.6	4.2	4.4	4.5	4.7	4.8
Schedule No.	DP#	Name	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property	Materials Management
15.5	L49-15.5	Single Audits								
15.6	L49-15.6	Audit Comm								
16.2	G61-16.2	STATE AUDITOR								
16.3	G61-16.3	State Auditor General								
3	G02-3.0	DEPARTMENT OF ADMINISTRATION								
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES								
3.3	G02-3.3	Commissioner's Office	(6,407)							
3.4	G02-3.4	Human Resources	-	(2,578)						
3.5	G02-3.5	Financial Management and Reporting	-	-	(5,901)					
3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-					
4.2	G02-4.2	Government & Citizen Services	573	230	152	(50,837)				
4.4	G02-4.4	Resource Recovery	-	-	-	521	(521)			
4.5	G02-4.5	Real Estate & Construction Services - Leasing	-	-	-	3,688	-	(3,688)		
4.7	G02-4.7	Real Property Enterprise System	-	-	-	6,975	-	-	(6,975)	
4.8	G02-4.8	Materials Management	-	-	-	14,825	-	-	-	(14,825)
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-
4.1	G02-4.10	Central Mail	-	-	-	3,188	-	-	-	-
4.11	G02-4.11	Enterprise Performance Improvement	-	-	-	927	-	-	-	-
4.12	G02-4.12	Grants Mgt	-	-	-	486	-	-	-	-
4.13	G02-4.13	SmART FMR	-	-	-	942	-	-	-	-
4.14	G02-4.14	SmART HR	-	-	-	839	-	-	-	-
4.15	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	18,446	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY					0			10
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET					0			12
8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	0	-	-	-
9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	0	-	-	1
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	0	-	-	2
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	-	-	3
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	-	-	-	-	1	-	-	10
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	0	-	-	1
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	0	-	-	4
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES					0			0
14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR					0			9
15.3	L49-	Financial Audits	-	-	-	-	-	-	-	-
15.4	L49-	Program Audits	-	-	-	-	-	-	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions	1xx-2xx	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
			3.3	3.4	3.6	4.2	4.4	4.5	4.7	4.8
Schedule No.	DP#	Name	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property	Materials Management
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	-	-	-	0	-	-	0
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	30	12	14	-	0	7	-	0
0	G02-0003	Public Broadcasting	-	-	7	-	0	299	-	1
0	G02-0007	Public Info Policy Analysis - PIPA	73	29	18	-	0	7	-	1
0	G02-0009	Construction Services	233	94	169	-	0	-	-	6
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	0	-	-	-	-	-
0	G02-0012	STAR	46	19	207	-	0	7	-	22
0	G02-0014	Capital Group Parking	133	53	350	-	0	-	-	13
0	G02-0015a	Fleet Services	126	51	769	-	1	7	1	19
0	G02-0016	Development Disabilities	53	21	69	-	0	15	-	7
0	G02-0017a	Risk Management - P&C	150	60	380	-	1	7	-	10
0	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	457	184	556	-	2	-	-	10
0	G02-0018	Plant Management (Leases)	-	-	2	-	0	-	-	0
0	G02-0021a	Plant Management (Repairs)	3,158	1,271	1,958	-	2	124	990	135
0	G02-0021b	Plant Management (Materials Transfer)	22	9	77	-	0	7	-	1
0	G02-0021c	Plant Management (Energy)	92	37	93	-	0	15	-	2
0	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	23	-	0	-	-	3
0	G02-0024	MN Bookstore	152	61	254	-	0	7	-	4
0	G02-0028	Office Supply Connection	0	0	5	-	0	-	-	-
0	G02-0029a	Cooperative Purchasing (CPV)	222	89	52	-	0	-	-	3
0	G02-0029b	Cooperative Purchasing (MMCAP)	321	129	106	-	0	-	-	8
0	G02-0031	Central Mail	102	41	302	-	1	7	-	3
0	G02-0034	Other Non-allocable	10	4	8	-	0	-	-	0
0	G02-0036	Demography	49	20	33	-	0	-	-	3
0	G02-0037	MN Geospacial Information Office	95	38	65	-	0	15	-	7
0	G02-0037a	MnGeo Service Bureau	122	49	38	-	0	-	-	3
0	G02-0038	Environmental Quality Board	66	27	29	-	0	-	-	3
0	G39-0042	Surplus Services - State	-	-	13	-	-	-	-	-
0	G02-0043	Surplus Services - Federal	116	47	125	-	0	-	10	3
0	G02-0044	RECS - Energy	-	-	1	-	-	-	-	-
0	G02-0045	SmART FMR	-	-	0	-	-	-	-	-
0	G02-0046	SmART HR	1	0	2	-	0	-	-	-
0	G02-0047	Grants Mgt	-	-	1	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	7	3	16	-	0	-	-	0
0	G02-0049	Materials Management	-	-	5	-	0	-	-	0
0	B04	AGRICULTURE DEPT	-	-	-	-	4	73	2	363
0	B11	BARBER/COSMETOLOGIST EXAMINERS	-	-	-	-	0	15	-	9
0	B13	COMMERCE DEPT	-	-	-	-	4	36	1	137
0	B14	ANIMAL HEALTH BOARD	-	-	-	-	0	7	-	25
0	B15	BARBER EXAMINERS BOARD	-	-	-	-	0	7	-	4
0	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	1	29	-	29
0	B22	EMPLOYMENT & ECONOMIC DEVELOPMT	-	-	-	-	13	415	12	288
0	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	0	-	-	30

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Transactions	1xx-2xx	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
3.3	3.4	3.6	4.2	4.4	4.5	4.7	4.8

Schedule No.	DP#	Name	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property	Materials Management
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	0	-	-	2
0	B34	HOUSING FINANCE AGENCY	-	-	-	-	2	7	-	45
0	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	0	15	-	1
0	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	4	36	-	155
0	B43	IRON RANGE RESOURCES & REHAB	-	-	-	-	1	36	60	63
0	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	0	-	-	6
0	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0	15	-	1
0	B7P	ACCOUNTANCY BOARD	-	-	-	-	0	7	-	4
0	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	0	-	-	1
0	B82	PUBLIC UTILITIES COMM	-	-	-	-	0	-	-	13
0	B9D	AMATEUR SPORTS COMM	-	-	-	-	0	-	179	0
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	0
0	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	1	51	44	38
0	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	124	7	-	-
0	E37	EDUCATION DEPARTMENT	-	-	-	-	6	-	-	233
0	E40	HISTORICAL SOCIETY	-	-	-	-	-	-	-	0
0	E44	FARIBAULT ACADEMIES	-	-	-	-	1	15	60	44
0	E50	ARTS BOARD	-	-	-	-	0	-	-	41
0	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	2	29	-	54
0	E77	ZOOLOGICAL BOARD	-	-	-	-	2	-	127	167
0	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-	1
0	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	0
0	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	0
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0	-	-	-
0	G03	LOTTERY	-	-	-	-	1	58	-	-
0	G05	RACING COMMISSION	-	-	-	-	0	-	-	20
0	G06	ATTORNEY GENERAL	-	-	-	-	3	7	-	42
0	G09	GAMBLING CONTROL BOARD	-	-	-	-	0	22	-	6
0	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	62	36	-	39
0	G17	HUMAN RIGHTS DEPT	-	-	-	-	0	22	-	19
0	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	0	7	-	7
0	G38	INVESTMENT BOARD	-	-	-	-	0	-	-	2
0	G39	GOVERNORS OFFICE	-	-	-	-	0	22	-	22
0	G45	MEDIATION SERVICES DEPT	-	-	-	-	0	-	-	3
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	6	22	-	82
0	G53	SECRETARY OF STATE	-	-	-	-	1	22	-	34
0	G61	STATE AUDITOR	-	-	-	-	1	22	-	20
0	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	1	22	48	8
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	1	-	-	23
0	G67	REVENUE DEPT	-	-	-	-	11	66	-	181
0	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	1	7	-	14
0	G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	0	-	-	0
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	1	-	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	0	22	-	4
0	G96	UNIFORM LAWS COMMISSION	-	-	-	-	0	-	-	0

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State Fiscal Year 2011 - Actual

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			3.3	3.4	3.6	4.2	4.4	4.5	4.7	4.8
Schedule No.	DP#	Name	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property	Materials Management
0	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	0	22	-	5
0	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	1	15	-	24
0	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	0	7	-	13
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	0	7	-	4
0	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	0	15	-	6
0	G9Q	MMB DEBT SERVICE	-	-	-	-	0	-	-	-
0	G9R	MMB NON-OPERATING	-	-	-	-	0	-	-	0
0	G9T	MMB TREASURY-NON OPERATING	-	-	-	-	0	-	-	0
0	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	0	7	-	1
0	G9Y	DISABILITY COUNCIL	-	-	-	-	0	36	-	12
0	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-
0	H12	HEALTH DEPT	-	-	-	-	13	58	-	666
0	H55	HUMAN SERVICES DEPT	-	-	-	-	32	569	-	288
0	H55b	HUMAN SERVICES SOS	-	-	-	-	23	15	-	352
0	H55c	HUMAN SERVICES MSOP	-	-	-	-	5	-	591	72
0	H75	VETERANS AFFAIRS DEPT	-	-	-	-	7	22	178	437
0	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	0	-	-	11
0	H7C	NURSING BOARD	-	-	-	-	0	-	-	11
0	H7D	PHARMACY BOARD	-	-	-	-	0	-	-	10
0	H7F	DENTISTRY BOARD	-	-	-	-	0	-	-	6
0	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	0	-	-	4
0	H7J	OPTOMETRY BOARD	-	-	-	-	0	-	-	3
0	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	0	7	-	8
0	H7L	SOCIAL WORK BOARD	-	-	-	-	0	-	-	6
0	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	0	-	-	4
0	H7Q	PODIATRIC MEDICINE	-	-	-	-	0	-	-	3
0	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	0	-	-	3
0	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	0	-	-	7
0	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	0	-	-	4
0	H7V	PSYCHOLOGY BOARD	-	-	-	-	0	-	-	5
0	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	0	-	-	4
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	0	-	-	5
0	H9G	OMBUDSMAN MH/DD	-	-	-	-	0	58	-	6
0	J33	TRIAL COURTS	-	-	-	-	18	-	-	390
0	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	1	-	-	25
0	J52	PUBLIC DEFENSE BOARD	-	-	-	-	4	-	-	32
0	J58	COURT OF APPEALS	-	-	-	-	1	15	-	5
0	J65	SUPREME COURT	-	-	-	-	3	58	-	93
0	J68	TAX COURT	-	-	-	-	0	15	-	2
0	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	0	7	-	3
0	L10	LEGISLATURE	-	-	-	-	5	-	-	2
0	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	7	-	-
0	P01	MILITARY AFFAIRS DEPT	-	-	-	-	4	22	1,102	49
0	P07	PUBLIC SAFETY DEPT	-	-	-	-	20	182	5	1,037
0	P78	CORRECTIONS DEPT	-	-	-	-	34	153	1,439	999
0	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	0	7	-	3

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			3.3	3.4	3.6	4.2	4.4	4.5	4.7	4.8
Schedule No.	DP#	Name	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property	Materials Management
0	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	0	7	-	3
0	R28	MINN CONSERVATION CORPS	-	-	-	-	-	73	-	0
0	R29	NATURAL RESOURCES DEPT	-	-	-	-	26	241	810	918
0	R32	POLLUTION CONTROL AGENCY	-	-	-	-	10	109	5	213
0	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	1	66	-	59
0	T79	TRANSPORTATION DEPT	-	-	-	-	47	66	1,311	6,409
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	0
0	0	OTHER	-	-	-	-	-	138	-	-
0	0	Total	(0)	(0)	0	0	(0)	(0)	(0)	(0)
0	XXX	Source								
0	0	Difference (Total - Source)								

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2011 - Actual

Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	FTE	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division
4.10	4.11	4.12	4.13	4.14	6.2	6.3	8.2

Schedule No.	DP#	Name	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET
	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
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								

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Postage Revolving Fund Charges - FY (Actual) 4.10	FTE 4.11	Dollars of Grants received (5GXX) 4.12	Accounting Trans for designated Agencies 4.13	FTE 4.14	Net Administrative Expenditures by Division 6.2	IT Expense 6.3	Net Administrative Expenditures by Division 8.2
Schedule No.	DP#	Name	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET
15.5	L49-15.5	Single Audits								
15.6	L49-15.6	Audit Comm								
16.2	G61-16.2	STATE AUDITOR								
16.3	G61-16.3	State Auditor General								
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 - Leasing								
4.7	G02-4.7	Real Property Enterprise System								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	G02-4.10	Central Mail	(3,188)							
4.11	G02-4.11	Enterprise Performance Improvement	-	(927)						
4.12	G02-4.12	Grants Mgt	-	-	(486)					
4.13	G02-4.13	SmART FMR	-	-	-	(942)				
4.14	G02-4.14	SmART HR	-	-	-	-	(839)			
4.15	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-			
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	0	-	-	-	(117,858)		
6.3	G46-6.3	IT Spend	-	-	-	-	-	117,858	(117,858)	
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	6	0	-	-	-	-	51	(139,935)
8.3	G10-8.3	Internal Controls & Accountability	-	0	-	-	-	-	-	2,608
9.2	G10-9.2	TREASURY DIVISION	-	0	-	-	-	-	108	10,049
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	-	0	-	-	-	-	499	24,229
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	24	1	-	-	-	-	3	19,464
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	-	1	-	-	-	-	1,722	64,610
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	0	-	-	-	-	14	2,673
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	1	-	-	-	-	1	16,302
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	0	0	-	-	5	-	5	-
14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	1	1	-	-	-	-	109	-
15.3	L49-	Financial Audits	-	-	-	-	-	-	-	-
15.4	L49-	Program Audits	-	-	-	-	-	-	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Postage Revolving Fund Charges - FY (Actual) 4.10	FTE 4.11	Dollars of Grants received (5GXX) 4.12	Accounting Trans for designated Agencies 4.13	FTE 4.14	Net Administrative Expenditures by Division 6.2	IT Expense 6.3	Net Administrative Expenditures by Division 8.2
Schedule No.	DP#	Name	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	-	0	-	-	-	-	0	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	-	0	-	-	-	-	2	-
0	G02-0003	Public Broadcasting	-	-	12	-	-	-	-	-
0	G02-0007	Public Info Policy Analysis - PIPA	0	0	-	-	-	-	4	-
0	G02-0009	Construction Services	1	0	33	-	-	-	92	-
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
0	G02-0012	STAR	1	0	4	-	-	-	3	-
0	G02-0014	Capital Group Parking	2	0	-	-	-	-	4	-
0	G02-0015a	Fleet Services	1	0	-	-	-	-	178	-
0	G02-0016	Development Disabilities	1	0	42	-	-	-	47	-
0	G02-0017a	Risk Management - P&C	1	0	-	-	-	-	54	-
0	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	8	1	-	-	-	-	113	-
0	G02-0018	Plant Management (Leases)	0	-	-	-	-	-	-	-
0	G02-0021a	Plant Management (Repairs)	0	4	-	-	-	-	230	-
0	G02-0021b	Plant Management (Materials Transfer)	-	0	-	-	-	-	-	-
0	G02-0021c	Plant Management (Energy)	-	0	-	-	-	-	0	-
0	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	-	-	-	-	-
0	G02-0024	MN Bookstore	3	0	-	-	-	-	11	-
0	G02-0028	Office Supply Connection	-	0	-	-	-	-	-	-
0	G02-0029a	Cooperative Purchasing (CPV)	1	0	-	-	-	-	27	-
0	G02-0029b	Cooperative Purchasing (MMCAP)	1	0	-	-	-	-	197	-
0	G02-0031	Central Mail	13	0	-	-	-	-	7	-
0	G02-0034	Other Non-allocable	-	0	-	-	-	-	3	-
0	G02-0036	Demography	0	0	-	-	-	-	15	-
0	G02-0037	MN Geospacial Information Office	0	0	-	-	-	-	121	-
0	G02-0037a	MnGeo Service Bureau	0	0	-	-	-	-	60	-
0	G02-0038	Environmental Quality Board	0	0	-	-	-	-	15	-
0	G39-0042	Surplus Services - State	-	-	-	-	-	-	-	-
0	G02-0043	Surplus Services - Federal	-	0	-	-	-	-	11	-
0	G02-0044	RECS - Energy	-	-	-	-	-	-	-	-
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	-	0	-	-	-	-	-	-
0	G02-0047	Grants Mgt	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	-	0	395	-	-	-	0	-
0	G02-0049	Materials Management	-	-	-	-	-	-	1	-
0	B04	AGRICULTURE DEPT	40	8	-	-	-	-	781	-
0	B11	BARBER/COSMETOLOGIST EXAMINERS	3	0	-	-	-	-	21	-
0	B13	COMMERCE DEPT	91	6	-	-	-	-	1,124	-
0	B14	ANIMAL HEALTH BOARD	3	1	-	-	-	-	80	-
0	B15	BARBER EXAMINERS BOARD	1	0	-	-	-	-	4	-
0	B20	EXPLORE MINNESOTA TOURISM	21	1	-	-	-	-	184	-
0	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	1	32	-	-	-	-	7,810	-
0	B24	PUBLIC FACILITIES AUTHORITY	-	0	-	-	-	-	9	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Postage Revolving Fund Charges - FY (Actual) 4.10	FTE 4.11	Dollars of Grants received (5GXX) 4.12	Accounting Trans for designated Agencies 4.13	FTE 4.14	Net Administrative Expenditures by Division 6.2	IT Expense 6.3	Net Administrative Expenditures by Division 8.2
Schedule No.	DP#	Name	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	-	-	-	2	-
0	B34	HOUSING FINANCE AGENCY	12	4	-	-	-	-	863	-
0	B41	WORKERS COMP COURT OF APPEALS	1	0	-	-	-	-	8	-
0	B42	LABOR AND INDUSTRY DEPT	87	8	-	-	-	-	820	-
0	B43	IRON RANGE RESOURCES & REHAB	-	1	-	-	-	-	108	-
0	B7E	ARCHITECTURE, ENGINEERING BD	4	0	-	-	-	-	11	-
0	B7G	COMBATIVE SPORTS COMMISSION	-	0	-	36	7	-	1	-
0	B7P	ACCOUNTANCY BOARD	3	0	-	-	-	-	5	-
0	B7S	PRIVATE DETECTIVES BOARD	-	0	-	-	-	-	1	-
0	B82	PUBLIC UTILITIES COMM	-	1	-	-	153	-	133	-
0	B9D	AMATEUR SPORTS COMM	-	0	-	-	-	-	-	-
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-
0	E25	CENTER FOR ARTS EDUCATION	-	1	-	-	235	-	99	-
0	E26	MN STATE COLLEGES/UNIVERSITIES	13	287	-	-	-	-	19,496	-
0	E37	EDUCATION DEPARTMENT	30	7	-	-	-	-	2,267	-
0	E40	HISTORICAL SOCIETY	-	-	-	-	-	-	-	-
0	E44	FARIBAULT ACADEMIES	-	3	-	-	-	-	101	-
0	E50	ARTS BOARD	2	0	-	-	44	-	79	-
0	E60	OFFICE OF HIGHER EDUCATION	28	1	-	-	-	-	117	-
0	E77	ZOOLOGICAL BOARD	-	4	-	-	-	-	126	-
0	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-	-
0	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-
0	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	0	-	-	-	-	-	-
0	G03	LOTTERY	5	3	-	-	-	-	364	-
0	G05	RACING COMMISSION	-	0	-	-	-	-	36	-
0	G06	ATTORNEY GENERAL	41	5	-	-	-	-	418	-
0	G09	GAMBLING CONTROL BOARD	1	1	-	-	-	-	14	-
0	G10	MINNESOTA MANAGEMENT & BUDGET	37	2	-	-	-	-	4,319	-
0	G17	HUMAN RIGHTS DEPT	10	1	-	-	-	-	82	-
0	G19	INDIAN AFFAIRS COUNCIL	0	0	-	148	20	-	6	-
0	G38	INVESTMENT BOARD	1	0	-	-	-	-	118	-
0	G39	GOVERNORS OFFICE	3	1	-	-	-	-	25	-
0	G45	MEDIATION SERVICES DEPT	1	0	-	-	33	-	33	-
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	5	-	-	-	-	614	-
0	G53	SECRETARY OF STATE	39	1	-	-	242	-	1,339	-
0	G61	STATE AUDITOR	4	2	-	-	-	-	244	-
0	G62	MINN STATE RETIREMENT SYSTEM	42	2	-	-	-	-	824	-
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	185	2	-	-	-	-	479	-
0	G67	REVENUE DEPT	663	27	-	-	-	-	6,903	-
0	G69	TEACHERS RETIREMENT ASSOC	31	1	-	-	-	-	808	-
0	G8H	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	G8S	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	0	0	-	53	14	-	4	-
0	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Postage Revolving Fund Charges - FY (Actual) 4.10	FTE 4.11	Dollars of Grants received (5GXX) 4.12	Accounting Trans for designated Agencies 4.13	FTE 4.14	Net Administrative Expenditures by Division 6.2	IT Expense 6.3	Net Administrative Expenditures by Division 8.2
Schedule No.	DP#	Name	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SMART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET
0	G9J	CAMPAIGN FINANCE BOARD	4	0	-	215	25	-	38	-
0	G9K	ADMINISTRATIVE HEARINGS	38	1	-	-	-	-	104	-
0	G9L	BLACK MINNESOTANS COUNCIL	0	0	-	174	14	-	2	-
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	0	0	-	85	12	-	3	-
0	G9N	ASIAN-PACIFIC COUNCIL	0	0	-	68	9	-	4	-
0	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-	-
0	G9R	MMB NON-OPERATING	-	-	-	-	-	-	-	-
0	G9T	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	0	0	-	21	-	-	1	-
0	G9Y	DISABILITY COUNCIL	0	0	-	142	25	-	12	-
0	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-
0	H12	HEALTH DEPT	206	26	-	-	-	-	5,363	-
0	H55	HUMAN SERVICES DEPT	295	39	-	-	-	-	19,064	-
0	H55b	HUMAN SERVICES SOS	3	61	-	-	-	-	1,523	-
0	H55c	HUMAN SERVICES MSOP	0	13	-	-	-	-	435	-
0	H75	VETERANS AFFAIRS DEPT	3	19	-	-	-	-	617	-
0	H7B	MEDICAL PRACTICE BOARD	16	0	-	-	-	-	123	-
0	H7C	NURSING BOARD	25	1	-	-	-	-	83	-
0	H7D	PHARMACY BOARD	11	0	-	-	-	-	54	-
0	H7F	DENTISTRY BOARD	7	0	-	-	-	-	15	-
0	H7H	CHIROPRACTIC EXAMINERS BOARD	2	0	-	-	-	-	2	-
0	H7J	OPTOMETRY BOARD	1	0	-	-	-	-	1	-
0	H7K	NURSING HOME ADMIN BOARD	1	0	-	-	-	-	69	-
0	H7L	SOCIAL WORK BOARD	7	0	-	-	-	-	25	-
0	H7M	MARRIAGE & FAMILY THERAPY BD	1	0	-	-	-	-	1	-
0	H7Q	PODIATRIC MEDICINE	0	0	-	-	-	-	1	-
0	H7R	VETERINARY MEDICINE BOARD	1	0	-	-	-	-	2	-
0	H7S	EMERGENCY MEDICAL SERVICES BD	8	0	-	-	-	-	50	-
0	H7U	DIETETICS & NUTRITION PRACTICE	1	0	-	-	-	-	1	-
0	H7V	PSYCHOLOGY BOARD	3	0	-	-	-	-	19	-
0	H7W	PHYSICAL THERAPY BOARD	2	0	-	-	-	-	2	-
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	2	0	-	-	-	-	14	-
0	H9G	OMBUDSMAN MH/DD	1	0	-	-	-	-	36	-
0	J33	TRIAL COURTS	9	37	-	-	-	-	3,636	-
0	J50	GUARDIAN AD LITEM BOARD	-	3	-	-	-	-	46	-
0	J52	PUBLIC DEFENSE BOARD	-	10	-	-	-	-	362	-
0	J58	COURT OF APPEALS	10	2	-	-	-	-	17	-
0	J65	SUPREME COURT	24	5	-	-	-	-	1,530	-
0	J68	TAX COURT	2	0	-	-	-	-	2	-
0	J70	JUDICIAL STANDARDS BOARD	-	0	-	-	-	-	2	-
0	L10	LEGISLATURE	0	2	-	-	-	-	362	-
0	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
0	P01	MILITARY AFFAIRS DEPT	0	5	-	-	-	-	492	-
0	P07	PUBLIC SAFETY DEPT	799	38	-	-	-	-	8,446	-
0	P78	CORRECTIONS DEPT	12	75	-	-	-	-	3,282	-
0	P7T	PEACE OFFICERS BOARD (POST)	3	0	-	-	-	-	23	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Postage Revolving Fund Charges - FY (Actual) 4.10	FTE 4.11	Dollars of Grants received (5GXX) 4.12	Accounting Trans for designated Agencies 4.13	FTE 4.14	Net Administrative Expenditures by Division 6.2	IT Expense 6.3	Net Administrative Expenditures by Division 8.2
Schedule No.	DP#	Name	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET
0	P9E	SENTENCING GUIDELINES COMM	0	0	-	-	-	-	8	-
0	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-
0	R29	NATURAL RESOURCES DEPT	140	47	-	-	-	-	4,489	-
0	R32	POLLUTION CONTROL AGENCY	38	17	-	-	-	-	2,243	-
0	R9P	WATER & SOIL RESOURCES BOARD	2	1	-	-	-	-	165	-
0	T79	TRANSPORTATION DEPT	42	90	-	-	-	-	10,497	-
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-
0	0	OTHER	-	-	-	-	-	-	-	-
0	0	Total	0	(0)	-	(0)	(0)	-	0	(0)
0	XXX	Source								
0	0	Difference (Total - Source)								

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transaction	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE
8.3	9.2	9.3	10.2	10.3	10.4	11.2	11.3

Schedule No.	DP#	Name	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								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
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								

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transaction	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE
8.3	9.2	9.3	10.2	10.3	10.4	11.2	11.3

Schedule No.	DP#	Name	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	0	-	0	-	0	1	-	1
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	0	-	1	-	1	2	-	7
0	G02-0003	Public Broadcasting	0	-	0	-	0	2	-	-
0	G02-0007	Public Info Policy Analysis - PIPA	0	-	1	-	1	3	-	16
0	G02-0009	Construction Services	2	-	3	-	6	13	-	50
0	G02-0010	Oil Overcharge (Stripper Wells)	0	-	-	-	0	0	-	-
0	G02-0012	STAR	2	-	17	-	8	3	-	10
0	G02-0014	Capital Group Parking	4	-	27	-	13	4	-	29
0	G02-0015a	Fleet Services	8	-	32	-	29	3	-	27
0	G02-0016	Development Disabilities	1	-	5	-	3	9	-	11
0	G02-0017a	Risk Management - P&C	4	-	31	-	14	7	-	32
0	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	6	-	9	-	21	25	-	98
0	G02-0018	Plant Management (Leases)	0	-	0	-	0	1	-	-
0	G02-0021a	Plant Management (Repairs)	21	-	128	-	74	21	-	680
0	G02-0021b	Plant Management (Materials Transfer)	1	-	2	-	3	1	-	5
0	G02-0021c	Plant Management (Energy)	1	-	2	-	4	1	-	20
0	G02-0021f	Plant Management (Facilities Repair & Replacement)	0	-	1	-	1	4	-	-
0	G02-0024	MN Bookstore	3	-	34	-	10	12	-	33
0	G02-0028	Office Supply Connection	0	-	0	-	0	4	-	0
0	G02-0029a	Cooperative Purchasing (CPV)	1	-	6	-	2	1	-	48
0	G02-0029b	Cooperative Purchasing (MMCAP)	1	-	11	-	4	2	-	69
0	G02-0031	Central Mail	3	-	6	-	11	3	-	22
0	G02-0034	Other Non-allocable	0	-	0	-	0	8	-	2
0	G02-0036	Demography	0	-	3	-	1	1	-	10
0	G02-0037	MN Geospacial Information Office	1	-	5	-	2	12	-	20
0	G02-0037a	MnGeo Service Bureau	0	-	3	-	1	5	-	26
0	G02-0038	Environmental Quality Board	0	-	8	-	1	3	-	14
0	G39-0042	Surplus Services - State	0	-	3	-	1	1	-	-
0	G02-0043	Surplus Services - Federal	1	-	15	-	5	4	-	25
0	G02-0044	RECS - Energy	0	-	-	-	0	1	-	-
0	G02-0045	SmART FMR	0	-	-	-	0	0	-	-
0	G02-0046	SmART HR	0	-	1	-	0	1	-	0
0	G02-0047	Grants Mgt	0	-	-	-	0	2	-	-
0	G02-0048	Arts & Cultural Heritage	0	-	1	-	1	6	-	2
0	G02-0049	Materials Management	0	-	0	-	0	1	-	-
0	B04	AGRICULTURE DEPT	44	-	404	-	158	706	-	1,348
0	B11	BARBER/COSMETOLOGIST EXAMINERS	2	-	33	-	7	9	-	37
0	B13	COMMERCE DEPT	41	-	361	-	148	150	-	1,038
0	B14	ANIMAL HEALTH BOARD	4	-	26	-	13	78	-	163
0	B15	BARBER EXAMINERS BOARD	1	-	10	-	3	6	-	7
0	B20	EXPLORE MINNESOTA TOURISM	3	-	22	-	12	38	-	155
0	B22	EMPLOYMENT & ECONOMIC DEVELOPMT	120	-	1,237	-	431	192	-	5,614
0	B24	PUBLIC FACILITIES AUTHORITY	3	-	20	-	11	67	-	31

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transaction	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE
8.3	9.2	9.3	10.2	10.3	10.4	11.2	11.3

Schedule No.	DP#	Name	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	-	1	-	1	3	-	6
0	B34	HOUSING FINANCE AGENCY	21	-	157	-	77	70	-	643
0	B41	WORKERS COMP COURT OF APPEALS	0	-	3	-	1	2	-	40
0	B42	LABOR AND INDUSTRY DEPT	92	-	221	-	331	76	-	1,399
0	B43	IRON RANGE RESOURCES & REHAB	10	-	108	-	36	31	-	229
0	B7E	ARCHITECTURE, ENGINEERING BD	2	-	26	-	6	2	-	20
0	B7G	COMBATIVE SPORTS COMMISSION	0	-	2	-	1	4	-	7
0	B7P	ACCOUNTANCY BOARD	1	-	25	-	5	2	-	12
0	B7S	PRIVATE DETECTIVES BOARD	0	-	3	-	1	2	-	4
0	B82	PUBLIC UTILITIES COMM	10	-	18	-	35	22	-	148
0	B9D	AMATEUR SPORTS COMM	0	-	0	-	0	3	-	10
0	B9V	AGRICULTURE UTILIZATION RESRCH	0	-	0	-	0	1	-	-
0	E25	CENTER FOR ARTS EDUCATION	5	-	36	-	18	100	-	228
0	E26	MN STATE COLLEGES/UNIVERSITIES	360	-	2,786	-	1,295	1,099	-	50,766
0	E37	EDUCATION DEPARTMENT	32	-	229	-	115	494	-	1,272
0	E40	HISTORICAL SOCIETY	1	-	12	-	2	6	-	-
0	E44	FARIBAULT ACADEMIES	7	-	35	-	26	138	-	569
0	E50	ARTS BOARD	5	-	39	-	20	26	-	43
0	E60	OFFICE OF HIGHER EDUCATION	9	-	80	-	32	68	-	205
0	E77	ZOOLOGICAL BOARD	19	-	189	-	69	126	-	729
0	E81	UNIVERSITY OF MINNESOTA	1	-	3	-	2	19	-	-
0	E95	HUMANITIES COMMISSION	0	-	0	-	0	1	-	-
0	E97	SCIENCE MUSEUM	0	-	0	-	0	1	-	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	0	-	0	-	0	1	-	6
0	G03	LOTTERY	1	-	2	-	3	13	-	460
0	G05	RACING COMMISSION	6	-	106	-	22	22	-	42
0	G06	ATTORNEY GENERAL	7	-	48	-	24	59	-	973
0	G09	GAMBLING CONTROL BOARD	1	-	16	-	4	7	-	89
0	G10	MINNESOTA MANAGEMENT & BUDGET	21	-	79	-	75	57	-	409
0	G17	HUMAN RIGHTS DEPT	2	-	20	-	8	24	-	113
0	G19	INDIAN AFFAIRS COUNCIL	1	-	9	-	4	9	-	19
0	G38	INVESTMENT BOARD	1	-	8	-	3	7	-	68
0	G39	GOVERNORS OFFICE	2	-	13	-	7	26	-	110
0	G45	MEDIATION SERVICES DEPT	0	-	2	-	1	5	-	32
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	27	-	104	-	99	139	-	932
0	G53	SECRETARY OF STATE	7	-	94	-	24	81	-	235
0	G61	STATE AUDITOR	3	-	19	-	9	20	-	332
0	G62	MINN STATE RETIREMENT SYSTEM	3	-	28	-	10	9	-	278
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	4	-	43	-	16	11	-	291
0	G67	REVENUE DEPT	23	-	143	-	82	206	-	4,838
0	G69	TEACHERS RETIREMENT ASSOC	4	-	76	-	15	2	-	257
0	G8H	MMB HIGHER EDUCATION	0	-	0	-	0	0	-	-
0	G8S	MMB INTERGOVERNMENTAL AIDS	1	-	6	-	3	1	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	14	-	239	-	50	73	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	0	-	3	-	2	6	-	14
0	G9C	UNIFORM LAWS COMMISSION	0	-	0	-	0	1	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

Accounting & Procurement Accounting Transactions - FY (Actual)	8.3	Net Administrative Expenditures by Division	9.2	Payment & Deposit Transactions	9.3	Net Administrative Expenditures by Division	10.2	Accounting & Procurement Accounting Transaction	10.3	Number of Budget Transactions - FY (Actual)	10.4	Net Administrative Expenditures by Division	11.2	FTE	11.3
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Schedule No.	DP#	Name	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
0	G9J	CAMPAIGN FINANCE BOARD	2	-	18	-	6	14	-	24
0	G9K	ADMINISTRATIVE HEARINGS	3	-	21	-	12	7	-	233
0	G9L	BLACK MINNESOTANS COUNCIL	1	-	9	-	5	10	-	14
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	1	-	5	-	2	7	-	12
0	G9N	ASIAN-PACIFIC COUNCIL	1	-	4	-	2	8	-	9
0	G9Q	MMB DEBT SERVICE	1	-	7	-	3	137	-	-
0	G9R	MMB NON-OPERATING	185	-	5	-	666	134	-	-
0	G9T	MMB TREASURY-NON OPERATING	2	-	23	-	5	27	-	-
0	G9X	CAPITOL AREA ARCHITECT	0	-	1	-	1	5	-	9
0	G9Y	DISABILITY COUNCIL	1	-	7	-	4	11	-	24
0	GPR	PAYROLL CLEARING	0	-	-	-	0	0	-	-
0	H12	HEALTH DEPT	87	-	710	-	313	1,013	-	4,573
0	H55	HUMAN SERVICES DEPT	99	-	641	-	357	817	-	6,967
0	H55b	HUMAN SERVICES SOS	133	-	1,428	-	479	467	-	10,875
0	H55c	HUMAN SERVICES MSOP	14	-	98	-	50	151	-	2,342
0	H75	VETERANS AFFAIRS DEPT	51	-	433	-	184	262	-	3,452
0	H7B	MEDICAL PRACTICE BOARD	4	-	55	-	13	8	-	72
0	H7C	NURSING BOARD	4	-	68	-	14	6	-	103
0	H7D	PHARMACY BOARD	2	-	32	-	8	11	-	40
0	H7F	DENTISTRY BOARD	2	-	42	-	8	11	-	32
0	H7H	CHIROPRACTIC EXAMINERS BOARD	1	-	5	-	3	7	-	15
0	H7J	OPTOMETRY BOARD	1	-	8	-	2	5	-	3
0	H7K	NURSING HOME ADMIN BOARD	1	-	11	-	4	12	-	30
0	H7L	SOCIAL WORK BOARD	2	-	47	-	9	6	-	34
0	H7M	MARRIAGE & FAMILY THERAPY BD	1	-	8	-	3	6	-	5
0	H7Q	PODIATRIC MEDICINE	0	-	5	-	2	4	-	2
0	H7R	VETERINARY MEDICINE BOARD	1	-	9	-	2	4	-	6
0	H7S	EMERGENCY MEDICAL SERVICES BD	2	-	18	-	7	28	-	65
0	H7U	DIETETICS & NUTRITION PRACTICE	1	-	7	-	2	4	-	3
0	H7V	PSYCHOLOGY BOARD	1	-	19	-	5	6	-	32
0	H7W	PHYSICAL THERAPY BOARD	1	-	16	-	4	4	-	10
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	2	-	26	-	6	9	-	8
0	H9G	OMBUDSMAN MH/DD	1	-	4	-	2	2	-	59
0	J33	TRIAL COURTS	118	-	1,206	-	424	495	-	6,471
0	J50	GUARDIAN AD LITEM BOARD	5	-	34	-	17	36	-	514
0	J52	PUBLIC DEFENSE BOARD	8	-	67	-	29	77	-	1,759
0	J58	COURT OF APPEALS	1	-	4	-	2	2	-	280
0	J65	SUPREME COURT	15	-	146	-	54	73	-	922
0	J68	TAX COURT	0	-	3	-	1	3	-	19
0	J70	JUDICIAL STANDARDS BOARD	0	-	3	-	1	2	-	6
0	L10	LEGISLATURE	2	-	25	-	9	38	-	273
0	L49	LEGISLATIVE AUDITOR	0	-	-	-	0	1	-	-
0	P01	MILITARY AFFAIRS DEPT	34	-	290	-	121	77	-	936
0	P07	PUBLIC SAFETY DEPT	478	-	8,907	-	1,721	1,138	-	6,741
0	P78	CORRECTIONS DEPT	127	-	973	-	457	918	-	13,367
0	P7T	PEACE OFFICERS BOARD (POST)	1	-	13	-	4	13	-	35

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transaction	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE
8.3	9.2	9.3	10.2	10.3	10.4	11.2	11.3

Schedule No.	DP#	Name	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
0	P9E	SENTENCING GUIDELINES COMM	0	-	3	-	1	3	-	18
0	R28	MINN CONSERVATION CORPS	0	-	0	-	0	1	-	-
0	R29	NATURAL RESOURCES DEPT	333	-	2,762	-	1,197	1,997	-	8,351
0	R32	POLLUTION CONTROL AGENCY	42	-	222	-	152	647	-	2,932
0	R9P	WATER & SOIL RESOURCES BOARD	6	-	32	-	21	92	-	212
0	T79	TRANSPORTATION DEPT	728	-	3,462	-	2,619	1,303	-	16,006
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	0	-	1	-	1	7	-	-
0	0	OTHER	-	-	-	-	-	-	-	-
0	0	Total	(0)	-	(0)	-	(0)	(0)	(0)	(0)
0	XXX	Source								
0	0	Difference (Total - Source)								

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	FTE	Number of Budget Transactions - FY (Actual)	FTE
11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7

Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
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								

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	FTE	Number of Budget Transactions - FY (Actual)	FTE
			11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
15.5	L49-15.5	Single Audits								
15.6	L49-15.6	Audit Comm								
16.2	G61-16.2	STATE AUDITOR								
16.3	G61-16.3	State Auditor General								
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 - Leasing								
4.7	G02-4.7	Real Property Enterprise System								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	(131,988)							
11.5	G10-11.5	Financial Reporting	-	(178,973)						
11.6	G10-11.6	Financial Reporting - Single Audit	-	-	(514)					
11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-					
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	(81,467)				
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	38,237	(38,237)			
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	6,938	-	(6,938)		
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	3,092	-	-	(3,092)	
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	8,842	-	-	-	(8,842)
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	24,358	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	1	2	-	-	0	0	0	0
14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	36	49	-	-	10	8	1	10
15.3	L49-	Financial Audits	-	-	-	-	-	-	-	-
15.4	L49-	Program Audits	-	-	-	-	-	-	-	-

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Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	FTE	Number of Budget Transactions - FY (Actual)	FTE
			11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	2	2	-	-	0	0	0	0
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	6	8	-	-	2	0	0	0
0	G02-0003	Public Broadcasting	3	4	-	-	1	-	0	-
0	G02-0007	Public Info Policy Analysis - PIPA	7	10	-	-	2	1	1	1
0	G02-0009	Construction Services	68	92	-	-	20	2	3	3
0	G02-0010	Oil Overcharge (Stripper Wells)	0	0	-	-	0	-	0	-
0	G02-0012	STAR	83	112	0	-	24	0	1	1
0	G02-0014	Capital Group Parking	140	190	-	-	41	1	1	2
0	G02-0015a	Fleet Services	307	417	-	-	89	1	1	1
0	G02-0016	Development Disabilities	28	37	0	-	8	0	2	1
0	G02-0017a	Risk Management - P&C	152	206	-	-	44	1	2	2
0	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	222	301	-	-	64	4	5	5
0	G02-0018	Plant Management (Leases)	1	1	-	-	0	-	0	-
0	G02-0021a	Plant Management (Repairs)	782	1,060	-	-	227	29	4	37
0	G02-0021b	Plant Management (Materials Transfer)	31	42	-	-	9	0	0	0
0	G02-0021c	Plant Management (Energy)	37	50	-	-	11	1	0	1
0	G02-0021f	Plant Management (Facilities Repair & Replacement)	9	13	-	-	3	-	1	-
0	G02-0024	MN Bookstore	102	138	-	-	29	1	3	2
0	G02-0028	Office Supply Connection	2	3	-	-	1	0	1	0
0	G02-0029a	Cooperative Purchasing (CPV)	21	28	-	-	6	2	0	3
0	G02-0029b	Cooperative Purchasing (MMCAP)	43	58	-	-	12	3	0	4
0	G02-0031	Central Mail	121	164	-	-	35	1	1	1
0	G02-0034	Other Non-allocable	3	4	-	-	1	0	2	0
0	G02-0036	Demography	13	18	-	-	4	0	0	1
0	G02-0037	MN Geospatial Information Office	26	35	0	-	8	1	3	1
0	G02-0037a	MnGeo Service Bureau	15	21	-	-	4	1	1	1
0	G02-0038	Environmental Quality Board	12	16	-	-	3	1	1	1
0	G39-0042	Surplus Services - State	5	7	-	-	2	-	0	-
0	G02-0043	Surplus Services - Federal	50	67	-	-	14	1	1	1
0	G02-0044	RECS - Energy	1	1	-	-	0	-	0	-
0	G02-0045	SmART FMR	0	0	-	-	0	-	0	-
0	G02-0046	SmART HR	1	1	-	-	0	0	0	0
0	G02-0047	Grants Mgt	1	1	-	-	0	-	0	-
0	G02-0048	Arts & Cultural Heritage	6	9	-	-	2	0	1	0
0	G02-0049	Materials Management	2	3	-	-	1	-	0	-
0	B04	AGRICULTURE DEPT	1,664	2,256	0	-	482	57	149	73
0	B11	BARBER/COSMETOLOGIST EXAMINERS	73	98	-	-	21	2	2	2
0	B13	COMMERCE DEPT	1,560	2,115	7	-	452	44	32	56
0	B14	ANIMAL HEALTH BOARD	135	183	0	-	39	7	16	9
0	B15	BARBER EXAMINERS BOARD	26	36	-	-	8	0	1	0
0	B20	EXPLORE MINNESOTA TOURISM	126	170	-	-	36	7	8	8
0	B22	EMPLOYMENT & ECONOMIC DEVELOPMT	4,536	6,151	110	-	1,314	238	41	303
0	B24	PUBLIC FACILITIES AUTHORITY	112	152	-	-	32	1	14	2

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State Fiscal Year 2011 - Actual

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	FTE	Number of Budget Transactions - FY (Actual)	FTE
			11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	6	8	-	-	2	0	1	0
0	B34	HOUSING FINANCE AGENCY	805	1,092	-	-	233	27	15	35
0	B41	WORKERS COMP COURT OF APPEALS	13	17	-	-	4	2	0	2
0	B42	LABOR AND INDUSTRY DEPT	3,480	4,719	0	-	1,008	59	16	76
0	B43	IRON RANGE RESOURCES & REHAB	375	509	-	-	109	10	7	12
0	B7E	ARCHITECTURE, ENGINEERING BD	59	80	-	-	17	1	1	1
0	B7G	COMBATIVE SPORTS COMMISSION	11	15	-	-	3	0	1	0
0	B7P	ACCOUNTANCY BOARD	52	70	-	-	15	1	1	1
0	B7S	PRIVATE DETECTIVES BOARD	9	12	-	-	3	0	1	0
0	B82	PUBLIC UTILITIES COMM	370	501	-	-	107	6	5	8
0	B9D	AMATEUR SPORTS COMM	3	4	-	-	1	0	1	1
0	B9V	AGRICULTURE UTILIZATION RESRCH	0	0	-	-	0	-	0	-
0	E25	CENTER FOR ARTS EDUCATION	193	262	-	-	56	10	21	12
0	E26	MN STATE COLLEGES/UNIVERSITIES	13,615	18,462	51	-	3,944	2,153	232	2,744
0	E37	EDUCATION DEPARTMENT	1,210	1,641	31	-	351	54	104	69
0	E40	HISTORICAL SOCIETY	26	35	-	-	7	-	1	-
0	E44	FARIBAULT ACADEMIES	277	375	-	-	80	24	29	31
0	E50	ARTS BOARD	208	282	0	-	60	2	6	2
0	E60	OFFICE OF HIGHER EDUCATION	337	457	-	-	98	9	14	11
0	E77	ZOOLOGICAL BOARD	723	980	-	-	209	31	27	39
0	E81	UNIVERSITY OF MINNESOTA	22	29	-	-	6	-	4	-
0	E95	HUMANITIES COMMISSION	1	2	-	-	0	-	0	-
0	E97	SCIENCE MUSEUM	0	0	-	-	0	-	0	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	1	1	-	-	0	0	0	0
0	G03	LOTTERY	33	44	-	-	9	19	3	25
0	G05	RACING COMMISSION	236	320	-	-	68	2	5	2
0	G06	ATTORNEY GENERAL	249	337	0	-	72	41	13	53
0	G09	GAMBLING CONTROL BOARD	42	56	-	-	12	4	1	5
0	G10	MINNESOTA MANAGEMENT & BUDGET	789	1,069	-	-	228	17	12	22
0	G17	HUMAN RIGHTS DEPT	80	109	-	-	23	5	5	6
0	G19	INDIAN AFFAIRS COUNCIL	46	62	-	-	13	1	2	1
0	G38	INVESTMENT BOARD	30	41	-	-	9	3	1	4
0	G39	GOVERNORS OFFICE	75	101	-	-	22	5	6	6
0	G45	MEDIATION SERVICES DEPT	11	15	-	-	3	1	1	2
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	1,040	1,410	-	-	301	40	29	50
0	G53	SECRETARY OF STATE	257	348	0	-	74	10	17	13
0	G61	STATE AUDITOR	95	128	-	-	27	14	4	18
0	G62	MINN STATE RETIREMENT SYSTEM	103	140	-	-	30	12	2	15
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	165	223	-	-	48	12	2	16
0	G67	REVENUE DEPT	863	1,171	-	-	250	205	43	262
0	G69	TEACHERS RETIREMENT ASSOC	161	218	-	-	47	11	1	14
0	G8H	MMB HIGHER EDUCATION	0	0	-	-	0	-	0	-
0	G8S	MMB INTERGOVERNMENTAL AIDS	29	40	-	-	8	-	0	-
0	G90	REVENUE INTERGOVT PAYMENTS	524	711	-	-	152	-	15	-
0	G92	OMBUDSPERSON FOR FAMILIES	16	22	-	-	5	1	1	1
0	G9C	UNIFORM LAWS COMMISSION	1	-	-	-	0	-	-	-

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Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	FTE	Number of Budget Transactions - FY (Actual)	FTE
			11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
0	G9J	CAMPAIGN FINANCE BOARD	66	90	-	-	19	1	3	1
0	G9K	ADMINISTRATIVE HEARINGS	128	173	-	-	37	10	2	13
0	G9L	BLACK MINNESOTANS COUNCIL	54	73	-	-	16	1	2	1
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	26	36	-	-	8	0	1	1
0	G9N	ASIAN-PACIFIC COUNCIL	21	28	-	-	6	0	2	0
0	G9Q	MMB DEBT SERVICE	36	49	-	-	10	-	29	-
0	G9R	MMB NON-OPERATING	7,000	9,493	0	-	2,028	-	28	-
0	G9T	MMB TREASURY-NON OPERATING	57	78	-	-	17	-	6	-
0	G9X	CAPITOL AREA ARCHITECT	7	9	-	-	2	0	1	1
0	G9Y	DISABILITY COUNCIL	44	59	-	-	13	1	2	1
0	GPR	PAYROLL CLEARING	0	0	-	-	0	-	0	-
0	H12	HEALTH DEPT	3,291	4,463	11	-	954	194	214	247
0	H55	HUMAN SERVICES DEPT	3,753	5,089	260	-	1,087	296	173	377
0	H55b	HUMAN SERVICES SOS	5,036	6,829	-	-	1,459	461	99	588
0	H55c	HUMAN SERVICES MSOP	521	707	-	-	151	99	32	127
0	H75	VETERANS AFFAIRS DEPT	1,931	2,619	0	-	560	146	55	187
0	H7B	MEDICAL PRACTICE BOARD	141	191	-	-	41	3	2	4
0	H7C	NURSING BOARD	150	203	-	-	43	4	1	6
0	H7D	PHARMACY BOARD	79	107	0	-	23	2	2	2
0	H7F	DENTISTRY BOARD	88	120	-	-	26	1	2	2
0	H7H	CHIROPRACTIC EXAMINERS BOARD	36	48	-	-	10	1	1	1
0	H7J	OPTOMETRY BOARD	21	29	-	-	6	0	1	0
0	H7K	NURSING HOME ADMIN BOARD	41	55	-	-	12	1	3	2
0	H7L	SOCIAL WORK BOARD	94	127	-	-	27	1	1	2
0	H7M	MARRIAGE & FAMILY THERAPY BD	27	37	-	-	8	0	1	0
0	H7Q	PODIATRIC MEDICINE	17	23	-	-	5	0	1	0
0	H7R	VETERINARY MEDICINE BOARD	24	33	-	-	7	0	1	0
0	H7S	EMERGENCY MEDICAL SERVICES BD	77	104	-	-	22	3	6	3
0	H7U	DIETETICS & NUTRITION PRACTICE	19	26	-	-	6	0	1	0
0	H7V	PSYCHOLOGY BOARD	51	70	-	-	15	1	1	2
0	H7W	PHYSICAL THERAPY BOARD	39	53	-	-	11	0	1	1
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	62	84	-	-	18	0	2	0
0	H9G	OMBUDSMAN MH/DD	19	26	-	-	6	3	0	3
0	J33	TRIAL COURTS	4,459	6,046	0	-	1,292	274	105	350
0	J50	GUARDIAN AD LITEM BOARD	177	240	-	-	51	22	8	28
0	J52	PUBLIC DEFENSE BOARD	305	413	0	-	88	75	16	95
0	J58	COURT OF APPEALS	22	29	-	-	6	12	0	15
0	J65	SUPREME COURT	564	765	0	-	163	39	15	50
0	J68	TAX COURT	9	13	-	-	3	1	1	1
0	J70	JUDICIAL STANDARDS BOARD	14	19	-	-	4	0	1	0
0	L10	LEGISLATURE	94	128	-	-	27	12	8	15
0	L49	LEGISLATIVE AUDITOR	0	0	-	-	0	-	0	-
0	P01	MILITARY AFFAIRS DEPT	1,273	1,726	2	-	369	40	16	51
0	P07	PUBLIC SAFETY DEPT	18,093	24,534	5	-	5,242	286	241	364
0	P78	CORRECTIONS DEPT	4,808	6,520	0	-	1,393	567	194	723
0	PTT	PEACE OFFICERS BOARD (POST)	38	51	-	-	11	1	3	2

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Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	FTE	Number of Budget Transactions - FY (Actual)	FTE
			11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
0	P9E	SENTENCING GUIDELINES COMM	15	20	-	-	4	1	1	1
0	R28	MINN CONSERVATION CORPS	1	1	-	-	0	-	0	-
0	R29	NATURAL RESOURCES DEPT	12,584	17,064	2	-	3,646	354	422	451
0	R32	POLLUTION CONTROL AGENCY	1,598	2,166	1	-	463	124	137	158
0	R9P	WATER & SOIL RESOURCES BOARD	224	304	0	-	65	9	19	11
0	T79	TRANSPORTATION DEPT	27,534	37,336	31	-	7,977	679	276	865
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	11	15	-	-	3	-	2	-
0	0	OTHER	-	-	-	-	-	-	-	-
0	0	Total	(0)	(0)	0	-	(0)	(0)	(0)	(0)
0	XXX	Source								
0	0	Difference (Total - Source)								

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division	FTE	Legislative Auditor General Support	Financial Audits	Program Audits
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
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								

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual**

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division	FTE	Legislative Auditor General Support	Financial Audits	Program Audits
			12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4
			Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
15.5	L49-15.5	Single Audits								
15.6	L49-15.6	Audit Comm								
16.2	G61-16.2	STATE AUDITOR								
16.3	G61-16.3	State Auditor General								
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 - Leasing								
4.7	G02-4.7	Real Property Enterprise System								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	(24,358)							
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-							
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	(24,475)						
13.3	G10-13.3	Personnel Administration	-	24,475	(24,475)					
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-					
14.2	G45-14.2	MEDIATION SERVICES	0	-	1	(26)				
14.3	G45-14.3	State Agencies	-	-	-	3	(3)			
14.4	G45-14.4	Mediation/Representation - General	-	-	-	22	-			
15.2	L49-15.2	LEGISLATIVE AUDITOR	7	-	29	-	0	(480)		
15.3	L49	Financial Audits	-	-	-	-	-	285		
15.4	L49	Program Audits	-	-	-	-	-	143		(143)

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Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division	FTE	Legislative Auditor General Support	Financial Audits	Program Audits
			12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
15.5	L49-15.5	Single Audits	-	-	-	-	-	52	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	0	-	-
16.2	G61-16.2	STATE AUDITOR	0	-	0	-	0	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	1	-	1	-	0	-	-	-
0	G02-0003	Public Broadcasting	0	-	-	-	-	-	-	-
0	G02-0007	Public Info Policy Analysis - PIPA	1	-	2	-	0	-	-	-
0	G02-0009	Construction Services	12	-	8	-	0	-	-	-
0	G02-0010	Oil Overcharge (Stripper Wells)	0	-	-	-	-	-	-	-
0	G02-0012	STAR	15	-	1	-	0	-	-	-
0	G02-0014	Capital Group Parking	26	-	4	-	0	-	-	-
0	G02-0015a	Fleet Services	57	-	4	-	0	-	-	-
0	G02-0016	Development Disabilities	5	-	2	-	0	-	-	-
0	G02-0017a	Risk Management - P&C	28	-	5	-	0	-	-	-
0	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	41	-	15	-	0	-	-	-
0	G02-0018	Plant Management (Leases)	0	-	-	-	-	-	-	-
0	G02-0021a	Plant Management (Repairs)	144	-	102	-	0	-	-	-
0	G02-0021b	Plant Management (Materials Transfer)	6	-	1	-	0	-	-	-
0	G02-0021c	Plant Management (Energy)	7	-	3	-	0	-	-	-
0	G02-0021f	Plant Management (Facilities Repair & Replacement)	2	-	-	-	-	-	-	-
0	G02-0024	MN Bookstore	19	-	5	-	0	-	-	-
0	G02-0028	Office Supply Connection	0	-	0	-	0	-	-	-
0	G02-0029a	Cooperative Purchasing (CPV)	4	-	7	-	0	-	-	-
0	G02-0029b	Cooperative Purchasing (MMCAP)	8	-	10	-	0	-	-	-
0	G02-0031	Central Mail	22	-	3	-	0	-	-	-
0	G02-0034	Other Non-allocable	1	-	0	-	0	-	-	-
0	G02-0036	Demography	2	-	2	-	0	-	-	-
0	G02-0037	MN Geospatial Information Office	5	-	3	-	0	-	-	-
0	G02-0037a	MnGeo Service Bureau	3	-	4	-	0	-	-	-
0	G02-0038	Environmental Quality Board	2	-	2	-	0	-	-	2
0	G39-0042	Surplus Services - State	1	-	-	-	-	-	-	-
0	G02-0043	Surplus Services - Federal	9	-	4	-	0	-	-	-
0	G02-0044	RECS - Energy	0	-	-	-	-	-	-	-
0	G02-0045	SmART FMR	0	-	-	-	-	-	-	-
0	G02-0046	SmART HR	0	-	0	-	0	-	-	-
0	G02-0047	Grants Mgt	0	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	1	-	0	-	0	-	-	-
0	G02-0049	Materials Management	0	-	-	-	-	-	-	-
0	B04	AGRICULTURE DEPT	307	-	202	-	0	-	6	0
0	B11	BARBER/COSMETOLOGIST EXAMINERS	13	-	6	-	0	-	1	-
0	B13	COMMERCE DEPT	288	-	155	-	0	-	6	4
0	B14	ANIMAL HEALTH BOARD	25	-	24	-	0	-	0	-
0	B15	BARBER EXAMINERS BOARD	5	-	1	-	0	-	-	-
0	B20	EXPLORE MINNESOTA TOURISM	23	-	23	-	0	-	0	-
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	837	-	840	-	0	-	23	0
0	B24	PUBLIC FACILITIES AUTHORITY	21	-	5	-	0	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
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State Fiscal Year 2011 - Actual**

			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division	FTE	Legislative Auditor General Support	Financial Audits	Program Audits
			12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	1	-	1	-	0	-	-	-
0	B34	HOUSING FINANCE AGENCY	149	-	96	-	0	-	0	-
0	B41	WORKERS COMP COURT OF APPEALS	2	-	6	-	0	-	0	-
0	B42	LABOR AND INDUSTRY DEPT	642	-	209	-	0	-	6	-
0	B43	IRON RANGE RESOURCES & REHAB	69	-	34	-	0	-	4	-
0	B7E	ARCHITECTURE, ENGINEERING BD	11	-	3	-	0	-	0	-
0	B7G	COMBATIVE SPORTS COMMISSION	2	-	1	-	0	-	-	-
0	B7P	ACCOUNTANCY BOARD	10	-	2	-	0	-	0	-
0	B7S	PRIVATE DETECTIVES BOARD	2	-	1	-	0	-	-	-
0	B82	PUBLIC UTILITIES COMM	68	-	22	-	0	-	2	4
0	B9D	AMATEUR SPORTS COMM	1	-	1	-	0	-	-	-
0	B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	-	-	-	-	-
0	E25	CENTER FOR ARTS EDUCATION	36	-	34	-	0	-	3	-
0	E26	MN STATE COLLEGES/UNIVERSITIES	2,513	-	7,596	-	1	-	6	-
0	E37	EDUCATION DEPARTMENT	223	-	190	-	0	-	10	14
0	E40	HISTORICAL SOCIETY	5	-	-	-	-	-	0	-
0	E44	FARIBAULT ACADEMIES	51	-	85	-	0	-	3	-
0	E50	ARTS BOARD	38	-	6	-	0	-	1	-
0	E60	OFFICE OF HIGHER EDUCATION	62	-	31	-	0	-	2	-
0	E77	ZOOLOGICAL BOARD	133	-	109	-	0	-	1	-
0	E81	UNIVERSITY OF MINNESOTA	4	-	-	-	-	-	0	2
0	E95	HUMANITIES COMMISSION	0	-	-	-	-	-	-	-
0	E97	SCIENCE MUSEUM	0	-	-	-	-	-	-	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	0	-	1	-	0	-	-	-
0	G03	LOTTERY	6	-	69	-	0	-	0	-
0	G05	RACING COMMISSION	44	-	6	-	0	-	3	-
0	G06	ATTORNEY GENERAL	46	-	146	-	0	-	4	-
0	G09	GAMBLING CONTROL BOARD	8	-	13	-	0	-	0	-
0	G10	MINNESOTA MANAGEMENT & BUDGET	146	-	61	-	0	-	4	3
0	G17	HUMAN RIGHTS DEPT	15	-	17	-	0	-	-	-
0	G19	INDIAN AFFAIRS COUNCIL	8	-	3	-	0	-	-	-
0	G38	INVESTMENT BOARD	6	-	10	-	0	-	19	-
0	G39	GOVERNORS OFFICE	14	-	16	-	0	-	2	-
0	G45	MEDIATION SERVICES DEPT	2	-	5	-	0	-	-	-
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	192	-	139	-	0	-	3	-
0	G53	SECRETARY OF STATE	47	-	35	-	0	-	3	-
0	G61	STATE AUDITOR	17	-	50	-	0	-	3	-
0	G62	MINN STATE RETIREMENT SYSTEM	19	-	42	-	0	-	14	-
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	30	-	44	-	0	-	11	-
0	G67	REVENUE DEPT	159	-	724	-	0	-	31	-
0	G69	TEACHERS RETIREMENT ASSOC	30	-	38	-	0	-	8	-
0	G8H	MMB HIGHER EDUCATION	0	-	-	-	-	-	-	-
0	G8S	MMB INTERGOVERNMENTAL AIDS	5	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	97	-	-	-	-	-	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	3	-	2	-	0	-	0	-
0	G9C	UNIFORM LAWS COMMISSION	0	-	-	-	-	-	-	-

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State Fiscal Year 2011 - Actual

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			12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
0	G9J	CAMPAIGN FINANCE BOARD	12	-	4	-	0	-	1	-
0	G9K	ADMINISTRATIVE HEARINGS	24	-	35	-	0	-	-	1
0	G9L	BLACK MINNESOTANS COUNCIL	10	-	2	-	0	-	2	-
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	5	-	2	-	0	-	-	-
0	G9N	ASIAN-PACIFIC COUNCIL	4	-	1	-	0	-	0	-
0	G9Q	MMB DEBT SERVICE	7	-	-	-	-	-	-	-
0	G9R	MMB NON-OPERATING	1,292	-	-	-	-	-	-	-
0	G9T	MMB TREASURY-NON OPERATING	11	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	1	-	1	-	0	-	-	-
0	G9Y	DISABILITY COUNCIL	8	-	4	-	0	-	-	-
0	GPR	PAYROLL CLEARING	0	-	-	-	-	-	-	-
0	H12	HEALTH DEPT	607	-	684	-	0	-	3	-
0	H55	HUMAN SERVICES DEPT	693	-	1,043	-	0	-	18	21
0	H55b	HUMAN SERVICES SOS	929	-	1,627	-	0	-	4	-
0	H55c	HUMAN SERVICES MSOP	96	-	350	-	0	-	-	14
0	H75	VETERANS AFFAIRS DEPT	356	-	517	-	0	-	15	-
0	H7B	MEDICAL PRACTICE BOARD	26	-	11	-	0	-	-	-
0	H7C	NURSING BOARD	28	-	15	-	0	-	0	-
0	H7D	PHARMACY BOARD	15	-	6	-	0	-	0	-
0	H7F	DENTISTRY BOARD	16	-	5	-	0	-	0	-
0	H7H	CHIROPRACTIC EXAMINERS BOARD	7	-	2	-	0	-	0	-
0	H7J	OPTOMETRY BOARD	4	-	0	-	0	-	-	-
0	H7K	NURSING HOME ADMIN BOARD	8	-	4	-	0	-	1	-
0	H7L	SOCIAL WORK BOARD	17	-	5	-	0	-	-	-
0	H7M	MARRIAGE & FAMILY THERAPY BD	5	-	1	-	0	-	-	-
0	H7Q	PODIATRIC MEDICINE	3	-	0	-	0	-	-	-
0	H7R	VETERINARY MEDICINE BOARD	5	-	1	-	0	-	-	-
0	H7S	EMERGENCY MEDICAL SERVICES BD	14	-	10	-	0	-	1	-
0	H7U	DIETETICS & NUTRITION PRACTICE	4	-	0	-	0	-	-	-
0	H7V	PSYCHOLOGY BOARD	9	-	5	-	0	-	-	-
0	H7W	PHYSICAL THERAPY BOARD	7	-	1	-	0	-	-	-
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	11	-	1	-	0	-	0	-
0	H9G	OMBUDSMAN MH/DD	4	-	9	-	0	-	-	-
0	J33	TRIAL COURTS	823	-	968	-	0	-	3	-
0	J50	GUARDIAN AD LITEM BOARD	33	-	77	-	0	-	-	-
0	J52	PUBLIC DEFENSE BOARD	56	-	263	-	0	-	-	-
0	J58	COURT OF APPEALS	4	-	42	-	0	-	-	-
0	J65	SUPREME COURT	104	-	138	-	0	-	-	-
0	J68	TAX COURT	2	-	3	-	0	-	-	-
0	J70	JUDICIAL STANDARDS BOARD	3	-	1	-	0	-	0	-
0	L10	LEGISLATURE	17	-	41	-	0	-	-	23
0	L49	LEGISLATIVE AUDITOR	0	-	-	-	-	-	-	-
0	P01	MILITARY AFFAIRS DEPT	235	-	140	-	0	-	0	-
0	P07	PUBLIC SAFETY DEPT	3,339	-	1,009	-	0	-	2	1
0	P78	CORRECTIONS DEPT	887	-	2,000	-	0	-	6	12
0	P7T	PEACE OFFICERS BOARD (POST)	7	-	5	-	0	-	-	-

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State Fiscal Year 2011 - Actual**

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			12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
0	P9E	SENTENCING GUIDELINES COMM	3	-	3	-	0	-	0	-
0	R28	MINN CONSERVATION CORPS	0	-	-	-	-	-	-	-
0	R29	NATURAL RESOURCES DEPT	2,322	-	1,250	-	0	-	15	6
0	R32	POLLUTION CONTROL AGENCY	295	-	439	-	0	-	6	17
0	R9P	WATER & SOIL RESOURCES BOARD	41	-	32	-	0	-	7	-
0	T79	TRANSPORTATION DEPT	5,081	-	2,395	-	0	-	15	-
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	2	-	-	-	-	-	1	20
0	0	OTHER	-	-	-	-	-	-	4	-
0	0	Total	(0)	-	(0)	0	(0)	(0)	(0)	0
0	XXX	Source								
0	0	Difference (Total - Source)								

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

Single Audits	Federal Cash Receipts - FY (Actual)
15.5	16.2

Schedule No.	DP#	Name	Single Audits	STATE AUDITOR
	1.2	Equipment Use Charge		-
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 - Leasing		-
4.7	G02-4.7	Real Property		-
4.8	G02-4.8	Materials Management		-
4.9	G02-4.9	Gift & Acceptance		-
4.1	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	G02-13.5	Government & Citizen Services Non Allocable		-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY		-
6.3	G46-6.3	IT Spend		-
6.5	G46-6.5	OET - Non allocable		-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET		-
8.3	G10-8.3	Internal Controls & Accountability		-
9.2	G10-9.2	TREASURY DIVISION		-
9.3	G10-9.3	Treasury		-
9.4	G10-9.4	Treasury - Other		64,697
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		39,014
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	Accounting & Procurement Operations and System Support		-
12.5	G10-12.5	Personnel Operations and System Support		-
12.6	G10-12.6	Budget Service - Computer Operations		-
12.7	G10-12.7	Personnel Operations Special Billing		-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing		-
12.9	G10-12.9	MMB - OTHER - Non-Allocable		46,755
13.2	G10-13.2	State HR, Benefits & Labor Relations		-
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		1,251
15.2	L49-15.2	LEGISLATIVE AUDITOR		-
15.3	L49-15.3	Financial Audits		-
15.4	L49-15.4	Program Audits		-

6/6/2012

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

Single Audits	Federal Cash Receipts - FY (Actual)
15.5	16.2

Schedule No.	DP#	Name	Single Audits	STATE AUDITOR
15.5	L49-15.5	Single Audits		-
15.6	L49-15.6	Audit Comm		1,437
16.2	G61-16.2	STATE AUDITOR		-
16.3	G61-16.3	State Auditor General		-
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		57,955
4.2	G02-4.2	Government & Citizen Services		-
4.4	G02-4.4	Resource Recovery		-
4.5	G02-4.5	Real Estate & Construction Services - Leasing		-
4.7	G02-4.7	Real Property Enterprise System		-
4.8	G02-4.8	Materials Management		-
4.9	G02-4.9	Gift & Acceptance		-
4.1	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	G02-13.5	Government & Citizen Services Non Allocable		-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY		-
6.3	G46-6.3	IT Spend		-
6.5	G46-6.5	OET - Non allocable		-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET		-
8.3	G10-8.3	Internal Controls & Accountability		-
9.2	G10-9.2	TREASURY DIVISION		-
9.3	G10-9.3	Treasury		-
9.4	G10-9.4	Treasury - Other		17,169
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		2,759
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	Accounting & Procurement Operations and System Support		-
12.5	G10-12.5	Personnel Operations and System Support		-
12.6	G10-12.6	Budget Service - Computer Operations		-
12.7	G10-12.7	Personnel Operations Special Billing		-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing		-
12.9	G10-12.9	MMB - OTHER - Non-Allocable		3,697
13.2	G10-13.2	State HR, Benefits & Labor Relations		-
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		22
15.2	L49-15.2	LEGISLATIVE AUDITOR		-
15.3	L49-	Financial Audits		-
15.4	L49-	Program Audits		-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

Single Audits
15.5

Federal Cash
Receipts - FY
(Actual)
16.2

Schedule No.	DP#	Name	Single Audits	STATE AUDITOR	
15.5	L49-15.5	Single Audits	(52)		-
15.6	L49-15.6	Audit Comm	-		0
16.2	G61-16.2	STATE AUDITOR	-	(7)	-
16.3	G61-16.3	State Auditor General	-	-	-
0	0	0	-	-	234,756
0	G02-0002	State Archaeology	-	-	8,900
0	G02-0003	Public Broadcasting	-	-	42,825
0	G02-0007	Public Info Policy Analysis - PIPA	-	-	16,508
0	G02-0009	Construction Services	-	-	76,673
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	48
0	G02-0012	STAR	-	0	51,322
0	G02-0014	Capital Group Parking	-	-	90,452
0	G02-0015a	Fleet Services	-	-	179,579
0	G02-0016	Development Disabilities	-	0	28,414
0	G02-0017a	Risk Management - P&C	-	-	105,855
0	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	-	-	198,723
0	G02-0018	Plant Management (Leases)	-	-	585
0	G02-0021a	Plant Management (Repairs)	-	-	1,082,964
0	G02-0021b	Plant Management (Materials Transfer)	-	-	19,180
0	G02-0021c	Plant Management (Energy)	-	-	33,901
0	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	6,619
0	G02-0024	MN Bookstore	-	-	77,040
0	G02-0028	Office Supply Connection	-	-	1,710
0	G02-0029a	Cooperative Purchasing (CPV)	-	-	46,200
0	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	80,967
0	G02-0031	Central Mail	-	-	79,607
0	G02-0034	Other Non-allocable	-	-	4,788
0	G02-0036	Demography	-	-	15,296
0	G02-0037	MN Geospacial Information Office	-	0	38,598
0	G02-0037a	MnGeo Service Bureau	-	-	30,045
0	G02-0038	Environmental Quality Board	-	-	41,828
0	G39-0042	Surplus Services - State	-	-	2,872
0	G02-0043	Surplus Services - Federal	-	-	45,068
0	G02-0044	RECS - Energy	-	-	426
0	G02-0045	SmART FMR	-	-	12
0	G02-0046	SmART HR	-	-	596
0	G02-0047	Grants Mgt	-	-	563
0	G02-0048	Arts & Cultural Heritage	-	-	6,269
0	G02-0049	Materials Management	-	-	1,099
0	B04	AGRICULTURE DEPT	-	0	578,283
0	B11	BARBER/COSMETOLOGIST EXAMINERS	-	-	25,010
0	B13	COMMERCE DEPT	2	0	500,196
0	B14	ANIMAL HEALTH BOARD	-	0	50,767
0	B15	BARBER EXAMINERS BOARD	-	-	7,011
0	B20	EXPLORE MINNESOTA TOURISM	-	-	54,449
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	7	2	1,689,453
0	B24	PUBLIC FACILITIES AUTHORITY	-	-	34,906

6/6/2012

Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2011 - Actual

Single Audits
 15.5
 Federal Cash
 Receipts - FY
 (Actual)
 16.2

Schedule No.	DP#	Name	Single Audits	STATE AUDITOR	
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	2,045
0	B34	HOUSING FINANCE AGENCY	-	-	197,202
0	B41	WORKERS COMP COURT OF APPEALS	-	-	9,003
0	B42	LABOR AND INDUSTRY DEPT	-	0	634,478
0	B43	IRON RANGE RESOURCES & REHAB	-	-	135,589
0	B7E	ARCHITECTURE, ENGINEERING BD	-	-	13,856
0	B7G	COMBATIVE SPORTS COMMISSION	-	-	10,702
0	B7P	ACCOUNTANCY BOARD	-	-	12,937
0	B7S	PRIVATE DETECTIVES BOARD	-	-	2,039
0	B82	PUBLIC UTILITIES COMM	-	-	149,647
0	B9D	AMATEUR SPORTS COMM	-	-	32,820
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	142
0	E25	CENTER FOR ARTS EDUCATION	-	-	137,518
0	E26	MN STATE COLLEGES/UNIVERSITIES	-	1	5,348,178
0	E37	EDUCATION DEPARTMENT	11	0	836,942
0	E40	HISTORICAL SOCIETY	-	-	4,986
0	E44	FARIBAULT ACADEMIES	-	-	141,175
0	E50	ARTS BOARD	-	0	60,165
0	E60	OFFICE OF HIGHER EDUCATION	-	-	109,177
0	E77	ZOOLOGICAL BOARD	-	-	212,140
0	E81	UNIVERSITY OF MINNESOTA	-	-	31,629
0	E95	HUMANITIES COMMISSION	-	-	441
0	E97	SCIENCE MUSEUM	-	-	208
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	640
0	G03	LOTTERY	-	-	55,405
0	G05	RACING COMMISSION	-	-	69,608
0	G06	ATTORNEY GENERAL	-	0	154,719
0	G09	GAMBLING CONTROL BOARD	-	-	18,213
0	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	428,007
0	G17	HUMAN RIGHTS DEPT	-	-	31,342
0	G19	INDIAN AFFAIRS COUNCIL	-	-	34,234
0	G38	INVESTMENT BOARD	-	-	187,018
0	G39	GOVERNORS OFFICE	-	-	50,132
0	G45	MEDIATION SERVICES DEPT	-	-	10,636
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	273,967
0	G53	SECRETARY OF STATE	-	0	201,849
0	G61	STATE AUDITOR	-	-	74,987
0	G62	MINN STATE RETIREMENT SYSTEM	-	-	214,933
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	194,150
0	G67	REVENUE DEPT	0	-	1,124,537
0	G69	TEACHERS RETIREMENT ASSOC	-	-	151,930
0	G8H	MMB HIGHER EDUCATION	-	-	85
0	G8S	MMB INTERGOVERNMENTAL AIDS	-	-	4,008
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	86,992
0	G92	OMBUDSPERSON FOR FAMILIES	-	-	19,552
0	G96	UNIFORM LAWS COMMISSION	-	-	382

Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2011 - Actual

Single Audits 15.5
 Federal Cash Receipts - FY (Actual) 16.2

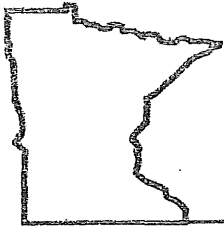
Schedule No.	DP#	Name	Single Audits	STATE AUDITOR	
0	G9J	CAMPAIGN FINANCE BOARD	-	-	59,882
0	G9K	ADMINISTRATIVE HEARINGS	-	-	54,288
0	G9L	BLACK MINNESOTANS COUNCIL	-	-	52,597
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	20,609
0	G9N	ASIAN-PACIFIC COUNCIL	-	-	20,716
0	G9Q	MMB DEBT SERVICE	-	-	31,601
0	G9R	MMB NON-OPERATING	-	0	852,222
0	G9T	MMB TREASURY-NON OPERATING	-	-	13,099
0	G9X	CAPITOL AREA ARCHITECT	-	-	6,347
0	G9Y	DISABILITY COUNCIL	-	-	39,508
0	GPR	PAYROLL CLEARING	-	-	29
0	H12	HEALTH DEPT	7	0	1,338,355
0	H55	HUMAN SERVICES DEPT	22	4	2,734,021
0	H55b	HUMAN SERVICES SOS	-	-	1,422,736
0	H55c	HUMAN SERVICES MSOP	-	-	498,869
0	H75	VETERANS AFFAIRS DEPT	-	0	721,981
0	H7B	MEDICAL PRACTICE BOARD	-	-	33,744
0	H7C	NURSING BOARD	-	-	38,250
0	H7D	PHARMACY BOARD	-	0	22,812
0	H7F	DENTISTRY BOARD	-	-	18,996
0	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	9,730
0	H7J	OPTOMETRY BOARD	-	-	4,620
0	H7K	NURSING HOME ADMIN BOARD	-	-	20,479
0	H7L	SOCIAL WORK BOARD	-	-	18,914
0	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	5,765
0	H7Q	PODIATRIC MEDICINE	-	-	3,591
0	H7R	VETERINARY MEDICINE BOARD	-	-	5,015
0	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	34,420
0	H7U	DIETETICS & NUTRITION PRACTICE	-	-	4,149
0	H7V	PSYCHOLOGY BOARD	-	-	11,603
0	H7W	PHYSICAL THERAPY BOARD	-	-	7,529
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	16,644
0	H9G	OMBUDSMAN MH/DD	-	-	16,377
0	J33	TRIAL COURTS	-	0	1,239,858
0	J50	GUARDIAN AD LITEM BOARD	-	-	59,385
0	J52	PUBLIC DEFENSE BOARD	-	0	159,341
0	J58	COURT OF APPEALS	-	-	21,432
0	J65	SUPREME COURT	-	0	230,221
0	J68	TAX COURT	-	-	5,374
0	J70	JUDICIAL STANDARDS BOARD	-	-	4,224
0	L10	LEGISLATURE	-	-	312,955
0	L49	LEGISLATIVE AUDITOR	-	-	1,119
0	P01	MILITARY AFFAIRS DEPT	1	0	461,620
0	P07	PUBLIC SAFETY DEPT	2	0	3,821,685
0	P78	CORRECTIONS DEPT	-	0	2,187,032
0	P7T	PEACE OFFICERS BOARD (POST)	-	-	12,123

6/6/2012

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2011 - Actual

Single Audits Federal Cash
 Receipts - FY
 (Actual)
 15.5 16.2

Schedule No.	DP#	Name	Single Audits	STATE AUDITOR		
0	P9E	SENTENCING GUIDELINES COMM	-	-	7,386	
0	R28	MINN CONSERVATION CORPS	-	-	10,396	
0	R29	NATURAL RESOURCES DEPT	-	0	3,152,213	
0	R32	POLLUTION CONTROL AGENCY	-	0	880,280	
0	R9P	WATER & SOIL RESOURCES BOARD	-	0	147,961	
0	T79	TRANSPORTATION DEPT	1	0	6,226,989	
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	238,249	
0	0	OTHER	-	-	56,269	
0						
0	0	Total	0	-	44,436,322	44,201,566
0	XXX	Source				
0	0	Difference (Total - Source)				



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 ACTUAL

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

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

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2011
First Stepdown

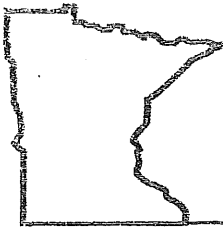
Exhibit C

Schedule No. 1.1

Equipment Use Charge

1.2

	Equipment Use Charge	General Support
Total Eligible Direct Costs:	183,812	183,812
Add: Allocated Costs		
Sum of Allocated Costs	183,812	183,812
Distribution of Allocated Costs	0	0
Total Allocated Costs	183,812	183,812
Less: Disallowed Costs	0	
Net Allocable Costs	183,812	183,812



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 ACTUAL

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

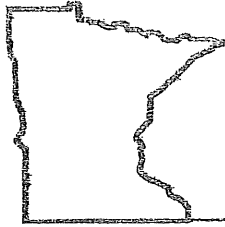
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2011
 First Stepdown

Exhibit C

Schedule No. 3.2

Administration - Management Services

	3.3	3.4	3.5	3.6	
	Admin - Management Services	Commissioner's Office	Human Resources	Financial Management and Reporting	Fiscal Agent Non- Allocable
Total Eligible Direct Costs	1,752,501	568,589	359,965	823,947	0
Add: Allocated Costs Equipment Use Charge	0				
Sum of Allocated Costs	1,752,501	568,589	359,965	823,947	0
Distribution of Allocated Costs		0	0	0	0
Total Allocated Costs	1,752,501	568,589	359,965	823,947	0
Less: Disallowed Costs	-				
Net Allocable Costs	1,752,501	568,589	359,965	823,947	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 ACTUAL

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

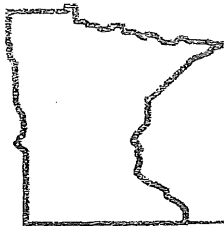
State of Minnesota
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Exhibit C

Schedule No. 4.1

Administration - Government & Citizen Services

	4.2	4.4	4.5	4.7	4.8	4.9	4.10	4.11	4.12	4.13	4.14	4.15	
	Admin - Government & Citizen Services	General Support	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property	Materials Management	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Government & Citizen Services Non Allocable
Total Eligible Direct Costs	4,622,951		71,574	506,256	1,205,987	2,034,768	0	437,514	127,252	66,737	129,270	115,167	0
Add: Allocated Costs													
Equipment Use Charge	29,632		16,496			29,632							
Admin - Management Services													
Commissioner's Office	48,760	48,760											
Human Resources	30,914	30,914											
Financial Mgmt and Reporting	20,862	20,862											
Sum of Allocated Costs	4,753,118	100,535	88,070	506,256	1,205,987	2,064,400	0	437,514	127,252	66,737	129,270	115,167	0
Distribution of Allocated Costs		(100,535)	1,031	7,294	13,794	29,317	0	6,304	1,833	962	1,863	1,659	36,479
Total Allocated Costs	4,753,118	0	89,101	513,550	1,219,781	2,093,717	0	443,818	129,085	67,699	131,133	116,826	36,479
Less: Disallowed Costs	36,479												36,479
Net Allocable Costs	4,716,640	0	89,101	513,550	1,219,781	2,093,717	0	443,818	129,085	67,699	131,133	116,826	0



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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 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

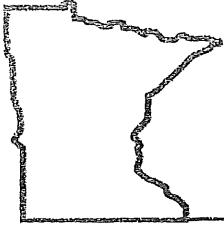
State of Minnesota
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Exhibit C

Schedule No. 6.1

Office of Enterprise Technology

	6.2	6.3	6.5	
	Office of Enterprise Technology	General Support	IT Spend	Other Non- Allocable
Total Eligible Direct Costs	5,579,501	1,315,196	4,264,305	0
Add: Allocated Costs				
Equipment Use Charge	28,452	0	28,452	0
Admin - Government & Citizen Services				
Resource Recovery	74	74		
Materials Mgt	1,445	1,445		
Central Mail	0	0		
Enterprise Performance Improvement	65	65		
Sum of Allocated Costs	5,609,537	1,316,780	4,292,757	0
Distribution of Allocated Costs		-1,316,780	1,316,780	
Total Allocated Costs	5,609,537	0	5,609,537	0
Less: Disallowed Costs	0			0
Net Allocable Costs	5,609,537	0	5,609,537	0



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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 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.

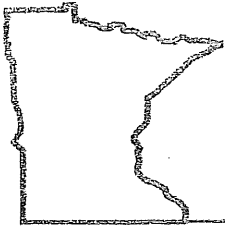
Services related to economic analysis, and accounting for state debt and investment records are considered general government expense and are, therefore, unallowable.

The Internal Control & Accountability unit was created in 2009 as a result of the passage of Minn. Stat. Section 16A.057. The primary mission of the unit is to improve internal controls throughout state government. Costs are allowable for plan purposes are allocated to state agencies based on accounting transactions.

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



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SCHEDULE 8.3

MINNESOTA MANAGEMENT & BUDGET (MMB)—INTERNAL CONTROL & ACCOUNTABILITY

The Internal Control & Accountability unit was created in 2009 as a result of the passage of Minn. Stat. Section 16A.057. The primary mission of the unit is to improve internal controls throughout state government. The unit has the following statutory responsibilities:

- Adopt statewide internal control standards and policies
- Coordinate executive branch agency internal control training and assistance
- Promote and coordinate the sharing of internal audit resources
- Monitor Office of the Legislative Auditor (OLA) reports and corresponding corrective action plans;
and
- Make biennial reports on the system of internal controls and internal auditing in executive branch agencies.

These costs are allowable for plan purposes and are allocated to state agencies based on the count of accounting transactions.

The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2011 net cost of these activities.

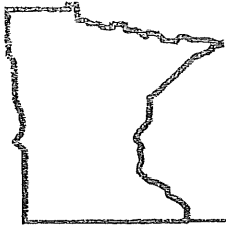
Ref.: OMB Circular A-102 2. Post Award Policies

Schedule No.8.3

MMB - Internal Controls & Accountability

8.3	8.4
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	INTERNAL CONTROLS & ACCOUNTABILITY	GENERAL SUPPORT	INTERNAL CONTROLS & ACCOUNTABILITY
Total Eligible Direct Costs	480,420	480,420	
Add: Allocated Costs			
Admin - Government & Citizen Services			
Resource Recovery	6	6	
Enterprise Performance Improvement	12	12	
MMB - Internal Controls & Accountability			
General Support	45,512	45,512	
Sum of Allocated Costs	525,951	525,951	
Distribution of Allocated Costs		-525,951	525,951
Total Allocated Costs	0	0	525,951
Less: Disallowed Costs	374,220		
Net Allocable Costs	-374,220	0	525,951



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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 2011 net cost of these activities.

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

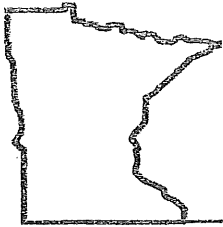
State of Minnesota
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Exhibit C

Schedule 9.1

MMB - Treasury Division

	9.2	9.3	9.4	
	MMB - Treasury Division	General Support	Treasury	Non-Allocable
Total Eligible Direct Costs	1,169,606		1,169,606	0
Add: Allocated Costs				
Admin - Government & Citizen Services				
Resource Recovery	25	25		
Materials Mgt	195	195		
Central Mail	32	32		
MMB - Treasury Division				
General Support	175,391	175,391		
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	39	39		
Sum of Allocated Costs	1,345,288	175,682	1,169,606	0
Distribution of Allocated Costs		-175,682	110,985	64,697
Total Allocated Costs	1,345,288	0	1,280,591	64,697
Less: Disallowed Costs	64,697			64,697
Net Allocable Costs	1,280,591	0	1,280,591	0



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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 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*

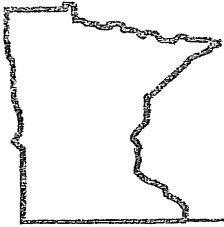
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Exhibit C

Schedule 10.1

MMB - Budget Division

	10.2	10.3	10.4	10.5	
	MMB - Budget Division	General Support	Analysis & Control	Budget Operations & Planning	Budget Division-Gen Govt
Total Eligible Direct Costs	4,052,645	0	1,871,830	2,180,815	0
Add: Allocated Costs					
Admin - Government & Citizen Services					
Resource Recovery	59	59			
Materials Mgt	264	264			
Enterprise Performance Improvement	64	64			
MMB - Budget Division					
General Support	422,899	422,899			
MMB - Internal Controls & Accountability					
Internal Controls & Accountability	28	28			
Sum of Allocated Costs	4,475,959	423,314	1,871,830	2,180,815	0
Distribution of Allocated Costs					
	0	-423,314	177,500	206,800	39,014
	374,220				
Total Allocated Costs	4,475,959	0	2,049,330	2,387,615	39,014
Less: Disallowed Costs	39,014				39,014
Net Allocable Costs	4,436,944	0	2,049,330	2,387,615	0



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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 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

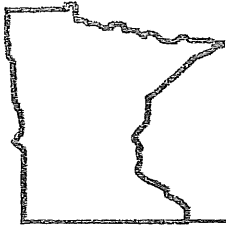
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Exhibit C

Schedule 11.1

MMB - Accounting Services

	11.2	11.3	11.4	11.5	11.6	11.7	
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	Accounting Services Non- Allocable
Total Eligible Direct Costs	3,586,166	0	1,234,795	996,396	1,351,097	3,878	0
Add: Allocated Costs							
Equipment Usage Charge	3,784				3,784		
Admin - Government & Citizen Services							
Resource Recovery	48	48					
Materials Mgt	432	432					
Central Mail	3,377	3,377					
Enterprise Performance Improvement	107	107					
MMB - Accounting Division							
Accounting Services	339,731	339,731					
MMB - Internal Controls & Accountability							
Internal Controls & Accountability	58	58					
Sum of Allocated Costs	3,933,646	343,753	1,234,795	996,396	1,354,881	3,878	0
Distribution of Allocated Costs	0	-343,753	118,362	95,510	129,510	372	0
Total Allocated Costs	3,933,646	0	1,353,157	1,091,906	1,484,391	4,250	0
Less: Disallowed Costs	0						
Net Allocable Costs	3,933,646	0	1,353,157	1,091,906	1,484,391	4,250	0



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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 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

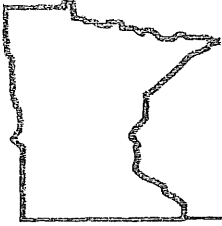
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Exhibit C

Schedule 12.1

MMB - IT Management & Administration

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	
	MMB - Information Systems	General Support	Accounting & Procurement & System Support	SEMA4 Operations & System Support	Budget Services Computer Operations	SEMA4 Special Billing	Accounting & Procurement Operations Special Billing	Other Non- Allocable
Total Eligible Direct Costs	11,903,809	2,219,139	4,545,569	824,734	367,626	1,051,078	2,895,663	0
Add: Allocated Costs								
Equipment Usage Charge	59,154	3,597			705	18,554	36,299	
Admin - Government & Citizen Services								
Resource Recovery	114	108						6
Materials Mgt	1,548	1,469						79
Enterprise Performance Improvement	109	102						7
MMB - IT Management & Administration								
General Support	1,682,527	1,127,694						554,833
MMB - Internal Controls & Accountability								
Internal Controls & Accountability	247	237						10
Sum of Allocated Costs	13,647,508	3,352,346	4,545,569	824,734	368,331	1,069,632	2,931,962	554,935
Distribution of Allocated Costs		-3,352,346	1,573,448	285,481	127,254	363,830	1,002,333	0
Total Allocated Costs	13,647,508	(0)	6,119,017	1,110,215	495,585	1,433,462	3,934,295	554,935
Less: Disallowed Costs	554,935							554,935
Net Allocable Costs	13,092,573	(0)	6,119,017	1,110,215	495,585	1,433,462	3,934,295	0



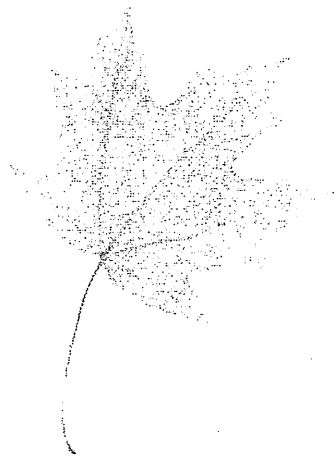
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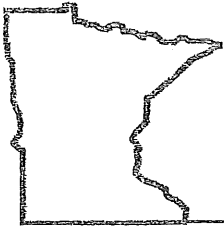
DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1
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SCHEDULE N/A

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

MIMB—HUMAN RESOURCE MANAGEMENT & EMPLOYEE SERVICES

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 to Minnesota Department of Health
- Workers' Compensation 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 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.

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

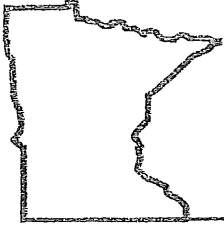
State of Minnesota
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Exhibit C

Schedule No.13.1

MMB - HR, Benefits & Labor Relations

	13.2	13.3	13.5	
	HR, Benefits & Labor Relations	General Support	Personnel Administration	Employee Relations Non-Allocable
Total Eligible Direct Costs	3,003,548	0	3,003,548	0
Add: Allocated Costs				
Equipment Use Charge	668	0	668	0
Admin - Government & Citizen Services				
Resource Recovery	40	40		
Materials Management	577	577		
Enterprise Performance Management	82	82		
MMB - HR, Benefits & Labor Relations				
Personnel	284,538	284,538		
MMB - Internal Controls & Accountability				
Internal Control & Accountability	35	35		
Sum of Allocated Costs	3,289,489	285,272	3,004,217	0
Distribution of Allocated Costs		-285,272	285,272	0
Total Allocated Costs	3,289,489	0	3,289,489	0
Less: Disallowed Costs	0			
Net Allocable Costs	3,289,489	0	3,289,489	0



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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

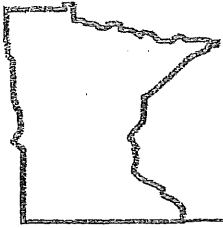
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Exhibit C

Schedule No.14.1

Mediation Services

	14.2	14.3	14.4	
	Mediations Services	General Support	State Agencies	Other Non- Allocable
Total Eligible Direct Costs	185,009	0	185,009	0
Add: Allocated Costs				
Equipment Use Charge	14	14		
Admin - Government & Citizen Services				
Resource Recovery	2	2		
Materials Management	57	57		
Central Mail	16	16		
Enterprise Performance Improvement	3	3		
SmART HR	640	640		
Office of Enterprise Technology				
IT Spend	215	215		
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	6	6		
MMB - Treasury Division				
Treasury	11	11		
MMB - Budget Division				
Analysis & Control (EBO's)	23	23		
Budget Operations and Planning	83	83		
MMB - Accounting Division				
Central Payroll	37	37		
Accounting Services	12	12		
Financial Reporting	17	17		
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Support	68	68		
Personnel Operations and System Support	30	30		
Budget Service - Computer Operations	17	17		
Personnel Operations Special Billing	39	39		
Accounting & Procurement Operations Special Billing	44	44		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	89	89		
Sum of Allocated Costs	186,434	1,424	185,009	0
Distribution of Allocated Costs		(1,424)	173	1,251
Total Allocated Costs	186,434	0	185,183	1,251
Less: Disallowed or Unallocable Costs	-1,251			-1,251
Net Allocable Costs	185,183	0	185,183	0



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SCHEDULE 15.0

OFFICE OF THE 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

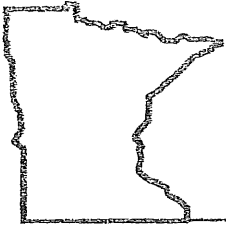
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Exhibit C

Schedule No. 15.1

Legislative Auditor

	15.2	15.3	15.4	15.5	15.6	
	Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audits	General Government Non-Allocable
Total Eligible Direct Costs	5,543,666	1,468,861	2,421,793	1,212,805	439,156	1,051
Add: Allocated Costs						
Equipment Use Charge	4,890	4,890				
Admin - Government & Citizen Services						
Resource Recovery	74	74				
Materials Management	1,310	1,310				
Central Mail	130	130				
Enterprise Performance Improvement	150	150				
Office of Enterprise Technology						
IT Spend	5,135	5,135				
MMB - Internal Controls & Accountability						
Internal Controls & Accountability	143	143				
MMB - Treasury Division						
Treasury	288	288				
MMB - Budget Division						
Analysis & Control (EBO's)	556	556				
Budget Operations and Planning	1,142	1,142				
MMB - Accounting Division						
Central Payroll	1,571	1,571				
Accounting Services	296	296				
Financial Reporting	402	402				
MMB - IT Management & Administration						
Accounting & Procurement Operations and System Support	1,659	1,659				
Personnel Operations and System Support	1,289	1,289				
Budget Service - Computer Operations	237	237				
Personnel Operations Special Billing	1,664	1,664				
Accounting & Procurement Operations Special Billing	1,067	1,067				
MMB - State HR, Benefits & Labor Relations						
Personnel Administration	3,819	3,819				
Mediation Services						
State Agencies	215	215				
Sum of Allocated Costs	5,569,703	1,494,898	2,421,793	1,212,805	439,156	1,051
Distribution of Allocated Costs		(1,494,898)	888,468	444,934	161,110	386
Total Allocated Costs	5,569,703	(0)	3,310,261	1,657,739	600,266	1,437
Less: Disallowed Costs	-1,437					-1,437
Net Allocable Costs	5,568,266	(0)	3,310,261	1,657,739	600,266	0



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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 2011.

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

State of Minnesota
 Summary of Allocated Costs
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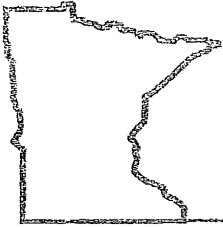
Exhibit C

Schedule No. 16.1

State Auditor

16.2

	State Auditor	General Support
Total Eligible Direct Costs	32,361	32,361
Add: Allocated Costs		
Equipment Use Charge	37,036	37,036
Admin - Government & Citizen Services		
Resource Recovery	0	0
Real Estate & Construction Services	0	0
Materials Management	30	30
Central Mail	0	0
Enterprise Performance Improvement	1	1
Office of Enterprise Technology		
IT Spend	1	1
MMB - Internal Controls & Accountability		
Internal Controls & Accountability	6	6
MMB - Treasury Division		
Treasury	7	7
MMB - Budget Division		
Analysis & Control (EBO's)	24	24
Budget Operations and Planning	125	125
MMB - Accounting Division		
Central Payroll	9	9
Accounting Services	13	13
Financial Reporting	18	18
MMB - IT Management & Administration		
Accounting & Procurement Operations and System Support	73	73
Personnel Operations and System Support	7	7
Budget Service - Computer Operations	26	26
Personnel Operations Special Billing	9	9
Accounting & Procurement Operations Special Billing	47	47
MMB - State HR, Benefits & Labor Relations		
Personnel Administration	22	22
Mediation Services		
State Agencies	1	1
Sum of Allocated Costs	69,816	69,816
Distribution of Allocated Costs	0	
Total Allocated Costs	69,816	69,816
Less: Disallowed Costs	0	0
Net Allocable Costs	69,816	69,816



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

SCHEDULE 20.0

DEPARTMENT OF ADMINISTRATION

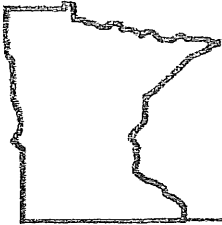
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All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 20.0

Administration - Department Allocated from Step 1

	20	22.2	23.2	25.2	
Department of Administration	General Support	Admin - Management Services	Government & Citizen Services	Admin - Consumer Activities	
Total Eligible Direct Costs					
Add: Allocated Costs					
Admin - Management Services					
Commissioner's Office		23,046		573	
Human Resources	14,842	14,611		230	
Financial Management and Reporting	12,597	12,445		152	
Admin - Government & Citizen Services					
Resource Recovery	219	131		88	
Real Estate & Construction Services	9,953	5,972		3,981	
Materials Management	2,858	1,336		1,522	
Central Mail	212	28		164	
Enterprise Performance Improvement	143	46		97	
Office of Enterprise Technology					
IT Spend	12,134	0		12,134	
MMB - Internal Controls & Accountability					
Internal Controls & Accountability	385	144		241	
MMB - Treasury Division					
Treasury	623	293		330	
MMB - Budget Division					
Analysis & Control (EBO's)	1,499	560		939	
Budget Operations and Planning	4,229	1,341		2,887	
MMB - Accounting Division					
Central Payroll	1,495	480		1,015	
Accounting Services	799	298		500	
Financial Reporting	1,086	406		680	
MMB - IT Management & Administration					
Accounting & Procurement Operations and System Support	4,476	1,673		2,804	
Personnel Operations and System Support	1,227	394		833	
Budget Service - Computer Operations	877	278		599	
Personnel Operations Special Billing	1,583	508		1,075	
Accounting & Procurement Operations Special Billing	2,878	1,075		1,803	
MMB - State HR, Benefits & Labor Relations					
Personnel Administration	3,635	1,167		2,468	
Mediation Services					
State Agencies	205	66		139	
Legislative Auditor					
Financial Audits	66,259	53,679	0	12,580	
Sum of Allocated Costs	167,832	53,679	66,299	47,854	0
Distribution of Allocated Costs		(53,679)	4,208	2,983	46,488
Total Allocated Costs	167,832	-	70,507	50,837	46,488
Less: Disallowed Costs	-46,488				-46,488
Net Allocable Costs	121,344	0	70,507	50,837	0



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SCHEDULE 21.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

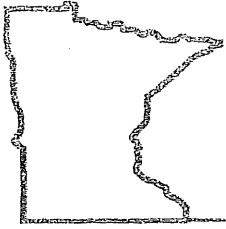
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All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 21.2

Department of Administration - Management Services

	21.2	21.3	21.5	21.6	21.7	
	Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Allocable
Total Eligible Direct Costs						
Add: Allocated Costs Department of Administration General Support	70,507	70,507				
Sum of Allocated Costs	70,507	70,507	0	0	0	0
Distribution of Allocated Costs		(70,507)	4,072	2,578	5,901	57,955
Total Allocated Costs	70,507	(0)	4,072	2,578	5,901	57,955
Less: Disallowed Costs	-57,955					57,955
Net Allocable Costs	12,552	(0)	4,072	2,578	5,901	0



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 22.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT & 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.

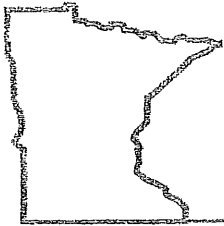
State of Minnesota
 Summary of Allocated Costs
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Exhibit C

Schedule No. 22.1

Admin - Government & Citizen Services

	22.2	22.4	22.5	22.7	22.8	22.9	22.10	22.11	22.12	22.13	22.14	31.5	
	Government & Citizen Services	General Support	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property Enterprise System	Materials Management	Gift & Acceptance	Enterprise Performance	Central Mail Improvement	Grants Mgt	SmART FMR	SmART HR	Government & Citizen Services Non Allocable
Total Eligible Direct Costs													
Add: Allocated Costs Department of Administration General Support	50,837	50,837											
Sum of Allocated Costs	50,837	50,837	0	0									
Distribution of Allocated Costs		-50,837	521	3,688	6,975	14,825	0	3,188	927	486	942	839	18,446
Total Allocated Costs	50,837	0	521	3,688	6,975	14,825	0	3,188	927	486	942	839	18,446
Less: Disallowed Costs	18,446												18,446
Net Allocable Costs	32,391	(0)	521	3,688	6,975	14,825	0	3,188	927	486	942	839	0



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1
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SCHEDULE 24.0

OFFICE OF ENTERPRISE TECHNOLOGY

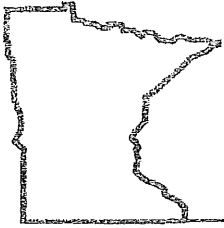
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All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 24.1

Office of Enterprise Technology

	24.2	24.3	24.5	
	Office of Enterprise Technology	General Support	IT Spend	Other Non- Allocable
Total Eligible Direct Costs				
Add: Allocated Costs				
Office of Enterprise Technology				
IT Spend	48,227	48,227		
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	152	152		
MMB - Treasury Division				
Treasury	284	284		
MMB - Budget Division				
Analysis & Control (EBO's)	591	591		
Budget Operations and Planning	2,816	2,816		
MMB - Accounting Division				
Central Payroll	680	680		
Accounting Services	315	315		
Financial Reporting	428	428		
Financial Reporting - Single Audit	0			
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Support	1,765	1,765		
Personnel Operations and System Support	558	558		
Budget Service - Computer Operations	584	584		
Personnel Operations Special Billing	720	720		
Accounting & Procurement Operations Special Billing	1,135	1,135		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	1,653	1,653		
Mediation Services				
State Agencies	93	93		
Legislative Auditor				
Financial Audits	57,845	57,845		
Admin - Government & Citizen Services				
Materials Management	10	10		
Sum of Allocated Costs	117,858	117,858	0	0
Distribution of Allocated Costs		-117,858	117,858	0
Total Allocated Costs	117,858	0	117,858	0
Less: Disallowed Costs	0			
Net Allocable Costs	117,858	0	117,858	0



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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.

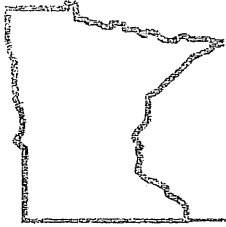
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
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Schedule No. 25.1

Minnesota Management & Budget (MMB) - Fiscal Management & Administration

	26.2	26.3	27.2	28.2	29.2	30.2	30.9	31.2	
	Minnesota Management & Budget	General Support	Internal Controls & Accountability	Treasury Division	Budget Division	Accounting Division	IT Management and Administration	Other Non-Allocable	State HR, Benefits & Labor Relations
Total Eligible Direct Costs	0								
Add: Allocated Costs									
MMB - Internal Controls & Accountability									
Internal Controls & Accountability	181	176	3	0	0	0	2	0	0
MMB - Treasury Division									
Treasury	798	297		103	45	123	123	14	93
MMB - Budget Division									
Analysis & Controls(EBO's)	2,280	685	11	150	110	224	924	37	137
Budget Operations and Planning	4,703	818	74	273	457	361	2,101	251	369
MMB - Accounting Division									
Central Payroll	4,694	418	131	340	666	1,124	1,072	78	864
Accounting Services	1,215	365	6	80	59	120	493	20	73
Financial Reporting	1,652	497	8	109	80	162	670	27	99
MMB - IT Management & Administration									
Accounting & Procurement Operations and System Support	6,808	2,047	33	449	330	670	2,760	111	408
Personnel Operations and System Support	3,851	343	107	279	547	923	880	64	709
Budget Service - Computer Operations	976	170	15	57	95	75	436	52	76
Personnel Operations Special Billing	4,973	443	139	360	706	1,191	1,136	83	915
Accounting & Procurement Operations Special Billing	4,377	1,316	21	289	212	431	1,775	71	262
MMB - State HR, Benefits & Labor Relations									
Personnel Administration	11,412	1,017	318	826	1,620	2,734	2,606	191	2,100
Mediation Services									
State Agencies	643	57	18	47	91	154	147	11	118
Legislative Auditor									
Financial Audits	582,208	131,214	0	33,100	186	415,764	0	0	1,944
Single Audits	31,490	0	0	0	0	31,490	0	0	0
Admin - Government & Citizen Services									
Resource Recovery	1	0	0	0	0	0	1	0	0
Materials Management	33	12	0	1	2	3	10	1	4
Central Mail	30	6	0	0	0	24	0	0	0
Enterprise Performance Improvement	3	0	0	0	0	1	1	0	1
Office of Enterprise Technology									
IT Spend	2,399	51	0	108	499	3	1,722	14	1
Sum of Allocated Costs	664,728	139,935	884	36,572	5,706	455,577	16,857	1,025	8,173
Distribution of Allocated Costs		-139,935	2,608	10,049	24,229	19,464	64,610	2,673	16,302
Total Allocated Costs	664,728	0	3,491	46,621	29,935	475,041	81,467	3,697	24,475
Less: Disallowed Costs	-3,697							-3,697	
Net Allocable Costs	661,030	0	3,491	46,621	29,935	475,041	81,467	0	24,475



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.3

MINNESOTA MANAGEMENT AND BUDGET—INTERNAL CONTROL AND ACCOUNTABILITY

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.

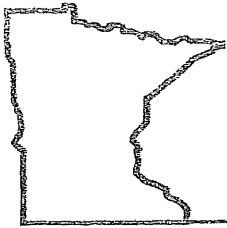
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
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Schedule No. 26.3

MMB - Internal Controls & Accountability

	26.2	26.3	
	Internal Controls & Accountability	General Support	Internal Controls & Accountability
Total Eligible Direct Costs	0		
Add: Allocated Costs			
Department of MMB			
MMB - General Support	3,491	3,491	
Sum of Allocated Costs	<u>3,491</u>	<u>3,491</u>	
Distribution of Allocated Costs		-3,491	3,491
Total Allocated Costs	<u>3,491</u>	<u>0</u>	<u>3,491</u>
Less: Disallowed Costs	0		
Net Allocable Costs	<u><u>3,491</u></u>	<u><u>0</u></u>	<u><u>3,491</u></u>



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

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.

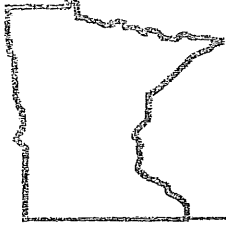
State of Minnesota
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Schedule No. 27.1

MMB - Treasury Division

27.1	27.2	27.3
------	------	------

	Treasury Division	General Support	Treasury	Non-Allocable
Total Eligible Direct Costs				
Add: Allocated Costs				
Department of MMB				
MMB - General Support	46,621	46,621		
Sum of Allocated Costs	46,621	46,621		0
Distribution of Allocated Costs		-46,621	29,452	17,169
Total Allocated Costs	46,621	0	29,452	17,169
Less: Disallowed Costs	17,169			17,169
Net Allocable Costs	29,452	0	29,452	0



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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.

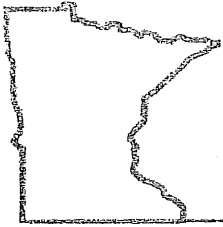
State of Minnesota
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Schedule No. 28.1

MMB - Budget Division

28.2	28.3	28.4	28.5
------	------	------	------

	Budget Division	General Support	Analysis & Controls(EBO's)	Budget Planning & Operations	General Government
Total Eligible Direct Costs					
Add: Allocated Costs					
Department of MMB					
MMB - General Support	29,935	29,935			
Sum of Allocated Costs	29,935	29,935	0	0	0
Distribution of Allocated Costs		-29,935	12,552	14,624	2,759
Total Allocated Costs	29,935	0	12,552	14,624	2,759
Less: Disallowed Costs	2,759				2,759
Net Allocable Costs	27,176	0	12,552	14,624	0



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

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.

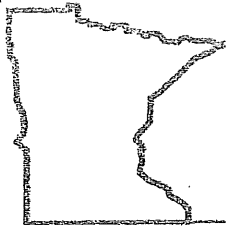
Exhibit C

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Schedule No. 29.1

MMB - Accounting Division

	29.2	29.3	29.4	29.5	29.6	
	Accounting Division	General Support Allocation	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
Total Eligible Direct Costs						
Add: Allocated Costs Department of MMB MMB - General Support	475,041	475,041				
Sum of Allocated Costs	475,041	475,041	0	0	0	0
Distribution of Allocated Costs		-475,041	163,567	131,988	178,973	514
Total Allocated Costs	475,041	0	163,567	131,988	178,973	514
Less: Disallowed Costs	0					
Net Allocable Costs	475,041	0	163,567	131,988	178,973	514



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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.

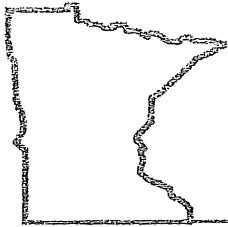
State of Minnesota
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Schedule No. 30.1

MMB - IT Management & Administration

30.2	30.4	30.5	30.6	30.7	30.8
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	IT Management & Administration	Accounting & Procurement Operations & General Support	Systems Support	SEMA 4 Operations & System Support	Bud Service Computer Operations	SEMA 4 Special Billing	Accounting & Procurement Special Billing
Total Eligible Direct Costs							
Add: Allocated Costs Department of MMB MMB - General Support	81,467	81,467					
Sum of Allocated Costs	81,467	81,467	0	0	0	0	0
Distribution of Allocated Costs		-81,467	38,237	6,938	3,092	8,842	24,358
Total Allocated Costs	81,467	0	38,237	6,938	3,092	8,842	24,358
Less: Disallowed Costs	0						
Net Allocable Costs	81,467	0	38,237	6,938	3,092	8,842	24,358



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STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 ACTUAL

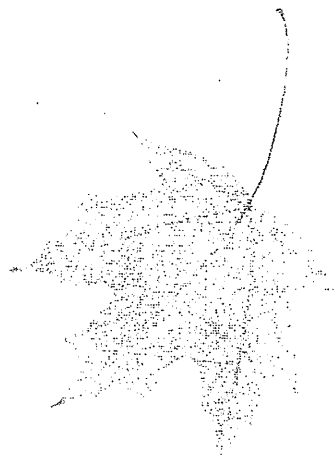
DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1
EXHIBIT C—NATURE AND EXTENT OF SERVICES

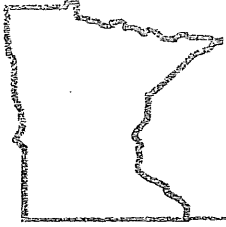
SCHEDULE N/A

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.





STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 ACTUAL

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

SCHEDULE 31.0

MMB-HUMAN RESOURCE MANAGEMENT AND EMPLOYEE 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.

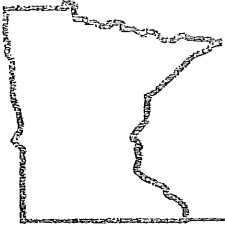
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2011
 Second Stepdown

Schedule No. 31.1

MMB - State HR, Benefits & Labor Relations

31.2	31.3	31.5
------	------	------

	State HR, Benefits & Labor Relations	General Support	Personnel Admin	All Others
Total Eligible Direct Costs				
Add: Allocated Costs Department of MMB General Support	24,475	24,475		
Sum of Allocated Costs	24,475	24,475	0	0
Distribution of Allocated Costs		-24,475	24,475	0
Total Allocated Costs	24,475	0	24,475	0
Less: Disallowed Costs	0			
Net Allocable Costs	24,475	0	24,475	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 ACTUAL

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

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.

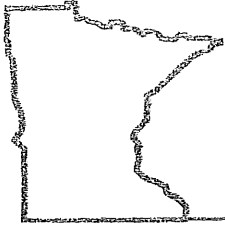
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2011
 Second Stepdown

Schedule No. 32.1

Mediation Services

	32.2	32.3	32.4	
Department of Mediation Services	General Support	Mediation Services - State Agencies	Mediation Services- All Others	
Total Eligible Direct Costs				
Add: Allocated Costs				
Mediation Services				
State Agencies	5	5		
Admin - Geovernment & Citizen Services				
Materials Management	0	0		
Central Mail	0	0		
Enterprise Performance Improvement	0	0		
SmART HR	5	5		
Office of Enterprise Technology				
IT Spend	5	5		
MMB - Treasury Division				
Treasury	0			
MMB - Budget Division				
Analysis & Controls(EBO's)	0			
Budget Operations and Planning	1	1		
MMB - Accounting Division				
Central Payroll	4	4		
Accounting Services	1	1		
Financial Reporting	2	2		
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Support	0	0		
Personnel Operations and System Support	0	0		
Budget Service - Computer Operations	0	0		
Personnel Operations Special Billing	0	0		
Accounting & Procurement Operations Special Billing	0	0		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	1	1	0	0
Sum of Allocated Costs	26	26	0	0
Distribution of Allocated Costs		-26	3	22
Total Allocated Costs	25	0	3	22
Less: Disallowed Costs	22			
Net Allocable Costs	3	0	3	22



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 ACTUAL

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

SCHEDULE 33.0

OFFICE OF THE 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.

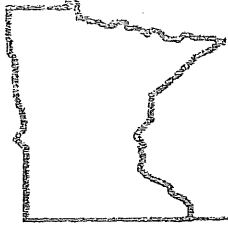
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2011
 Second Stepdown

Schedule No. 33.1

Office of the Legislative Auditor

	33.2	33.3	33.4	33.5	33.6	
	Office of the Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audit	Audit Comm
Total Eligible Direct Costs						
Add: Allocated Costs						
Admin - Government & Citizen Services						
Resource Recovery	0	0				
Materials Management	9	9				
Central Mail	1	1				
Enterprise Performance Improvement	1	1				
Office of Enterprise Technology						
IT Spend	109	109				
MMB - Internal Controls & Accountability						
Internal Controls & Accountability	1	1				
MMB - Treasury Division						
Treasury	7	7				
MMB - Budget Division						
Analysis & Controls(EBO's)	4	3				
Budget Operations and Planning	7	7				
MMB - Accounting Division						
Central Payroll	191	191				
Accounting Services	36	36				
Financial Reporting	49	49				
Financial Reporting - Single Audit	0	0				
MMB - IT Management & Administration						
Accounting & Procurement Operations and System Support	10	10				
SEMA4 Operations and System Support	8	8				
Budget Service - Computer Operations	1	1				
SEMA4 Operations Special Billing	10	10				
Accounting & Procurement Operations Special Billing	7	7				
MMB - State HR, Benefits & Labor Relations						
Personnel Administration	29	29				
Mediation Services						
State Agencies	0	0				
Total Allocated Costs	480	480	0	0	0	0
Less: Disallowed Costs		-480	285	143	52	0
Net Allocable Costs	480	0	285	143	52	0
Less: Disallowed Costs	0					0
Net Allocable Costs	480	0	285	143	52	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 ACTUAL

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I
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 2011
 Second Stepdown

Schedule No. 34.1

State Auditor

34.2

	<u>State Auditor</u>	<u>General Support</u>
Total Eligible Direct Costs		
Add: Allocated Costs		
MMB - Budget Division		
Budget Operations and Planning	1	1
MMB - Accounting Division		
Central Payroll	1	1
Accounting Services	2	2
Financial Reporting	2	2
Financial Reporting - Single Audit	0	0
MMB - IT Management & Administration		
Accounting & Procurement Operations and System Support	0	0
SEMA4 Operations and System Support	0	0
Budget Service - Computer Operations	0	0
SEMA4 Operations Special Billing	0	0
Accounting & Procurement Operations Special Billing	0	0
Total Allocated Costs	7	7
Less: Disallowed Costs		0
Net Allocable Costs	0	7
Less: Disallowed Costs	0	
Net Allocable Costs	0	7

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2011 - Actual

Schedule No.	DP#	Name	2011 Actual Allocable costs & Applicable Credits		Fixed Assets	Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx
			Equipment Usage	Credits	1.2	3.2	3.3	3.4	3.5	4.2	4.4
						ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
	1.2	Equipment Use Charge	183,812								
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	568,589		0	568,589					
3.4	G02-3.4	Human Resources	359,965	7,802	0	359,965					
3.5	G02-3.5	Financial Management and Reporting	823,947		0	823,947					
3.6	G02-3.6	Fiscal Agent - Non allocable			0	8,091,600					
4.2	G02-4.2	Government & Citizen Services			0		39	39	9,246		
4.4	G02-4.4	Resource Recovery	71,574	247,309						71,574	
4.5	G02-4.5	Real Estate & Construction Services - Leasing	506,256		0					506,256	
4.7	G02-4.7	Real Property	1,205,987		0					957,389	
4.8	G02-4.8	Materials Management	2,034,768	444,258						2,034,768	
4.9	G02-4.9	Gift & Acceptance			0						
4.10	G02-4.10	Central Mail	437,514		0					437,514	
4.11	G02-4.11	Enterprise Performance Improvement	127,252		0					127,252	
4.12	G02-4.12	Grants Mgt	66,737		0					66,737	
4.13	G02-4.13	SmART FMR	129,270		0					129,270	
4.14	G02-4.14	SmART HR	115,167		0					115,167	
4.15	G02-13.5	Government & Citizen Services Non Allocable			0					2,531,877	
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	1,315,196		0						5,559,589
6.3	G46-6.3	IT Spend	4,264,305	426,560							
6.5	G46-6.5	OET - Non allocable			0						
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	2,323,678	47,459							2,637,699
8.3	G10-8.3	Internal Controls & Accountability	480,420		0						480,420
9.2	G10-9.2	TREASURY DIVISION			0						1,851,052
9.3	G10-9.3	Treasury	1,169,606		0						
9.4	G10-9.4	Treasury - Other			0						
10.2	G10-10.2	MMB - BUDGET DIVISION			0						4,464,069
10.3	G10-10.3	Analysis & Control (EBO's)	1,871,830		0						
10.4	G10-10.4	Budget Operations and Planning	2,180,815		0						
10.5	G10-10.5	Budget Division - Non Allocable			0						
11.2	G10-11.2	MMB-ACCOUNTING DIVISION			0						3,591,347
11.3	G10-11.3	Central Payroll	1,234,795		0						
11.4	G10-11.4	Accounting Services	996,396		0						
11.5	G10-11.5	Financial Reporting	1,351,097	56,738							
11.6	G10-11.6	Financial Reporting - Single Audit	3,878		0						
11.7	G10-11.7	Accounting Services - Non Allocable			0						
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	2,219,139	53,925							8,142,706
12.4	G10-12.4	Accounting & Procurement Operations and System Support	4,545,569		0						
12.5	G10-12.5	Personnel Operations and System Support	824,734		0						
12.6	G10-12.6	Budget Service - Computer Operations	367,626	10,570							
12.7	G10-12.7	Personnel Operations Special Billing	1,051,078	278,164							
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	2,895,663	544,210							
12.9	G10-12.9	MMB - OTHER - Non-Allocable			0						455,249
13.2	G10-13.2	State HR, Benefits & Labor Relations			0						3,001,047
13.3	G10-13.3	Personnel Administration	3,003,548	10,021							
13.5	G10-13.5	Employee Relations - Non Allocable			0						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics
Actual Fiscal Year 2011 - Actual

			Fixed Assets	Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx	
			1.2	3.2	3.3	3.4	3.5	4.2	4.4	
Schedule No.	DP#	Name	2011 Actual Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
14.2	G45-14.2	MEDIATION SERVICES		212						182,592
14.3	G45-14.3	State Agencies	185,009	0						
14.4	G45-14.4	Mediation/Representation - General		0						
15.2	L49-15.2	LEGISLATIVE AUDITOR	1,468,861	73,309						5,576,398
15.3	L49-15.3	Financial Audits	2,421,793	0						
15.4	L49-15.4	Program Audits	1,212,805	0						
15.5	L49-15.5	Single Audits	439,156	0						
15.6	L49-15.6	Audit Comm	1,051	0						
16.2	G61-16.2	STATE AUDITOR	32,361	555,265						32,361
16.3	G61-16.3	State Auditor General								
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION								
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES				18	18	5,516		9,830,650
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								6,606,587
4.4	G02-4.4	Resource Recovery								
4.5	G02-4.5	Real Estate & Construction Services - Leasing								
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								
4.14	G02-4.14	SmART HR								
4.15	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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								

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2011 - Actual

			Fixed Assets	Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx
			1.2	3.2	3.3	3.4	3.5	4.2	4.4
Schedule No.	DP#	Name	2011 Actual Allocable costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
12.4	G10-12.4	Accounting & Procurement Operations and System Support							
12.5	G10-12.5	Personnel Operations and System Support							
12.6	G10-12.6	Budget Service - Computer Operations							
12.7	G10-12.7	Personnel Operations Special Billing							
12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
12.9	G10-12.9	MMB - OTHER - Non-Allocable							
13.2	G10-13.2	State HR, Benefits & Labor Relations							
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							
16.3	G61-16.3	State Auditor General							
	G02-0002	State Archaeology			2	2	881		204,070
	G02-0003	Public Broadcasting			-	-	411		2,038
	G02-0007	Public Info Policy Analysis - PIPA			5	5	1,115		478,462
	G02-0009	Construction Services			16	16	10,329		4,514,068
	G02-0010	Oil Overcharge (Stripper Wells)			-	-	4		-
	G02-0012	STAR			3	3	12,602		322,930
	G02-0014	Capital Group Parking			9	9	21,348		2,382,605
	G02-0015a	Fleet Services			9	9	46,871		7,585,891
	G02-0016	Development Disabilities			4	4	4,196		652,645
	G02-0017a	Risk Management - P&C			10	10	23,179		10,981,799
	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)			31	31	33,858		30,640,490
	G02-0018	Plant Management (Leases)			-	-	125		385
	G02-0021a	Plant Management (Repairs)			214	214	119,316		28,765,027
	G02-0021b	Plant Management (Materials Transfer)			2	2	4,710		162,480
	G02-0021c	Plant Management (Energy)			6	6	5,679		401,832
	G02-0021f	Plant Management (Facilities Repair & Replacement)			-	-	1,411		2,440,668
	G02-0024	MN Bookstore			10	10	15,488		1,403,722
	G02-0028	Office Supply Connection			0	0	290		1,798
	G02-0029a	Cooperative Purchasing (CPV)			15	15	3,174		1,339,727
	G02-0029b	Cooperative Purchasing (MMCAP)			22	22	6,485		3,019,648
	G02-0031	Central Mail			7	7	18,396		8,850,583
	G02-0034	Other Non-allocable			1	1	477		102,484
	G02-0036	Demography			3	3	2,038		399,025
	G02-0037	MN Geospatial Information Office			6	6	3,981		1,877,957
	G02-0037a	MnGeo Service Bureau			8	8	2,307		739,109
	G02-0038	Environmental Quality Board			5	5	1,796		541,681
	G39-0042	Surplus Services - State			-	-	815		-

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2011 - Actual

Schedule No.	DP#	Name	2011 Actual Allocable costs & Applicable Credits		Fixed Assets	Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx
			Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery		
	G02-0043	Surplus Services - Federal					8	8	7,588		904,687
	G02-0044	RECS - Energy					-	-	90		-
	G02-0045	SmART FMR					-	-	1		-
	G02-0046	SmART HR					0	0	111		3,306
	G02-0047	Grants Mgt					-	-	85		-
	G02-0048	Arts & Cultural Heritage					1	1	982		35,369
	G02-0049	Materials Management					-	-	290		6,005
	B04	AGRICULTURE DEPT									48,523,708
	B11	BARBER/COSMETOLOGIST EXAMINERS									1,085,789
	B13	COMMERCE DEPT									53,208,757
	B14	ANIMAL HEALTH BOARD									5,695,919
	B15	BARBER EXAMINERS BOARD									231,081
	B20	EXPLORE MINNESOTA TOURISM									9,576,307
	B22	EMPLOYMENT & ECONOMIC DEVELPMT									168,486,526
	B24	PUBLIC FACILITIES AUTHORITY									4,029,786
	B25	SCIENCE & TECHNOLOGY AUTHORITY									333,936
	B34	HOUSING FINANCE AGENCY									22,809,604
	B41	WORKERS COMP COURT OF APPEALS									1,566,514
	B42	LABOR AND INDUSTRY DEPT									50,699,881
	B43	IRON RANGE RESOURCES & REHAB									12,111,418
	B7E	ARCHITECTURE, ENGINEERING BD									592,473
	B7G	COMBATIVE SPORTS COMMISSION									156,501
	B7P	ACCOUNTANCY BOARD									407,661
	B7S	PRIVATE DETECTIVES BOARD									94,666
	B82	PUBLIC UTILITIES COMM									5,553,878
	B9D	AMATEUR SPORTS COMM									295,858
	B9V	AGRICULTURE UTILIZATION RESRCH									-
	E25	CENTER FOR ARTS EDUCATION									7,879,227
	E26	MN STATE COLLEGES/UNIVERSITIES									1,584,498,190
	E37	EDUCATION DEPARTMENT									76,320,281
	E40	HISTORICAL SOCIETY									-
	E44	FARIBAULT ACADEMIES									14,490,903
	E50	ARTS BOARD									1,506,365
	E60	OFFICE OF HIGHER EDUCATION									21,372,031
	E77	ZOOLOGICAL BOARD									20,528,198
	E81	UNIVERSITY OF MINNESOTA									-
	E95	HUMANITIES COMMISSION									-
	E97	SCIENCE MUSEUM									-
	E9W	HIGHER ED FACILITIES AUTHORITY									229,672
	G03	LOTTERY									11,160,775
	G05	RACING COMMISSION									2,050,155
	G06	ATTORNEY GENERAL									33,242,187
	G09	GAMBLING CONTROL BOARD									2,574,728
	G10	MINNESOTA MANAGEMENT & BUDGET									798,049,979
	G17	HUMAN RIGHTS DEPT									3,518,241
	G19	INDIAN AFFAIRS COUNCIL									638,510
	G38	INVESTMENT BOARD									4,065,344
	G39	GOVERNORS OFFICE									3,510,546

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics
Actual Fiscal Year 2011 - Actual

			Fixed Assets	Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx
			1.2	3.2	3.3	3.4	3.5	4.2	4.4
Schedule No.	DP#	Name	2011 Actual Allocable costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
	G45	MEDIATION SERVICES DEPT							1,339,008
	G46	OFFICE OF ENTERPRISE TECHNOLOGY							82,538,490
	G53	SECRETARY OF STATE							10,809,691
	G61	STATE AUDITOR							9,240,328
	G62	MINN STATE RETIREMENT SYSTEM							11,183,211
	G63	PUBLIC EMPLOYEES RETIRE ASSOC							10,410,590
	G67	REVENUE DEPT							136,990,713
	G69	TEACHERS RETIREMENT ASSOC							8,936,297
	G8H	MMB HIGHER EDUCATION							-
	G8S	MMB INTERGOVERNMENTAL AIDS							391,713
	G90	REVENUE INTERGOVT PAYMENTS							7,521,524
	G92	OMBUDSPERSON FOR FAMILIES							373,960
	G96	UNIFORM LAWS COMMISSION							49,000
	G9J	CAMPAIGN FINANCE BOARD							704,840
	G9K	ADMINISTRATIVE HEARINGS							9,250,578
	G9L	BLACK MINNESOTANS COUNCIL							675,272
	G9M	CHICANO LATINO AFFAIRS COUNCIL							309,315
	G9N	ASIAN-PACIFIC COUNCIL							283,128
	G9Q	MMB DEBT SERVICE							2,319,192
	G9R	MMB NON-OPERATING							219,116
	G9T	MMB TREASURY-NON OPERATING							37,718
	G9X	CAPITOL AREA ARCHITECT							299,320
	G9Y	DISABILITY COUNCIL							736,030
	GPR	PAYROLL CLEARING							-
	H12	HEALTH DEPT							170,572,946
	H55	HUMAN SERVICES DEPT							413,971,146
	H55b	HUMAN SERVICES SOS							295,019,892
	H55c	HUMAN SERVICES MSOP							63,036,232
	H75	VETERANS AFFAIRS DEPT							84,563,215
	H7B	MEDICAL PRACTICE BOARD							2,756,442
	H7C	NURSING BOARD							3,264,769
	H7D	PHARMACY BOARD							1,678,015
	H7F	DENTISTRY BOARD							1,076,452
	H7H	CHIROPRACTIC EXAMINERS BOARD							436,549
	H7J	OPTOMETRY BOARD							101,659
	H7K	NURSING HOME ADMIN BOARD							988,910
	H7L	SOCIAL WORK BOARD							882,141
	H7M	MARRIAGE & FAMILY THERAPY BD							152,331
	H7Q	PODIATRIC MEDICINE							59,848
	H7R	VETERINARY MEDICINE BOARD							174,472
	H7S	EMERGENCY MEDICAL SERVICES BD							2,803,434
	H7U	DIETETICS & NUTRITION PRACTICE							109,464
	H7V	PSYCHOLOGY BOARD							816,371
	H7W	PHYSICAL THERAPY BOARD							286,895
	H7X	BEHAVIORAL HEALTH & THERAPY BD							318,736
	H9G	OMBUDSMAN MH/DD							1,599,621
	J33	TRIAL COURTS							237,045,831
	J50	GUARDIAN AD LITEM BOARD							12,235,162

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
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Schedule No.	DP#	Name	2011 Actual Allocable costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	1xx-2xx
				1.2	3.2	3.3	3.4	3.5	4.2	4.4
				Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
	J52	PUBLIC DEFENSE BOARD								52,672,912
	J58	COURT OF APPEALS								10,007,851
	J65	SUPREME COURT								40,875,762
	J68	TAX COURT								825,415
	J70	JUDICIAL STANDARDS BOARD								457,362
	L10	LEGISLATURE								63,196,355
	L49	LEGISLATIVE AUDITOR								-
	P01	MILITARY AFFAIRS DEPT								45,693,712
	P07	PUBLIC SAFETY DEPT								259,504,786
	P78	CORRECTIONS DEPT								435,696,827
	P7T	PEACE OFFICERS BOARD (POST)								1,081,702
	P9E	SENTENCING GUIDELINES COMM								503,990
	R28	MINN CONSERVATION CORPS								-
	R29	NATURAL RESOURCES DEPT								332,783,230
	R32	POLLUTION CONTROL AGENCY								127,431,490
	R9P	WATER & SOIL RESOURCES BOARD								6,703,383
	T79	TRANSPORTATION DEPT								602,896,752
	T9B	METROPOLITAN COUNCIL/TRANSPORT OTHER								-
XXX		Total	44,491,247	2,755,802	9,844,101	453	453	365,191	6,977,804	6,701,168,949
XXX		Source	44,491,247	2,755,803	9,844,101	453	453	365,191	6,977,804	6,701,168,947
		Difference (Total - Source)	0	1	0	-	-	-	-	(2)

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2011 - Actual

			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	FTE	Net Administrative Expenditures by Division
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY
	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 - Leasing									
4.7	G02-4.7	Real Property									
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	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	438	-	26				
6.3	G46-6.3	IT Spend									4,264,305
6.5	G46-6.5	OET - Non allocable									-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	532	15,546	16				
8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	5				
9.2	G10-9.2	TREASURY DIVISION	-	-	59	-	13				
9.3	G10-9.3	Treasury									
9.4	G10-9.4	Treasury - Other									
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	80	-	25				
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	-	-	131	62,944	43				
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	-	-	445	-	41				
12.4	G10-12.4	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	24	-	3				
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	175	-	33				
13.3	G10-13.3	Personnel Administration									
13.5	G10-13.5	Employee Relations - Non Allocable									

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Actual Fiscal Year 2011 - Actual

			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	FTE	Net Administrative Expenditures by Division
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY
14.2	G45-14.2	MEDIATION SERVICES	-	-	17	294	1	8,145		1	
14.3	G45-14.3	State Agencies									
14.4	G45-14.4	Mediation/Representation - General									
15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	397	2,433	60				
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	-	-	9	-	0				
16.3	G61-16.3	State Auditor General									
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-					
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	6	-	405	527	18				
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	-	461	3,421	39				
4.4	G02-4.4	Resource Recovery									
4.5	G02-4.5	Real Estate & Construction Services - Leasing									
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									
4.14	G02-4.14	SmART HR									
4.15	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
6.3	G46-6.3	IT Spend									
6.5	G46-6.5	OET - Non allocable									
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
8.3	G10-8.3	Internal Controls & 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									

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			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	FTE	Net Administrative Expenditures by Division
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SMART FMR	SMART HR	OFFICE OF ENTERPRISE TECHNOLOGY
12.4	G10-12.4	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
12.9	G10-12.9	MMB - OTHER - Non-Allocable									
13.2	G10-13.2	State HR, Benefits & Labor Relations									
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									
16.3	G61-16.3	State Auditor General									
	G02-0002	State Archaeology	1	-	21	-	2	-			
	G02-0003	Public Broadcasting	41	-	23	-	-	230,300			
	G02-0007	Public Info Policy Analysis - PIPA	1	-	43	92	5	-			
	G02-0009	Construction Services	-	-	267	2,357	16	634,390			
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-			
	G02-0012	STAR	1	-	932	2,778	3	78,795			
	G02-0014	Capital Group Parking	-	-	569	4,181	9	-			
	G02-0015a	Fleet Services	1	2,320	799	2,092	9	-			
	G02-0016	Development Disabilities	2	-	283	2,533	4	800,662			
	G02-0017a	Risk Management - P&C	1	-	410	1,875	10	-			
	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	-	-	410	20,786	31	-			
	G02-0018	Plant Management (Leases)	-	-	3	34	-	-			
	G02-0021a	Plant Management (Repairs)	17	4,177,886	5,769	492	214	-			
	G02-0021b	Plant Management (Materials Transfer)	1	-	41	-	2	-			
	G02-0021c	Plant Management (Energy)	2	-	83	-	6	-			
	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	108	-	-	-			
	G02-0024	MN Bookstore	1	-	158	7,757	10	-			
	G02-0028	Office Supply Connection	-	-	-	-	0	-			
	G02-0029a	Cooperative Purchasing (CPV)	-	-	137	2,892	15	-			
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	344	3,282	22	-			
	G02-0031	Central Mail	1	-	112	33,910	7	-			
	G02-0034	Other Non-allocable	-	-	21	-	1	-			
	G02-0036	Demography	-	-	112	1,149	3	-			
	G02-0037	MN Geospatial Information Office	2	-	292	69	6	-			
	G02-0037a	MnGeo Service Bureau	-	-	117	83	8	-			
	G02-0038	Environmental Quality Board	-	-	136	211	5	-			
	G39-0042	Surplus Services - State	-	-	-	-	-	-			

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Schedule No.	DP#	Name	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	FTE	Net Administrative Expenditures by Division
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14	6.2
			Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY
G02-0043		Surplus Services - Federal	-	44,075	120	-	8	-	-	-	-
G02-0044		RECS - Energy	-	-	-	-	-	-	-	-	-
G02-0045		SmART FMR	-	-	-	-	-	-	-	-	-
G02-0046		SmART HR	-	-	-	-	0	-	-	-	-
G02-0047		Grants Mgt	-	-	-	-	-	-	-	-	-
G02-0048		Arts & Cultural Heritage	-	-	12	-	1	7,590,049	-	-	-
G02-0049		Materials Management	-	-	14	-	-	-	-	-	-
B04		AGRICULTURE DEPT	10	8,304	15,529	104,126	424	4,214,560	-	-	-
B11		BARBER/COSMETOLOGIST EXAMINERS	2	-	403	9,045	12	-	-	-	-
B13		COMMERCE DEPT	5	3,216	5,851	235,895	327	145,780,015	-	-	-
B14		ANIMAL HEALTH BOARD	1	-	1,050	8,963	51	-	-	-	-
B15		BARBER EXAMINERS BOARD	1	-	173	3,781	2	-	-	-	-
B20		EXPLORE MINNESOTA TOURISM	4	-	1,257	54,081	49	1,466,108	-	-	-
B22		EMPLOYMENT & ECONOMIC DEVELPMT	57	49,087	12,317	3,174	1,767	217,822,959	-	-	-
B24		PUBLIC FACILITIES AUTHORITY	-	-	1,271	-	10	24,458,545	-	-	-
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	68	-	2	246	-	-	-
B34		HOUSING FINANCE AGENCY	1	-	1,939	31,141	202	-	-	-	-
B41		WORKERS COMP COURT OF APPEALS	2	-	64	2,459	13	-	-	-	-
B42		LABOR AND INDUSTRY DEPT	5	-	6,614	224,420	440	1,434,409	-	-	-
B43		IRON RANGE RESOURCES & REHAB	5	251,577	2,694	-	72	16,648,418	-	-	-
B7E		ARCHITECTURE, ENGINEERING BD	-	-	246	11,530	6	-	-	-	-
B7G		COMBATIVE SPORTS COMMISSION	2	-	23	-	2	-	1,709	2	-
B7P		ACCOUNTANCY BOARD	1	-	191	8,049	4	-	-	-	-
B7S		PRIVATE DETECTIVES BOARD	-	-	41	-	1	-	-	-	-
B82		PUBLIC UTILITIES COMM	-	-	546	-	47	-	-	-	47
B9D		AMATEUR SPORTS COMM	-	754,661	1	-	3	-	-	-	-
B9V		AGRICULTURE UTILIZATION RESRCH	-	-	1	-	-	-	-	-	-
E25		CENTER FOR ARTS EDUCATION	7	183,897	1,634	-	72	158,210	-	-	72
E26		MN STATE COLLEGES/UNIVERSITIES	1	-	-	32,695	15,979	-	-	-	-
E37		EDUCATION DEPARTMENT	-	-	9,967	78,146	400	75,995,664	-	-	-
E40		HISTORICAL SOCIETY	-	-	11	-	-	-	-	-	-
E44		FARIBAULT ACADEMIES	2	254,624	1,877	-	179	-	-	-	-
E50		ARTS BOARD	-	-	1,767	5,886	13	34,168,286	-	-	13
E60		OFFICE OF HIGHER EDUCATION	4	-	2,305	71,924	65	5,665,951	-	-	-
E77		ZOOLOGICAL BOARD	-	537,682	7,146	-	230	-	-	-	-
E81		UNIVERSITY OF MINNESOTA	-	-	47	-	-	-	-	-	-
E95		HUMANITIES COMMISSION	-	-	13	-	-	-	-	-	-
E97		SCIENCE MUSEUM	-	-	2	-	-	-	-	-	-
E9W		HIGHER ED FACILITIES AUTHORITY	-	-	-	-	2	-	-	-	-
G03		LOTTERY	8	-	-	14,085	145	-	-	-	-
G05		RACING COMMISSION	-	-	843	-	13	-	-	-	-
G06		ATTORNEY GENERAL	1	-	1,789	105,794	306	-	-	-	-
G09		GAMBLING CONTROL BOARD	3	-	267	3,169	28	184,870	-	-	-
G10		MINNESOTA MANAGEMENT & BUDGET	5	-	1,676	96,489	129	-	-	-	-
G17		HUMAN RIGHTS DEPT	3	-	809	24,672	36	-	-	-	-
G19		INDIAN AFFAIRS COUNCIL	1	-	279	218	6	749,086	6,965	6	-
G38		INVESTMENT BOARD	-	-	83	2,140	21	-	-	-	-
G39		GOVERNORS OFFICE	3	-	961	7,046	34	-	-	-	-

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			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	FTE	Net Administrative Expenditures by Division
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14	6.2
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY
G45		MEDIATION SERVICES DEPT	-	-	126	2,154	10	59,732		10	
G46		OFFICE OF ENTERPRISE TECHNOLOGY	3	-	3,504	-	293	-			
G53		SECRETARY OF STATE	3	-	1,445	100,635	74	2,121,219		74	
G61		STATE AUDITOR	3	-	860	11,005	104	-			
G62		MINN STATE RETIREMENT SYSTEM	3	201,112	353	109,509	87	-			
G63		PUBLIC EMPLOYEES RETIRE ASSOC	-	-	988	480,836	92	-			
G67		REVENUE DEPT	9	-	7,734	1,720,765	1,523	200,000			
G69		TEACHERS RETIREMENT ASSOC	1	-	593	79,223	81	-			
G8H		MMB HIGHER EDUCATION	-	-	-	-	-	-			
G8S		MMB INTERGOVERNMENTAL AIDS	-	-	5	-	-	-			
G90		REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-			
G92		OMBUDSPERSON FOR FAMILIES	3	-	177	162	4	-	2,507	4	
G96		UNIFORM LAWS COMMISSION	-	-	1	-	-	-			
G9J		CAMPAIGN FINANCE BOARD	3	-	232	10,915	8	-	10,142	8	
G9K		ADMINISTRATIVE HEARINGS	2	-	1,020	98,943	73	-			
G9L		BLACK MINNESOTANS COUNCIL	1	-	562	486	4	-	8,180	4	
G9M		CHICANO LATINO AFFAIRS COUNCIL	1	-	173	347	4	-	4,007	4	
G9N		ASIAN-PACIFIC COUNCIL	2	-	260	429	3	-	3,188	3	
G9Q		MMB DEBT SERVICE	-	-	-	-	-	-			
G9R		MMB NON-OPERATING	-	-	11	-	-	-			
G9T		MMB TREASURY-NON OPERATING	-	-	5	-	-	-			
G9X		CAPITOL AREA ARCHITECT	1	-	26	194	3	-	994		
G9Y		DISABILITY COUNCIL	5	-	525	768	8	-	6,674	8	
GPR		PAYROLL CLEARING	-	-	-	-	-	-			
H12		HEALTH DEPT	8	-	28,471	534,208	1,439	154,204,253			
H55		HUMAN SERVICES DEPT	78	-	12,319	766,535	2,193	161,414,345			
H55b		HUMAN SERVICES SOS	2	-	15,040	6,980	3,423	102,626			
H55c		HUMAN SERVICES MSOP	-	2,494,510	3,057	96	737	-			
H75		VETERANS AFFAIRS DEPT	3	750,438	18,685	8,574	1,087	947,053			
H7B		MEDICAL PRACTICE BOARD	-	-	461	40,533	23	-			
H7C		NURSING BOARD	-	-	485	65,340	32	-			
H7D		PHARMACY BOARD	-	-	439	29,093	12	-			
H7F		DENTISTRY BOARD	-	-	240	17,873	10	-			
H7H		CHIROPRACTIC EXAMINERS BOARD	-	-	175	4,835	5	-			
H7J		OPTOMETRY BOARD	-	-	143	2,318	1	-			
H7K		NURSING HOME ADMIN BOARD	1	-	354	1,632	9	-			
H7L		SOCIAL WORK BOARD	-	-	252	17,208	11	-			
H7M		MARRIAGE & FAMILY THERAPY BD	-	-	172	2,829	1	-			
H7Q		PODIATRIC MEDICINE	-	-	126	306	1	-			
H7R		VETERINARY MEDICINE BOARD	-	-	145	2,071	2	-			
H7S		EMERGENCY MEDICAL SERVICES BD	-	-	290	20,394	20	3,706,734			
H7U		DIETETICS & NUTRITION PRACTICE	-	-	160	1,819	1	-			
H7V		PSYCHOLOGY BOARD	-	-	217	8,367	10	-			
H7W		PHYSICAL THERAPY BOARD	-	-	155	5,270	3	-			
H7X		BEHAVIORAL HEALTH & THERAPY BD	-	-	225	4,055	3	-			
H9G		OMBUDSMAN MH/DD	8	-	247	2,476	19	-			
J33		TRIAL COURTS	-	-	16,684	22,762	2,037	90,288			
J50		GUARDIAN AD LITEM BOARD	-	-	1,062	-	162	-			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics
Actual Fiscal Year 2011 - Actual

			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	FTE	Net Administrative Expenditures by Division
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14	6.2
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY
	J52	PUBLIC DEFENSE BOARD	-	-	1,382	-	554	-			
	J58	COURT OF APPEALS	2	-	200	26,949	88	-			
	J65	SUPREME COURT	8	-	3,971	62,037	290	16,183,385			
	J68	TAX COURT	2	-	79	5,415	6	-			
	J70	JUDICIAL STANDARDS BOARD	1	-	142	-	2	-			
	L10	LEGISLATURE	-	-	65	390	86	-			
	L49	LEGISLATIVE AUDITOR	1	-	-	-	-	-			
	P01	MILITARY AFFAIRS DEPT	3	4,647,755	2,103	385	294	-			
	P07	PUBLIC SAFETY DEPT	25	20,360	44,301	2,072,818	2,122	167,825,400			
	P78	CORRECTIONS DEPT	21	6,071,138	42,708	31,086	4,207	10,756,199			
	P7T	PEACE OFFICERS BOARD (POST)	1	-	145	6,583	11	-			
	P9E	SENTENCING GUIDELINES COMM	1	-	117	459	6	-			
	R28	MINN CONSERVATION CORPS	10	-	7	-	-	-			
	R29	NATURAL RESOURCES DEPT	33	3,416,460	39,228	362,143	2,629	110,695,761			
	R32	POLLUTION CONTROL AGENCY	15	21,097	9,095	99,035	923	13,942,092			
	R9P	WATER & SOIL RESOURCES BOARD	9	-	2,542	5,225	67	34,120,745			
	T79	TRANSPORTATION DEPT	9	5,530,832	273,905	108,130	5,038	799,022			
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	11	-	-	-			
		OTHER	19	-	-	-	-	-			
XXX		Total	516	29,421,031	634,469	8,273,268	51,745	1,215,258,522	44,366	256	4,264,305
XXX		Source	517	29,421,031	634,469	8,273,268	51,748	1,215,258,523	44,366	256	4,264,305
		Difference (Total - Source)	1	-	-	0	2	1	-	-	-

Statewide Cost Allocation Plan
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IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4

Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	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 - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	11,007,979							
8.3	G10-8.3	Internal Controls & Accountability		480,420						
9.2	G10-9.2	TREASURY DIVISION		1,851,411	1,481					
9.3	G10-9.3	Treasury				1,169,606				
9.4	G10-9.4	Treasury - Other				681,805				
10.2	G10-10.2	MMB - BUDGET DIVISION		4,464,069	1,088					
10.3	G10-10.3	Analysis & Control (EBO's)						1,871,830		
10.4	G10-10.4	Budget Operations and Planning						2,180,815		
10.5	G10-10.5	Budget Division - Non Allocable						411,424		
11.2	G10-11.2	MMB-ACCOUNTING DIVISION		3,586,166	2,209					
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		11,903,809	9,103					
12.4	G10-12.4	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable		492,462	365					
13.2	G10-13.2	State HR, Benefits & Labor Relations		3,003,548	1,346					
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								

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IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4

Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
14.2	G45-14.2	MEDIATION SERVICES	20,917		226		30		226	11
14.3	G45-14.3	State Agencies			-					
14.4	G45-14.4	Mediation/Representation - General			-					
15.2	L49-15.2	LEGISLATIVE AUDITOR	500,626		5,471		785		5,471	155
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	100		240		18		240	17
16.3	G61-16.3	State Auditor General			-					
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION								
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES			5,516		799		5,516	182
3.3	G02-3.3	Commissioner's Office	227,627							
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	1,182,978		9,246		899		9,246	392
4.4	G02-4.4	Resource Recovery								
4.5	G02-4.5	Real Estate & Construction Services - Leasing								
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								
4.14	G02-4.14	SmART HR								
4.15	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	4,701,776		5,822		774		5,822	382
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET			6,750		810		6,750	111
8.3	G10-8.3	Internal Controls & Accountability			109		-		109	10
9.2	G10-9.2	TREASURY DIVISION					281		1,481	37
9.3	G10-9.3	Treasury								
9.4	G10-9.4	Treasury - Other								
10.2	G10-10.2	MMB - BUDGET DIVISION					122		1,088	62
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					335		2,209	49
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					334		9,103	285

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IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4

Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
12.4	G10-12.4	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable					37		365	34
13.2	G10-13.2	State HR, Benefits & Labor Relations					252		1,346	50
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								
16.3	G61-16.3	State Auditor General								
	G02-0002	State Archaeology	9,499		881		135		881	39
	G02-0003	Public Broadcasting	-		411		47		411	39
	G02-0007	Public Info Policy Analysis - PIPA	18,853		1,115		144		1,115	56
	G02-0009	Construction Services	421,278		10,329		310		10,329	286
	G02-0010	Oil Overcharge (Stripper Wells)	-		4		-		4	4
	G02-0012	STAR	14,283		12,602		2,011		12,602	71
	G02-0014	Capital Group Parking	20,087		21,348		3,244		21,348	92
	G02-0015a	Fleet Services	818,504		46,871		3,801		46,871	65
	G02-0016	Development Disabilities	213,794		4,196		608		4,196	193
	G02-0017a	Risk Management - P&C	247,532		23,179		3,616		23,179	165
	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	520,514		33,858		1,111		33,858	554
	G02-0018	Plant Management (Leases)	-		125		35		125	20
	G02-0021a	Plant Management (Repairs)	1,057,363		119,316		15,196		119,316	456
	G02-0021b	Plant Management (Materials Transfer)	-		4,710		184		4,710	25
	G02-0021c	Plant Management (Energy)	1,738		5,679		218		5,679	23
	G02-0021f	Plant Management (Facilities Repair & Replacement)	-		1,411		144		1,411	93
	G02-0024	MN Bookstore	52,695		15,488		4,034		15,488	263
	G02-0028	Office Supply Connection	-		290		43		290	88
	G02-0029a	Cooperative Purchasing (CPV)	125,915		3,174		654		3,174	32
	G02-0029b	Cooperative Purchasing (MMCAP)	902,152		6,485		1,265		6,485	40
	G02-0031	Central Mail	30,379		18,396		664		18,396	57
	G02-0034	Other Non-allocable	12,013		477		20		477	181
	G02-0036	Demography	69,630		2,038		326		2,038	33
	G02-0037	MN Geospacial Information Office	556,707		3,981		537		3,981	267
	G02-0037a	MnGeo Service Bureau	274,720		2,307		310		2,307	104
	G02-0038	Environmental Quality Board	69,769		1,796		988		1,796	60
	G39-0042	Surplus Services - State	-		815		394		815	27

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6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4

Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
G02-0043		Surplus Services - Federal	50,490		7,588		1,804		7,588	78
G02-0044		RECS - Energy	-		90		-		90	17
G02-0045		SmART FMR	-		1		-		1	1
G02-0046		SmART HR	-		111		66		111	16
G02-0047		Grants Mgt	-		85		-		85	34
G02-0048		Arts & Cultural Heritage	1,906		982		125		982	137
G02-0049		Materials Management	2,965		290		27		290	14
B04		AGRICULTURE DEPT	3,581,318		253,885		47,849		253,885	15,567
B11		BARBER/COSMETOLOGIST EXAMINERS	98,577		11,081		3,913		11,081	206
B13		COMMERCE DEPT	5,156,429		237,988		42,656		237,988	3,308
B14		ANIMAL HEALTH BOARD	368,410		20,622		3,097		20,622	1,718
B15		BARBER EXAMINERS BOARD	19,364		4,034		1,182		4,034	125
B20		EXPLORE MINNESOTA TOURISM	844,094		19,179		2,603		19,179	845
B22		EMPLOYMENT & ECONOMIC DEVELOPMENT	35,834,301		692,060		146,389		692,060	4,240
B24		PUBLIC FACILITIES AUTHORITY	40,424		17,073		2,324		17,073	1,486
B25		SCIENCE & TECHNOLOGY AUTHORITY	9,877		953		177		953	69
B34		HOUSING FINANCE AGENCY	3,957,799		122,840		18,617		122,840	1,536
B41		WORKERS COMP COURT OF APPEALS	37,273		1,917		322		1,917	46
B42		LABOR AND INDUSTRY DEPT	3,761,617		530,959		26,135		530,959	1,681
B43		IRON RANGE RESOURCES & REHAB	497,025		57,276		12,752		57,276	689
B7E		ARCHITECTURE, ENGINEERING BD	50,862		9,048		3,033		9,048	54
B7G		COMBATIVE SPORTS COMMISSION	2,520		1,709		294		1,709	82
B7P		ACCOUNTANCY BOARD	24,212		7,901		2,920		7,901	54
B7S		PRIVATE DETECTIVES BOARD	2,916		1,345		411		1,345	55
B82		PUBLIC UTILITIES COMM	608,959		56,384		2,114		56,384	488
B9D		AMATEUR SPORTS COMM	-		466		49		466	58
B9V		AGRICULTURE UTILIZATION RESRCH	-		38		4		38	12
E25		CENTER FOR ARTS EDUCATION	455,267		29,494		4,263		29,494	2,202
E26		MN STATE COLLEGES/UNIVERSITIES	89,455,125		2,077,245		329,526		2,077,245	24,230
E37		EDUCATION DEPARTMENT	10,399,879		184,586		27,099		184,586	10,890
E40		HISTORICAL SOCIETY	-		3,902		1,381		3,902	141
E44		FARIBAUTL ACADEMIES	461,159		42,207		4,174		42,207	3,039
E50		ARTS BOARD	363,273		31,703		4,563		31,703	583
E60		OFFICE OF HIGHER EDUCATION	538,924		51,382		9,501		51,382	1,492
E77		ZOOLOGICAL BOARD	576,683		110,262		22,388		110,262	2,785
E81		UNIVERSITY OF MINNESOTA	-		3,313		364		3,313	424
E95		HUMANITIES COMMISSION	-		180		21		180	28
E97		SCIENCE MUSEUM	-		39		2		39	19
E9W		HIGHER ED FACILITIES AUTHORITY	-		131		6		131	26
G03		LOTTERY	1,671,342		4,988		262		4,988	290
G05		RACING COMMISSION	167,096		36,031		12,522		36,031	480
G06		ATTORNEY GENERAL	1,920,236		37,953		5,692		37,953	1,303
G09		GAMBLING CONTROL BOARD	65,846		6,355		1,867		6,355	144
G10		MINNESOTA MANAGEMENT & BUDGET	19,819,519		120,315		9,401		120,315	1,255
G17		HUMAN RIGHTS DEPT	377,668		12,216		2,372		12,216	522
G19		INDIAN AFFAIRS COUNCIL	27,375		6,965		1,011		6,965	203
G38		INVESTMENT BOARD	541,175		4,628		977		4,628	147
G39		GOVERNORS OFFICE	116,251		11,402		1,523		11,402	584

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6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4

Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
G45		MEDIATION SERVICES DEPT	153,392		1,675		221		1,675	100
G46		OFFICE OF ENTERPRISE TECHNOLOGY	2,817,984		158,634		12,329		158,634	3,059
G53		SECRETARY OF STATE	6,142,730		39,174		11,089		39,174	1,779
G61		STATE AUDITOR	1,117,603		14,437		2,236		14,437	436
G62		MINN STATE RETIREMENT SYSTEM	3,779,226		15,747		3,338		15,747	188
G63		PUBLIC EMPLOYEES RETIRE ASSOC	2,196,856		25,130		5,138		25,130	238
G67		REVENUE DEPT	31,672,285		131,702		16,864		131,702	4,533
G69		TEACHERS RETIREMENT ASSOC	3,707,533		24,571		9,005		24,571	55
G8H		MMB HIGHER EDUCATION	-		16		2		16	8
G8S		MMB INTERGOVERNMENTAL AIDS	-		4,464		712		4,464	30
G90		REVENUE INTERGOVT PAYMENTS	-		80,015		28,275		80,015	1,612
G92		OMBUDSPERSON FOR FAMILIES	18,850		2,507		324		2,507	135
G96		UNIFORM LAWS COMMISSION	-		219		31		219	22
G9J		CAMPAIGN FINANCE BOARD	175,968		10,142		2,094		10,142	309
G9K		ADMINISTRATIVE HEARINGS	476,204		19,508		2,426		19,508	164
G9L		BLACK MINNESOTANS COUNCIL	10,539		8,180		1,104		8,180	222
G9M		CHICANO LATINO AFFAIRS COUNCIL	15,965		4,007		580		4,007	153
G9N		ASIAN-PACIFIC COUNCIL	16,196		3,188		478		3,188	169
G9Q		MMB DEBT SERVICE	-		5,490		843		5,490	3,016
G9R		MMB NON-OPERATING	-		1,068,033		583		1,068,033	2,960
G9T		MMB TREASURY-NON OPERATING	-		8,736		2,763		8,736	591
G9X		CAPITOL AREA ARCHITECT	6,829		994		170		994	105
G9Y		DISABILITY COUNCIL	54,342		6,674		835		6,674	243
GPR		PAYROLL CLEARING	-		3		-		3	3
H12		HEALTH DEPT	24,605,681		502,161		84,046		502,161	22,327
H55		HUMAN SERVICES DEPT	87,474,151		572,577		75,824		572,577	18,002
H55b		HUMAN SERVICES SOS	6,988,174		768,295		168,923		768,295	10,283
H55c		HUMAN SERVICES MSOP	1,998,052		79,516		11,597		79,516	3,324
H75		VETERANS AFFAIRS DEPT	2,830,824		294,652		51,240		294,652	5,782
H7B		MEDICAL PRACTICE BOARD	563,228		21,482		6,530		21,482	183
H7C		NURSING BOARD	380,230		22,829		7,995		22,829	143
H7D		PHARMACY BOARD	249,994		12,044		3,817		12,044	246
H7F		DENTISTRY BOARD	70,012		13,466		5,020		13,466	239
H7H		CHIROPRACTIC EXAMINERS BOARD	10,923		5,428		533		5,428	148
H7J		OPTOMETRY BOARD	2,504		3,257		911		3,257	112
H7K		NURSING HOME ADMIN BOARD	314,798		6,218		1,311		6,218	265
H7L		SOCIAL WORK BOARD	115,138		14,291		5,516		14,291	137
H7M		MARRIAGE & FAMILY THERAPY BD	4,334		4,130		974		4,130	136
H7Q		PODIATRIC MEDICINE	5,540		2,545		642		2,545	91
H7R		VETERINARY MEDICINE BOARD	10,652		3,724		1,106		3,724	84
H7S		EMERGENCY MEDICAL SERVICES BD	228,794		11,705		2,149		11,705	620
H7U		DIETETICS & NUTRITION PRACTICE	2,599		2,942		777		2,942	89
H7V		PSYCHOLOGY BOARD	85,563		7,826		2,213		7,826	128
H7W		PHYSICAL THERAPY BOARD	10,321		5,915		1,909		5,915	98
H7X		BEHAVIORAL HEALTH & THERAPY BD	64,004		9,497		3,078		9,497	190
H9G		OMBUDSMAN MH/DD	162,971		2,942		441		2,942	52
J33		TRIAL COURTS	16,681,866		680,229		142,653		680,229	10,905
J50		GUARDIAN AD LITEM BOARD	209,887		26,977		4,022		26,977	787

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IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4

Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	J52	PUBLIC DEFENSE BOARD	1,661,577		46,504		7,943		46,504	1,705
	J58	COURT OF APPEALS	79,531		3,310		512		3,310	50
	J65	SUPREME COURT	7,021,407		86,098		17,312		86,098	1,608
	J68	TAX COURT	11,419		1,417		335		1,417	65
	J70	JUDICIAL STANDARDS BOARD	8,371		2,088		320		2,088	55
	L10	LEGISLATURE	1,661,820		14,409		2,914		14,409	846
	L49	LEGISLATIVE AUDITOR	-		12		-		12	12
	P01	MILITARY AFFAIRS DEPT	2,257,354		194,200		34,303		194,200	1,705
	P07	PUBLIC SAFETY DEPT	38,756,037		2,760,418		1,053,645		2,760,418	25,084
	P78	CORRECTIONS DEPT	15,061,113		733,610		115,092		733,610	20,226
	P7T	PEACE OFFICERS BOARD (POST)	107,298		5,725		1,514		5,725	280
	P9E	SENTENCING GUIDELINES COMM	35,170		2,280		390		2,280	58
	R28	MINN CONSERVATION CORPS	-		87		7		87	31
	R29	NATURAL RESOURCES DEPT	20,598,650		1,919,935		326,785		1,919,935	44,026
	R32	POLLUTION CONTROL AGENCY	10,290,488		243,747		26,221		243,747	14,263
	R9P	WATER & SOIL RESOURCES BOARD	756,525		34,155		3,737		34,155	2,021
	T79	TRANSPORTATION DEPT	48,166,599		4,200,803		409,532		4,200,803	28,720
	T9B	METROPOLITAN COUNCIL/TRANSPORT OTHER	-		1,639		148		1,639	162
	XXX									
	XXX	Total	546,893,688	25,781,885	20,179,787	1,851,411	3,488,670	4,464,069	20,179,787	323,931
	XXX	Source	546,893,688	25,781,885	20,179,787	1,851,411	3,488,670	4,464,069	20,179,787	323,931
		Difference (Total - Source)	(0)	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	FTE
			11.2	11.3	11.4	11.5	11.6	12.2	12.4	12.5
Schedule No.	DP#	Name	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
	1.2	Equipment Use Charge								
	G02-3.0	DEPARTMENT OF ADMINISTRATION								
3.0	G02-3.0	ADMIN MANAGEMENT SERVICES								
3.2	G02-3.2	Commissioner's Office								
3.3	G02-3.3	Human Resources								
3.4	G02-3.4	Financial Management and Reporting								
3.5	G02-3.5	Fiscal Agent - Non allocable								
3.6	G02-3.6	Government & Citizen Services								
4.2	G02-4.2	Resource Recovery								
4.4	G02-4.4	Real Estate & Construction Services - Leasing								
4.5	G02-4.5	Real Property								
4.7	G02-4.7	Materials Management								
4.8	G02-4.8	Gift & Acceptance								
4.9	G02-4.9	Central Mail								
4.10	G02-4.10	Enterprise Performance Improvement								
4.11	G02-4.11	Grants Mgt								
4.12	G02-4.12	SmART FMR								
4.13	G02-4.13	SmART HR								
4.14	G02-4.14	Government & Citizen Services Non Allocable								
4.15	G02-13.5									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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		1,234,795						
11.4	G10-11.4	Accounting Services		996,396						
11.5	G10-11.5	Financial Reporting		1,351,097						
11.6	G10-11.6	Financial Reporting - Single Audit		3,878						
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	Accounting & Procurement Operations and System Support						4,545,569		
12.5	G10-12.5	Personnel Operations and System Support						824,734		
12.6	G10-12.6	Budget Service - Computer Operations						367,626		
12.7	G10-12.7	Personnel Operations Special Billing						1,051,078		
12.8	G10-12.8	Accounting & Procurement Operations Special Billing						2,895,663		
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								

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			Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	FTE
			11.2	11.3	11.4	11.5	11.6	12.2	12.4	12.5
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
14.2	G45-14.2	MEDIATION SERVICES		1	226	226	-		226	1
14.3	G45-14.3	State Agencies								
14.4	G45-14.4	Mediation/Representation - General								
15.2	L49-15.2	LEGISLATIVE AUDITOR		60	5,471	5,471	-		5,471	60
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		0	240	240	-		240	0
16.3	G61-16.3	State Auditor General								
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION								
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES		18	5,516	5,516	-		5,516	18
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		39	9,246	9,246	-		9,246	39
4.4	G02-4.4	Resource Recovery								
4.5	G02-4.5	Real Estate & Construction Services - Leasing								
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								
4.14	G02-4.14	SmART HR								
4.15	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY		26	5,822	5,822	-		5,822	26
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET		16	6,750	6,750	-		6,750	16
8.3	G10-8.3	Internal Controls & Accountability		5	109	109	-		109	5
9.2	G10-9.2	TREASURY DIVISION		13	1,481	1,481	-		1,481	13
9.3	G10-9.3	Treasury								
9.4	G10-9.4	Treasury - Other								
10.2	G10-10.2	MMB - BUDGET DIVISION		25	1,088	1,088	-		1,088	25
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		43	2,209	2,209	-		2,209	43
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		41	9,103	9,103	-		9,103	41

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			Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	FTE
			11.2	11.3	11.4	11.5	11.6	12.2	12.4	12.5
Schedule No.	DP#	Name	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
12.4	G10-12.4	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable		3	365	365	-		365	3
13.2	G10-13.2	State HR, Benefits & Labor Relations		33	1,346	1,346	-		1,346	33
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								
16.3	G61-16.3	State Auditor General								
	G02-0002	State Archaeology		2	881	881	-		881	2
	G02-0003	Public Broadcasting		-	411	411	-		411	-
	G02-0007	Public Info Policy Analysis - PIPA		5	1,115	1,115	-		1,115	5
	G02-0009	Construction Services		16	10,329	10,329	-		10,329	16
	G02-0010	Oil Overcharge (Stripper Wells)		-	4	4	-		4	-
	G02-0012	STAR		3	12,602	12,602	462,345		12,602	3
	G02-0014	Capital Group Parking		9	21,348	21,348	-		21,348	9
	G02-0015a	Fleet Services		9	46,871	46,871	-		46,871	9
	G02-0016	Development Disabilities		4	4,196	4,196	1,012,515		4,196	4
	G02-0017a	Risk Management - P&C		10	23,179	23,179	-		23,179	10
	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)		31	33,858	33,858	-		33,858	31
	G02-0018	Plant Management (Leases)		-	125	125	-		125	-
	G02-0021a	Plant Management (Repairs)		214	119,316	119,316	-		119,316	214
	G02-0021b	Plant Management (Materials Transfer)		2	4,710	4,710	-		4,710	2
	G02-0021c	Plant Management (Energy)		6	5,679	5,679	-		5,679	6
	G02-0021f	Plant Management (Facilities Repair & Replacement)		-	1,411	1,411	-		1,411	-
	G02-0024	MN Bookstore		10	15,488	15,488	-		15,488	10
	G02-0028	Office Supply Connection		0	290	290	-		290	0
	G02-0029a	Cooperative Purchasing (CPV)		15	3,174	3,174	-		3,174	15
	G02-0029b	Cooperative Purchasing (MMCAP)		22	6,485	6,485	-		6,485	22
	G02-0031	Central Mail		7	18,396	18,396	-		18,396	7
	G02-0034	Other Non-allocable		1	477	477	-		477	1
	G02-0036	Demography		3	2,038	2,038	-		2,038	3
	G02-0037	MN Geospatial Information Office		6	3,981	3,981	171,212		3,981	6
	G02-0037a	MnGeo Service Bureau		8	2,307	2,307	-		2,307	8
	G02-0038	Environmental Quality Board		5	1,796	1,796	-		1,796	5
	G39-0042	Surplus Services - State		-	815	815	-		815	-

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			Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	FTE
			11.2	11.3	11.4	11.5	11.6	12.2	12.4	12.5
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
	G02-0043	Surplus Services - Federal		8	7,588	7,588	-		7,588	8
	G02-0044	RECS - Energy		-	90	90	-		90	-
	G02-0045	SmART FMR		-	1	1	-		1	-
	G02-0046	SmART HR		0	111	111	-		111	0
	G02-0047	Grants Mgt		-	85	85	-		85	-
	G02-0048	Arts & Cultural Heritage		1	982	982	-		982	1
	G02-0049	Materials Management		-	290	290	-		290	-
	B04	AGRICULTURE DEPT		424	253,885	253,885	7,320,977		253,885	424
	B11	BARBER/COSMETOLOGIST EXAMINERS		12	11,081	11,081	-		11,081	12
	B13	COMMERCE DEPT		327	237,988	237,988	161,064,780		237,988	327
	B14	ANIMAL HEALTH BOARD		51	20,622	20,622	1,032,687		20,622	51
	B15	BARBER EXAMINERS BOARD		2	4,034	4,034	-		4,034	2
	B20	EXPLORE MINNESOTA TOURISM		49	19,179	19,179	-		19,179	49
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		1,767	692,060	692,060	2,459,085,596		692,060	1,767
	B24	PUBLIC FACILITIES AUTHORITY		10	17,073	17,073	-		17,073	10
	B25	SCIENCE & TECHNOLOGY AUTHORITY		2	953	953	-		953	2
	B34	HOUSING FINANCE AGENCY		202	122,840	122,840	-		122,840	202
	B41	WORKERS COMP COURT OF APPEALS		13	1,917	1,917	-		1,917	13
	B42	LABOR AND INDUSTRY DEPT		440	530,959	530,959	5,564,855		530,959	440
	B43	IRON RANGE RESOURCES & REHAB		72	57,276	57,276	-		57,276	72
	B7E	ARCHITECTURE, ENGINEERING BD		6	9,048	9,048	-		9,048	6
	B7G	COMBATIVE SPORTS COMMISSION		2	1,709	1,709	-		1,709	2
	B7P	ACCOUNTANCY BOARD		4	7,901	7,901	-		7,901	4
	B7S	PRIVATE DETECTIVES BOARD		1	1,345	1,345	-		1,345	1
	B82	PUBLIC UTILITIES COMM		47	56,384	56,384	-		56,384	47
	B9D	AMATEUR SPORTS COMM		3	466	466	-		466	3
	B9V	AGRICULTURE UTILIZATION RESRCH		-	38	38	-		38	-
	E25	CENTER FOR ARTS EDUCATION		72	29,494	29,494	-		29,494	72
	E26	MN STATE COLLEGES/UNIVERSITIES		15,979	2,077,245	2,077,245	1,146,826,683		2,077,245	15,979
	E37	EDUCATION DEPARTMENT		400	184,586	184,586	687,296,011		184,586	400
	E40	HISTORICAL SOCIETY		-	3,902	3,902	-		3,902	-
	E44	FARIBAULT ACADEMIES		179	42,207	42,207	-		42,207	179
	E50	ARTS BOARD		13	31,703	31,703	1,048,236		31,703	13
	E60	OFFICE OF HIGHER EDUCATION		65	51,382	51,382	-		51,382	65
	E77	ZOOLOGICAL BOARD		230	110,262	110,262	-		110,262	230
	E81	UNIVERSITY OF MINNESOTA		-	3,313	3,313	-		3,313	-
	E95	HUMANITIES COMMISSION		-	180	180	-		180	-
	E97	SCIENCE MUSEUM		-	39	39	-		39	-
	E9W	HIGHER ED FACILITIES AUTHORITY		2	131	131	-		131	2
	G03	LOTTERY		145	4,988	4,988	-		4,988	145
	G05	RACING COMMISSION		13	36,031	36,031	-		36,031	13
	G06	ATTORNEY GENERAL		306	37,953	37,953	975,726		37,953	306
	G09	GAMBLING CONTROL BOARD		28	6,355	6,355	-		6,355	28
	G10	MINNESOTA MANAGEMENT & BUDGET		129	120,315	120,315	-		120,315	129
	G17	HUMAN RIGHTS DEPT		36	12,216	12,216	-		12,216	36
	G19	INDIAN AFFAIRS COUNCIL		6	6,965	6,965	-		6,965	6
	G38	INVESTMENT BOARD		21	4,628	4,628	-		4,628	21
	G39	GOVERNORS OFFICE		34	11,402	11,402	-		11,402	34

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics
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			Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	FTE
			11.2	11.3	11.4	11.5	11.6	12.2	12.4	12.5
Schedule No.	DP#	Name	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
G45		MEDIATION SERVICES DEPT		10	1,675	1,675	-		1,675	10
G46		OFFICE OF ENTERPRISE TECHNOLOGY		293	158,634	158,634	-		158,634	293
G53		SECRETARY OF STATE		74	39,174	39,174	4,140,139		39,174	74
G61		STATE AUDITOR		104	14,437	14,437	-		14,437	104
G62		MINN STATE RETIREMENT SYSTEM		87	15,747	15,747	-		15,747	87
G63		PUBLIC EMPLOYEES RETIRE ASSOC		92	25,130	25,130	-		25,130	92
G67		REVENUE DEPT		1,523	131,702	131,702	-		131,702	1,523
G69		TEACHERS RETIREMENT ASSOC		81	24,571	24,571	-		24,571	81
G8H		MMB HIGHER EDUCATION		-	16	16	-		16	-
G8S		MMB INTERGOVERNMENTAL AIDS		-	4,464	4,464	-		4,464	-
G90		REVENUE INTERGOVT PAYMENTS		-	80,015	80,015	-		80,015	-
G92		OMBUDSPERSON FOR FAMILIES		4	2,507	2,507	-		2,507	4
G96		UNIFORM LAWS COMMISSION		-	219	219	-		219	-
G9J		CAMPAIGN FINANCE BOARD		8	10,142	10,142	-		10,142	8
G9K		ADMINISTRATIVE HEARINGS		73	19,508	19,508	-		19,508	73
G9L		BLACK MINNESOTANS COUNCIL		4	8,180	8,180	-		8,180	4
G9M		CHICANO LATINO AFFAIRS COUNCIL		4	4,007	4,007	-		4,007	4
G9N		ASIAN-PACIFIC COUNCIL		3	3,188	3,188	-		3,188	3
G9Q		MMB DEBT SERVICE		-	5,490	5,490	-		5,490	-
G9R		MMB NON-OPERATING		-	1,068,033	1,068,033	9,096,586		1,068,033	-
G9T		MMB TREASURY-NON OPERATING		-	8,736	8,736	-		8,736	-
G9X		CAPITOL AREA ARCHITECT		3	994	994	-		994	3
G9Y		DISABILITY COUNCIL		8	6,674	6,674	-		6,674	8
GPR		PAYROLL CLEARING		-	3	3	-		3	-
H12		HEALTH DEPT		1,439	502,161	502,161	235,336,347		502,161	1,439
H55		HUMAN SERVICES DEPT		2,193	572,577	572,577	5,800,980,148		572,577	2,193
H55b		HUMAN SERVICES SOS		3,423	768,295	768,295	-		768,295	3,423
H55c		HUMAN SERVICES MSOP		737	79,516	79,516	-		79,516	737
H75		VETERANS AFFAIRS DEPT		1,087	294,652	294,652	6,119,851		294,652	1,087
H7B		MEDICAL PRACTICE BOARD		23	21,482	21,482	-		21,482	23
H7C		NURSING BOARD		32	22,829	22,829	-		22,829	32
H7D		PHARMACY BOARD		12	12,044	12,044	163,100		12,044	12
H7F		DENTISTRY BOARD		10	13,466	13,466	-		13,466	10
H7H		CHIROPRACTIC EXAMINERS BOARD		5	5,428	5,428	-		5,428	5
H7J		OPTOMETRY BOARD		1	3,257	3,257	-		3,257	1
H7K		NURSING HOME ADMIN BOARD		9	6,218	6,218	-		6,218	9
H7L		SOCIAL WORK BOARD		11	14,291	14,291	-		14,291	11
H7M		MARRIAGE & FAMILY THERAPY BD		1	4,130	4,130	-		4,130	1
H7Q		PODIATRIC MEDICINE		1	2,545	2,545	-		2,545	1
H7R		VETERINARY MEDICINE BOARD		2	3,724	3,724	-		3,724	2
H7S		EMERGENCY MEDICAL SERVICES BD		20	11,705	11,705	-		11,705	20
H7U		DIETETICS & NUTRITION PRACTICE		1	2,942	2,942	-		2,942	1
H7V		PSYCHOLOGY BOARD		10	7,826	7,826	-		7,826	10
H7W		PHYSICAL THERAPY BOARD		3	5,915	5,915	-		5,915	3
H7X		BEHAVIORAL HEALTH & THERAPY BD		3	9,497	9,497	-		9,497	3
H9G		OMBUDSMAN MH/DD		19	2,942	2,942	-		2,942	19
J33		TRIAL COURTS		2,037	680,229	680,229	531,116		680,229	2,037
J50		GUARDIAN AD LITEM BOARD		162	26,977	26,977	-		26,977	162

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			Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	FTE
			11.2	11.3	11.4	11.5	11.6	12.2	12.4	12.5
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
J52		PUBLIC DEFENSE BOARD		554	46,504	46,504	555,442		46,504	554
J58		COURT OF APPEALS		88	3,310	3,310	-		3,310	88
J65		SUPREME COURT		290	86,098	86,098	594,080		86,098	290
J68		TAX COURT		6	1,417	1,417	-		1,417	6
J70		JUDICIAL STANDARDS BOARD		2	2,088	2,088	-		2,088	2
L10		LEGISLATURE		86	14,409	14,409	-		14,409	86
L49		LEGISLATIVE AUDITOR		-	12	12	-		12	-
P01		MILITARY AFFAIRS DEPT		294	194,200	194,200	42,338,846		194,200	294
P07		PUBLIC SAFETY DEPT		2,122	2,760,418	2,760,418	112,090,797		2,760,418	2,122
P78		CORRECTIONS DEPT		4,207	733,610	733,610	378,960		733,610	4,207
P7T		PEACE OFFICERS BOARD (POST)		11	5,725	5,725	-		5,725	11
P9E		SENTENCING GUIDELINES COMM		6	2,280	2,280	-		2,280	6
R28		MINN CONSERVATION CORPS		-	87	87	-		87	-
R29		NATURAL RESOURCES DEPT		2,629	1,919,935	1,919,935	52,973,565		1,919,935	2,629
R32		POLLUTION CONTROL AGENCY		923	243,747	243,747	21,158,157		243,747	923
R9P		WATER & SOIL RESOURCES BOARD		67	34,155	34,155	1,901,589		34,155	67
T79		TRANSPORTATION DEPT		5,038	4,200,803	4,200,803	699,799,753		4,200,803	5,038
T9B		METROPOLITAN COUNCIL/TRANSPORT OTHER		-	1,639	1,639	-		1,639	-
XXX				-	-	-	-		-	-
		Total	3,586,166	51,745	20,179,787	20,179,787	11,460,020,099	9,684,670	20,179,787	51,745
XXX		Source	3,586,166	51,748	20,179,787	20,179,787	11,460,020,097	9,684,670	20,179,787	51,748
		Difference (Total - Source)	-	2	-	-	(2)	-	-	2

Statewide Cost Allocation Plan
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			Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division	FTE	Legislative Auditor General Support
			12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
	1.2	Equipment Use Charge								
	G02-3.0	DEPARTMENT OF ADMINISTRATION								
3.0	G02-3.2	ADMIN MANAGEMENT SERVICES								
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 - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								3,003,548
13.5	G10-13.5	Employee Relations - Non Allocable								-

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			Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division	FTE	Legislative Auditor General Support
			12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
14.2	G45-14.2	MEDIATION SERVICES	11	1	226		1			
14.3	G45-14.3	State Agencies						185,009		
14.4	G45-14.4	Mediation/Representation - General						1,336,684		
15.2	L49-15.2	LEGISLATIVE AUDITOR	155	60	5,471		60		60	
15.3	L49-15.3	Financial Audits								2,421,793
15.4	L49-15.4	Program Audits								1,212,805
15.5	L49-15.5	Single Audits								439,156
15.6	L49-15.6	Audit Comm								1,051
16.2	G61-16.2	STATE AUDITOR	17	0	240		0		0	
16.3	G61-16.3	State Auditor General								
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION								
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	182	18	5,516		18		18	
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	392	39	9,246		39		39	
4.4	G02-4.4	Resource Recovery								
4.5	G02-4.5	Real Estate & Construction Services - Leasing								
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								
4.14	G02-4.14	SmART HR								
4.15	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	382	26	5,822		26		26	
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	111	16	6,750		16		16	
8.3	G10-8.3	Internal Controls & Accountability	10	5	109		5		5	
9.2	G10-9.2	TREASURY DIVISION	37	13	1,481		13		13	
9.3	G10-9.3	Treasury								
9.4	G10-9.4	Treasury - Other								
10.2	G10-10.2	MMB - BUDGET DIVISION	62	25	1,088		25		25	
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	49	43	2,209		43		43	
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	285	41	9,103		41		41	

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			Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division	FTE	Legislative Auditor General Support
			12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
12.4	G10-12.4	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable	34	3	365		3			3
13.2	G10-13.2	State HR, Benefits & Labor Relations	50	33	1,346		33			33
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES								1
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								
16.3	G61-16.3	State Auditor General								
	G02-0002	State Archaeology	39	2	881		2			2
	G02-0003	Public Broadcasting	39	-	411		-			-
	G02-0007	Public Info Policy Analysis - PIPA	56	5	1,115		5			5
	G02-0009	Construction Services	286	16	10,329		16			16
	G02-0010	Oil Overcharge (Stripper Wells)	4	-	4		-			-
	G02-0012	STAR	71	3	12,602		3			3
	G02-0014	Capital Group Parking	92	9	21,348		9			9
	G02-0015a	Fleet Services	65	9	46,871		9			9
	G02-0016	Development Disabilities	193	4	4,196		4			4
	G02-0017a	Risk Management - P&C	165	10	23,179		10			10
	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	554	31	33,858		31			31
	G02-0018	Plant Management (Leases)	20	-	125		-			-
	G02-0021a	Plant Management (Repairs)	456	214	119,316		214			214
	G02-0021b	Plant Management (Materials Transfer)	25	2	4,710		2			2
	G02-0021c	Plant Management (Energy)	23	6	5,679		6			6
	G02-0021f	Plant Management (Facilities Repair & Replacement)	93	-	1,411		-			-
	G02-0024	MN Bookstore	263	10	15,488		10			10
	G02-0028	Office Supply Connection	88	0	290		0			0
	G02-0029a	Cooperative Purchasing (CPV)	32	15	3,174		15			15
	G02-0029b	Cooperative Purchasing (MMCAP)	40	22	6,485		22			22
	G02-0031	Central Mail	57	7	18,396		7			7
	G02-0034	Other Non-allocable	181	1	477		1			1
	G02-0036	Demography	33	3	2,038		3			3
	G02-0037	MN Geospatial Information Office	267	6	3,981		6			6
	G02-0037a	MnGeo Service Bureau	104	8	2,307		8			8
	G02-0038	Environmental Quality Board	60	5	1,796		5			5
	G39-0042	Surplus Services - State	27	-	815		-			-

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			Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division	FTE	Legislative Auditor General Support
			12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
G02-0043		Surplus Services - Federal	78	8	7,588		8		8	
G02-0044		RECS - Energy	17	-	90		-		-	
G02-0045		SmART FMR	1	-	1		-		-	
G02-0046		SmART HR	16	0	111		0		0	
G02-0047		Grants Mgt	34	-	85		-		-	
G02-0048		Arts & Cultural Heritage	137	1	982		1		1	
G02-0049		Materials Management	14	-	290		-		-	
B04		AGRICULTURE DEPT	15,567	424	253,885		424		424	
B11		BARBER/COSMETOLOGIST EXAMINERS	206	12	11,081		12		12	
B13		COMMERCE DEPT	3,308	327	237,988		327		327	
B14		ANIMAL HEALTH BOARD	1,718	51	20,622		51		51	
B15		BARBER EXAMINERS BOARD	125	2	4,034		2		2	
B20		EXPLORE MINNESOTA TOURISM	845	49	19,179		49		49	
B22		EMPLOYMENT & ECONOMIC DEVELOPMT	4,240	1,767	692,060		1,767		1,767	
B24		PUBLIC FACILITIES AUTHORITY	1,486	10	17,073		10		10	
B25		SCIENCE & TECHNOLOGY AUTHORITY	69	2	953		2		2	
B34		HOUSING FINANCE AGENCY	1,536	202	122,840		202		202	
B41		WORKERS COMP COURT OF APPEALS	46	13	1,917		13		13	
B42		LABOR AND INDUSTRY DEPT	1,681	440	530,959		440		440	
B43		IRON RANGE RESOURCES & REHAB	689	72	57,276		72		72	
B7E		ARCHITECTURE, ENGINEERING BD	54	6	9,048		6		6	
B7G		COMBATIVE SPORTS COMMISSION	82	2	1,709		2		2	
B7P		ACCOUNTANCY BOARD	54	4	7,901		4		4	
B7S		PRIVATE DETECTIVES BOARD	55	1	1,345		1		1	
B82		PUBLIC UTILITIES COMM	488	47	56,384		47		47	
B9D		AMATEUR SPORTS COMM	58	3	466		3		3	
B9V		AGRICULTURE UTILIZATION RESRCH	12	-	38		-		-	
E25		CENTER FOR ARTS EDUCATION	2,202	72	29,494		72		72	
E26		MN STATE COLLEGES/UNIVERSITIES	24,230	15,979	2,077,245		15,979		15,979	
E37		EDUCATION DEPARTMENT	10,890	400	184,586		400		400	
E40		HISTORICAL SOCIETY	141	-	3,902		-		-	
E44		FARIBAULT ACADEMIES	3,039	179	42,207		179		179	
E50		ARTS BOARD	583	13	31,703		13		13	
E60		OFFICE OF HIGHER EDUCATION	1,492	65	51,382		65		65	
E77		ZOOLOGICAL BOARD	2,785	230	110,262		230		230	
E81		UNIVERSITY OF MINNESOTA	424	-	3,313		-		-	
E95		HUMANITIES COMMISSION	28	-	180		-		-	
E97		SCIENCE MUSEUM	19	-	39		-		-	
E9W		HIGHER ED FACILITIES AUTHORITY	26	2	131		2		2	
G03		LOTTERY	290	145	4,988		145		145	
G05		RACING COMMISSION	480	13	36,031		13		13	
G06		ATTORNEY GENERAL	1,303	306	37,953		306		306	
G09		GAMBLING CONTROL BOARD	144	28	6,355		28		28	
G10		MINNESOTA MANAGEMENT & BUDGET	1,255	129	120,315		129		129	
G17		HUMAN RIGHTS DEPT	522	36	12,216		36		36	
G19		INDIAN AFFAIRS COUNCIL	203	6	6,965		6		6	
G38		INVESTMENT BOARD	147	21	4,628		21		21	
G39		GOVERNORS OFFICE	584	34	11,402		34		34	

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
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Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division	FTE	Legislative Auditor General Support
12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2

Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
	G45	MEDIATION SERVICES DEPT	100	10	1,675		10		10	
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	3,059	293	158,634		293		293	
	G53	SECRETARY OF STATE	1,779	74	39,174		74		74	
	G61	STATE AUDITOR	436	104	14,437		104		104	
	G62	MINN STATE RETIREMENT SYSTEM	188	87	15,747		87		87	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	238	92	25,130		92		92	
	G67	REVENUE DEPT	4,533	1,523	131,702		1,523		1,523	
	G69	TEACHERS RETIREMENT ASSOC	55	81	24,571		81		81	
	G8H	MMB HIGHER EDUCATION	8	-	16		-		-	
	G8S	MMB INTERGOVERNMENTAL AIDS	30	-	4,464		-		-	
	G90	REVENUE INTERGOVT PAYMENTS	1,612	-	80,015		-		-	
	G92	OMBUDSPERSON FOR FAMILIES	135	4	2,507		4		4	
	G96	UNIFORM LAWS COMMISSION	22	-	219		-		-	
	G9J	CAMPAIGN FINANCE BOARD	309	8	10,142		8		8	
	G9K	ADMINISTRATIVE HEARINGS	164	73	19,508		73		73	
	G9L	BLACK MINNESOTANS COUNCIL	222	4	8,180		4		4	
	G9M	CHICANO LATINO AFFAIRS COUNCIL	153	4	4,007		4		4	
	G9N	ASIAN-PACIFIC COUNCIL	169	3	3,188		3		3	
	G9Q	MMB DEBT SERVICE	3,016	-	5,490		-		-	
	G9R	MMB NON-OPERATING	2,960	-	1,068,033		-		-	
	G9T	MMB TREASURY-NON OPERATING	591	-	8,736		-		-	
	G9X	CAPITOL AREA ARCHITECT	105	3	994		3		3	
	G9Y	DISABILITY COUNCIL	243	8	6,674		8		8	
	GPR	PAYROLL CLEARING	3	-	3		-		-	
	H12	HEALTH DEPT	22,327	1,439	502,161		1,439		1,439	
	H55	HUMAN SERVICES DEPT	18,002	2,193	572,577		2,193		2,193	
	H55b	HUMAN SERVICES SOS	10,283	3,423	768,295		3,423		3,423	
	H55c	HUMAN SERVICES MSOP	3,324	737	79,516		737		737	
	H75	VETERANS AFFAIRS DEPT	5,782	1,087	294,652		1,087		1,087	
	H7B	MEDICAL PRACTICE BOARD	183	23	21,482		23		23	
	H7C	NURSING BOARD	143	32	22,829		32		32	
	H7D	PHARMACY BOARD	246	12	12,044		12		12	
	H7F	DENTISTRY BOARD	239	10	13,466		10		10	
	H7H	CHIROPRACTIC EXAMINERS BOARD	148	5	5,428		5		5	
	H7J	OPTOMETRY BOARD	112	1	3,257		1		1	
	H7K	NURSING HOME ADMIN BOARD	265	9	6,218		9		9	
	H7L	SOCIAL WORK BOARD	137	11	14,291		11		11	
	H7M	MARRIAGE & FAMILY THERAPY BD	136	1	4,130		1		1	
	H7Q	PODIATRIC MEDICINE	91	1	2,545		1		1	
	H7R	VETERINARY MEDICINE BOARD	84	2	3,724		2		2	
	H7S	EMERGENCY MEDICAL SERVICES BD	620	20	11,705		20		20	
	H7U	DIETETICS & NUTRITION PRACTICE	89	1	2,942		1		1	
	H7V	PSYCHOLOGY BOARD	128	10	7,826		10		10	
	H7W	PHYSICAL THERAPY BOARD	98	3	5,915		3		3	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	190	3	9,497		3		3	
	H9G	OMBUDSMAN MH/DD	52	19	2,942		19		19	
	J33	TRIAL COURTS	10,905	2,037	680,229		2,037		2,037	
	J50	GUARDIAN AD LITEM BOARD	787	162	26,977		162		162	

Statewide Cost Allocation Plan
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			Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by Division	FTE	Legislative Auditor General Support
			12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
	J52	PUBLIC DEFENSE BOARD	1,705	554	46,504		554		554	
	J58	COURT OF APPEALS	50	88	3,310		88		88	
	J65	SUPREME COURT	1,608	290	86,098		290		290	
	J68	TAX COURT	65	6	1,417		6		6	
	J70	JUDICIAL STANDARDS BOARD	55	2	2,088		2		2	
	L10	LEGISLATURE	846	86	14,409		86		86	
	L49	LEGISLATIVE AUDITOR	12	-	12		-		-	
	P01	MILITARY AFFAIRS DEPT	1,705	294	194,200		294		294	
	P07	PUBLIC SAFETY DEPT	25,084	2,122	2,760,418		2,122		2,122	
	P78	CORRECTIONS DEPT	20,226	4,207	733,610		4,207		4,207	
	P7T	PEACE OFFICERS BOARD (POST)	280	11	5,725		11		11	
	P9E	SENTENCING GUIDELINES COMM	58	6	2,280		6		6	
	R28	MINN CONSERVATION CORPS	31	-	87		-		-	
	R29	NATURAL RESOURCES DEPT	44,026	2,629	1,919,935		2,629		2,629	
	R32	POLLUTION CONTROL AGENCY	14,263	923	243,747		923		923	
	R9P	WATER & SOIL RESOURCES BOARD	2,021	67	34,155		67		67	
	T79	TRANSPORTATION DEPT	28,720	5,038	4,200,803		5,038		5,038	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	162	-	1,639		-		-	
		OTHER	-	-	-		-		-	
XXX		Total	323,931	51,745	20,179,787	3,003,548	51,745	1,521,693	51,745	4,074,805
XXX		Source	323,931	51,748	20,179,787	3,003,548	51,748	1,521,693	51,748	4,074,805
		Difference (Total - Source)	-	2	-	-	2	-	2	-

Statewide Cost Allocation Plan
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Actual Fiscal Year 2011 - Actual

Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions
15.3	15.4	15.5	16.2	20	21.2	21.3	21.4	21.5

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting
	1.2	Equipment Use Charge									
	G02-3.0	DEPARTMENT OF ADMINISTRATION									
3.0	G02-3.2	ADMIN MANAGEMENT SERVICES									
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 - Leasing									
4.7	G02-4.7	Real Property									
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	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
6.3	G46-6.3	IT Spend									
6.5	G46-6.5	OET - Non allocable									
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
12.9	G10-12.9	MMB - OTHER - Non-Allocable									
13.2	G10-13.2	State HR, Benefits & Labor Relations									
13.3	G10-13.3	Personnel Administration									
13.5	G10-13.5	Employee Relations - Non Allocable									

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			Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions
			15.3	15.4	15.5	16.2	20	21.2	21.3	21.4	21.5
Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting
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	-	-	-						
16.3	G61-16.3	State Auditor General									
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	614								
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	9,844,101				
3.3	G02-3.3	Commissioner's Office						568,589			
3.4	G02-3.4	Human Resources						359,965			
3.5	G02-3.5	Financial Management and Reporting						823,947			
3.6	G02-3.6	Fiscal Agent - Non allocable						8,091,600			
4.2	G02-4.2	Government & Citizen Services	144	-	-	-	6,977,804		39	39	9,246
4.4	G02-4.4	Resource Recovery									
4.5	G02-4.5	Real Estate & Construction Services - Leasing									
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									
4.14	G02-4.14	SmART HR									
4.15	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	662	-	-	-					
6.3	G46-6.3	IT Spend									
6.5	G46-6.5	OET - Non allocable									
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	1,502	-	-	-					
8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-					
9.2	G10-9.2	TREASURY DIVISION	379	-	-	-					
9.3	G10-9.3	Treasury									
9.4	G10-9.4	Treasury - Other									
10.2	G10-10.2	MMB - BUDGET DIVISION	2	-	-	-					
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	4,759	-	545	-					
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	-	-	-	-					

Statewide Cost Allocation Plan
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 Actual Fiscal Year 2011 - Actual

			Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions
			15.3	15.4	15.5	16.2	20	21.2	21.3	21.4	21.5
Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting
12.4	G10-12.4	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	22	-	-	-	-	-	-	-	-
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									
16.3	G61-16.3	State Auditor General									
	G02-0002	State Archaeology	-	-	-	-	204,070		2	2	881
	G02-0003	Public Broadcasting	-	-	-	-	2,038		-	-	411
	G02-0007	Public Info Policy Analysis - PIPA	-	-	-	-	478,462		5	5	1,115
	G02-0009	Construction Services	-	-	-	-	4,514,068		16	16	10,329
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-		-	-	4
	G02-0012	STAR	-	-	-	462,345	322,930		3	3	12,602
	G02-0014	Capital Group Parking	-	-	-	-	2,382,605		9	9	21,348
	G02-0015a	Fleet Services	-	-	-	-	7,585,891		9	9	46,871
	G02-0016	Development Disabilities	-	-	-	1,012,515	652,645		4	4	4,196
	G02-0017a	Risk Management - P&C	-	-	-	-	10,981,799		10	10	23,179
	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	-	-	-	-	30,640,490		31	31	33,858
	G02-0018	Plant Management (Leases)	-	-	-	-	385		-	-	125
	G02-0021a	Plant Management (Repairs)	-	-	-	-	28,765,027		214	214	119,316
	G02-0021b	Plant Management (Materials Transfer)	-	-	-	-	162,480		2	2	4,710
	G02-0021c	Plant Management (Energy)	-	-	-	-	401,832		6	6	5,679
	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	-	-	-	2,440,668		-	-	1,411
	G02-0024	MN Bookstore	-	-	-	-	1,403,722		10	10	15,488
	G02-0028	Office Supply Connection	-	-	-	-	1,798		0	0	290
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	1,339,727		15	15	3,174
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	3,019,648		22	22	6,485
	G02-0031	Central Mail	-	-	-	-	8,850,583		7	7	18,396
	G02-0034	Other Non-allocable	-	-	-	-	102,484		1	1	477
	G02-0036	Demography	-	-	-	-	399,025		3	3	2,038
	G02-0037	MN Geospacial Information Office	-	-	-	171,212	1,877,957		6	6	3,981
	G02-0037a	MnGeo Service Bureau	-	-	-	-	739,109		8	8	2,307
	G02-0038	Environmental Quality Board	-	325	-	-	541,681		5	5	1,796
	G39-0042	Surplus Services - State	-	-	-	-	-		-	-	815

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			Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions
			15.3	15.4	15.5	16.2	20	21.2	21.3	21.4	21.5
Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting
G02-0043		Surplus Services - Federal	-	-	-	-	904,687	-	8	8	7,588
G02-0044		RECS - Energy	-	-	-	-	-	-	-	-	90
G02-0045		SmART FMR	-	-	-	-	-	-	-	-	1
G02-0046		SmART HR	-	-	-	-	3,306	-	0	0	111
G02-0047		Grants Mgt	-	-	-	-	-	-	-	-	85
G02-0048		Arts & Cultural Heritage	-	-	-	-	35,369	-	1	1	982
G02-0049		Materials Management	-	-	-	-	6,005	-	-	-	290
B04		AGRICULTURE DEPT	621	17	-	7,320,977	-	-	-	-	-
B11		BARBER/COSMETOLOGIST EXAMINERS	75	-	-	-	-	-	-	-	-
B13		COMMERCE DEPT	665	567	359	161,064,780	-	-	-	-	-
B14		ANIMAL HEALTH BOARD	20	-	-	1,032,687	-	-	-	-	-
B15		BARBER EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
B20		EXPLORE MINNESOTA TOURISM	42	-	-	-	-	-	-	-	-
B22		EMPLOYMENT & ECONOMIC DEVELOPMT	2,454	50	1,286	2,459,085,596	-	-	-	-	-
B24		PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-	-	-	-
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-	-	-
B34		HOUSING FINANCE AGENCY	6	-	-	-	-	-	-	-	-
B41		WORKERS COMP COURT OF APPEALS	27	-	-	-	-	-	-	-	-
B42		LABOR AND INDUSTRY DEPT	622	-	-	5,564,855	-	-	-	-	-
B43		IRON RANGE RESOURCES & REHAB	445	-	-	-	-	-	-	-	-
B7E		ARCHITECTURE, ENGINEERING BD	27	-	-	-	-	-	-	-	-
B7G		COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	-	-	-
B7P		ACCOUNTANCY BOARD	27	-	-	-	-	-	-	-	-
B7S		PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	-	-	-
B82		PUBLIC UTILITIES COMM	244	580	-	-	-	-	-	-	-
B9D		AMATEUR SPORTS COMM	-	-	-	-	-	-	-	-	-
B9V		AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-	-
E25		CENTER FOR ARTS EDUCATION	283	-	-	-	-	-	-	-	-
E26		MN STATE COLLEGES/UNIVERSITIES	618	-	-	1,146,826,683	-	-	-	-	-
E37		EDUCATION DEPARTMENT	1,004	2,244	2,026	687,296,011	-	-	-	-	-
E40		HISTORICAL SOCIETY	2	-	-	-	-	-	-	-	-
E44		FARIBAULT ACADEMIES	334	-	-	-	-	-	-	-	-
E50		ARTS BOARD	99	-	-	1,048,236	-	-	-	-	-
E60		OFFICE OF HIGHER EDUCATION	242	-	-	-	-	-	-	-	-
E77		ZOOLOGICAL BOARD	79	-	-	-	-	-	-	-	-
E81		UNIVERSITY OF MINNESOTA	2	336	-	-	-	-	-	-	-
E95		HUMANITIES COMMISSION	-	-	-	-	-	-	-	-	-
E97		SCIENCE MUSEUM	-	-	-	-	-	-	-	-	-
E9W		HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	-	-	-
G03		LOTTERY	10	-	-	-	-	-	-	-	-
G05		RACING COMMISSION	300	-	-	-	-	-	-	-	-
G06		ATTORNEY GENERAL	375	-	-	975,726	-	-	-	-	-
G09		GAMBLING CONTROL BOARD	27	-	-	-	-	-	-	-	-
G10		MINNESOTA MANAGEMENT & BUDGET	377	461	-	-	-	-	-	-	-
G17		HUMAN RIGHTS DEPT	-	-	-	-	-	-	-	-	-
G19		INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-	-	-	-
G38		INVESTMENT BOARD	1,974	-	-	-	-	-	-	-	-
G39		GOVERNORS OFFICE	258	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
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Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions
			15.3	15.4	15.5	16.2	20	21.2	21.3	21.4	21.5
			Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting
G45		MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	-	-
G46		OFFICE OF ENTERPRISE TECHNOLOGY	348	-	-	-	-	-	-	-	-
G53		SECRETARY OF STATE	328	-	-	4,140,139	-	-	-	-	-
G61		STATE AUDITOR	289	-	-	-	-	-	-	-	-
G62		MINN STATE RETIREMENT SYSTEM	1,472	-	-	-	-	-	-	-	-
G63		PUBLIC EMPLOYEES RETIRE ASSOC	1,197	-	-	-	-	-	-	-	-
G67		REVENUE DEPT	3,258	-	53	-	-	-	-	-	-
G69		TEACHERS RETIREMENT ASSOC	811	-	-	-	-	-	-	-	-
G8H		MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-	-
G8S		MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-	-
G90		REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-	-
G92		OMBUDSPERSON FOR FAMILIES	27	-	-	-	-	-	-	-	-
G96		UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-	-
G9J		CAMPAIGN FINANCE BOARD	85	-	-	-	-	-	-	-	-
G9K		ADMINISTRATIVE HEARINGS	-	136	-	-	-	-	-	-	-
G9L		BLACK MINNESOTANS COUNCIL	159	-	-	-	-	-	-	-	-
G9M		CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	-	-	-
G9N		ASIAN-PACIFIC COUNCIL	27	-	-	-	-	-	-	-	-
G9Q		MMB DEBT SERVICE	-	-	-	-	-	-	-	-	-
G9R		MMB NON-OPERATING	-	-	-	9,096,586	-	-	-	-	-
G9T		MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-	-
G9X		CAPITOL AREA ARCHITECT	-	-	-	-	-	-	-	-	-
G9Y		DISABILITY COUNCIL	-	-	-	-	-	-	-	-	-
GPR		PAYROLL CLEARING	-	-	-	-	-	-	-	-	-
H12		HEALTH DEPT	355	-	1,241	235,336,347	-	-	-	-	-
H55		HUMAN SERVICES DEPT	1,845	3,263	4,209	5,800,980,148	-	-	-	-	-
H55b		HUMAN SERVICES SOS	391	-	-	-	-	-	-	-	-
H55c		HUMAN SERVICES MSOP	-	2,130	-	-	-	-	-	-	-
H75		VETERANS AFFAIRS DEPT	1,530	-	-	6,119,851	-	-	-	-	-
H7B		MEDICAL PRACTICE BOARD	-	-	-	-	-	-	-	-	-
H7C		NURSING BOARD	27	-	-	-	-	-	-	-	-
H7D		PHARMACY BOARD	27	-	-	163,100	-	-	-	-	-
H7F		DENTISTRY BOARD	6	-	-	-	-	-	-	-	-
H7H		CHIROPRACTIC EXAMINERS BOARD	27	-	-	-	-	-	-	-	-
H7J		OPTOMETRY BOARD	-	-	-	-	-	-	-	-	-
H7K		NURSING HOME ADMIN BOARD	67	-	-	-	-	-	-	-	-
H7L		SOCIAL WORK BOARD	-	-	-	-	-	-	-	-	-
H7M		MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-	-	-	-
H7Q		PODIATRIC MEDICINE	-	-	-	-	-	-	-	-	-
H7R		VETERINARY MEDICINE BOARD	-	-	-	-	-	-	-	-	-
H7S		EMERGENCY MEDICAL SERVICES BD	129	-	-	-	-	-	-	-	-
H7U		DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-	-	-	-
H7V		PSYCHOLOGY BOARD	-	-	-	-	-	-	-	-	-
H7W		PHYSICAL THERAPY BOARD	-	-	-	-	-	-	-	-	-
H7X		BEHAVIORAL HEALTH & THERAPY BD	50	-	-	-	-	-	-	-	-
H9G		OMBUDSMAN MH/DD	-	-	-	-	-	-	-	-	-
J33		TRIAL COURTS	286	-	-	531,116	-	-	-	-	-
J50		GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
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			Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	FTE	FTE	Accounting & Procurement Accounting Transactions
			15.3	15.4	15.5	16.2	20	21.2	21.3	21.4	21.5
Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting
	J52	PUBLIC DEFENSE BOARD	-	-	-	555,442	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	594,080	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	2	-	-	-	-	-	-	-	-
	L10	LEGISLATURE	-	3,539	-	-	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	20	-	164	42,338,846	-	-	-	-	-
	P07	PUBLIC SAFETY DEPT	212	116	351	112,090,797	-	-	-	-	-
	P78	CORRECTIONS DEPT	601	1,820	-	378,960	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	27	-	-	-	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	1,526	1,006	-	52,973,565	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	627	2,705	-	21,158,157	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	738	-	-	1,901,589	-	-	-	-	-
	T79	TRANSPORTATION DEPT	1,577	-	148	699,799,753	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	58	3,114	-	-	-	-	-	-	-
		OTHER	426	-	-	-	-	-	-	-	-
XXX		Total	37,891	22,406	10,379	11,460,020,099	125,582,398	9,844,101	434	434	359,675
XXX		Source	37,891	22,406	10,379	11,460,020,097	125,582,398	9,844,101	434	434	359,675
		Difference (Total - Source)	(0)	(0)	-	(2)	-	-	-	-	-

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Agency	1xx-2xx	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies
			22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1	22.1
Schedule No.	DP#	Name	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SMART FMR
	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 - Leasing									
4.7	G02-4.7	Real Property									
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	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
6.3	G46-6.3	IT Spend									
6.5	G46-6.5	OET - Non allocable									
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
12.9	G10-12.9	MMB - OTHER - Non-Allocable									
13.2	G10-13.2	State HR, Benefits & Labor Relations									
13.3	G10-13.3	Personnel Administration									
13.5	G10-13.5	Employee Relations - Non Allocable									

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			Net Administrative Expenditures by Agency	1xx-2xx	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies
			22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1	22.1
Schedule No.	DP#	Name	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR
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									
16.3	G61-16.3	State Auditor General									
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	71,574								
4.5	G02-4.5	Real Estate & Construction Services - Leasing	506,256								
4.7	G02-4.7	Real Property Enterprise System	957,389								
4.8	G02-4.8	Materials Management	2,034,768								
4.9	G02-4.9	Gift & Acceptance	-								
4.10	G02-4.10	Central Mail	437,514								
4.11	G02-4.11	Enterprise Performance Improvement	127,252								
4.12	G02-4.12	Grants Mgt	66,737								
4.13	G02-4.13	SmART FMR	129,270								
4.14	G02-4.14	SmART HR	115,167								
4.15	G02-13.5	Government & Citizen Services Non Allocable	2,531,877								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY		5,559,589	-	-	438	-	26		
6.3	G46-6.3	IT Spend									
6.5	G46-6.5	OET - Non allocable									
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET		2,637,699	-	-	532	15,546	16		
8.3	G10-8.3	Internal Controls & Accountability		480,420	-	-	-	-	5		
9.2	G10-9.2	TREASURY DIVISION		1,851,052	-	-	59	-	13		
9.3	G10-9.3	Treasury									
9.4	G10-9.4	Treasury - Other									
10.2	G10-10.2	MMB - BUDGET DIVISION		4,464,069	-	-	80	-	25		
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		3,591,347	-	-	131	62,944	43		
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		8,142,706	-	-	445	-	41		

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Agency	1xx-2xx	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies
			22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1	22.1
Schedule No.	DP#	Name	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR
12.4	G10-12.4	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
12.9	G10-12.9	MMB - OTHER - Non-Allocable		455,249	-	-	24	-	3		
13.2	G10-13.2	State HR, Benefits & Labor Relations		3,001,047	-	-	175	-	33		
13.3	G10-13.3	Personnel Administration									
13.5	G10-13.5	Employee Relations - Non Allocable									
14.2	G45-14.2	MEDIATION SERVICES		182,592	-	-	17	294	1		
14.3	G45-14.3	State Agencies									
14.4	G45-14.4	Mediation/Representation - General									
15.2	L49-15.2	LEGISLATIVE AUDITOR		5,576,398	-	-	397	2,433	60		
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		32,361	-	-	9	-	0		
16.3	G61-16.3	State Auditor General									
	G02-0002	State Archaeology		204,070	1	-	21	-	2	-	
	G02-0003	Public Broadcasting		2,038	41	-	23	-	-	230,300	
	G02-0007	Public Info Policy Analysis - PIPA		478,462	1	-	43	92	5	-	
	G02-0009	Construction Services		4,514,068	-	-	267	2,357	16	634,390	
	G02-0010	Oil Overcharge (Stripper Wells)		-	-	-	-	-	-	-	
	G02-0012	STAR		322,930	1	-	932	2,778	3	78,795	
	G02-0014	Capital Group Parking		2,382,605	-	-	569	4,181	9	-	
	G02-0015a	Fleet Services		7,585,891	1	2,320	799	2,092	9	-	
	G02-0016	Development Disabilities		652,645	2	-	283	2,533	4	800,662	
	G02-0017a	Risk Management - P&C		10,981,799	1	-	410	1,875	10	-	
	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)		30,640,490	-	-	410	20,786	31	-	
	G02-0018	Plant Management (Leases)		385	-	-	3	34	-	-	
	G02-0021a	Plant Management (Repairs)		28,765,027	17	4,177,886	5,769	492	214	-	
	G02-0021b	Plant Management (Materials Transfer)		162,480	1	-	41	-	2	-	
	G02-0021c	Plant Management (Energy)		401,832	2	-	83	-	6	-	
	G02-0021f	Plant Management (Facilities Repair & Replacement)		2,440,668	-	-	108	-	-	-	
	G02-0024	MN Bookstore		1,403,722	1	-	158	7,757	10	-	
	G02-0028	Office Supply Connection		1,798	-	-	-	-	0	-	
	G02-0029a	Cooperative Purchasing (CPV)		1,339,727	-	-	137	2,892	15	-	
	G02-0029b	Cooperative Purchasing (MMCAP)		3,019,648	-	-	344	3,282	22	-	
	G02-0031	Central Mail		8,850,583	1	-	112	33,910	7	-	
	G02-0034	Other Non-allocable		102,484	-	-	21	-	1	-	
	G02-0036	Demography		399,025	-	-	112	1,149	3	-	
	G02-0037	MN Geospacial Information Office		1,877,957	2	-	292	69	6	-	
	G02-0037a	MnGeo Service Bureau		739,109	-	-	117	83	8	-	
	G02-0038	Environmental Quality Board		541,681	-	-	136	211	5	-	
	G39-0042	Surplus Services - State		-	-	-	-	-	-	-	

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			Net Administrative Expenditures by Agency	1xx-2xx	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies
			22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1	22.1
Schedule No.	DP#	Name	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR
G02-0043		Surplus Services - Federal		904,687	-	44,075	120	-	8	-	
G02-0044		RECS - Energy		-	-	-	-	-	-	-	
G02-0045		SmART FMR		-	-	-	-	-	-	-	
G02-0046		SmART HR		3,306	-	-	-	-	0	-	
G02-0047		Grants Mgt		-	-	-	-	-	-	-	
G02-0048		Arts & Cultural Heritage		35,369	-	-	12	-	1	7,590,049	
G02-0049		Materials Management		6,005	-	-	14	-	-	-	
B04		AGRICULTURE DEPT		48,523,708	10	8,304	15,529	104,126	424	-	
B11		BARBER/COSMETOLOGIST EXAMINERS		1,085,789	2	-	403	9,045	12	-	
B13		COMMERCE DEPT		53,208,757	5	3,216	5,851	235,895	327	-	
B14		ANIMAL HEALTH BOARD		5,695,919	1	-	1,050	8,963	51	-	
B15		BARBER EXAMINERS BOARD		231,081	1	-	173	3,781	2	-	
B20		EXPLORE MINNESOTA TOURISM		9,576,307	4	-	1,257	54,081	49	-	
B22		EMPLOYMENT & ECONOMIC DEVELPMT		168,486,526	57	49,087	12,317	3,174	1,767	-	
B24		PUBLIC FACILITIES AUTHORITY		4,029,786	-	-	1,271	-	10	-	
B25		SCIENCE & TECHNOLOGY AUTHORITY		333,936	-	-	68	-	2	-	
B34		HOUSING FINANCE AGENCY		22,809,604	1	-	1,939	31,141	202	-	
B41		WORKERS COMP COURT OF APPEALS		1,566,514	2	-	64	2,459	13	-	
B42		LABOR AND INDUSTRY DEPT		50,699,881	5	-	6,614	224,420	440	-	
B43		IRON RANGE RESOURCES & REHAB		12,111,418	5	251,577	2,694	-	72	-	
B7E		ARCHITECTURE, ENGINEERING BD		592,473	-	-	246	11,530	6	-	
B7G		COMBATIVE SPORTS COMMISSION		156,501	2	-	23	-	2	-	1,709
B7P		ACCOUNTANCY BOARD		407,661	1	-	191	8,049	4	-	
B7S		PRIVATE DETECTIVES BOARD		94,666	-	-	41	-	1	-	
B82		PUBLIC UTILITIES COMM		5,553,878	-	-	546	-	47	-	
B9D		AMATEUR SPORTS COMM		295,858	-	754,661	1	-	3	-	
B9V		AGRICULTURE UTILIZATION RESRCH		-	-	-	1	-	-	-	
E25		CENTER FOR ARTS EDUCATION		7,879,227	7	183,897	1,634	-	72	-	
E26		MN STATE COLLEGES/UNIVERSITIES		1,584,498,190	1	-	-	32,695	15,979	-	
E37		EDUCATION DEPARTMENT		76,320,281	-	-	9,967	78,146	400	-	
E40		HISTORICAL SOCIETY		-	-	-	11	-	-	-	
E44		FARIBAUT ACADEMIES		14,490,903	2	254,624	1,877	-	179	-	
E50		ARTS BOARD		1,506,365	-	-	1,767	5,886	13	-	
E60		OFFICE OF HIGHER EDUCATION		21,372,031	4	-	2,305	71,924	65	-	
E77		ZOOLOGICAL BOARD		20,528,198	-	537,682	7,146	-	230	-	
E81		UNIVERSITY OF MINNESOTA		-	-	-	47	-	-	-	
E95		HUMANITIES COMMISSION		-	-	-	13	-	-	-	
E97		SCIENCE MUSEUM		-	-	-	2	-	-	-	
E9W		HIGHER ED FACILITIES AUTHORITY		229,672	-	-	-	-	2	-	
G03		LOTTERY		11,160,775	8	-	-	14,085	145	-	
G05		RACING COMMISSION		2,050,155	-	-	843	-	13	-	
G06		ATTORNEY GENERAL		33,242,187	1	-	1,789	105,794	306	-	
G09		GAMBLING CONTROL BOARD		2,574,728	3	-	267	3,169	28	-	
G10		MINNESOTA MANAGEMENT & BUDGET		798,049,979	5	-	1,676	96,489	129	-	
G17		HUMAN RIGHTS DEPT		3,518,241	3	-	809	24,672	36	-	
G19		INDIAN AFFAIRS COUNCIL		638,510	1	-	279	218	6	-	6,965
G38		INVESTMENT BOARD		4,065,344	-	-	83	2,140	21	-	
G39		GOVERNORS OFFICE		3,510,546	3	-	961	7,046	34	-	

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
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			Net Administrative Expenditures by Agency	1xx-2xx	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies
			22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1	22.1
Schedule No.	DP#	Name	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SMART FMR
G45		MEDIATION SERVICES DEPT		1,339,008	-	-	126	2,154	10		
G46		OFFICE OF ENTERPRISE TECHNOLOGY		82,538,490	3	-	3,504	-	293		
G53		SECRETARY OF STATE		10,809,691	3	-	1,445	100,635	74		
G61		STATE AUDITOR		9,240,328	3	-	860	11,005	104		
G62		MINN STATE RETIREMENT SYSTEM		11,183,211	3	201,112	353	109,509	87		
G63		PUBLIC EMPLOYEES RETIRE ASSOC		10,410,590	-	-	988	480,836	92		
G67		REVENUE DEPT		136,990,713	9	-	7,734	1,720,765	1,523		
G69		TEACHERS RETIREMENT ASSOC		8,936,297	1	-	593	79,223	81		
G8H		MMB HIGHER EDUCATION		-	-	-	-	-	-		
G8S		MMB INTERGOVERNMENTAL AIDS		391,713	-	-	5	-	-		
G90		REVENUE INTERGOVT PAYMENTS		7,521,524	-	-	-	-	-		
G92		OMBUDSPERSON FOR FAMILIES		373,960	3	-	177	162	4		2,507
G96		UNIFORM LAWS COMMISSION		49,000	-	-	1	-	-		
G9J		CAMPAIGN FINANCE BOARD		704,840	3	-	232	10,915	8		10,142
G9K		ADMINISTRATIVE HEARINGS		9,250,578	2	-	1,020	98,943	73		
G9L		BLACK MINNESOTANS COUNCIL		675,272	1	-	562	486	4		8,180
G9M		CHICANO LATINO AFFAIRS COUNCIL		309,315	1	-	173	347	4		4,007
G9N		ASIAN-PACIFIC COUNCIL		283,128	2	-	260	429	3		3,188
G9Q		MMB DEBT SERVICE		2,319,192	-	-	-	-	-		
G9R		MMB NON-OPERATING		219,116	-	-	11	-	-		
G9T		MMB TREASURY-NON OPERATING		37,718	-	-	5	-	-		
G9X		CAPITOL AREA ARCHITECT		299,320	1	-	26	194	3		994
G9Y		DISABILITY COUNCIL		736,030	5	-	525	768	8		6,674
GPR		PAYROLL CLEARING		-	-	-	-	-	-		
H12		HEALTH DEPT		170,572,946	8	-	28,471	534,208	1,439		
H55		HUMAN SERVICES DEPT		413,971,146	78	-	12,319	766,535	2,193		
H55b		HUMAN SERVICES SOS		295,019,892	2	-	15,040	6,980	3,423		
H55c		HUMAN SERVICES MSOP		63,036,232	-	2,494,510	3,057	96	737		
H75		VETERANS AFFAIRS DEPT		84,563,215	3	750,438	18,685	8,574	1,087		
H7B		MEDICAL PRACTICE BOARD		2,756,442	-	-	461	40,533	23		
H7C		NURSING BOARD		3,264,769	-	-	485	65,340	32		
H7D		PHARMACY BOARD		1,678,015	-	-	439	29,093	12		
H7F		DENTISTRY BOARD		1,076,452	-	-	240	17,873	10		
H7H		CHIROPRACTIC EXAMINERS BOARD		436,549	-	-	175	4,835	5		
H7J		OPTOMETRY BOARD		101,659	-	-	143	2,318	1		
H7K		NURSING HOME ADMIN BOARD		988,910	1	-	354	1,632	9		
H7L		SOCIAL WORK BOARD		882,141	-	-	252	17,208	11		
H7M		MARRIAGE & FAMILY THERAPY BD		152,331	-	-	172	2,829	1		
H7Q		PODIATRIC MEDICINE		59,848	-	-	126	306	1		
H7R		VETERINARY MEDICINE BOARD		174,472	-	-	145	2,071	2		
H7S		EMERGENCY MEDICAL SERVICES BD		2,803,434	-	-	290	20,394	20		
H7U		DIETETICS & NUTRITION PRACTICE		109,464	-	-	160	1,819	1		
H7V		PSYCHOLOGY BOARD		816,371	-	-	217	8,367	10		
H7W		PHYSICAL THERAPY BOARD		286,895	-	-	155	5,270	3		
H7X		BEHAVIORAL HEALTH & THERAPY BD		318,736	-	-	225	4,055	3		
H9G		OMBUDSMAN MH/DD		1,599,621	8	-	247	2,476	19		
J33		TRIAL COURTS		237,045,831	-	-	16,684	22,762	2,037		
J50		GUARDIAN AD LITEM BOARD		12,235,162	-	-	1,062	-	162		

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			Net Administrative Expenditures by Agency	1xx-2xx	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	FTE	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies
			22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1	22.1
Schedule No.	DP#	Name	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR
	J52	PUBLIC DEFENSE BOARD		52,672,912	-	-	1,382	-	554		
	J58	COURT OF APPEALS		10,007,851	2	-	200	26,949	88		
	J65	SUPREME COURT		40,875,762	8	-	3,971	62,037	290		
	J68	TAX COURT		825,415	2	-	79	5,415	6		
	J70	JUDICIAL STANDARDS BOARD		457,362	1	-	142	-	2		
	L10	LEGISLATURE		63,196,355	-	-	65	390	86		
	L49	LEGISLATIVE AUDITOR		-	1	-	-	-	-		
	P01	MILITARY AFFAIRS DEPT		45,693,712	3	4,647,755	2,103	385	294		
	P07	PUBLIC SAFETY DEPT		259,504,786	25	20,360	44,301	2,072,818	2,122		
	P78	CORRECTIONS DEPT		435,696,827	21	6,071,138	42,708	31,086	4,207		
	P7T	PEACE OFFICERS BOARD (POST)		1,081,702	1	-	145	6,583	11		
	P9E	SENTENCING GUIDELINES COMM		503,990	1	-	117	459	6		
	R28	MINN CONSERVATION CORPS		-	10	-	7	-	-		
	R29	NATURAL RESOURCES DEPT		332,783,230	33	3,416,460	39,228	362,143	2,629		
	R32	POLLUTION CONTROL AGENCY		127,431,490	15	21,097	9,095	99,035	923		
	R9P	WATER & SOIL RESOURCES BOARD		6,703,383	9	-	2,542	5,225	67		
	T79	TRANSPORTATION DEPT		602,896,752	9	5,530,832	273,905	108,130	5,038		
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-	-	-	11	-	-		
		OTHER		-	19	-	-	-	-		
XXX		Total	6,977,804	6,684,731,712	506	29,421,031	633,603	8,269,319	51,688	9,334,196	44,366
XXX		Source	6,977,804	6,684,731,710	507	29,421,031	633,603	8,269,320	51,690	9,334,196	44,366
		Difference (Total - Source)	-	(2)	1	-	-	0	2	-	-

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2011 - Actual

			Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
Schedule No.	DP#	Name	SMART HR	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
	1.2	Equipment Use Charge								
	G02-3.0	DEPARTMENT OF ADMINISTRATION								
3.0	G02-3.2	ADMIN MANAGEMENT SERVICES								
3.2	G02-3.3	Commissioner's Office								
3.3	G02-3.4	Human Resources								
3.4	G02-3.5	Financial Management and Reporting								
3.5	G02-3.6	Fiscal Agent - Non allocable								
3.6	G02-4.2	Government & Citizen Services								
4.2	G02-4.4	Resource Recovery								
4.4	G02-4.5	Real Estate & Construction Services - Leasing								
4.5	G02-4.7	Real Property								
4.7	G02-4.8	Materials Management								
4.8	G02-4.9	Gift & Acceptance								
4.9	G02-4.10	Central Mail								
4.10	G02-4.11	Enterprise Performance Improvement								
4.11	G02-4.12	Grants Mgt								
4.12	G02-4.13	SmART FMR								
4.13	G02-4.14	SmART HR								
4.14	G02-13.5	Government & Citizen Services Non Allocable								
4.15	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.2	G46-6.3	IT Spend								
6.3	G46-6.5	OET - Non allocable								
6.5	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.2	G10-8.3	Internal Controls & Accountability								
8.3	G10-9.2	TREASURY DIVISION								
9.2	G10-9.3	Treasury								
9.3	G10-9.4	Treasury - Other								
9.4	G10-10.2	MMB - BUDGET DIVISION								
10.2	G10-10.3	Analysis & Control (EBO's)								
10.3	G10-10.4	Budget Operations and Planning								
10.4	G10-10.5	Budget Division - Non Allocable								
10.5	G10-11.2	MMB-ACCOUNTING DIVISION								
11.2	G10-11.3	Central Payroll								
11.3	G10-11.4	Accounting Services								
11.4	G10-11.5	Financial Reporting								
11.5	G10-11.6	Financial Reporting - Single Audit								
11.6	G10-11.7	Accounting Services - Non Allocable								
11.7	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION								
12.2	G10-12.4	Accounting & Procurement Operations and System Support								
12.4	G10-12.5	Personnel Operations and System Support								
12.5	G10-12.6	Budget Service - Computer Operations								
12.6	G10-12.7	Personnel Operations Special Billing								
12.7	G10-12.8	Accounting & Procurement Operations Special Billing								
12.8	G10-12.9	MMB - OTHER - Non-Allocable								
12.9	G10-13.2	State HR, Benefits & Labor Relations								
13.2	G10-13.3	Personnel Administration								
13.3	G10-13.5	Employee Relations - Non Allocable								
13.5										

Statewide Cost Allocation Plan
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			FTE	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			22.1	24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3
Schedule No.	DP#	Name	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
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									
16.3	G61-16.3	State Auditor General									
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 - Leasing									
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									
4.14	G02-4.14	SmART HR									
4.15	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
6.3	G46-6.3	IT Spend		4,264,305							
6.5	G46-6.5	OET - Non allocable			-						
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
8.3	G10-8.3	Internal Controls & Accountability			236,192	480,420					
9.2	G10-9.2	TREASURY DIVISION			497,284	1,851,411	1,481				
9.3	G10-9.3	Treasury						1,169,606			
9.4	G10-9.4	Treasury - Other						681,805			
10.2	G10-10.2	MMB - BUDGET DIVISION			2,288,996	4,464,069	1,088				
10.3	G10-10.3	Analysis & Control (EBO's)								1,871,830	
10.4	G10-10.4	Budget Operations and Planning								2,180,815	
10.5	G10-10.5	Budget Division - Non Allocable								411,424	
11.2	G10-11.2	MMB-ACCOUNTING DIVISION			12,432	3,586,166	2,209				
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			7,902,693	11,903,809	9,103				

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			Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	
			FTE								
			22.1	24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3
Schedule No.	DP#	Name	SMART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
12.4	G10-12.4	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
12.9	G10-12.9	MMB - OTHER - Non-Allocable			63,655	492,462	365				
13.2	G10-13.2	State HR, Benefits & Labor Relations			6,728	3,003,548	1,346				
13.3	G10-13.3	Personnel Administration									
13.5	G10-13.5	Employee Relations - Non Allocable									
14.2	G45-14.2	MEDIATION SERVICES	1		20,917		226		30		226
14.3	G45-14.3	State Agencies									
14.4	G45-14.4	Mediation/Representation - General									
15.2	L49-15.2	LEGISLATIVE AUDITOR			500,626		5,471		785		5,471
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			100		240		18		240
16.3	G61-16.3	State Auditor General									
	G02-0002	State Archaeology			9,499		881		135		881
	G02-0003	Public Broadcasting			-		411		47		411
	G02-0007	Public Info Policy Analysis - PIPA			18,853		1,115		144		1,115
	G02-0009	Construction Services			421,278		10,329		310		10,329
	G02-0010	Oil Overcharge (Stripper Wells)			-		4		-		4
	G02-0012	STAR			14,283		12,602		2,011		12,602
	G02-0014	Capital Group Parking			20,087		21,348		3,244		21,348
	G02-0015a	Fleet Services			818,504		46,871		3,801		46,871
	G02-0016	Development Disabilities			213,794		4,196		608		4,196
	G02-0017a	Risk Management - P&C			247,532		23,179		3,616		23,179
	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)			520,514		33,858		1,111		33,858
	G02-0018	Plant Management (Leases)			-		125		35		125
	G02-0021a	Plant Management (Repairs)			1,057,363		119,316		15,196		119,316
	G02-0021b	Plant Management (Materials Transfer)			-		4,710		184		4,710
	G02-0021c	Plant Management (Energy)			1,738		5,679		218		5,679
	G02-0021f	Plant Management (Facilities Repair & Replacement)			-		1,411		144		1,411
	G02-0024	MN Bookstore			52,695		15,488		4,034		15,488
	G02-0028	Office Supply Connection			-		290		43		290
	G02-0029a	Cooperative Purchasing (CPV)			125,915		3,174		654		3,174
	G02-0029b	Cooperative Purchasing (MMCAP)			902,152		6,485		1,265		6,485
	G02-0031	Central Mail			30,379		18,396		664		18,396
	G02-0034	Other Non-allocable			12,013		477		20		477
	G02-0036	Demography			69,630		2,038		326		2,038
	G02-0037	MN Geospacial Information Office			556,707		3,981		537		3,981
	G02-0037a	MnGeo Service Bureau			274,720		2,307		310		2,307
	G02-0038	Environmental Quality Board			69,769		1,796		988		1,796
	G39-0042	Surplus Services - State			-		815		394		815

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Actual Fiscal Year 2011 - Actual

			FTE	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			22.1	24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3
Schedule No.	DP#	Name	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
G02-0043		Surplus Services - Federal			50,490		7,588		1,804		7,588
G02-0044		RECS - Energy			-		90		-		90
G02-0045		SmART FMR			-		1		-		1
G02-0046		SmART HR			-		111		66		111
G02-0047		Grants Mgt			-		85		-		85
G02-0048		Arts & Cultural Heritage			1,906		982		125		982
G02-0049		Materials Management			2,965		290		27		290
B04		AGRICULTURE DEPT			3,581,318		253,885		47,849		253,885
B11		BARBER/COSMETOLOGIST EXAMINERS			98,577		11,081		3,913		11,081
B13		COMMERCE DEPT			5,156,429		237,988		42,656		237,988
B14		ANIMAL HEALTH BOARD			368,410		20,622		3,097		20,622
B15		BARBER EXAMINERS BOARD			19,364		4,034		1,182		4,034
B20		EXPLORE MINNESOTA TOURISM			844,094		19,179		2,603		19,179
B22		EMPLOYMENT & ECONOMIC DEVELOPMT			35,834,301		692,060		146,389		692,060
B24		PUBLIC FACILITIES AUTHORITY			40,424		17,073		2,324		17,073
B25		SCIENCE & TECHNOLOGY AUTHORITY			9,877		953		177		953
B34		HOUSING FINANCE AGENCY			3,957,799		122,840		18,617		122,840
B41		WORKERS COMP COURT OF APPEALS			37,273		1,917		322		1,917
B42		LABOR AND INDUSTRY DEPT			3,761,617		530,959		26,135		530,959
B43		IRON RANGE RESOURCES & REHAB			497,025		57,276		12,752		57,276
B7E		ARCHITECTURE, ENGINEERING BD			50,862		9,048		3,033		9,048
B7G		COMBATIVE SPORTS COMMISSION	2		2,520		1,709		294		1,709
B7P		ACCOUNTANCY BOARD			24,212		7,901		2,920		7,901
B7S		PRIVATE DETECTIVES BOARD			2,916		1,345		411		1,345
B82		PUBLIC UTILITIES COMM	47		608,959		56,384		2,114		56,384
B9D		AMATEUR SPORTS COMM			-		466		49		466
B9V		AGRICULTURE UTILIZATION RESRCH			-		38		4		38
E25		CENTER FOR ARTS EDUCATION	72		455,267		29,494		4,263		29,494
E26		MN STATE COLLEGES/UNIVERSITIES			89,455,125		2,077,245		329,526		2,077,245
E37		EDUCATION DEPARTMENT			10,399,879		184,586		27,099		184,586
E40		HISTORICAL SOCIETY			-		3,902		1,381		3,902
E44		FARIBAULT ACADEMIES			461,159		42,207		4,174		42,207
E50		ARTS BOARD	13		363,273		31,703		4,563		31,703
E60		OFFICE OF HIGHER EDUCATION			538,924		51,382		9,501		51,382
E77		ZOOLOGICAL BOARD			576,683		110,262		22,388		110,262
E81		UNIVERSITY OF MINNESOTA			-		3,313		364		3,313
E95		HUMANITIES COMMISSION			-		180		21		180
E97		SCIENCE MUSEUM			-		39		2		39
E9W		HIGHER ED FACILITIES AUTHORITY			-		131		6		131
G03		LOTTERY			1,671,342		4,988		262		4,988
G05		RACING COMMISSION			167,096		36,031		12,522		36,031
G06		ATTORNEY GENERAL			1,920,236		37,953		5,692		37,953
G09		GAMBLING CONTROL BOARD			65,846		6,355		1,867		6,355
G10		MINNESOTA MANAGEMENT & BUDGET			19,819,519		120,315		9,401		120,315
G17		HUMAN RIGHTS DEPT			377,668		12,216		2,372		12,216
G19		INDIAN AFFAIRS COUNCIL	6		27,375		6,965		1,011		6,965
G38		INVESTMENT BOARD			541,175		4,628		977		4,628
G39		GOVERNORS OFFICE			116,251		11,402		1,523		11,402

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			22.1	24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3
Schedule No.	DP#	Name	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
G45		MEDIATION SERVICES DEPT	10		153,392		1,675		221		1,675
G46		OFFICE OF ENTERPRISE TECHNOLOGY			2,817,984		158,634		12,329		158,634
G53		SECRETARY OF STATE	74		6,142,730		39,174		11,089		39,174
G61		STATE AUDITOR			1,117,603		14,437		2,236		14,437
G62		MINN STATE RETIREMENT SYSTEM			3,779,226		15,747		3,338		15,747
G63		PUBLIC EMPLOYEES RETIRE ASSOC			2,196,856		25,130		5,138		25,130
G67		REVENUE DEPT			31,672,285		131,702		16,864		131,702
G69		TEACHERS RETIREMENT ASSOC			3,707,533		24,571		9,005		24,571
G8H		MMB HIGHER EDUCATION			-		16		2		16
G8S		MMB INTERGOVERNMENTAL AIDS			-		4,464		712		4,464
G90		REVENUE INTERGOVT PAYMENTS			-		80,015		28,275		80,015
G92		OMBUDSPERSON FOR FAMILIES	4		18,850		2,507		324		2,507
G96		UNIFORM LAWS COMMISSION			-		219		31		219
G9J		CAMPAIGN FINANCE BOARD	8		175,968		10,142		2,094		10,142
G9K		ADMINISTRATIVE HEARINGS			476,204		19,508		2,426		19,508
G9L		BLACK MINNESOTANS COUNCIL	4		10,539		8,180		1,104		8,180
G9M		CHICANO LATINO AFFAIRS COUNCIL	4		15,965		4,007		580		4,007
G9N		ASIAN-PACIFIC COUNCIL	3		16,196		3,188		478		3,188
G9Q		MMB DEBT SERVICE			-		5,490		843		5,490
G9R		MMB NON-OPERATING			-		1,068,033		583		1,068,033
G9T		MMB TREASURY-NON OPERATING			-		8,736		2,763		8,736
G9X		CAPITOL AREA ARCHITECT			6,829		994		170		994
G9Y		DISABILITY COUNCIL	8		54,342		6,674		835		6,674
GPR		PAYROLL CLEARING			-		3		-		3
H12		HEALTH DEPT			24,605,681		502,161		84,046		502,161
H55		HUMAN SERVICES DEPT			87,474,151		572,577		75,824		572,577
H55b		HUMAN SERVICES SOS			6,988,174		768,295		168,923		768,295
H55c		HUMAN SERVICES MSOP			1,998,052		79,516		11,597		79,516
H75		VETERANS AFFAIRS DEPT			2,830,824		294,652		51,240		294,652
H7B		MEDICAL PRACTICE BOARD			563,228		21,482		6,530		21,482
H7C		NURSING BOARD			380,230		22,829		7,995		22,829
H7D		PHARMACY BOARD			249,994		12,044		3,817		12,044
H7F		DENTISTRY BOARD			70,012		13,466		5,020		13,466
H7H		CHIROPRACTIC EXAMINERS BOARD			10,923		5,428		533		5,428
H7J		OPTOMETRY BOARD			2,504		3,257		911		3,257
H7K		NURSING HOME ADMIN BOARD			314,798		6,218		1,311		6,218
H7L		SOCIAL WORK BOARD			115,138		14,291		5,516		14,291
H7M		MARRIAGE & FAMILY THERAPY BD			4,334		4,130		974		4,130
H7Q		PODIATRIC MEDICINE			5,540		2,545		642		2,545
H7R		VETERINARY MEDICINE BOARD			10,652		3,724		1,106		3,724
H7S		EMERGENCY MEDICAL SERVICES BD			228,794		11,705		2,149		11,705
H7U		DIETETICS & NUTRITION PRACTICE			2,599		2,942		777		2,942
H7V		PSYCHOLOGY BOARD			85,563		7,826		2,213		7,826
H7W		PHYSICAL THERAPY BOARD			10,321		5,915		1,909		5,915
H7X		BEHAVIORAL HEALTH & THERAPY BD			64,004		9,497		3,078		9,497
H9G		OMBUDSMAN MH/DD			162,971		2,942		441		2,942
J33		TRIAL COURTS			16,681,866		680,229		142,653		680,229
J50		GUARDIAN AD LITEM BOARD			209,887		26,977		4,022		26,977

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			22.1	24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3
Schedule No.	DP#	Name	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
	J52	PUBLIC DEFENSE BOARD			1,661,577		46,504		7,943		46,504
	J58	COURT OF APPEALS			79,531		3,310		512		3,310
	J65	SUPREME COURT			7,021,407		86,098		17,312		86,098
	J68	TAX COURT			11,419		1,417		335		1,417
	J70	JUDICIAL STANDARDS BOARD			8,371		2,088		320		2,088
	L10	LEGISLATURE			1,661,820		14,409		2,914		14,409
	L49	LEGISLATIVE AUDITOR			-		12		-		12
	P01	MILITARY AFFAIRS DEPT			2,257,354		194,200		34,303		194,200
	P07	PUBLIC SAFETY DEPT			38,756,037		2,760,418		1,053,645		2,760,418
	P78	CORRECTIONS DEPT			15,061,113		733,610		115,092		733,610
	P7T	PEACE OFFICERS BOARD (POST)			107,298		5,725		1,514		5,725
	P9E	SENTENCING GUIDELINES COMM			35,170		2,280		390		2,280
	R28	MINN CONSERVATION CORPS			-		87		7		87
	R29	NATURAL RESOURCES DEPT			20,598,650		1,919,935		326,785		1,919,935
	R32	POLLUTION CONTROL AGENCY			10,290,488		243,747		26,221		243,747
	R9P	WATER & SOIL RESOURCES BOARD			756,525		34,155		3,737		34,155
	T79	TRANSPORTATION DEPT			48,166,599		4,200,803		409,532		4,200,803
	T9B	METROPOLITAN COUNCIL/TRANSPORT OTHER			-		1,639		148		1,639
	XXX				-		-		-		-
		Total	256	4,264,305	540,781,307	25,781,885	20,152,344	1,851,411	3,484,027	4,464,069	20,136,752
	XXX	Source	256	4,264,305	540,781,307	25,781,885	20,152,344	1,851,411	3,484,027	4,464,069	20,136,752
		Difference (Total - Source)	-	-	(0)	-	-	-	-	-	-

Statewide Cost Allocation Plan
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			Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			28.4	29.2	29.3	29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	Accounting & Procurement Operations and System Support
	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 - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								

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Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	Accounting & Procurement Operations and System Support
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								
16.3	G61-16.3	State Auditor General								
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 - Leasing								
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								
4.14	G02-4.14	SmART HR								
4.15	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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								1,234,795
11.4	G10-11.4	Accounting Services								996,396
11.5	G10-11.5	Financial Reporting								1,351,097
11.6	G10-11.6	Financial Reporting - Single Audit								3,878
11.7	G10-11.7	Accounting Services - Non Allocable								-
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION								

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			28.4	29.2	29.3	29.4	29.5	29.6	30.2	30.4
Schedule	No.	DP#	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	Accounting & Procurement Operations and System Support
	12.4	G10-12.4							4,545,569	
	12.5	G10-12.5							824,734	
	12.6	G10-12.6							367,626	
	12.7	G10-12.7							1,051,078	
	12.8	G10-12.8							2,895,663	
	12.9	G10-12.9								
	13.2	G10-13.2								
	13.3	G10-13.3								
	13.5	G10-13.5								
	14.2	G45-14.2								
		MEDIATION SERVICES	11		1	226	226			226
	14.3	G45-14.3								
	14.4	G45-14.4								
	15.2	L49-15.2								
		LEGISLATIVE AUDITOR	155		60	5,471	5,471			5,471
	15.3	L49-15.3								
	15.4	L49-15.4								
	15.5	L49-15.5								
	15.6	L49-15.6								
	16.2	G61-16.2								
		STATE AUDITOR	17		0	240	240	-		240
	16.3	G61-16.3								
		G02-0002		39	2	881	881	-		881
		G02-0003		39	-	411	411	-		411
		G02-0007		56	5	1,115	1,115	-		1,115
		G02-0009		286	16	10,329	10,329	-		10,329
		G02-0010		4	-	4	4	-		4
		G02-0012		71	3	12,602	12,602	462,345		12,602
		G02-0014		92	9	21,348	21,348	-		21,348
		G02-0015a		65	9	46,871	46,871	-		46,871
		G02-0016		193	4	4,196	4,196	1,012,515		4,196
		G02-0017a		165	10	23,179	23,179	-		23,179
		G02-0017b		554	31	33,858	33,858	-		33,858
		G02-0018		20	-	125	125	-		125
		G02-0021a		456	214	119,316	119,316	-		119,316
		G02-0021b		25	2	4,710	4,710	-		4,710
		G02-0021c		23	6	5,679	5,679	-		5,679
		G02-0021f		93	-	1,411	1,411	-		1,411
		G02-0024		263	10	15,488	15,488	-		15,488
		G02-0028		88	0	290	290	-		290
		G02-0029a		32	15	3,174	3,174	-		3,174
		G02-0029b		40	22	6,485	6,485	-		6,485
		G02-0031		57	7	18,396	18,396	-		18,396
		G02-0034		181	1	477	477	-		477
		G02-0036		33	3	2,038	2,038	-		2,038
		G02-0037		267	6	3,981	3,981	171,212		3,981
		G02-0037a		104	8	2,307	2,307	-		2,307
		G02-0038		60	5	1,796	1,796	-		1,796
		G39-0042		27	-	815	815	-		815

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
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			Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			28.4	29.2	29.3	29.4	29.5	29.6	30.2	30.4
.Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	Accounting & Procurement Operations and System Support
	G02-0043	Surplus Services - Federal	78		8	7,588	7,588	-		7,588
	G02-0044	RECS - Energy	17		-	90	90	-		90
	G02-0045	SmART FMR	1		-	1	1	-		1
	G02-0046	SmART HR	16		0	111	111	-		111
	G02-0047	Grants Mgt	34		-	85	85	-		85
	G02-0048	Arts & Cultural Heritage	137		1	982	982	-		982
	G02-0049	Materials Management	14		-	290	290	-		290
	B04	AGRICULTURE DEPT	15,567		424	253,885	253,885	7,320,977		253,885
	B11	BARBER/COSMETOLOGIST EXAMINERS	206		12	11,081	11,081	-		11,081
	B13	COMMERCE DEPT	3,308		327	237,988	237,988	161,064,780		237,988
	B14	ANIMAL HEALTH BOARD	1,718		51	20,622	20,622	1,032,687		20,622
	B15	BARBER EXAMINERS BOARD	125		2	4,034	4,034	-		4,034
	B20	EXPLORE MINNESOTA TOURISM	845		49	19,179	19,179	-		19,179
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	4,240		1,767	692,060	692,060	2,459,085,596		692,060
	B24	PUBLIC FACILITIES AUTHORITY	1,486		10	17,073	17,073	-		17,073
	B25	SCIENCE & TECHNOLOGY AUTHORITY	69		2	953	953	-		953
	B34	HOUSING FINANCE AGENCY	1,536		202	122,840	122,840	-		122,840
	B41	WORKERS COMP COURT OF APPEALS	46		13	1,917	1,917	-		1,917
	B42	LABOR AND INDUSTRY DEPT	1,681		440	530,959	530,959	5,564,855		530,959
	B43	IRON RANGE RESOURCES & REHAB	689		72	57,276	57,276	-		57,276
	B7E	ARCHITECTURE, ENGINEERING BD	54		6	9,048	9,048	-		9,048
	B7G	COMBATIVE SPORTS COMMISSION	82		2	1,709	1,709	-		1,709
	B7P	ACCOUNTANCY BOARD	54		4	7,901	7,901	-		7,901
	B7S	PRIVATE DETECTIVES BOARD	55		1	1,345	1,345	-		1,345
	B82	PUBLIC UTILITIES COMM	488		47	56,384	56,384	-		56,384
	B9D	AMATEUR SPORTS COMM	58		3	466	466	-		466
	B9V	AGRICULTURE UTILIZATION RESRCH	12		-	38	38	-		38
	E25	CENTER FOR ARTS EDUCATION	2,202		72	29,494	29,494	-		29,494
	E26	MN STATE COLLEGES/UNIVERSITIES	24,230		15,979	2,077,245	2,077,245	1,146,826,683		2,077,245
	E37	EDUCATION DEPARTMENT	10,890		400	184,586	184,586	687,296,011		184,586
	E40	HISTORICAL SOCIETY	141		-	3,902	3,902	-		3,902
	E44	FARIBAULT ACADEMIES	3,039		179	42,207	42,207	-		42,207
	E50	ARTS BOARD	583		13	31,703	31,703	1,048,236		31,703
	E60	OFFICE OF HIGHER EDUCATION	1,492		65	51,382	51,382	-		51,382
	E77	ZOOLOGICAL BOARD	2,785		230	110,262	110,262	-		110,262
	E81	UNIVERSITY OF MINNESOTA	424		-	3,313	3,313	-		3,313
	E95	HUMANITIES COMMISSION	28		-	180	180	-		180
	E97	SCIENCE MUSEUM	19		-	39	39	-		39
	E9W	HIGHER ED FACILITIES AUTHORITY	26		2	131	131	-		131
	G03	LOTTERY	290		145	4,988	4,988	-		4,988
	G05	RACING COMMISSION	480		13	36,031	36,031	-		36,031
	G06	ATTORNEY GENERAL	1,303		306	37,953	37,953	975,726		37,953
	G09	GAMBLING CONTROL BOARD	144		28	6,355	6,355	-		6,355
	G10	MINNESOTA MANAGEMENT & BUDGET	1,255		129	120,315	120,315	-		120,315
	G17	HUMAN RIGHTS DEPT	522		36	12,216	12,216	-		12,216
	G19	INDIAN AFFAIRS COUNCIL	203		6	6,965	6,965	-		6,965
	G38	INVESTMENT BOARD	147		21	4,628	4,628	-		4,628
	G39	GOVERNORS OFFICE	584		34	11,402	11,402	-		11,402

Statewide Cost Allocation Plan
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			Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			28.4	29.2	29.3	29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	Accounting & Procurement Operations and System Support
	G45	MEDIATION SERVICES DEPT	100		10	1,675	1,675	-		1,675
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	3,059		293	158,634	158,634	-		158,634
	G53	SECRETARY OF STATE	1,779		74	39,174	39,174	4,140,139		39,174
	G61	STATE AUDITOR	436		104	14,437	14,437	-		14,437
	G62	MINN STATE RETIREMENT SYSTEM	188		87	15,747	15,747	-		15,747
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	238		92	25,130	25,130	-		25,130
	G67	REVENUE DEPT	4,533		1,523	131,702	131,702	-		131,702
	G69	TEACHERS RETIREMENT ASSOC	55		81	24,571	24,571	-		24,571
	G8H	MMB HIGHER EDUCATION	8		-	16	16	-		16
	G8S	MMB INTERGOVERNMENTAL AIDS	30		-	4,464	4,464	-		4,464
	G90	REVENUE INTERGOVT PAYMENTS	1,612		-	80,015	80,015	-		80,015
	G92	OMBUDSPERSON FOR FAMILIES	135		4	2,507	2,507	-		2,507
	G96	UNIFORM LAWS COMMISSION	22		-	219	219	-		219
	G9J	CAMPAIGN FINANCE BOARD	309		8	10,142	10,142	-		10,142
	G9K	ADMINISTRATIVE HEARINGS	164		73	19,508	19,508	-		19,508
	G9L	BLACK MINNESOTANS COUNCIL	222		4	8,180	8,180	-		8,180
	G9M	CHICANO LATIN AFFAIRS COUNCIL	153		4	4,007	4,007	-		4,007
	G9N	ASIAN-PACIFIC COUNCIL	169		3	3,188	3,188	-		3,188
	G9Q	MMB DEBT SERVICE	3,016		-	5,490	5,490	-		5,490
	G9R	MMB NON-OPERATING	2,960		-	1,068,033	1,068,033	9,096,586		1,068,033
	G9T	MMB TREASURY-NON OPERATING	591		-	8,736	8,736	-		8,736
	G9X	CAPITOL AREA ARCHITECT	105		3	994	994	-		994
	G9Y	DISABILITY COUNCIL	243		8	6,674	6,674	-		6,674
	GPR	PAYROLL CLEARING	3		-	3	3	-		3
	H12	HEALTH DEPT	22,327		1,439	502,161	502,161	235,336,347		502,161
	H55	HUMAN SERVICES DEPT	18,002		2,193	572,577	572,577	5,800,980,148		572,577
	H55b	HUMAN SERVICES SOS	10,283		3,423	768,295	768,295	-		768,295
	H55c	HUMAN SERVICES MSOP	3,324		737	79,516	79,516	-		79,516
	H75	VETERANS AFFAIRS DEPT	5,782		1,087	294,652	294,652	6,119,851		294,652
	H7B	MEDICAL PRACTICE BOARD	183		23	21,482	21,482	-		21,482
	H7C	NURSING BOARD	143		32	22,829	22,829	-		22,829
	H7D	PHARMACY BOARD	246		12	12,044	12,044	163,100		12,044
	H7F	DENTISTRY BOARD	239		10	13,466	13,466	-		13,466
	H7H	CHIROPRACTIC EXAMINERS BOARD	148		5	5,428	5,428	-		5,428
	H7J	OPTOMETRY BOARD	112		1	3,257	3,257	-		3,257
	H7K	NURSING HOME ADMIN BOARD	265		9	6,218	6,218	-		6,218
	H7L	SOCIAL WORK BOARD	137		11	14,291	14,291	-		14,291
	H7M	MARRIAGE & FAMILY THERAPY BD	136		1	4,130	4,130	-		4,130
	H7Q	PODIATRIC MEDICINE	91		1	2,545	2,545	-		2,545
	H7R	VETERINARY MEDICINE BOARD	84		2	3,724	3,724	-		3,724
	H7S	EMERGENCY MEDICAL SERVICES BD	620		20	11,705	11,705	-		11,705
	H7U	DIETETICS & NUTRITION PRACTICE	89		1	2,942	2,942	-		2,942
	H7V	PSYCHOLOGY BOARD	128		10	7,826	7,826	-		7,826
	H7W	PHYSICAL THERAPY BOARD	98		3	5,915	5,915	-		5,915
	H7X	BEHAVIORAL HEALTH & THERAPY BD	190		3	9,497	9,497	-		9,497
	H9G	OMBUDSMAN MH/DD	52		19	2,942	2,942	-		2,942
	J33	TRIAL COURTS	10,905		2,037	680,229	680,229	531,116		680,229
	J50	GUARDIAN AD LITEM BOARD	787		162	26,977	26,977	-		26,977

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			Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			28.4	29.2	29.3	29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	Accounting & Procurement Operations and System Support
	J52	PUBLIC DEFENSE BOARD	1,705		554	46,504	46,504	555,442		46,504
	J58	COURT OF APPEALS	50		88	3,310	3,310	-		3,310
	J65	SUPREME COURT	1,608		290	86,098	86,098	594,080		86,098
	J68	TAX COURT	65		6	1,417	1,417	-		1,417
	J70	JUDICIAL STANDARDS BOARD	55		2	2,088	2,088	-		2,088
	L10	LEGISLATURE	846		86	14,409	14,409	-		14,409
	L49	LEGISLATIVE AUDITOR	12		-	12	12	-		12
	P01	MILITARY AFFAIRS DEPT	1,705		294	194,200	194,200	42,338,846		194,200
	P07	PUBLIC SAFETY DEPT	25,084		2,122	2,760,418	2,760,418	112,090,797		2,760,418
	P78	CORRECTIONS DEPT	20,226		4,207	733,610	733,610	378,960		733,610
	P7T	PEACE OFFICERS BOARD (POST)	280		11	5,725	5,725	-		5,725
	P9E	SENTENCING GUIDELINES COMM	58		6	2,280	2,280	-		2,280
	R28	MINN CONSERVATION CORPS	31		-	87	87	-		87
	R29	NATURAL RESOURCES DEPT	44,026		2,629	1,919,935	1,919,935	52,973,565		1,919,935
	R32	POLLUTION CONTROL AGENCY	14,263		923	243,747	243,747	21,158,157		243,747
	R9P	WATER & SOIL RESOURCES BOARD	2,021		67	34,155	34,155	1,901,589		34,155
	T79	TRANSPORTATION DEPT	28,720		5,038	4,200,803	4,200,803	699,799,753		4,200,803
	T9B	METROPOLITAN COUNCIL/TRANSPORT	162		-	1,639	1,639	-		1,639
		OTHER	-		-	-	-	-		-
XXX		Total	322,337	3,586,166	51,483	20,136,752	20,136,752	11,460,020,099	9,684,670	20,136,752
XXX		Source	322,337	3,586,166	51,485	20,136,752	20,136,752	11,460,020,097	9,684,670	20,136,752
		Difference (Total - Source)	-	-	2	-	-	(2)	-	-

Statewide Cost Allocation Plan
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FTE	Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by	FTE
30.5	30.6	30.7	30.8	31.2	31.3	32.2	32.3

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies
	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 - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								

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			FTE	Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by	FTE
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies
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								
16.3	G61-16.3	State Auditor General								
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 - Leasing								
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								
4.14	G02-4.14	SmART HR								
4.15	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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								

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FTE	Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by	FTE
30.5	30.6	30.7	30.8	31.2	31.3	32.2	32.3

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies
12.4	G10-12.4	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration					3,003,548			
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES	1	11	1	226				
14.3	G45-14.3	State Agencies							185,009	
14.4	G45-14.4	Mediation/Representation - General							1,336,684	
15.2	L49-15.2	LEGISLATIVE AUDITOR	60	155	60	5,471				60
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	0	17	0	240				0
16.3	G61-16.3	State Auditor General								
	G02-0002	State Archaeology	2	39	2	881				2
	G02-0003	Public Broadcasting	-	39	-	411				-
	G02-0007	Public Info Policy Analysis - PIPA	5	56	5	1,115				5
	G02-0009	Construction Services	16	286	16	10,329				16
	G02-0010	Oil Overcharge (Stripper Wells)	-	4	-	4				-
	G02-0012	STAR	3	71	3	12,602				3
	G02-0014	Capital Group Parking	9	92	9	21,348				9
	G02-0015a	Fleet Services	9	65	9	46,871				9
	G02-0016	Development Disabilities	4	193	4	4,196				4
	G02-0017a	Risk Management - P&C	10	165	10	23,179				10
	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)	31	554	31	33,858				31
	G02-0018	Plant Management (Leases)	-	20	-	125				-
	G02-0021a	Plant Management (Repairs)	214	456	214	119,316				214
	G02-0021b	Plant Management (Materials Transfer)	2	25	2	4,710				2
	G02-0021c	Plant Management (Energy)	6	23	6	5,679				6
	G02-0021f	Plant Management (Facilities Repair & Replacement)	-	93	-	1,411				-
	G02-0024	MN Bookstore	10	263	10	15,488				10
	G02-0028	Office Supply Connection	0	88	0	290				0
	G02-0029a	Cooperative Purchasing (CPV)	15	32	15	3,174				15
	G02-0029b	Cooperative Purchasing (MMCAP)	22	40	22	6,485				22
	G02-0031	Central Mail	7	57	7	18,396				7
	G02-0034	Other Non-allocable	1	181	1	477				1
	G02-0036	Demography	3	33	3	2,038				3
	G02-0037	MN Geospatial Information Office	6	267	6	3,981				6
	G02-0037a	MnGeo Service Bureau	8	104	8	2,307				8
	G02-0038	Environmental Quality Board	5	60	5	1,796				5
	G39-0042	Surplus Services - State	-	27	-	815				-

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2011 - Actual

			Number of Budget Transactions -		Accounting & Procurement Transactions - FY		Net Administrative Expenditures by Division		Net Administrative Expenditures by	
			FTE	FY (Actual)	FTE	(Actual)		FTE	FTE	FTE
			30.5	30.6	30.7	30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies
G02-0043		Surplus Services - Federal	8	78	8	7,588		8		8
G02-0044		RECS - Energy	-	17	-	90		-		-
G02-0045		SmART FMR	-	1	-	1		-		-
G02-0046		SmART HR	0	16	0	111		0		0
G02-0047		Grants Mgt	-	34	-	85		-		-
G02-0048		Arts & Cultural Heritage	1	137	1	982		1		1
G02-0049		Materials Management	-	14	-	290		-		-
B04		AGRICULTURE DEPT	424	15,567	424	253,885		424		424
B11		BARBER/COSMETOLOGIST EXAMINERS	12	206	12	11,081		12		12
B13		COMMERCE DEPT	327	3,308	327	237,988		327		327
B14		ANIMAL HEALTH BOARD	51	1,718	51	20,622		51		51
B15		BARBER EXAMINERS BOARD	2	125	2	4,034		2		2
B20		EXPLORE MINNESOTA TOURISM	49	845	49	19,179		49		49
B22		EMPLOYMENT & ECONOMIC DEVELPMT	1,767	4,240	1,767	692,060		1,767		1,767
B24		PUBLIC FACILITIES AUTHORITY	10	1,486	10	17,073		10		10
B25		SCIENCE & TECHNOLOGY AUTHORITY	2	69	2	953		2		2
B34		HOUSING FINANCE AGENCY	202	1,536	202	122,840		202		202
B41		WORKERS COMP COURT OF APPEALS	13	46	13	1,917		13		13
B42		LABOR AND INDUSTRY DEPT	440	1,681	440	530,959		440		440
B43		IRON RANGE RESOURCES & REHAB	72	689	72	57,276		72		72
B7E		ARCHITECTURE, ENGINEERING BD	6	54	6	9,048		6		6
B7G		COMBATIVE SPORTS COMMISSION	2	82	2	1,709		2		2
B7P		ACCOUNTANCY BOARD	4	54	4	7,901		4		4
B7S		PRIVATE DETECTIVES BOARD	1	55	1	1,345		1		1
B82		PUBLIC UTILITIES COMM	47	488	47	56,384		47		47
B9D		AMATEUR SPORTS COMM	3	58	3	466		3		3
B9V		AGRICULTURE UTILIZATION RESRCH	-	12	-	38		-		-
E25		CENTER FOR ARTS EDUCATION	72	2,202	72	29,494		72		72
E26		MN STATE COLLEGES/UNIVERSITIES	15,979	24,230	15,979	2,077,245		15,979		15,979
E37		EDUCATION DEPARTMENT	400	10,890	400	184,586		400		400
E40		HISTORICAL SOCIETY	-	141	-	3,902		-		-
E44		FARIBAULT ACADEMIES	179	3,039	179	42,207		179		179
E50		ARTS BOARD	13	583	13	31,703		13		13
E60		OFFICE OF HIGHER EDUCATION	65	1,492	65	51,382		65		65
E77		ZOOLOGICAL BOARD	230	2,785	230	110,262		230		230
E81		UNIVERSITY OF MINNESOTA	-	424	-	3,313		-		-
E95		HUMANITIES COMMISSION	-	28	-	180		-		-
E97		SCIENCE MUSEUM	-	19	-	39		-		-
E9W		HIGHER ED FACILITIES AUTHORITY	2	26	2	131		2		2
G03		LOTTERY	145	290	145	4,988		145		145
G05		RACING COMMISSION	13	480	13	36,031		13		13
G06		ATTORNEY GENERAL	306	1,303	306	37,953		306		306
G09		GAMBLING CONTROL BOARD	28	144	28	6,355		28		28
G10		MINNESOTA MANAGEMENT & BUDGET	129	1,255	129	120,315		129		129
G17		HUMAN RIGHTS DEPT	36	522	36	12,216		36		36
G19		INDIAN AFFAIRS COUNCIL	6	203	6	6,965		6		6
G38		INVESTMENT BOARD	21	147	21	4,628		21		21
G39		GOVERNORS OFFICE	34	584	34	11,402		34		34

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
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			Number of Budget Transactions -		Accounting & Procurement	Net Administrative		Net Administrati ve		
			FTE	FTE	Transactions - FY (Actual)	Expenditures by Division	FTE	Expenditure s by	FTE	
			30.5	30.7	30.8	31.2	31.3	32.2	32.3	
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies
G45		MEDIATION SERVICES DEPT	10	100	10	1,675		10		10
G46		OFFICE OF ENTERPRISE TECHNOLOGY	293	3,059	293	158,634		293		293
G53		SECRETARY OF STATE	74	1,779	74	39,174		74		74
G61		STATE AUDITOR	104	436	104	14,437		104		104
G62		MINN STATE RETIREMENT SYSTEM	87	188	87	15,747		87		87
G63		PUBLIC EMPLOYEES RETIRE ASSOC	92	238	92	25,130		92		92
G67		REVENUE DEPT	1,523	4,533	1,523	131,702		1,523		1,523
G69		TEACHERS RETIREMENT ASSOC	81	55	81	24,571		81		81
G8H		MMB HIGHER EDUCATION	-	8	-	16		-		-
G8S		MMB INTERGOVERNMENTAL AIDS	-	30	-	4,464		-		-
G90		REVENUE INTERGOVT PAYMENTS	-	1,612	-	80,015		-		-
G92		OMBUDSPERSON FOR FAMILIES	4	135	4	2,507		4		4
G96		UNIFORM LAWS COMMISSION	-	22	-	219		-		-
G9J		CAMPAIGN FINANCE BOARD	8	309	8	10,142		8		8
G9K		ADMINISTRATIVE HEARINGS	73	164	73	19,508		73		73
G9L		BLACK MINNESOTANS COUNCIL	4	222	4	8,180		4		4
G9M		CHICANO LATINO AFFAIRS COUNCIL	4	153	4	4,007		4		4
G9N		ASIAN-PACIFIC COUNCIL	3	169	3	3,188		3		3
G9Q		MMB DEBT SERVICE	-	3,016	-	5,490		-		-
G9R		MMB NON-OPERATING	-	2,960	-	1,068,033		-		-
G9T		MMB TREASURY-NON OPERATING	-	591	-	8,736		-		-
G9X		CAPITOL AREA ARCHITECT	3	105	3	994		3		3
G9Y		DISABILITY COUNCIL	8	243	8	6,674		8		8
GPR		PAYROLL CLEARING	-	3	-	3		-		-
H12		HEALTH DEPT	1,439	22,327	1,439	502,161		1,439		1,439
H55		HUMAN SERVICES DEPT	2,193	18,002	2,193	572,577		2,193		2,193
H55b		HUMAN SERVICES SOS	3,423	10,283	3,423	768,295		3,423		3,423
H55c		HUMAN SERVICES MSOP	737	3,324	737	79,516		737		737
H75		VETERANS AFFAIRS DEPT	1,087	5,782	1,087	294,652		1,087		1,087
H7B		MEDICAL PRACTICE BOARD	23	183	23	21,482		23		23
H7C		NURSING BOARD	32	143	32	22,829		32		32
H7D		PHARMACY BOARD	12	246	12	12,044		12		12
H7F		DENTISTRY BOARD	10	239	10	13,466		10		10
H7H		CHIROPRACTIC EXAMINERS BOARD	5	148	5	5,428		5		5
H7J		OPTOMETRY BOARD	1	112	1	3,257		1		1
H7K		NURSING HOME ADMIN BOARD	9	265	9	6,218		9		9
H7L		SOCIAL WORK BOARD	11	137	11	14,291		11		11
H7M		MARRIAGE & FAMILY THERAPY BD	1	136	1	4,130		1		1
H7Q		PODIATRIC MEDICINE	1	91	1	2,545		1		1
H7R		VETERINARY MEDICINE BOARD	2	84	2	3,724		2		2
H7S		EMERGENCY MEDICAL SERVICES BD	20	620	20	11,705		20		20
H7U		DIETETICS & NUTRITION PRACTICE	1	89	1	2,942		1		1
H7V		PSYCHOLOGY BOARD	10	128	10	7,826		10		10
H7W		PHYSICAL THERAPY BOARD	3	98	3	5,915		3		3
H7X		BEHAVIORAL HEALTH & THERAPY BD	3	190	3	9,497		3		3
H9G		OMBUDSMAN MH/DD	19	52	19	2,942		19		19
J33		TRIAL COURTS	2,037	10,905	2,037	680,229		2,037		2,037
J50		GUARDIAN AD LITEM BOARD	162	787	162	26,977		162		162

Statewide Cost Allocation Plan
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FTE	Number of Budget Transactions - FY (Actual)	FTE	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	FTE	Net Administrative Expenditures by	FTE
30.5	30.6	30.7	30.8	31.2	31.3	32.2	32.3

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies
	J52	PUBLIC DEFENSE BOARD	554	1,705	554	46,504		554		554
	J58	COURT OF APPEALS	88	50	88	3,310		88		88
	J65	SUPREME COURT	290	1,608	290	86,098		290		290
	J68	TAX COURT	6	65	6	1,417		6		6
	J70	JUDICIAL STANDARDS BOARD	2	55	2	2,088		2		2
	L10	LEGISLATURE	86	846	86	14,409		86		86
	L49	LEGISLATIVE AUDITOR	-	12	-	12		-		-
	P01	MILITARY AFFAIRS DEPT	294	1,705	294	194,200		294		294
	P07	PUBLIC SAFETY DEPT	2,122	25,084	2,122	2,760,418		2,122		2,122
	P78	CORRECTIONS DEPT	4,207	20,226	4,207	733,610		4,207		4,207
	P7T	PEACE OFFICERS BOARD (POST)	11	280	11	5,725		11		11
	P9E	SENTENCING GUIDELINES COMM	6	58	6	2,280		6		6
	R28	MINN CONSERVATION CORPS	-	31	-	87		-		-
	R29	NATURAL RESOURCES DEPT	2,629	44,026	2,629	1,919,935		2,629		2,629
	R32	POLLUTION CONTROL AGENCY	923	14,263	923	243,747		923		923
	R9P	WATER & SOIL RESOURCES BOARD	67	2,021	67	34,155		67		67
	T79	TRANSPORTATION DEPT	5,038	28,720	5,038	4,200,803		5,038		5,038
	T9B	METROPOLITAN COUNCIL/TRANSPORT OTHER	-	162	-	1,639		-		-
	XXX									
		Total	51,483	322,337	51,483	20,136,752	3,003,548	51,483	1,521,693	51,481
	XXX	Source	51,485	322,337	51,489	20,136,752	3,003,548	51,485	1,521,693	51,483
		Difference (Total - Source)	2	-	7	-	-	2	-	(2)

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2011 - Actual

Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)
33.2	33.3	33.4	33.5	34.2

Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR
	1.2	Equipment Use Charge					183,812
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					1,137,178
3.4	G02-3.4	Human Resources					727,732
3.5	G02-3.5	Financial Management and Reporting					1,647,894
3.6	G02-3.6	Fiscal Agent - Non allocable					8,091,600
4.2	G02-4.2	Government & Citizen Services					9,324
4.4	G02-4.4	Resource Recovery					390,457
4.5	G02-4.5	Real Estate & Construction Services - Leasing					1,012,512
4.7	G02-4.7	Real Property					2,163,376
4.8	G02-4.8	Materials Management					4,513,794
4.9	G02-4.9	Gift & Acceptance					-
4.10	G02-4.10	Central Mail					875,028
4.11	G02-4.11	Enterprise Performance Improvement					254,504
4.12	G02-4.12	Grants Mgt					133,474
4.13	G02-4.13	SmART FMR					258,540
4.14	G02-4.14	SmART HR					230,334
4.15	G02-13.5	Government & Citizen Services Non Allocable					2,531,877
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY					6,875,249
6.3	G46-6.3	IT Spend					8,955,170
6.5	G46-6.5	OET - Non allocable					-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET					16,032,909
8.3	G10-8.3	Internal Controls & Accountability					1,441,265
9.2	G10-9.2	TREASURY DIVISION					3,704,016
9.3	G10-9.3	Treasury					2,339,212
9.4	G10-9.4	Treasury - Other					681,805
10.2	G10-10.2	MMB - BUDGET DIVISION					8,929,331
10.3	G10-10.3	Analysis & Control (EBO's)					3,743,660
10.4	G10-10.4	Budget Operations and Planning					4,361,630
10.5	G10-10.5	Budget Division - Non Allocable					411,424
11.2	G10-11.2	MMB-ACCOUNTING DIVISION					7,242,840
11.3	G10-11.3	Central Payroll					2,469,590
11.4	G10-11.4	Accounting Services					1,992,792
11.5	G10-11.5	Financial Reporting					2,758,932
11.6	G10-11.6	Financial Reporting - Single Audit					7,756
11.7	G10-11.7	Accounting Services - Non Allocable					-
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION					22,329,168
12.4	G10-12.4	Accounting & Procurement Operations and System Support					9,091,138
12.5	G10-12.5	Personnel Operations and System Support					1,649,468
12.6	G10-12.6	Budget Service - Computer Operations					745,822
12.7	G10-12.7	Personnel Operations Special Billing					2,380,320
12.8	G10-12.8	Accounting & Procurement Operations Special Billing					6,335,536
12.9	G10-12.9	MMB - OTHER - Non-Allocable					948,103
13.2	G10-13.2	State HR, Benefits & Labor Relations					6,006,149
13.3	G10-13.3	Personnel Administration					6,017,117
13.5	G10-13.5	Employee Relations - Non Allocable					-

Statewide Cost Allocation Plan
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Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)
33.2	33.3	33.4	33.5	34.2

Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR
14.2	G45-14.2	MEDIATION SERVICES					213,593
14.3	G45-14.3	State Agencies					370,018
14.4	G45-14.4	Mediation/Representation - General					1,336,684
15.2	L49-15.2	LEGISLATIVE AUDITOR					7,656,305
15.3	L49-15.3	Financial Audits					4,843,586
15.4	L49-15.4	Program Audits					2,425,610
15.5	L49-15.5	Single Audits					878,312
15.6	L49-15.6	Audit Comm					2,102
16.2	G61-16.2	STATE AUDITOR					621,590
16.3	G61-16.3	State Auditor General					-
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION					614
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES					19,715,610
3.3	G02-3.3	Commissioner's Office					796,216
3.4	G02-3.4	Human Resources					359,965
3.5	G02-3.5	Financial Management and Reporting					823,947
3.6	G02-3.6	Fiscal Agent - Non allocable					8,091,600
4.2	G02-4.2	Government & Citizen Services					14,838,118
4.4	G02-4.4	Resource Recovery					71,574
4.5	G02-4.5	Real Estate & Construction Services - Leasing					506,256
4.7	G02-4.7	Real Property Enterprise System					957,389
4.8	G02-4.8	Materials Management					2,034,768
4.9	G02-4.9	Gift & Acceptance					-
4.10	G02-4.10	Central Mail					437,514
4.11	G02-4.11	Enterprise Performance Improvement					127,252
4.12	G02-4.12	Grants Mgt					66,737
4.13	G02-4.13	SmART FMR					129,270
4.14	G02-4.14	SmART HR					115,167
4.15	G02-13.5	Government & Citizen Services Non Allocable					2,531,877
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY					10,299,091
6.3	G46-6.3	IT Spend					4,264,305
6.5	G46-6.5	OET - Non allocable					-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET					2,933,099
8.3	G10-8.3	Internal Controls & Accountability					961,544
9.2	G10-9.2	TREASURY DIVISION					4,209,503
9.3	G10-9.3	Treasury					1,169,606
9.4	G10-9.4	Treasury - Other					681,805
10.2	G10-10.2	MMB - BUDGET DIVISION					11,224,143
10.3	G10-10.3	Analysis & Control (EBO's)					1,871,830
10.4	G10-10.4	Budget Operations and Planning					2,180,815
10.5	G10-10.5	Budget Division - Non Allocable					411,424
11.2	G10-11.2	MMB-ACCOUNTING DIVISION					7,272,269
11.3	G10-11.3	Central Payroll					1,234,795
11.4	G10-11.4	Accounting Services					996,396
11.5	G10-11.5	Financial Reporting					1,351,097
11.6	G10-11.6	Financial Reporting - Single Audit					3,878
11.7	G10-11.7	Accounting Services - Non Allocable					-
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION					28,005,421

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Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)
33.2	33.3	33.4	33.5	34.2

Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	
12.4	G10-12.4	Accounting & Procurement Operations and System Support						4,545,569
12.5	G10-12.5	Personnel Operations and System Support						824,734
12.6	G10-12.6	Budget Service - Computer Operations						367,626
12.7	G10-12.7	Personnel Operations Special Billing						1,051,078
12.8	G10-12.8	Accounting & Procurement Operations Special Billing						2,895,663
12.9	G10-12.9	MMB - OTHER - Non-Allocable						1,013,703
13.2	G10-13.2	State HR, Benefits & Labor Relations						6,020,147
13.3	G10-13.3	Personnel Administration						3,003,548
13.5	G10-13.5	Employee Relations - Non Allocable						-
14.2	G45-14.2	MEDIATION SERVICES						205,237
14.3	G45-14.3	State Agencies						185,009
14.4	G45-14.4	Mediation/Representation - General						1,336,684
15.2	L49-15.2	LEGISLATIVE AUDITOR						6,114,135
15.3	L49-15.3	Financial Audits	2,421,793					2,421,793
15.4	L49-15.4	Program Audits	1,212,805					1,212,805
15.5	L49-15.5	Single Audits	439,156					439,156
15.6	L49-15.6	Audit Comm	1,051					1,051
16.2	G61-16.2	STATE AUDITOR						33,964
16.3	G61-16.3	State Auditor General						-
	G02-0002	State Archaeology						644,047
	G02-0003	Public Broadcasting						472,846
	G02-0007	Public Info Policy Analysis - PIPA						1,489,567
	G02-0009	Construction Services						15,805,405
	G02-0010	Oil Overcharge (Stripper Wells)						72
	G02-0012	STAR					462,345	3,192,531
	G02-0014	Capital Group Parking						7,503,361
	G02-0015a	Fleet Services						25,069,297
	G02-0016	Development Disabilities					1,012,515	8,103,333
	G02-0017a	Risk Management - P&C						33,777,594
	G02-0017b	Gov's Res Concl (Ceremonial Hse Gft)						93,483,834
	G02-0018	Plant Management (Leases)						3,131
	G02-0021a	Plant Management (Repairs)						98,484,201
	G02-0021b	Plant Management (Materials Transfer)						553,957
	G02-0021c	Plant Management (Energy)						1,289,277
	G02-0021f	Plant Management (Facilities Repair & Replacement)						7,342,633
	G02-0024	MN Bookstore						4,558,507
	G02-0028	Office Supply Connection						9,893
	G02-0029a	Cooperative Purchasing (CPV)						4,323,185
	G02-0029b	Cooperative Purchasing (MMCAP)						10,964,325
	G02-0031	Central Mail						26,939,764
	G02-0034	Other Non-allocable						338,973
	G02-0036	Demography						1,368,227
	G02-0037	MN Geospatial Information Office					171,212	7,490,836
	G02-0037a	MnGeo Service Bureau						2,800,633
	G02-0038	Environmental Quality Board			325			1,793,357
	G39-0042	Surplus Services - State						12,306

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics
Actual Fiscal Year 2011 - Actual

Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)
33.2	33.3	33.4	33.5	34.2

Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	
G02-0043		Surplus Services - Federal	-	-	-	-	-	3,013,710
G02-0044		RECS - Energy	-	-	-	-	-	1,328
G02-0045		SmART FMR	-	-	-	-	-	18
G02-0046		SmART HR	-	-	-	-	-	11,669
G02-0047		Grants Mgt	-	-	-	-	-	1,326
G02-0048		Arts & Cultural Heritage	-	-	-	-	-	15,304,595
G02-0049		Materials Management	-	-	-	-	-	28,142
B04		AGRICULTURE DEPT	621	17	-	7,320,977	-	141,175,410
B11		BARBER/COSMETOLOGIST EXAMINERS	75	-	-	-	-	2,529,545
B13		COMMERCE DEPT	665	567	359	161,064,780	-	910,220,943
B14		ANIMAL HEALTH BOARD	20	-	-	1,032,687	-	16,540,620
B15		BARBER EXAMINERS BOARD	-	-	-	-	-	560,101
B20		EXPLORE MINNESOTA TOURISM	42	-	-	-	-	22,656,998
B22		EMPLOYMENT & ECONOMIC DEVELPMT	2,454	50	1,286	2,459,085,596	-	10,471,579,510
B24		PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	32,817,093
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	700,099
B34		HOUSING FINANCE AGENCY	6	-	-	-	-	55,120,867
B41		WORKERS COMP COURT OF APPEALS	27	-	-	-	-	3,236,663
B42		LABOR AND INDUSTRY DEPT	622	-	-	5,564,855	-	139,515,934
B43		IRON RANGE RESOURCES & REHAB	445	-	-	-	-	43,091,184
B7E		ARCHITECTURE, ENGINEERING BD	27	-	-	-	-	1,425,208
B7G		COMBATIVE SPORTS COMMISSION	-	-	-	-	-	342,965
B7P		ACCOUNTANCY BOARD	27	-	-	-	-	981,196
B7S		PRIVATE DETECTIVES BOARD	-	-	-	-	-	212,444
B82		PUBLIC UTILITIES COMM	244	580	-	-	-	13,011,855
B9D		AMATEUR SPORTS COMM	-	-	-	-	-	2,106,999
B9V		AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	514
E25		CENTER FOR ARTS EDUCATION	283	-	-	-	-	17,571,107
E26		MN STATE COLLEGES/UNIVERSITIES	618	-	-	1,146,826,683	-	7,961,154,644
E37		EDUCATION DEPARTMENT	1,004	2,244	2,026	687,296,011	-	3,001,124,397
E40		HISTORICAL SOCIETY	2	-	-	-	-	50,176
E44		FARIBAULT ACADEMIES	334	-	-	-	-	30,946,936
E50		ARTS BOARD	99	-	-	1,048,236	-	42,508,092
E60		OFFICE OF HIGHER EDUCATION	242	-	-	-	-	50,279,138
E77		ZOOLOGICAL BOARD	79	-	-	-	-	44,681,392
E81		UNIVERSITY OF MINNESOTA	2	336	-	-	-	42,949
E95		HUMANITIES COMMISSION	-	-	-	-	-	2,340
E97		SCIENCE MUSEUM	-	-	-	-	-	552
E9W		HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	461,056
G03		LOTTERY	10	-	-	-	-	25,755,716
G05		RACING COMMISSION	300	-	-	-	-	4,896,282
G06		ATTORNEY GENERAL	375	-	-	975,726	-	74,919,375
G09		GAMBLING CONTROL BOARD	27	-	-	-	-	5,553,855
G10		MINNESOTA MANAGEMENT & BUDGET	377	461	-	-	-	1,637,406,157
G17		HUMAN RIGHTS DEPT	-	-	-	-	-	7,996,638
G19		INDIAN AFFAIRS COUNCIL	-	-	-	-	-	2,182,279
G38		INVESTMENT BOARD	1,974	-	-	-	-	9,279,765
G39		GOVERNORS OFFICE	258	-	-	-	-	7,412,749

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics
Actual Fiscal Year 2011 - Actual

Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)
33.2	33.3	33.4	33.5	34.2

Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	
	G45	MEDIATION SERVICES DEPT		-	-	-	-	3,070,177
	G46	OFFICE OF ENTERPRISE TECHNOLOGY		348	-	-	-	172,664,678
	G53	SECRETARY OF STATE		328	-	-	4,140,139	53,291,854
	G61	STATE AUDITOR		289	-	-	-	20,920,888
	G62	MINN STATE RETIREMENT SYSTEM		1,472	-	-	-	30,747,211
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		1,197	-	-	-	26,494,821
	G67	REVENUE DEPT		3,258	-	53	-	342,640,193
	G69	TEACHERS RETIREMENT ASSOC		811	-	-	-	25,762,967
	G8H	MMB HIGHER EDUCATION		-	-	-	-	228
	G8S	MMB INTERGOVERNMENTAL AIDS		-	-	-	-	838,548
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	-	16,066,226
	G92	OMBUDSPERSON FOR FAMILIES		27	-	-	-	822,705
	G96	UNIFORM LAWS COMMISSION		-	-	-	-	100,780
	G9J	CAMPAIGN FINANCE BOARD.		85	-	-	-	1,931,605
	G9K	ADMINISTRATIVE HEARINGS		-	136	-	-	19,894,249
	G9L	BLACK MINNESOTANS COUNCIL		159	-	-	-	1,491,714
	G9M	CHICANO LATINO AFFAIRS COUNCIL		-	-	-	-	709,522
	G9N	ASIAN-PACIFIC COUNCIL		27	-	-	-	646,385
	G9Q	MMB DEBT SERVICE		-	-	-	-	4,718,013
	G9R	MMB NON-OPERATING		-	-	-	9,096,586	49,654,000
	G9T	MMB TREASURY-NON OPERATING		-	-	-	-	188,168
	G9X	CAPITOL AREA ARCHITECT		-	-	-	-	627,451
	G9Y	DISABILITY COUNCIL		-	-	-	-	1,679,523
	GPR	PAYROLL CLEARING		-	-	-	-	48
	H12	HEALTH DEPT		355	-	1,241	235,336,347	1,493,336,067
	H55	HUMAN SERVICES DEPT		1,845	3,263	4,209	5,800,980,148	24,376,922,925
	H55b	HUMAN SERVICES SOS		391	-	-	-	613,803,178
	H55c	HUMAN SERVICES MSOP		-	2,130	-	-	136,067,679
	H75	VETERANS AFFAIRS DEPT		1,530	-	-	6,119,851	205,447,466
	H7B	MEDICAL PRACTICE BOARD		-	-	-	-	6,993,177
	H7C	NURSING BOARD		27	-	-	-	7,712,597
	H7D	PHARMACY BOARD		27	-	-	163,100	4,720,830
	H7F	DENTISTRY BOARD		6	-	-	-	2,501,875
	H7H	CHIROPRACTIC EXAMINERS BOARD		27	-	-	-	971,866
	H7J	OPTOMETRY BOARD		-	-	-	-	254,613
	H7K	NURSING HOME ADMIN BOARD		67	-	-	-	2,689,935
	H7L	SOCIAL WORK BOARD		-	-	-	-	2,212,678
	H7M	MARRIAGE & FAMILY THERAPY BD		-	-	-	-	371,402
	H7Q	PODIATRIC MEDICINE		-	-	-	-	163,835
	H7R	VETERINARY MEDICINE BOARD		-	-	-	-	421,937
	H7S	EMERGENCY MEDICAL SERVICES BD		129	-	-	-	9,960,297
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	-	-	265,308
	H7V	PSYCHOLOGY BOARD		-	-	-	-	1,920,007
	H7W	PHYSICAL THERAPY BOARD		-	-	-	-	680,508
	H7X	BEHAVIORAL HEALTH & THERAPY BD		50	-	-	-	895,054
	H9G	OMBUDSMAN MH/DD		-	-	-	-	3,567,262
	J33	TRIAL COURTS		286	-	-	531,116	518,265,725
	J50	GUARDIAN AD LITEM BOARD		-	-	-	-	25,229,078

Statewide Cost Allocation Plan
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Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)
33.2	33.3	33.4	33.5	34.2

Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	
	J52	PUBLIC DEFENSE BOARD		-	-	-	555,442	111,480,905
	J58	COURT OF APPEALS		-	-	-	-	20,271,068
	J65	SUPREME COURT		-	-	-	594,080	115,563,789
	J68	TAX COURT		-	-	-	-	1,702,664
	J70	JUDICIAL STANDARDS BOARD		2	-	-	-	957,695
	L10	LEGISLATURE		-	3,539	-	-	129,907,491
	L49	LEGISLATIVE AUDITOR		-	-	-	-	194
	P01	MILITARY AFFAIRS DEPT		20	-	164	42,338,846	276,967,736
	P07	PUBLIC SAFETY DEPT		212	116	351	112,090,797	1,252,344,702
	P78	CORRECTIONS DEPT		601	1,820	-	378,960	935,247,561
	P7T	PEACE OFFICERS BOARD (POST)		-	-	-	-	2,464,440
	P9E	SENTENCING GUIDELINES COMM		27	-	-	-	1,107,967
	R28	MINN CONSERVATION CORPS		-	-	-	-	1,216
	R29	NATURAL RESOURCES DEPT		1,526	1,006	-	52,973,565	1,060,895,011
	R32	POLLUTION CONTROL AGENCY		627	2,705	-	21,158,157	377,329,358
	R9P	WATER & SOIL RESOURCES BOARD		738	-	-	1,901,589	57,090,162
	T79	TRANSPORTATION DEPT		1,577	-	148	699,799,753	4,165,357,971
	T9B	METROPOLITAN COUNCIL/TRANSPORT OTHER		58 426	3,114 -	- -	- -	26,977 890
XXX		Total	4,074,805	29,806	22,406	9,835	11,460,020,099	62,189,589,110
XXX		Source	4,074,805	29,806	22,406	9,835	11,460,020,097	62,189,589,132
		Difference (Total - Source)	-	(0)	(0)	-	(2)	23

Net Allocable Cost Table

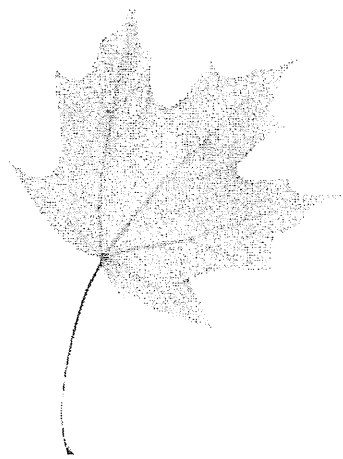
SWACAP			Schedule	Appr	Appro	Allmt	ALLTMT	Total	Salaries	Other	Unallowable	Capital	Net Allocable	Schedule	FY 11 Actual	Subtotal	FY 11	Non-alloc	
Agency	Line	Fund	Name	Org	Unit	Orgn	Name	Allotment	(1xx obj cd)	Expenses	Obj Cds	Expenses	Expenses	Reclassifications	Allocable Costs	By SWACAP line	Allocable	by SWACAP	
1.2			Equipment Use Charge										183,812		183,812				
G02	G02-3.2		ADMIN Management Services	ADMN	100	ADMN	SPECIAL PROJECTS/PURCHASES				0	0	0		0				
G02	G02-3.3	100		ADMN	100	1001	COMMISSIONERS OFFICE	569,103		397,501	171,602	0	0		569,103				
						1002	COMMISSIONERS ACCT	-514		-514					-514				
Total	G02-3.3		Commissioner's Office																568,589
G02	G02-3.4	100	HR OPERATIONS	ADMN	100	1041	HR OPERATIONS	362,221		244,099	115,866	2,256	0		359,965				
G02	G02-3.4	100		ADMN	100	1043	SUPERVIS TRAIN/E-LEARN			0	0	0	0		0				
Total	G02-3.4		Human Resources																359,965
G02	G02-3.5	100	Financial Management & Reporting	ADMN	100	1020	FINANCIAL MGMT & REPORTING	825,841		738,018	85,930	1,893	0		823,948				
	G02-3.5																		823,948
G02	G02-3.6	100		AGNT	907	9151	NTH CNTIES LAND USE GRNT			0		0	0		0				0
G02	G02-3.6	100		AGNT	904	9090	IN LIEW OF RENT	8,091,000		8,091,000		0	8,091,000						8,091,000
G02	G02-3.6	100		AGNT	906	9102	LAND SALE REVOLVING LOAN	600		0	600	0	600		600				600
G02	G02-3.6	100		AGNT	909	9154	ATMN MICROLOAN PROGRAM					0	0		0				0
Total	G02-3.6		Fiscal Agent - Non allocable																8,091,600
	4.8	100		ADMN	100	1131	ACQUISITIONS	0		0	0	0	0		0				0
		100		ADMN	100	1133	OPERATIONS	0		0	0	0	0		0				0
		100	MATERIALS MANAGEMENT DIVISIC	GCSV	700	1134	ADMINISTRATION	2,034,768		1,810,549	224,219	0	0		2,034,768				2,034,768
Total	G02-4.8														0				0
G02	G02-4.4	100	Resource Recovery	FACL	300	2640	RESOURCE RECOVERY SRC	71,574		44,309	27,265	0	0		71,574				71,574
G02	G02-4.5	100	Real Estate Management - Leasing	FACL	300	3201	State Architect Operations	507,904		301,692	204,564	1,648	0		506,256				506,256
				FACL	300	3401	REAL ESTATE MGT OPER			0	0	0	0		0				0
															0				506,256
	G02-4.7	100	Real Property Portfolio Management				Real Property Portfolio Management	248,598				0	0		248,598				248,598
			Internally Developed Software Amortized over 10 years																
	G02-4.7	100	Real Property Enterprise System	GCSV	700	3230	Real Property	957,389		78,833	878,556	0	0		957,389				957,389
																			1,205,987
	G02-4.10		Central Mail	FACL	204	2990	Central Mail	437,514		297,000	140,514				437,514				437,514
	G02-4.11	100	Office of Enterprise Continuous Imprc	GCSV	700	1901	ENTERPRISE PERF MGMT	127,252		112,652	14,600				127,252				127,252
	G02-4.12	100	GRANTS MANAGEMENT	GCSV	103	1501	GRANTS MGMT OPERATING	66,817		55,352	11,385	80			66,737				66,737
	G02-4.13	100	SmART FMR	GCSV	700	1022	Small Agency Resource Team/FMR	129,270		112,568	16,702				129,270				129,270
	G02-4.14	100	SmART HR	GCSV	700	1044	Small Agency Resource Team/HR	115,292		102,899	12,268	125			115,167				115,167
G02	G02-13.5	100	WRRRA REINSURANCE	SERV	WRA	6821	WCRA REINSURANCE	2,531,877		2,531,877		0	0		2,531,877				2,531,877
Total	G02-13.5																		2,531,877
G10	G10-8.2	100	Minnesota Management & Budget	0000	GEN	9000	MANAGEMENT SERVICES	2,356,340		1,455,590	868,088	0	32,662		2,323,678				2,323,678
	G10-8.3	100	Internal Control & Accountability	0000	GEN	9100	Internal Control & Accountability	480,420		479,808	612	0	0		480,420				480,420
	G10-9.2		TREASURY DIVISION																
	G10-9.3	100	TREASURY	0000	GEN	5000	TREASURY	1,251,411		1,063,170	188,241	0	0		1,251,411				681,805
	G10-9.3	100	TREASURY	0000	GEN	5100	BANK FEES	600,000				0	0		600,000				600,000
																			1,169,606
G10	G10-10.2	100	BUDGET SERVICES	0000	GEN	2000	BUDGET SERVICES	4,262,200		1,906,805	2,352,187	3,208	0		4,258,992				0
	G10-10.3	100	Analysis and Control (EBO's)												1,871,830				
	G10-10.4	100	Budget Operations and Planning												2,180,815				
	G10-10.5	100	Budget-Non-allocable												206,347				206,347
G10	G10-10.5	100	LOCAL IMPACT NOTES	0000	LIM	2100	LOCAL MANDATES BUDGET	205,077		205,078	-1	0	0		205,077				
	G10-10.3	100	Analysis and Control (EBO's)												200,823				1,871,830
	G10-10.4	100	Budget Operations and Planning												0				2,180,815
	G10-10.5	100	Budget Non-allocable												4,254				4,254
	G10-10.5	100	(Management Services)	6000	060	6010	TRANSITION OFFICE			0	0	0	0		0				0
																			411,424

Net Allocable Cost Table

SWACAP			Schedule	Appr	Appro	Allmt	ALLTMT	Total	Salaries	Other	Unallowable	Capital	Net Allocable	Schedule	FY 11 Actual	Subtotal	FY 11	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	
	G10-11.2		FINANCE-ACCOUNTING DIVISION																0
G10	G10-11.3	100	ACCOUNTING SERVICES	0000	GEN	1100	PAYROLL SERVICES	1,234,795		1,214,198	20,597	0	0		1,234,795				1,234,795
G10	G10-11.4	100	ACCOUNTING SERVICES	1000	010	1000	ACCOUNTING SERVICES			0		0	0		0				0
G10	G10-11.4	100	ACCOUNTING SERVICES	0000	GEN	1300	AGENCY SUPPORT	1,001,577		930,271	66,125	0	5,161		996,396				996,396
	G10-11.4																		
G10	G10-11.5	100	ACCOUNTING SERVICES	0000	GEN	1200	FINANCIAL REPORTING	1,354,975		1,325,380	29,595	0			1,354,975		-3,878		1,351,097
	G10-11.6	100	ACCOUNTING SERVICES	1000	010	1200	SINGLE AUDIT								3,878				3,878
G10	G10-12.2	100	INFORMATION SERVICES	4000	040	4000	MANAGEMENT & ADMINISTRATION				0	0	0		0				0
G10	G10-12.2	100	INFORMATION SERVICES	0000	GEN	4000	TECHNICAL SUPPORT	198,166		162,000	36,166	0	0		198,166				198,166
	G10-12.2	100	INFORMATION SERVICES	0000	GEN	4410	TECHNICAL SERVICES	1,389,422		634,651	715,947	0	38,824		1,350,598				1,350,598
	G10-12.2	100	INFORMATION SERVICES	0000	GEN	4420	SYST SOFTWARE & DATABASE	461,206		461,206	0	0	0		461,206				461,206
	G10-12.2	100	INFORMATION SERVICES	0000	GEN	4430	TECH Operations	209,169		209,169	0	0	0		209,169				209,169
Total	G10-12.2	100	INFORMATION SERVICES																2,219,139
G10	G10-12.4	100	INFORMATION SERVICES	0000	GEN	4200	SUP	1,476		440	1,036	0	0		1,476				1,476
G10	G10-12.4	100	INFORMATION SERVICES	0000	GEN	4500	INFORMATION ACCESS	697,990		697,990	0	0	0		697,990				697,990
	G10-12.4	504		1410	MRP	1410	MAPS Replacement Project	19,949,678		362,109	3,483,994	0	16,103,575		3,846,103				3,846,103
G10	G10-12.4																		4,545,569
G10	G10-12.5	100	INFORMATION SERVICES	0000	GEN	4100	SEMA4 OPERATIONS & SUPPORT	824,734		822,072	2,662	0			824,734				824,734
G10	G10-12.5																		824,734
G10	G10-12.6	100	INFORMATION SERVICES	0000	GEN	4300	SUPT	367,626		367,606	20	0	0		367,626				367,626
G10	G10-12.7	100	STATEWIDE SYSTEMS BILLING	4000	041	4100	SEMA4 Platform Change			0	0	0	0		0				0
G10	G10-12.7	211	STATEWIDE SYSTEMS BILLING	0000	SSB	4100	BILLING SEMA4	1,051,078		281,370	769,708	0	0		1,051,078				1,051,078
G10	G10-12.8	211	STATEWIDE SYSTEMS BILLING	4000	042	4000	BILLING MGMT & ADM				0	0	0		0				0
G10	G10-12.8	211	STATEWIDE SYSTEMS BILLING	0000	SSB	4200	BILLING MAPS	1,297,673			1,297,673	0	0		1,297,673				1,297,673
G10	G10-12.8	211	STATEWIDE SYSTEMS BILLING	4000	SSB	4410	TECHNICAL SERVICES	82,686			82,686	0	0		82,686				82,686
	G10-12.8	211	STATEWIDE SYSTEMS BILLING	0000	SSB	4420	SYST SOFTWARE & DATABASE	278,482		275,390	3,092	0	0		278,482				278,482
	G10-12.8	211	STATEWIDE SYSTEMS BILLING	0000	SSB	4430	TECHNICAL OPERATIONS	405,238		405,214	24	0	0		405,238				405,238
G10	G10-12.8	211	STATEWIDE SYSTEMS BILLING	0000	SSB	4500	BILLING IA	496,584		477,479	19,105	0	0		496,584				496,584
	G10-12.8	211	STATEWIDE SYSTEMS BILLING	0000	SWF	1410	MODS	335,000			335,000	0	0		335,000				335,000
Total	G10-12.8																		2,895,663
G10	G10-12.90	100	ECONOMIC ANALYSIS	0000	GEN	3000	ECONOMIC ANALYSIS	492,462		323,217	169,245	0	0		492,462				492,462
Total	G10-12.90																		0
G10	G10-13.3	100	HUMAN RESOURCE MGMT	0000	GEN	7000	AGENCY & APPLICANT SERVICES	1,660,195		1,628,311	31,884	0	0		1,660,195				1,660,195
	G10-13.3	100	HUMAN RESOURCE MGMT	0000	GEN	7600	WORKFORCE PLANNING	472,194		465,596	6,598	0	0		472,194				472,194
G10	G10-13.3	100	HUMAN RESOURCE MGMT	0000	GEN	8000	COMPENSATION	872,599		859,186	11,973	1,440	0		871,159				871,159
Total	G10-13.3																		3,003,548
G45	G45-14.3	100	MEDIATION SERVICES	0000	MED	2000	CO-OP LM NON GRANTS					0	0		0				0
G45	G45-14.3	100	MEDIATION SERVICES	0000	MED	3000	REPRESENTATION & MEDIATION	1,522,143		1,176,196	345,497	450	0		1,521,693		1,336,684		185,009
G45	G45-14.3	100	MEDIATION SERVICES	0000	MED	4000	RESOLUTION			0		0	0		0				0
G45	G45-14.3	100	SMALL AGENCY INFRASTRUCTURE	0000	SAI	5000	SMALL AGENCY INFRASTRUCTURE			0		0	0		0				0
Total	G45-14.3																		185,009
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	68,550		0	68,550	0	0		0				0
Total	G45-14.4																		0
G46	G46-6.2	100		TECH	500	5101	State CIO Office	1,309,751		731,601	578,150				1,309,751				1,309,751
	G46-6.2	100		TECH	500	5111	Admin Allocation	5,445		5,445	0	0	0		5,445				5,445
	G46-6.2		OET Administrative Costs																1,315,196

Net Allocable Cost Table

SWACAP	Schedule	Appr	Appro	Allmt	ALLTMT	Total	Salaries	Other	Unallowable	Capital	Net Allocable	Schedule	FY 11 Actual	Subtotal	FY 11	Non-alloc		
Agency	Line	Fund	Name	Org	Unit	Orgn	Name	Allocation	(1xx obj 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	4,570,143	2,316,345	1,947,960	0	305,838	4,264,305		4,264,305	4,264,305		
				TECH	500	5119	IT Service Consolidation											
	G46-6.5		Small Agency Tech Projects	TECH	503	5104	Small Agency Tech Projects			0	0	0	0			0	0	0
				TECH	504	5105	County Grant Distribution			0	0	0	0					
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1000	AUDIT PRACTICE	5,722,458	5,333,617	378,894		10,147	5,712,311					5,712,311
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1001	SINGLE AUDIT	32,361	31,807	554			32,361	32,361				
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1002	COMMUNICATIONS	64,253	64,253	0			64,253					64,253
G61	G61-16.2	100	AUDIT PRACTICE	0000	AUD	1004	FIELD OFFICE SUPPORT		49,013	-49,013			0					0
G61	G61-16.2	100	AUDIT PRACTICE	0000	OPM	5000	OPERATIONS MANAGEMENT	1,119,855	559,950	559,905			1,119,855					1,119,855
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	244,222	215,935	24,687		3,600	240,622					240,622
G61	G61-16.2	100	CONSTITUTIONAL OFFICE	0000	OTH	0000	CONSTITUTIONAL OFFICE			0			0					0
G61	G61-16.2	100	PENSION	0000	P/F	4000	PENSION	371,949	317,403	49,863		4,683	367,266					367,266
G61	G61-16.2	100	GOVERNMENT INFORMATION	0000	R&I	3000	GOVERNMENT INFORMATION	505,477	443,595	54,857		7,025	498,452					498,452
G61	G61-16.2	100	SPECIAL INVESTIGATIONS	0000	SPI	2000	SPECIAL INVESTIGATIONS	445,793	397,057	44,833		3,903	441,890					441,890
G61	G61-16.2	100	TAX INCREMENT FINANCING	0000	TIF	7000	TAX INCREMENT FINANCING	885,161	500,444	380,034		4,683	880,478					880,478
				0000	JOB	7001	JOBZ			0			0					0
Total	G61-16.2 (non-all)														32,361			9,325,127
L49	L49-15.2	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1300	SUPPORT SERVICES DIVISION	1,180,058	742,118	437,940	0		1,180,058					
	L49-15.2	100		0000	CRY	0000	OLA CARRY FORWARD	288,803	195,748	93,055	0		288,803	1,468,861	1,468,861	1,468,861		
L49	L49-15.3	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1100	FINANCIAL AUDIT DIVISION	2,860,949	2,809,247	51,702	0	0	2,860,949	-439,156	2,421,793	2,421,793		
L49	L49-15.4	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1200	PROGRAM EVALUATION DIVISION	1,212,805	1,280,122	-67,317	0	0	1,212,805		1,212,805	1,212,805		
L49	L49-15.5	100	LEGISLATIVE AUDITOR'S OFFICE	0000	AP1	1100	SINGLE AUDIT						439,156	439,156	439,156	439,156		
L49	L49-15.6	100	LEGISLATIVE AUDIT COMMISSION	0000	AP2	0100	LEGISLATIVE AUDIT COMM EXP	1,051	756	295	0	0	1,051		1,051	1,051		0
SWIFT (amortize 10 years)																		
Subtotal								83,778,185	38,479,430	27,850,387	79,650	16,520,121	67,362,226	4,655,617	44,491,247	44,491,247	22,870,979	22,870,979



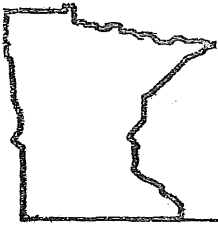


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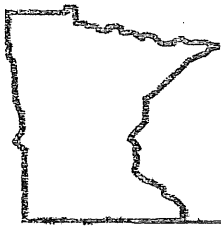


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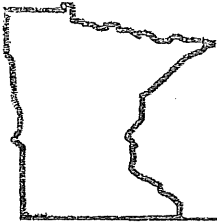
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STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
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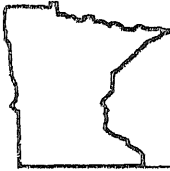
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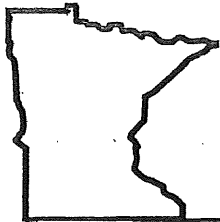
State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2011 Actual
 Section II—Imputed Interest Calculations

Imputed Interest Earnings for A-87 Reconciliations
 Fiscal Year 2011 - SWCAP
 (in thousands)

	RISK MANAGEMENT FD 410	MANAGEMENT ANALYSIS FD 890	PLANT MANAGEMENT FD 820	OFFICE SUPPLY FD 930	FLEET SERVICES FD 910	Central Mall FD 980	ADMIN. HEARING FD 904	MMB TDRC FD 200
Prior A-87 Retained Earnings Balance	6,976	679	27,962	1,324	1,232	1,002	472	25
Current A-87 Ending Retained Earnings Balance Before	10,835	590	33,708	(3)	112	8	232	25
Average A-87 Retained Earnings Balance	8,906	635	30,835	661	672	505	352	25
FY 2011 ITC Interest Rate *	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%
Estimated Interest Earnings	Accumulates Interest No imputed interest calculated	4	177	4	4	3	2	0

Monthly YEAR/MONTH	ITC Interest Rate FY 2011 MONTHLY INT RATE	FY 2011 Annualized Interest Rate
2010/07	0.000480668	0.5768%
2010/08	0.000608595	0.7303%
2010/09	0.000500222	0.6003%
2010/10	0.000503177	0.6038%
2010/11	0.000539403	0.6473%
2010/12	0.000485004	0.5820%
2011/01	0.000450273	0.5403%
2011/02	0.000391011	0.4692%
2011/03	0.000474012	0.5688%
2011/04	0.000381966	0.4584%
2011/05	0.000568005	0.6816%
2011/06	0.000360617	0.4327%
Average		0.5743%





State of Minnesota Statewide Cost Allocation Plan Fiscal Year 2011 Actual

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

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

<u>CAFR Internal Service Fund</u>	<u>Central Service Program</u>	<u>Fund Number</u>
Central Motor Pool Fund	Fleet Services	Fund 910
Central Service Fund ¹	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

Unemployment Insurance Fund	Unemployment Insurance	Fund 080
-----------------------------	------------------------	----------

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.

¹ 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

2011
Comprehensive
Annual
Financial Report

Internal Service Funds

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, 2011
(IN THOUSANDS)**

ASSETS	CENTRAL MOTOR POOL	CENTRAL SERVICES	CENTRAL STORES	EMPLOYEE INSURANCE
Current Assets:				
Cash and Cash Equivalents.....	\$ 3,164	\$ 1,179	\$ 39	\$ 275,121
Investments.....	-	-	-	20,266
Accounts Receivable.....	1,543	1,359	-	10,084
Accrued Investment/Interest Income.....	-	-	-	220
Inventories.....	-	5	-	-
Deferred Costs.....	-	650	-	-
Total Current Assets.....	<u>\$ 4,707</u>	<u>\$ 3,193</u>	<u>\$ 39</u>	<u>\$ 305,691</u>
Noncurrent Assets:				
Deferred Costs.....	\$ -	\$ -	\$ -	\$ -
Depreciable Capital Assets (Net).....	16,885	51	-	-
Total Noncurrent Assets.....	<u>\$ 16,885</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ -</u>
Total Assets.....	<u>\$ 21,592</u>	<u>\$ 3,244</u>	<u>\$ 39</u>	<u>\$ 305,691</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable.....	\$ 307	\$ 406	\$ -	\$ 59,968
Interfund Payables.....	-	-	39	-
Unearned Revenue.....	-	22	-	5,155
Loans Payable.....	4,587	-	-	-
Compensated Absences Payable.....	11	31	-	42
Total Current Liabilities.....	<u>\$ 4,905</u>	<u>\$ 459</u>	<u>\$ 39</u>	<u>\$ 65,165</u>
Noncurrent Liabilities:				
Loans Payable.....	\$ 6,180	\$ -	\$ -	\$ -
Compensated Absences Payable.....	93	347	-	482
Other Liabilities.....	9	97	-	33
Total Noncurrent Liabilities.....	<u>\$ 6,282</u>	<u>\$ 444</u>	<u>\$ -</u>	<u>\$ 515</u>
Total Liabilities.....	<u>\$ 11,187</u>	<u>\$ 903</u>	<u>\$ 39</u>	<u>\$ 65,680</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt.....	\$ 6,097	\$ 51	\$ -	\$ -
Unrestricted	4,308	2,290	-	240,011
Total Net Assets.....	<u>\$ 10,405</u>	<u>\$ 2,341</u>	<u>\$ -</u>	<u>\$ 240,011</u>

<u>ENTERPRISE TECHNOLOGIES</u>	<u>PLANT MANAGEMENT</u>	<u>RISK MANAGEMENT</u>	<u>TOTAL</u>
\$ 22,493	\$ 23,695	\$ 19,610	\$ 345,301
-	-	-	20,266
11,041	1,990	2,056	28,073
-	-	-	220
-	227	-	232
4,879	-	15	5,544
<u>\$ 38,413</u>	<u>\$ 25,912</u>	<u>\$ 21,681</u>	<u>\$ 399,636</u>
\$ 293	\$ -	\$ -	\$ 293
7,575	5,529	646	30,686
<u>\$ 7,868</u>	<u>\$ 5,529</u>	<u>\$ 646</u>	<u>\$ 30,979</u>
<u>\$ 46,281</u>	<u>\$ 31,441</u>	<u>\$ 22,327</u>	<u>\$ 430,615</u>
\$ 5,990	\$ 3,921	\$ 11,472	\$ 82,064
-	-	-	39
2,403	-	192	7,772
2,282	-	-	6,869
288	177	15	564
<u>\$ 10,963</u>	<u>\$ 4,098</u>	<u>\$ 11,679</u>	<u>\$ 97,308</u>
\$ 2,725	\$ -	\$ -	\$ 8,905
2,979	1,364	123	5,388
295	230	11	675
<u>\$ 5,999</u>	<u>\$ 1,594</u>	<u>\$ 134</u>	<u>\$ 14,968</u>
<u>\$ 16,962</u>	<u>\$ 5,692</u>	<u>\$ 11,813</u>	<u>\$ 112,276</u>
\$ 2,662	\$ 5,501	\$ 607	\$ 14,918
26,657	20,248	9,907	303,421
<u>\$ 29,319</u>	<u>\$ 25,749</u>	<u>\$ 10,514</u>	<u>\$ 318,339</u>

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	CENTRAL STORES	EMPLOYEE INSURANCE
Operating Revenues:				
Net Sales.....	\$ -	\$ 11,115	\$ 8	\$ -
Rental and Service Fees.....	13,933	1,998	-	-
Insurance Premiums.....	-	-	-	673,976
Other Income.....	1	-	-	7,124
Total Operating Revenues.....	<u>\$ 13,934</u>	<u>\$ 13,113</u>	<u>\$ 8</u>	<u>\$ 681,100</u>
Gross Margin.....	<u>\$ 13,934</u>	<u>\$ 13,113</u>	<u>\$ 8</u>	<u>\$ 681,100</u>
Operating Expenses:				
Purchased Services.....	\$ 4,441	\$ 9,429	\$ -	\$ 81,045
Salaries and Fringe Benefits.....	678	3,329	-	4,099
Claims.....	-	-	-	614,843
Depreciation.....	4,704	23	-	-
Amortization.....	-	-	-	-
Supplies and Materials.....	3,566	70	-	18
Indirect Costs.....	280	82	11	120
Other Expenses.....	-	130	-	1,107
Total Operating Expenses.....	<u>\$ 13,669</u>	<u>\$ 13,063</u>	<u>\$ 11</u>	<u>\$ 701,232</u>
Operating Income (Loss).....	<u>\$ 265</u>	<u>\$ 50</u>	<u>\$ (3)</u>	<u>\$ (20,132)</u>
Nonoperating Revenues (Expenses):				
Investment Income.....	\$ 63	\$ -	\$ -	\$ 2,353
Interest and Financing Costs.....	(227)	-	-	-
Other Nonoperating Expenses.....	(635)	-	-	-
Gain (Loss) on Disposal of Capital Assets.....	820	-	-	-
Total Nonoperating Revenues (Expenses).....	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,353</u>
Income (Loss) Before Transfers & Contributions.....	<u>\$ 286</u>	<u>\$ 50</u>	<u>\$ (3)</u>	<u>\$ (17,779)</u>
Capital Contributions.....	-	-	-	-
Transfers-In.....	-	1	-	-
Transfers-Out.....	-	-	(1,077)	(10)
Change in Net Assets.....	<u>\$ 286</u>	<u>\$ 51</u>	<u>\$ (1,080)</u>	<u>\$ (17,789)</u>
Net Assets, Beginning, as Reported.....	<u>\$ 10,119</u>	<u>\$ 2,290</u>	<u>\$ 1,080</u>	<u>\$ 257,800</u>
Net Assets, Ending.....	<u><u>\$ 10,405</u></u>	<u><u>\$ 2,341</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 240,011</u></u>

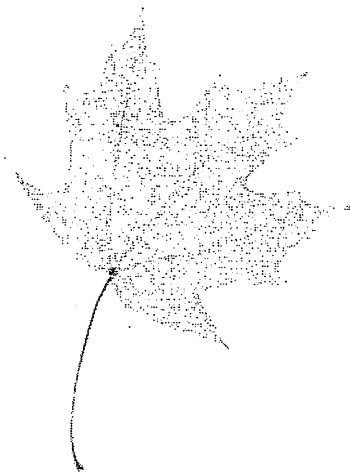
ENTERPRISE TECHNOLOGIES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ -	\$ -	\$ -	\$ 11,123
90,616	64,207	-	170,754
-	-	12,181	686,157
957	-	98	8,180
<u>\$ 91,573</u>	<u>\$ 64,207</u>	<u>\$ 12,279</u>	<u>\$ 876,214</u>
<u>\$ 91,573</u>	<u>\$ 64,207</u>	<u>\$ 12,279</u>	<u>\$ 876,214</u>
\$ 44,812	\$ 13,484	\$ 5,361	\$ 158,572
28,995	13,824	862	51,787
-	-	1,688	616,531
3,312	402	-	8,441
582	52	-	634
1,289	1,672	12	6,627
247	835	83	1,658
1,548	-	9	2,794
<u>\$ 80,785</u>	<u>\$ 30,269</u>	<u>\$ 8,015</u>	<u>\$ 847,044</u>
<u>\$ 10,788</u>	<u>\$ 33,938</u>	<u>\$ 4,264</u>	<u>\$ 29,170</u>
\$ 30	\$ -	\$ 111	\$ 2,557
(119)	-	-	(346)
(2,793)	(1,356)	(515)	(5,299)
-	10	-	830
<u>\$ (2,882)</u>	<u>\$ (1,346)</u>	<u>\$ (404)</u>	<u>\$ (2,258)</u>
\$ 7,906	\$ 32,592	\$ 3,860	\$ 26,912
209	62	-	271
8	-	-	9
-	(28,202)	-	(29,289)
<u>\$ 8,123</u>	<u>\$ 4,452</u>	<u>\$ 3,860</u>	<u>\$ (2,097)</u>
<u>\$ 21,196</u>	<u>\$ 21,297</u>	<u>\$ 6,654</u>	<u>\$ 320,436</u>
<u>\$ 29,319</u>	<u>\$ 25,749</u>	<u>\$ 10,514</u>	<u>\$ 318,339</u>

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	CENTRAL STORES	EMPLOYEE INSURANCE
Cash Flows from Operating Activities:				
Receipts from Customers.....	\$ 14,115	\$ 13,351	\$ 4	\$ 672,526
Receipts from Other Revenues.....	1	-	-	7,237
Payments to Claimants.....	-	-	-	(615,878)
Payments to Suppliers.....	(8,334)	(9,810)	(13)	(78,509)
Payments to Employees.....	(648)	(3,314)	(9)	(4,060)
Payments to Others.....	(635)	(3)	-	(1,315)
Net Cash Flows from Operating Activities.....	\$ 4,499	\$ 224	\$ (18)	\$ (19,999)
Cash Flows from Noncapital Financing Activities:				
Transfers-In.....	\$ -	\$ 1	\$ -	\$ 10
Transfers-Out.....	-	-	(1,200)	(10)
Net Cash Flows from Noncapital Financing Activities.....	\$ -	\$ 1	\$ (1,200)	\$ -
Cash Flows from Capital and Related Financing Activities:				
Investment in Capital Assets.....	\$ (6,008)	\$ -	\$ -	\$ -
Proceeds from Disposal of Capital Assets.....	2,971	-	-	-
Proceeds from Loans.....	5,014	-	-	-
Repayment of Loan Principal.....	(5,351)	-	-	-
Interest Paid.....	(229)	-	-	-
Net Cash Flows from Capital and Related Financing Activities.....	\$ (3,603)	\$ -	\$ -	\$ -
Cash Flows from Investing Activities:				
Proceeds from Sales and Maturities of Investments.....	\$ -	\$ -	\$ -	\$ 26,572
Purchase of Investments.....	-	-	-	(25,790)
Investment Earnings.....	63	-	-	2,660
Net Cash Flows from Investing Activities.....	\$ 63	\$ -	\$ -	\$ 3,442
Net Increase (Decrease) in Cash and Cash Equivalents.....	\$ 959	\$ 225	\$ (1,218)	\$ (16,557)
Cash and Cash Equivalents, Beginning, as Reported.....	\$ 2,205	\$ 954	\$ 1,257	\$ 291,678
Cash and Cash Equivalents, Ending.....	\$ 3,164	\$ 1,179	\$ 39	\$ 275,121
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Operating Income (Loss).....	\$ 265	\$ 50	\$ (3)	\$ (20,132)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Depreciation.....	\$ 4,704	\$ 23	\$ -	\$ -
Amortization.....	-	-	-	-
Miscellaneous Nonoperating Expenses.....	(635)	-	-	-
Change in Assets and Liabilities:				
Accounts Receivable.....	183	198	15	(2,525)
Inventories.....	-	-	-	-
Other Assets.....	-	(107)	-	-
Accounts Payable.....	(26)	53	(10)	2,200
Compensated Absences Payable.....	6	(50)	(20)	2
Unearned Revenues.....	-	-	-	418
Other Liabilities.....	2	57	-	38
Net Reconciling Items to be Added to (Deducted from) Operating Income.....	\$ 4,234	\$ 174	\$ (15)	\$ 133
Net Cash Flows from Operating Activities.....	\$ 4,499	\$ 224	\$ (18)	\$ (19,999)
Noncash Investing, Capital and Financing Activities:				
Transferred/Donated Assets.....	\$ -	\$ -	\$ -	\$ -
Accrual of Computer Equipment as an Investment in Capital Assets.....	-	-	-	-

ENTERPRISE TECHNOLOGIES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 93,781	\$ 61,409	\$ 12,283	\$ 867,469
956	1,277	-	9,471
-	-	(4,128)	(620,006)
-	(14,575)	(5,443)	(116,684)
(29,011)	(13,752)	(802)	(51,596)
(54,401)	(1,356)	(515)	(58,225)
<u>\$ 11,325</u>	<u>\$ 33,003</u>	<u>\$ 1,395</u>	<u>\$ 30,429</u>
\$ 8	\$ -	\$ -	\$ 19
-	(28,202)	-	(29,412)
<u>\$ 8</u>	<u>\$ (28,202)</u>	<u>\$ -</u>	<u>\$ (29,393)</u>
\$ (1,957)	\$ (908)	\$ (47)	\$ (8,920)
-	72	-	3,043
1,159	-	-	6,173
(3,062)	-	-	(8,413)
(125)	-	-	(354)
<u>\$ (3,985)</u>	<u>\$ (836)</u>	<u>\$ (47)</u>	<u>\$ (8,471)</u>
\$ -	\$ -	\$ -	\$ 26,572
-	-	-	(25,790)
30	-	111	2,864
<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 111</u>	<u>\$ 3,646</u>
\$ 7,378	\$ 3,965	\$ 1,459	\$ (3,789)
\$ 15,115	\$ 19,730	\$ 18,151	\$ 349,090
<u>\$ 22,493</u>	<u>\$ 23,695</u>	<u>\$ 19,610</u>	<u>\$ 345,301</u>
\$ 10,788	\$ 33,938	\$ 4,264	\$ 29,170
\$ 3,312	\$ 402	\$ -	\$ 8,441
582	52	-	634
(2,750)	(1,356)	(515)	(5,256)
2,944	(1,521)	965	259
(3,198)	33	-	(3,165)
(328)	-	6	(429)
(186)	1,421	(3,380)	72
(140)	(18)	51	(169)
263	-	2	683
38	52	2	189
<u>\$ 537</u>	<u>\$ (935)</u>	<u>\$ (2,869)</u>	<u>\$ 1,259</u>
<u>\$ 11,325</u>	<u>\$ 33,003</u>	<u>\$ 1,395</u>	<u>\$ 30,429</u>
\$ 209	\$ 62	\$ -	\$ 271
810	-	-	810
<u>\$ 810</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 810</u>





State of Minnesota

Major Proprietary Funds

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.

2011
Comprehensive
Annual
Financial Report

STATE OF MINNESOTA
PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
JUNE 30, 2011
(IN THOUSANDS)

ASSETS	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS
	STATE COLLEGES & UNIVERSITIES	UNEMPLOYMENT INSURANCE	NONMAJOR ENTERPRISE FUNDS	TOTAL	
Current Assets:					
Cash and Cash Equivalents	\$ 770,820	\$ 9,192	\$ 144,348	\$ 924,360	\$ 345,301
Investments	27,725	—	—	27,725	20,266
Accounts Receivable	58,014	444,398	25,680	528,092	28,073
Interfund Receivables	29,063	—	2,223	31,286	—
Accrued Investment/Interest Income	—	—	—	—	220
Federal Aid Receivable	16,420	25,735	—	42,155	—
Inventories	12,626	—	7,201	19,827	232
Deferred Costs	1,336	—	518	1,854	5,544
Loans and Notes Receivable	6,352	—	—	6,352	—
Other Assets	—	—	1,910	1,910	—
Total Current Assets	\$ 922,356	\$ 479,325	\$ 181,880	\$ 1,583,561	\$ 399,636
Noncurrent Assets:					
Cash and Cash Equivalents-Restricted	\$ 149,906	\$ —	\$ —	\$ 149,906	\$ —
Other Assets-Restricted	69	—	—	69	—
Deferred Costs	—	—	—	—	293
Loans and Notes Receivable	26,405	—	—	26,405	—
Depreciable Capital Assets (Net)	1,606,786	—	106,703	1,713,489	30,686
Nondepreciable Capital Assets	177,832	—	15,339	193,171	—
Total Noncurrent Assets	\$ 1,960,998	\$ —	\$ 122,042	\$ 2,083,040	\$ 30,979
Total Assets	\$ 2,883,354	\$ 479,325	\$ 303,922	\$ 3,666,601	\$ 430,615
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 191,134	\$ 52,953	\$ 31,838	\$ 275,925	\$ 82,064
Interfund Payables	—	17,590	20,608	38,198	39
Unearned Revenue	41,188	15,740	1,928	58,856	7,772
Accrued Interest Payable	—	11,589	397	11,986	—
General Obligation Bonds Payable	18,583	—	304	18,887	—
Loans and Notes Payable	577	277,046	—	277,623	6,869
Revenue Bonds Payable	7,710	—	7,980	15,690	—
Workers' Compensation Liability	3,396	—	—	3,396	—
Capital Leases	5,248	—	172	5,420	—
Compensated Absences Payable	14,290	—	1,478	15,768	564
Other Liabilities	17,278	—	32	17,310	—
Total Current Liabilities	\$ 299,404	\$ 374,918	\$ 64,737	\$ 739,059	\$ 97,308
Noncurrent Liabilities:					
General Obligation Bonds Payable	\$ 239,965	\$ —	\$ 1,766	\$ 241,731	\$ —
Loans and Notes Payable	4,524	183,133	—	187,657	8,905
Revenue Bonds Payable	257,204	—	102,515	359,719	—
Workers' Compensation Liability	4,321	—	—	4,321	—
Capital Leases	40,170	—	578	40,748	—
Compensated Absences Payable	115,618	—	10,453	126,071	5,388
Other Liabilities	52,041	—	1,722	53,763	675
Total Noncurrent Liabilities	\$ 713,843	\$ 183,133	\$ 117,034	\$ 1,014,010	\$ 14,968
Total Liabilities	\$ 1,013,247	\$ 558,051	\$ 181,771	\$ 1,753,069	\$ 112,276
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	\$ 1,322,661	\$ —	\$ 30,078	\$ 1,352,739	\$ 14,918
Restricted for:					
Bond Covenants	\$ 66,364	—	\$ —	\$ 66,364	\$ —
Debt Service	42,271	—	—	42,271	—
Capital Projects	1,979	—	—	1,979	—
Public Safety and Corrections	—	—	57,725	57,725	—
Economic and Workforce Development	—	—	1,912	1,912	—
Health and Human Services	—	—	14,958	14,958	—
Other Purposes	436,832	—	21,659	458,491	—
Total Restricted	\$ 547,446	\$ —	\$ 96,254	\$ 643,700	\$ —
Unrestricted	\$ —	\$ (78,726)	\$ (4,181)	\$ (82,907)	\$ 303,421
Total Net Assets	\$ 1,870,107	\$ (78,726)	\$ 122,151	\$ 1,913,532	\$ 318,339

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, 2011
(IN THOUSANDS)

	ENTERPRISE FUNDS				
	STATE COLLEGES & UNIVERSITIES	UNEMPLOYMENT INSURANCE	NONMAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
Operating Revenues:					
Tuition and Fees	\$ 731,890	\$ -	\$ -	\$ 731,890	\$ -
Restricted Student Payments, Net	103,368	-	-	103,368	-
Net Sales	-	-	549,488	549,488	11,123
Rental and Service Fees	-	-	178,330	178,330	170,754
Insurance Premiums	-	1,210,389	33,587	1,243,976	686,157
Other Income	16,496	963	3,356	20,815	8,180
Total Operating Revenues.....	\$ 851,754	\$ 1,211,352	\$ 764,761	\$ 2,827,867	\$ 876,214
Less: Cost of Goods Sold.....	-	-	376,314	376,314	-
Gross Margin.....	\$ 851,754	\$ 1,211,352	\$ 388,447	\$ 2,451,553	\$ 876,214
Operating Expenses:					
Purchased Services	\$ 218,838	\$ -	\$ 56,040	\$ 274,878	\$ 158,572
Salaries and Fringe Benefits	1,249,299	-	116,157	1,365,456	51,787
Student Financial Aid	56,887	-	-	56,887	-
Unemployment Benefits	-	2,172,287	-	2,172,287	-
Claims.....	-	-	22,731	22,731	616,531
Depreciation.....	97,297	-	10,786	108,083	8,441
Amortization.....	-	-	71	71	634
Supplies and Materials	164,292	-	8,674	172,966	6,627
Repairs and Maintenance	34,606	-	-	34,606	-
Indirect Costs.....	-	-	5,840	5,840	1,658
Other Expenses	46,217	38,309	8,284	92,810	2,794
Total Operating Expenses.....	\$ 1,867,436	\$ 2,210,596	\$ 228,583	\$ 4,306,615	\$ 847,044
Operating Income (Loss).....	\$ (1,015,682)	\$ (999,244)	\$ 159,864	\$ (1,855,062)	\$ 29,170
Nonoperating Revenues (Expenses):					
Investment Income.....	\$ 6,418	\$ 7	\$ 633	\$ 7,058	\$ 2,557
Federal Grants Revenues	420,175	-	-	420,175	-
State Grants and Contributions	65,481	-	-	65,481	-
Private Grants	22,932	-	-	22,932	-
Grants and Subsidies.....	1,515	1,188,735	-	1,190,250	-
Other Nonoperating Revenues.....	-	15,720	11	15,731	-
Interest and Financing Costs.....	(20,862)	(11,589)	(5,050)	(37,501)	(346)
Grants, Aids and Subsidies	(15,687)	(6,220)	(19,834)	(41,741)	-
Other Nonoperating Expenses	-	-	(7,468)	(7,468)	(5,299)
Gain (Loss) on Disposal of Capital Assets.....	3,189	-	(15,545)	(12,356)	830
Total Nonoperating Revenues (Expenses).....	\$ 483,161	\$ 1,186,653	\$ (47,253)	\$ 1,622,561	\$ (2,258)
Income (Loss) Before Transfers and Contributions.....	\$ (532,521)	\$ 187,409	\$ 112,611	\$ (232,501)	\$ 26,912
Capital Contributions.....	65,480	-	19,873	85,353	271
Transfers-In.....	613,382	-	10,176	623,558	9
Transfers-Out.....	-	-	(124,740)	(124,740)	(29,289)
Change in Net Assets	\$ 146,341	\$ 187,409	\$ 17,920	\$ 351,670	\$ (2,097)
Net Assets, Beginning, as Reported.....	\$ 1,723,766	\$ (266,135)	\$ 45,315	\$ 1,502,946	\$ 320,436
Change in Fund Structure	-	-	58,916	58,916	-
Net Assets, Beginning, as Restated	\$ 1,723,766	\$ (266,135)	\$ 104,231	\$ 1,561,862	\$ 320,436
Net Assets, Ending.....	\$ 1,870,107	\$ (78,726)	\$ 122,151	\$ 1,913,532	\$ 318,339

The notes are an integral part of the financial statements.

STATE OF MINNESOTA

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

	ENTERPRISE FUNDS				
	STATE COLLEGES & UNIVERSITIES	UNEMPLOYMENT INSURANCE	NONMAJOR ENTERPRISE FUNDS	TOTAL	INTERNAL SERVICE FUNDS
Cash Flows from Operating Activities:					
Receipts from Customers	\$ 841,237	\$ 1,175,511	\$ 765,027	\$ 2,781,775	\$ 867,469
Receipts from Other Revenues	—	—	2,773	2,773	9,471
Receipts from Repayment of Program Loans	3,803	—	—	3,803	—
Financial Aid Disbursements	(57,246)	—	—	(57,246)	—
Payments to Claimants	—	(2,212,074)	(338,383)	(2,550,457)	(620,006)
Payments to Suppliers	(456,599)	—	(117,591)	(574,190)	(116,684)
Payments to Employees	(1,240,782)	—	(115,339)	(1,356,121)	(51,596)
Payments to Others	—	—	(37,257)	(37,257)	(58,225)
Payments of Program Loans	(3,935)	—	—	(3,935)	—
Net Cash Flows from Operating Activities	\$ (913,522)	\$ (1,036,563)	\$ 159,230	\$ (1,790,855)	\$ 30,429
Cash Flows from Noncapital Financing Activities:					
Grant Receipts	\$ 510,340	\$ 1,198,289	\$ —	\$ 1,708,629	\$ —
Grant Disbursements	(15,687)	(6,197)	(19,872)	(41,756)	—
Transfers-In	613,382	—	10,612	623,994	19
Transfers-Out	—	(7,746)	(121,047)	(128,793)	(29,412)
Advances from Other Funds	—	1,031,297	—	1,031,297	—
Repayments of Advances from Other Funds	—	(1,169,911)	—	(1,169,911)	—
Repayment of Bond Principal	—	—	(12,100)	(12,100)	—
Interest Paid	—	—	(5,150)	(5,150)	—
Net Cash Flows from Noncapital Financing Activities	\$ 1,108,035	\$ 1,045,732	\$ (147,557)	\$ 2,006,210	\$ (29,393)
Cash Flows from Capital and Related Financing Activities:					
Capital Contributions	\$ 43,629	\$ —	\$ —	\$ 43,629	\$ —
Investment in Capital Assets	(160,003)	—	(34,755)	(194,758)	(8,920)
Proceeds from Disposal of Capital Assets	4,905	—	47	4,952	3,043
Proceeds from Capital Debt	116,707	—	—	116,707	—
Proceeds from Loans	—	—	—	—	6,173
Capital Lease Payments	(4,977)	—	(160)	(5,137)	—
Repayment of Loan Principal	(826)	—	—	(826)	(8,413)
Repayment of Bond Principal	(26,340)	—	(11,600)	(37,940)	—
Interest Paid	(20,151)	—	(806)	(20,957)	(354)
Net Cash Flows from Capital and Related Financing Activities	\$ (47,056)	\$ —	\$ (47,274)	\$ (94,330)	\$ (8,471)
Cash Flows from Investing Activities:					
Proceeds from Sales and Maturities of Investments	\$ 7,543	\$ —	\$ —	\$ 7,543	\$ 26,572
Purchase of Investments	(4,396)	—	—	(4,396)	(25,790)
Investment Earnings	4,748	—	650	5,398	2,864
Net Cash Flows from Investing Activities	\$ 7,895	\$ —	\$ 650	\$ 8,545	\$ 3,646
Net Increase (Decrease) in Cash and Cash Equivalents ..	\$ 155,352	\$ 9,169	\$ (34,951)	\$ 129,570	\$ (3,789)
Cash and Cash Equivalents, Beginning, as Reported	\$ 765,374	\$ 23	\$ 118,688	\$ 884,085	\$ 349,090
Change in Fund Structure	—	—	60,611	60,611	—
Cash and Cash Equivalents, Beginning, as Restated	\$ 765,374	\$ 23	\$ 179,299	\$ 944,696	\$ 349,090
Cash and Cash Equivalents, Ending	\$ 920,726	\$ 9,192	\$ 144,348	\$ 1,074,266	\$ 345,301

STATE OF MINNESOTA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2011
(IN THOUSANDS)

	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS
	STATE COLLEGES & UNIVERSITIES	UNEMPLOYMENT INSURANCE	NONMAJOR ENTERPRISE FUNDS	TOTAL	
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:					
Operating Income (Loss).....	\$ (1,015,682)	\$ (999,244)	\$ 159,864	\$ (1,855,062)	\$ 29,170
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:					
Depreciation.....	\$ 97,297	\$ -	\$ 10,786	\$ 108,083	\$ 8,441
Amortization.....	-	-	71	71	634
Miscellaneous Nonoperating Revenues.....	342	9,138	-	9,480	-
Miscellaneous Nonoperating Expenses.....	-	-	(6,296)	(6,296)	(5,256)
Loan Principal Repayments.....	3,803	-	-	3,803	-
Loans Issued.....	(3,935)	-	-	(3,935)	-
Provision for Loan Defaults.....	35	-	-	35	-
Loans Forgiven.....	568	-	-	568	-
Change in Valuation of Assets.....	1,517	-	-	1,517	-
Change in Assets and Liabilities:					
Accounts Receivable.....	(9,870)	(44,236)	832	(53,274)	259
Inventories.....	785	-	(346)	439	(3,165)
Other Assets.....	-	-	(85)	(85)	(429)
Accounts Payable.....	11,911	(13,039)	(6,978)	(8,106)	72
Compensated Absences Payable.....	2,855	-	732	3,587	(169)
Unearned Revenues.....	(647)	10,764	489	10,606	683
Other Liabilities.....	(2,501)	54	161	(2,286)	189
Net Reconciling Items to be Added to (Deducted from) Operating Income.....	\$ 102,160	\$ (37,319)	\$ (634)	\$ 64,207	\$ 1,259
Net Cash Flows from Operating Activities.....	\$ (913,522)	\$ (1,036,563)	\$ 159,230	\$ (1,790,855)	\$ 30,429
Noncash Investing, Capital and Financing Activities:					
Transferred/Donated Assets.....	\$ -	\$ -	\$ 20,088	\$ 20,088	\$ 271
Capital Assets Acquired Through Leases/Loans.....	32,406	-	237	32,643	-
Disposal of Capital Assets.....	-	-	(15,390)	(15,390)	-
Capital Assets Purchased on Account.....	23,197	-	-	23,197	-
Investment Earnings on Account.....	-	-	-	-	810
Bond Premium Amortization.....	1,961	-	-	1,961	-

The notes are an integral part of the financial statements.

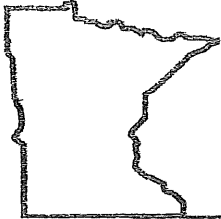


FY2011: Statement of Net Assets
Fund 890, 904, 905, 980 (981) Consolidated
Central Services
Accountant: Sandy Kamnikar
(In Thousands)

	2011 Fund 890	2011 Fund 904	2011 Fund 905	2011 Fund 980(981)	6/30/2011 Combined Total	6/30/2010 Combined Total	Change
ASSETS							
Current Assets:							
Cash and Cash Equivalents	721	288	75	95	1,179	954	225
ITC June Earnings	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Accounts Receivable	185	204	-	970	1,359	1,557	(198)
Interfund Receivables	-	-	-	-	-	-	-
Accrued Investment/Interest Income	-	-	-	-	-	-	-
Inventories	-	-	-	5	5	5	-
Prepaid Expenses	-	-	-	650	650	544	106
Securities Lending Collateral	-	-	-	-	-	-	-
Total Current Assets	906	492	75	1,720	3,193	3,060	133
Noncurrent Assets:							
Fixed Assets (Net)	-	-	-	51	51	74	(23)
Total Noncurrent Assets	-	-	-	51	51	74	(23)
Total Assets	906	492	75	1,771	3,244	3,134	110
LIABILITIES							
Current Liabilities:							
Accounts Payable	38	20	-	71	129	102	27
Interfund Payable	-	-	-	-	-	-	-
Salaries Payable	98	153	-	26	277	224	53
Deferred Revenue	22	-	-	-	22	-	22
Loans Payable	-	-	-	-	-	-	-
Compensated Absences Payable	14	12	-	5	31	34	(3)
Total Current Liabilities	172	185	-	102	459	360	99
Noncurrent Liabilities:							
Compensated Absences Payable	153	145	-	49	347	405	(58)
Net OPEB Obligation	12	78	-	7	97	79	18
Advances From Other Funds	-	-	-	-	-	-	-
Total Noncurrent Liabilities	165	223	-	56	444	484	(40)
Total Liabilities	337	408	-	158	903	844	59
NET ASSETS							
Invested in Capital Assets, Net of Related Debt	-	-	-	51	51	74	(23)
Unrestricted	569	84	75	1,562	2,290	2,216	74
Total Net Assets	569	84	75	1,613	2,341	2,290	51

FY2011: Statement of Activities
Fund 890, 904, 905, 980 (981) Consolidated
Central Services
Accountant: Sandy Kamnikar
(In Thousands)

	2011 Fund 890 Total	2011 Fund 904	2011 Agency Stmt 905	2011 Fund 980(981)	06/30/11 Combined Total	Change
Operating Revenues:						
Net Sales	2,328	-	4	8,783	11,115	7
Rental and Service Fees	-	1,998	-	-	1,998	(96)
Total Operating Revenues	2,328	1,998	4	8,783	13,113	(89)
Less: Cost of Goods Sold	-	-	-	-	-	-
Gross Margin	2,328	1,998	4	8,783	13,113	(89)
Operating Expenses:						
Purchased Services	669	443	2	8,315	9,429	(317)
Salaries and Fringe Benefits	1,348	1,579	6	396	3,329	(77)
Depreciation	-	-	-	23	23	(1)
Supplies and Materials	48	10	-	12	70	3
Indirect Costs	49	3	-	30	82	(39)
Other Expenses	130	-	-	-	130	7
Total Operating Expenses	2,244	2,035	8	8,776	13,063	(424)
Operating Income (Loss)	84	(37)	(4)	7	50	335
Nonoperating Revenues (Expenses):						0
Other Nonoperating Costs	-	-	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	-	-	-	-	-	-
Total Nonoperating Revenue (Expenses)	-	-	-	-	-	-
Income (Loss) Before Operating Transfers	84	(37)	(4)	7	50	335
Operating Transfers-In	-	1	-	-	1	1
Operating transfers-Out	-	-	-	-	-	-
Net Income (Loss)	84	(36)	(4)	7	51	336
Net Assets, Beginning	485	120	79	1,606	2,290	(285)
Adjustment to Net Assets	-	-	-	-	-	-
Net Assets, Beginning as restated	485	120	79	1,606	2,290	1,851
Net Assets, Ending	569	84	75	1,613	2,341	51



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 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 (EPAct) and state requirements for alternative fuel vehicle purchasing.
- Monitors and adjusts leases to help customers realize best value from fleet equipment.

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

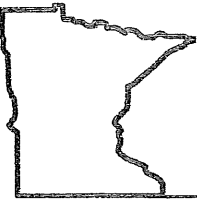
- *"Subject to the limitations described in subsections b. through d. of this section, rental costs are allowable to the extent that the rates are reasonable..."*

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 2011 Actual

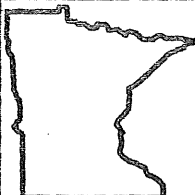
**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES
DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

FLEET SERVICES
FUND 910

R/E Balance July 1, 2010 (End balance per Prior Year A-87 Rec)		2,436
Adjustment to Retained Earnings Balance		(1,204)
Adjusted Retained Earnings Balance		1,232
A-87 Revenues (Actual and Imputed)		
From Attachment A	13,874	
Other Revenues	63	
Total Revenues	13,937	
Expenditures (Actual Cash)		
Per State's Financial Report	9,442	
Operating Expense	227	
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)	(821)	
Add: A-87 Allowable costs		
Indirect Costs From SWCAP (if not allocated in SWCAP)	280	
Depreciation or Use Allowance (if not in actual cost above)	4,697	
Other	-	
Total OMB A-87 Allowable Expenditures	13,825	
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	4	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
Total Adjustments	4	
Net Increase to Retained Earnings Balance		116
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2011	A)	1,348
Allowable Reserve	B)	1,521
Excess Balance (A)-(B)		(173)

(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 2011 Actual

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

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

FLEET SERVICES
FUND 910

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2010		8,525	
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 2010 A-87 Excess Retained Earnings Settlement State Sources	943		
FY 2010 A-87 Excess Retained Earnings Settlement Federal Sources	261		
Total FY 2010 Excess Retained Earnings		1,204	
A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2011	C)		9,729

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2008			
ADJUSTMENTS			
Less: A-87 Unallowable Costs	-		
Plus: Allowable Costs	-		
FY 2007 A-87 Excess Retained Earnings Settlement Federal Sources	(338)		
FY11 PPD Adjustment	174		
FY98 PPD Adjustment	215		
Accumulated Prior Year Imputed Interest Adjustments	(718)		
Current Year Imputed Interest Adjustment	(4)		
Total Adjustments		(671)	
A-87 ADJUSTMENTS BALANCE JUNE 30, 2011	D)		(671)

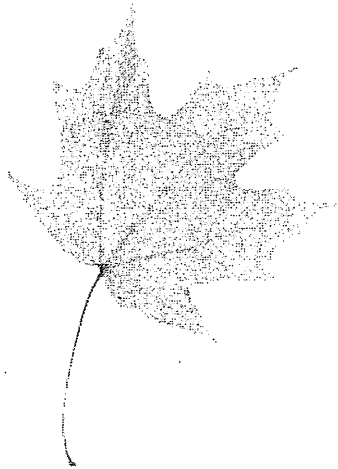
**PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL
AND ADJUSTED BALANCE TO CAFR**

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)		10,406	
		10,406	

Check Figure

9



STATE OF MINNESOTA
 FLEET SERVICES FUND 910
 STATEMENT OF NET ASSETS
 JUNE 30, 2011

12/31/11
 Final

	FY11	FY10
ASSETS		
CURRENT ASSETS		
Cash	3,163,957.93	2,204,753.20
Imprest Fund - Checking	500.00	500.00
Accounts Receivable	1,515,561.80	1,698,007.08
Accounts Receivable - Non Trade (Note 3)	27,520.00	6,500.00
	<u>4,707,539.73</u>	<u>3,909,760.28</u>
NONCURRENT ASSETS (Note 4)		
Land Improvements	157,530.00	157,530.00
Accumulated Depreciation - Land Improvements	(20,649.68)	(12,773.12)
Building Improvements	948,433.09	819,667.95
Accumulated Depreciation - Building Improvements	(148,554.62)	(79,097.30)
Vehicles	30,646,233.25	32,756,464.60
Accumulated Depreciation - Vehicles	(14,706,573.36)	(15,918,836.88)
Equipment	94,164.05	92,354.75
Accumulated Depreciation - Equipment	(85,965.88)	(84,362.84)
Internally Generated Computer Software	0.00	268,570.00
Accumulated Amortization - Internally Generated Computer Software	0.00	(268,570.00)
Software	268,570.00	0.00
Accumulated Amortization - Software	(268,570.00)	0.00
Total Noncurrent Assets	<u>16,884,616.85</u>	<u>17,730,947.16</u>
TOTAL ASSETS	<u>21,592,156.58</u>	<u>21,640,707.44</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	208,398.62	248,624.77
Accounts Payable - Non-Trade	20,648.47	0.00
Salaries and Benefits Payable (Note 7)	55,149.13	34,481.86
Interest Payable	19,104.34	20,403.33
Sales Tax Payable	3,456.77	9,310.56
Loans Payable - Master Lease (Note 5)	4,586,910.18	2,294,534.26
Compensated Absences Payable (Note 6)	10,765.53	8,620.03
Total Current Liabilities	<u>4,904,433.04</u>	<u>2,615,974.81</u>
NONCURRENT LIABILITIES		
Loans Payable - Master Lease (Note 5)	6,179,745.68	8,809,405.56
Compensated Absences Payable (Note 6)	93,098.18	89,064.58
Net OPEB Obligations (Note 8)	9,200.17	6,726.04
Total Noncurrent Liabilities	<u>6,282,044.03</u>	<u>8,905,196.18</u>
TOTAL LIABILITIES	<u>11,186,477.07</u>	<u>11,521,170.99</u>
NET ASSETS (Note 10)		
Invested in Capital Assets, Net of Related Debt	6,097,312.52	6,627,007.34
Unrestricted Net Assets	<u>4,308,366.99</u>	<u>3,492,529.11</u>
TOTAL NET ASSETS	<u>10,405,679.51</u>	<u>10,119,536.45</u>

STATE OF MINNESOTA
 FLEET SERVICES FUND 910
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS
 FOR THE QUARTER ENDED JUNE 30, 2011

12/31/11
 Final

	FY11 QTR	FY11 YTD	FY10 QTR	FY10 YTD
OPERATING REVENUES				
Vehicle Rental	2,857,135.10	11,621,378.47	3,146,908.01	12,561,380.11
Fleet Card - Other Agencies	553,272.94	1,900,005.68	426,355.66	1,276,835.62
Managed Maintenance - Other Agencies	86,290.97	351,720.74	0.00	0.00
Other	400.74	1,105.60	426.06	1,948.54
Total Operating Revenues	3,497,099.75	13,874,210.49	3,573,689.73	13,840,164.27
OPERATING EXPENSES				
Salaries and Benefits (Note 7)	182,107.41	677,693.03	162,883.36	644,522.03
Rent	6,373.05	35,135.21	6,800.81	33,734.34
Rent - Equipment	1,351.44	5,484.50	823.13	11,571.64
Repairs and Maintenance - Vehicles	182,200.05	683,175.18	319,136.36	751,032.72
Repairs and Maintenance - Other	0.00	1,638.86	1,771.24	1,771.24
Managed Maintenance - Other Agencies	158,562.00	566,893.00	0.00	0.00
Printing	400.00	1,184.72	6,757.51	7,400.26
Professional and Technical Services	10,928.06	388,799.24	150,266.61	431,094.28
Computer and Systems Services	42,831.68	153,989.30	34,910.31	153,444.85
Communications	4,904.70	18,083.43	5,754.94	22,266.27
Travel	299.20	454.38	13.00	2,989.08
Supplies and Materials - General	219.22	2,585.15	509.66	1,247.90
Supplies and Materials - Parts (Note 1)	45,066.98	225,749.91	0.00	0.00
Supplies and Materials - Fuel (Note 1)	964,792.98	3,335,077.64	859,820.18	3,314,291.20
Fleet Card - Other Agencies	570,462.72	1,925,961.06	426,355.66	1,276,835.62
Employee Development	0.00	645.00	0.00	1,234.00
Purchased Services	18,168.88	28,840.08	4,644.42	13,424.22
Vehicle License Fees	8,452.91	17,650.27	12,579.00	18,831.25
Vehicle Maintenance Management Fees	30,207.29	118,138.19	30,060.80	88,595.94
Insurance	172,722.19	620,350.00	158,768.98	628,306.45
Indirect Costs	69,936.50	279,753.00	82,851.25	331,405.00
Depreciation	1,262,532.45	4,696,608.63	1,317,017.02	4,843,829.07
Amortization	0.00	0.00	13,429.43	53,714.96
Total Operating Expenses	3,732,519.71	13,783,889.78	3,595,153.67	12,631,542.32
OPERATING INCOME (LOSS)	(235,419.96)	90,320.71	(21,463.94)	1,208,621.95
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	15,690.37	63,143.20	15,321.03	83,331.72
Interest Expense	(50,965.77)	(227,431.08)	(54,166.11)	(251,070.05)
Excess Reserve Cash Payback to Fed Gov	(635,362.00)	(635,362.00)	0.00	0.00
Gain (Loss) on Sale of Capital Assets	383,148.92	821,312.38	178,911.38	281,291.24
Total Nonoperating Revenue (Expenses)	(287,488.48)	21,662.50	140,066.30	113,552.91
CHANGE IN NET ASSETS	(522,908.44)	111,983.21	118,602.36	1,322,174.86
NET ASSETS, BEGINNING	10,928,587.95	10,119,536.45	9,997,231.45	8,831,479.22
Adjustment to Net Assets (Note 9)	0.00	174,159.85	3,702.64	(34,117.63)
NET ASSETS, ENDING	10,405,679.51	10,405,679.51	10,119,536.45	10,119,536.45

STATE OF MINNESOTA
 FLEET SERVICES FUND 910
 STATEMENT OF CASH FLOWS
 FOR THE QUARTER ENDED JUNE 30, 2011

12/31/11
 Final

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	14,115,202.78
Receipts from Other Revenue	1,105.60
Payments to Suppliers for Goods and Services	(8,462,076.82)
Payments to Employees	(648,372.53)
Accounts Receivable - Non Trade (Note 3)	<u>5,005,859.03</u>

CASH FLOWS NONCAPITAL ACTIVITIES

Advances from General Fund	0.00
Repayment of Advances from General Fund	0.00
Cash payback to the Federal Government	(635,362.00)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(635,362.00)</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Investment in Capital Assets	(5,879,358.33)
Proceeds from Disposal of Capital Assets	2,971,274.72
Proceeds from Master Lease Loan	5,013,727.99
Repayments of Master Lease Loan	(5,351,349.81)
Interest Paid	(228,730.07)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(3,474,435.50)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Investment earnings	63,143.20
Net Cash Provided by (Used for) Investing Activities	<u>63,143.20</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	959,204.73
Cash and Cash Equivalents, Beginning	2,205,253.20
Cash and Cash Equivalents, Ending	<u><u>3,164,457.93</u></u>

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

Operating Income (Loss)	90,320.71
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	4,696,608.63
Amortization	0.00
(Increase) Decrease in Accounts Receivable	242,097.89
(Increase) Decrease in Due from Other Funds	0.00
(Increase) Decrease in Due from Others	0.00
(Increase) Decrease in Inventory	0.00
(Increase) Decrease in Prepaid Expenses	0.00
(Increase) Decrease in Prepaid Insurance	0.00
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	0.00
Increase (Decrease) in Accounts Payable	(46,634.91)
Increase (Decrease) in Salaries and Benefits Payable	20,667.27
Increase (Decrease) in Sales Tax Payable	(5,853.79)
Increase (Decrease) in Compensated Absences Payable	6,179.10
Increase (Decrease) in Net OPEB Obligation	2,474.13
Total Adjustments	<u>4,915,538.32</u>
Net Cash Provided by (Used for) Operating Activities	<u><u>5,005,859.03</u></u>

Noncash Investing, Capital, and Financing Activities

STATE OF MINNESOTA
 FLEET SERVICES FUND 910
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS
 FOR THE QUARTER ENDED JUNE 30, 2011

12/31/11
 Final

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Vehicle Rental	3,147,781.50	12,591,126.00	2,857,135.10	11,621,378.47	(290,646.40)	(969,747.53)
Fleet Card - Other Agencies	400,000.00	1,600,000.00	553,272.94	1,900,005.68	153,272.94	300,005.68
Managed Maintenance - Other Agencies	126,250.00	505,000.00	86,290.97	351,720.74	(39,959.03)	(153,279.26)
Other	625.00	2,500.00	400.74	1,105.60	(224.26)	(1,394.40)
Total Operating Revenues	3,674,656.50	14,698,626.00	3,497,099.75	13,874,210.49	(177,556.75)	(824,415.51)
OPERATING EXPENSES						
Salaries and Benefits	171,250.00	685,000.00	182,107.41	677,693.03	(10,857.41)	7,306.97
Rent	6,250.00	25,000.00	6,373.05	35,135.21	(123.05)	(10,135.21)
Rent - Equipment	0.00	0.00	1,351.44	5,484.50	(1,351.44)	(5,484.50)
Repairs and Maintenance - Vehicles	142,500.00	570,000.00	182,200.05	683,175.18	(39,700.05)	(113,175.18)
Repairs and Maintenance - Other	6,250.00	25,000.00	0.00	1,638.86	6,250.00	23,361.14
Managed Maintenance - Other Agencies	126,250.00	505,000.00	158,562.00	566,893.00	(32,312.00)	(61,893.00)
Printing	375.00	1,500.00	400.00	1,184.72	(25.00)	315.28
Professional and Technical Services	122,500.00	490,000.00	10,928.06	388,799.24	111,571.94	101,200.76
Computer and Systems Services	56,250.00	225,000.00	42,831.68	153,989.30	13,418.32	71,010.70
Communications	5,500.00	22,000.00	4,904.70	18,083.43	595.30	3,916.57
Travel	1,250.00	5,000.00	299.20	454.38	950.80	4,545.62
Supplies and Materials - General	250.00	1,000.00	219.22	2,585.15	30.78	(1,585.15)
Supplies and Materials - Parts	416,250.00	1,665,000.00	45,066.98	225,749.91	371,183.02	1,439,250.09
Supplies and Materials - Fuel	558,750.00	2,235,000.00	964,792.98	3,335,077.64	(406,042.98)	(1,100,077.64)
Fleet Card - Other Agencies	400,000.00	1,600,000.00	570,462.72	1,925,961.06	(170,462.72)	(325,961.06)
Employee Development	2,500.00	10,000.00	0.00	645.00	2,500.00	9,355.00
Purchased Services	2,500.00	10,000.00	18,168.88	28,840.08	(15,668.88)	(18,840.08)
Vehicle License Fees	4,000.00	16,000.00	8,452.91	17,650.27	(4,452.91)	(1,650.27)
Vehicle Maintenance Management Fees	27,500.00	110,000.00	30,207.29	118,138.19	(2,707.29)	(8,138.19)
Insurance	168,750.00	675,000.00	172,722.19	620,350.00	(3,972.19)	54,650.00
Indirect Costs	108,750.00	435,000.00	69,936.50	279,753.00	38,813.50	155,247.00
Depreciation	1,350,000.00	5,400,000.00	1,262,532.45	4,696,608.63	87,467.55	703,391.37
Amortization	14,500.00	58,000.00	0.00	0.00	14,500.00	58,000.00
Total Operating Expenses	3,692,125.00	14,768,500.00	3,732,519.71	13,783,889.78	(40,394.71)	984,610.22
OPERATING INCOME (LOSS)	(17,468.50)	(69,874.00)	(235,419.96)	90,320.71	(217,951.46)	160,194.71
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	75,000.00	300,000.00	15,690.37	63,143.20	(59,309.63)	(236,856.80)
Interest Expense	(75,000.00)	(300,000.00)	(50,965.77)	(227,431.08)	24,034.23	72,568.92
Excess Reserve Cash Payback to Fed Gov	(497,000.00)	(497,000.00)	(635,362.00)	(635,362.00)	(138,362.00)	(138,362.00)
Gain (Loss) on Sale of Capital Assets	12,500.00	37,500.00	383,148.92	821,312.38	370,648.92	783,812.38
Total Nonoperating Revenue (Expenses)	(484,500.00)	(459,500.00)	(287,488.48)	21,662.50	197,011.52	481,162.50
CHANGE IN NET ASSETS	(501,968.50)	(529,374.00)	(522,908.44)	111,983.21	(20,939.94)	641,357.21

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of Fleet Services have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity:

Fleet Services was established in 1961 to help state agencies effectively meet transportation needs. Fleet services provides vehicles and support services including maintenance, fuel and insurance to all branches of state government and to political subdivisions including cities, counties, and school districts.

Basis of Accounting:

Fleet Services is an internal service fund accounted for using the full accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized as incurred.

Capital assets, which include land, buildings, equipment, intangible assets, and internally generated computer software (IGCS) are reported in the financial statements. Capital assets are defined as assets with an initial, unit cost of more than \$5,000 for equipment, \$30,000 for intangible assets and IGCS, and \$200,000 for buildings. Capital assets are recorded at cost or, for donated assets, at fair market value at the date of acquisition.

Capital assets are depreciated using the straight-line method based on the following useful lives: 40-50 years for buildings, 20-50 years for large improvements, 3-10 years for small improvements, 3-12 years for equipment and 3.4 years with a 25% salvage value for vehicles.

Changes in Classification:

In FY10 Supplies and Materials - Fuel included amounts for parts and fuel. In FY11, fuel and parts are reported separately.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

Legislation	Amount	Description
YR 79 Chap 333, Sec 56, Sub 3	252,000.00	Restricted contribution from the General Fund, July 1979
YR 85 S Chap 13, Sec 17, Sub 2	250,000.00	Contributed capital increased
Total	<u>502,000.00</u>	

3. ACCOUNTS RECEIVABLE - NON TRADE

FY11 Accounts Receivable - Non Trade has a balance of \$27,520.00 for vehicles sold to agencies.

4. CAPITAL ASSETS

	Balance 7/1/10	Additions	Deletions	Balance 6/30/11
Land Improvements	157,530.00	-	-	157,530.00
Building Improvements	819,667.95	128,765.14	-	948,433.09
Vehicles	32,756,464.60	5,898,197.50	(8,008,428.85)	30,646,233.25
Equipment	92,354.75	1,809.30	-	94,164.05
Internally Generated Computer Software (IGCS)	268,570.00	-	(268,570.00)	-
Software	0.00	268,570.00	0.00	268,570.00
Total Capital Assets	<u>34,094,587.30</u>	<u>6,297,341.94</u>	<u>(8,276,998.85)</u>	<u>32,114,930.39</u>
Accumulated Depreciation/Amortization for:				
Land Improvements	(12,773.12)	(7,876.56)	-	(20,649.68)
Building Improvements	(79,097.30)	(69,457.32)	-	(148,554.62)
Vehicles	(15,918,836.88)	(4,625,182.99)	5,837,446.51	(14,706,573.36)
Equipment	(84,362.84)	(1,603.04)	-	(85,965.88)
Internally Generated Computer Software (IGCS)	(268,570.00)	-	268,570.00	-
Software	-	(268,570.00)	-	(268,570.00)
Total Accumulated Depr/Amort	<u>(16,363,640.14)</u>	<u>(4,972,689.91)</u>	<u>6,106,016.51</u>	<u>(15,230,313.54)</u>

5. LOANS PAYABLE TO THE MASTER LEASE PROGRAM

Fleet Services periodically makes equipment purchases utilizing the Master Lease Program that is administered by 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 amount needed to satisfy Master Lease Loans Payable as of June 30, 2011.

	2012	4,785,270.31
	2013	3,580,204.31
	2014	2,149,600.79
	2015	608,041.82
Total Minimum Payments		11,123,117.23
Amount Representing Interest		(356,461.37)
Amount Needed To Satisfy Master Lease Principal		<u>10,766,655.86</u>

6. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Leave balances are liquidated upon separation from state employment. The balance is shown as a liability.

	Current	NonCurrent
Beginning Balance 7/1/10	8,620.03	89,064.58
Increases	2,145.50	4,033.60
Decreases	-	-
Ending Balance 6/30/11	<u>10,765.53</u>	<u>93,098.18</u>

7. TERMINATION BENEFITS

Early termination benefits are defined as benefits received for discontinuing services earlier than planned. A liability and expense for voluntary termination benefits are recognized when the offer is accepted and the amount can be estimated. A liability and expense for involuntary termination benefits are recognized when a plan of termination has been approved, the plan has been communicated to employees, and the amount can be estimated. The cost of the benefits was \$14,802.72 during the fiscal year ended June 30, 2011, with a remaining liability as of June 30, 2011, of \$14,802.72.

8. NET OPEB OBLIGATION

During FY08, the State of Minnesota implemented GASB Statement No. 45, Accounting and Financial Reporting by Employer for Postemployment Benefits Other than Pensions. This statement requires the state to measure and report Other Postemployment Benefits (OPEB) expenses and related liabilities.

Beginning Balance 7/1/10	6,726.04
Increase	2,474.13
Decrease	-
Ending Balance 6/30/11	<u>9,200.17</u>

9. ADJUSTMENT TO NET ASSETS

In FY11, the prior period adjustment of \$59,652.61 represents a decrease to beginning accounts receivable. The prior period adjustment of \$128,765.14 and (\$7,511.28) represents the increase to beginning capital assets and accumulated depreciation respectively. The prior period adjustment of (\$337.86) represents a decrease to beginning master lease payable. The prior period adjustment of (\$6,408.76) represents an increase to beginning accounts payable.

In FY10, the prior period adjustment of (\$24,377.93) represents a decrease to beginning accounts receivable. The prior period adjustment of (\$14,179.21) represents the increase to beginning accounts payable. The prior period adjustment of \$4,439.51 represents a decrease to beginning salaries payable.

10. 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	6,097,312.52
Unrestricted Net Assets	<u>4,308,366.99</u>
Total Net Assets	<u>10,405,679.51</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	9,617,536.45	10,182,191.27	10,372,470.25	10,426,587.95
Quarterly Net Income (Loss)	387,233.36	193,540.59	54,117.70	(522,908.44)
Adjustments to Net Assets (Note 8)	177,421.46	(3,261.61)	-	-
Ending Retained Earnings	<u>10,182,191.27</u>	<u>10,372,470.25</u>	<u>10,426,587.95</u>	<u>9,903,679.51</u>
Add: Capital Contributions	502,000.00	502,000.00	502,000.00	502,000.00
Reconciliation to Total Net Assets	<u>10,684,191.27</u>	<u>10,874,470.25</u>	<u>10,928,587.95</u>	<u>10,405,679.51</u>



DATE: June 17, 2011

TO: Jim Schowalter, Commissioner
Minnesota Management and Budget

FROM: Spencer Cronk
Commissioner

VOICE: 651.201.2564

FAX: 651.297.7909

TTY: 651.297.4357

SUBJECT: FY 2012 Business Plan – Fleet Services

Attached is the Fleet Services 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: Nicky Granata
Assistant Commissioner

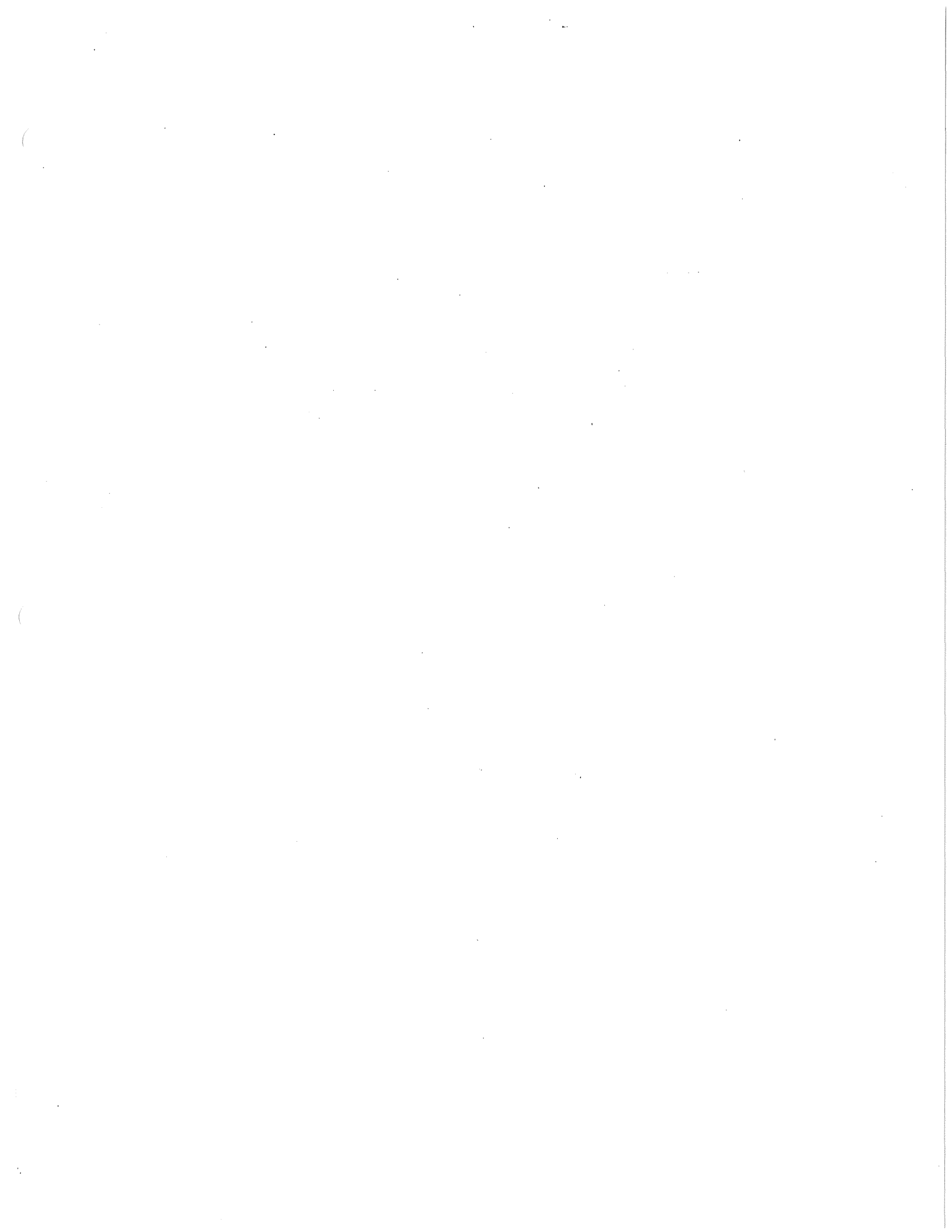
6/17/11
Date

Lenora Madigan
Financial Management and Reporting

6.17.11
Date

Approved: [Signature]
Commissioner

6.17.11
Date





FLEET SERVICES
FY12 BUSINESS PLAN
June 3, 2011

No rate change requested for FY2012. 25 cent per gallon credit for each gallon of E85 fuel used. Rate formula change in the insurance component will decrease by \$10 per vehicle and interest expense will decrease from 5% to 4%.

Page 5-6 Fleet Services supplies safe, cost effective transportation solutions for use in official government business. This program offers long-term vehicle leasing for state agencies and political sub-divisions.

Changes in statewide fleet management as recommended by the Fleet Council are being implemented. Agencies except Transportation (MnDot), Natural Resources (DNR), and Public Safety (DPS) are receiving fuel cards and maintenance management services through Fleet Services. Fuel cards are now being provided, maintenance management services are in the process of being rolled out, (with one large agency remaining), and new vehicle acquisition will continue to be rolled out in FY2012.

Page 7-9 State government fleet operations were established in 1961 as part of the Department of Administration. A complete vehicle package including acquisition, insurance, maintenance/repair, fuel, and disposal is provided for customers. Providing this complete service allows customers to focus more attention on their governmental missions, and less attention on transportation related issues.

Fleet Services helps the state government fleet decrease dependency on petroleum fuels by using more alternative fuel. Over the last five years the use of E85 fuel, (85% ethanol) has increased dramatically. In calendar year 2010 the state used approximately 963,000 gallons of E85 fuel. This is up from less than 100,000 gallons used in calendar year 2005.

A shared fleet information system is being implemented that will provide all agencies with the necessary tools for improving fleet management. The DNR and the DPS anticipate full implementation in FY2012. Over the course of FY2012 Fleet Services will continue to help agencies learn and utilize the shared fleet information system to improve management of their fleet vehicles and better control fleet costs.

Page 10-21 The long term rental program offers automobiles, specialty vehicles, and light/medium duty trucks. Customers are assisted in selecting the proper vehicle for the work function, proper life cycle for the application, monitoring vehicle usage during the term of the rental and meeting the requirements of the Energy Policy Act (EPAct) and Minnesota Statute 16C.135. Requirements call for state government to acquire vehicles that are capable of using alternative fuel.

Individualized life cycles and rates for vehicle rental are offered to customers. Vehicle rental rates are established for each vehicle based on acquisition cost, fuel economy, life cycle, and projected expenses including maintenance, fuel and insurance. In FY2012 leases will continue to be offered that do not include all components of the standard lease package. MNSCU and political sub-divisions will be offered rates that do not include fuel and/or insurance.

This year Fleet Services will offer select components of the lease rate for customers who would like to contribute to the acquisition cost of new vehicles. Customers will be able to contribute the entire vehicle rate component cost at the time of delivery and receive a lease rate that does not include the vehicle rate component and does not include the associated interest rate component.

It is anticipated that the fleet size will stabilize in FY2012 and then gradually grow as agencies discontinue purchasing agency owed vehicles and increase use of vehicles leased through Fleet Services.

Page 22 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.

Page 24-25 RATE MATRIX - The FY12 calculations including projected expenditures by cost center and billable units used to determine the rates to be charged.

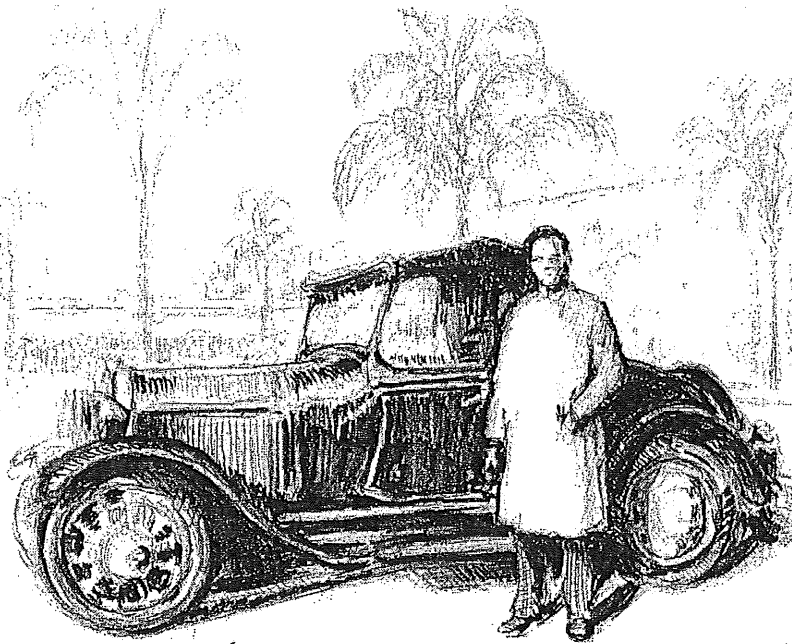
PROFORMA – a six-year comparison of revenues, expenditures, and changes in retained earnings.

	FY12 PROFORMA	Change FY12-11	Percent Change
Revenue	\$ 14,537,212	\$ 495,841	3.5%
Salaries	\$ 685,000	\$ 7,107	1.0%
Non-Salaries Expenses	\$ 14,113,000	\$ 1,123,765	8.0%

Projected FY2012 Net Income (\$185,788)**Projected FY2012 Retained Earnings \$9,533,206**



Fleet Services
Fund 910
FISCAL YEAR 2012
Business Plan



Revision Date: 6/3/2011 1:55 PM

Timothy Morse, Director

Holly Gustner, Assistant Director

Department of Administration

Fleet Services

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Executive Summary

The Fleet Services program supplies safe, cost effective transportation solutions for use in official government business. This program offers long-term vehicle leasing for state agencies and political subdivisions. It is organized as an internal service fund. This fund receives no directly appropriated funding from the state general fund.

For FY2012, there will be no rate increase for existing leased vehicles. A 25 cent per gallon credit for each gallon of E85 fuel used will be continued in FY2012. There will be a rate formula change to address the decreasing cost of liability insurance. Insurance coverage will decrease by \$10 per vehicle as a result of decreased risk management costs. There will be rate formula change to address decreasing interest expense. The rate component charged to collect for interest expense will decrease from five percent to four percent. These rate formula changes will become effective as new vehicles are placed in the fleet or as vehicle rates are recalculated due to life cycle changes.

Individualized leases for automobiles, specialty vehicles, and light/medium duty trucks are offered. Leases are based on individual vehicle costs and individual projected vehicle life cycles. Some agencies request assistance in management of vehicles that have been purchased with agency funding. In these instances, rates are figured based on services that are required, and excludes the rate components that are not required.

Fleet Services is actively engaged in helping state government move away from petroleum dependence. Executive Order 11-13 calls on state government to seek alternatives to petroleum fuels. The Department of Administration (Admin) fleet consists primarily of flex-fuel vehicles that are capable of using E85, an ethanol based fuel. The state used approximately 963,000 gallons of E85 fuel in calendar year 2010, up from less than 100,000 gallons in calendar year 2005.

In FY2010 a contract was put in place for managed vehicle maintenance services. This contract helped Fleet Services reduce staffing and streamline operations. This change has resulted in a significant reduction in statewide indirect costs.

Changes in statewide fleet management as recommended by the Fleet Council are being implemented: Agencies except Transportation (MnDOT), Natural Resources (DNR), and Public Safety (DPS) are receiving fuel cards and maintenance management services through Fleet Services. Fuel cards are now being provided, maintenance management services are in the process of being rolled out (with one large agency remaining), and new vehicle acquisition will continue to be rolled out in FY2012.

The price of fuel is always a challenge. Natural disasters and/or political unrest can cause unstable fuel pricing with little or no warning. Initial FY2012 pricing will be set at approximately \$3.50 per gallon for gasoline and approximately \$3.90 per gallon for diesel fuel. Fuel pricing is reviewed and adjusted quarterly. Average fuel price for FY2012 is anticipated at \$3.80 for gasoline and \$4.08 for diesel fuel.

The overall financial condition is presently good. Individualized rates have proven to be very helpful in moving toward better long-term financial health and less dependency on state general fund borrowing.

Section I – The Business

Description of the Business

Arden Hills Location

The Fleet and Surplus Services Division is located in a state owned facility in Arden Hills. This business plan focuses on Fleet Services. However, it should be noted that many positions and activities combine the work of Fleet and Surplus.

Type of Business

State government fleet operations were established in 1961 as part of the Department of Administration. Fleet Services has been successfully serving the needs of government since that time, supplying safe, cost effective transportation solutions used in official government business.

Long-term vehicle leasing for state governmental units and political subdivisions are offered. A complete vehicle package including acquisition, insurance, maintenance/repair, fuel, and disposal is provided for customers. Providing this complete service allows customers to focus more attention on their governmental missions, and less attention on transportation related issues. MNSCU and political subdivision customers provide their own fuel. Political subdivisions also provide their own insurance coverage.

The program is organized as an internal service fund, and receives no direct appropriation from the state general fund. The primary source of income is fees charged to customers for the rental of vehicles. Services have been expanded to increase the level of support provided to customers. Fleet Services is in the process of providing access to M5 (the fleet information system), fuel cards, maintenance management, and vehicle acquisition to all cabinet level agencies except MnDOT, DNR, and DPS. These three agencies have agency-wide internal fleet management programs.

Partnerships with Others

Many Admin divisions work in partnership with Fleet Services providing a variety of services. The Material Management Division (MMD) plays a primary role in vehicle acquisition. The Risk Management Division (RMD) provides insurance for Fleet Services vehicles leased to state agencies. The Financial Management and Reporting Division (FMR) provides financial functions and support for Fleet Services.

The Office of Enterprise Technology (OET) provides information technology support. OET has been particularly helpful hosting the web-based fleet information system.

The American Lung Association of Minnesota (ALAMN) is a partner in promoting the use of alternative fuels. All state government agencies with significant fleets are required by the Energy Policy Act of 1992 (EPAct) to purchase vehicles capable of operating on alternative fuels. ALAMN has worked with the state to bring a better understanding of alternative fuels to Minnesota's units of government.

The SmartFleet Committee, which is a partnership between Admin, Commerce, Agriculture, Pollution Control, Transportation, Natural Resources, and the ALAMN is chaired by Admin Fleet Services. In an effort to carry out Executive Orders 11-13 the SmartFleet Committee is helping the state move toward compliance.

Fleet Services helps the state government fleet decrease dependency on petroleum fuels by using more alternative fuel. Over the last five years the use of E85 fuel (85 percent ethanol) has increased dramatically. In calendar year 2010 the state used approximately 963,000 gallons of E85 fuel. This is up from less than 100,000 gallons used in calendar year 2005.

Strengths, Weaknesses, and Opportunities

The Fleet Services program continues to move toward becoming a complete fleet management services provider. Helping customers with the three basic key principles to fleet management has been the operational priority. These keys include: 1) selecting the correct vehicle for the work that needs to be accomplished, 2) establishing a reasonable life cycle at the time of vehicle acquisition, and 3) monitoring vehicle usage throughout the vehicle life. Assisting agencies with these three key principles is a key strength of Fleet Services.

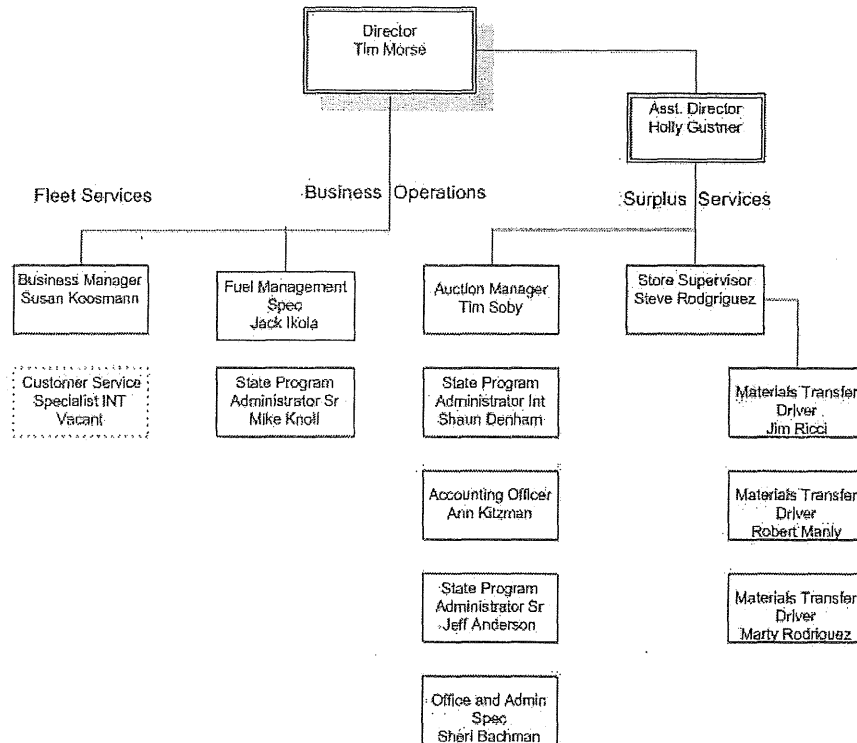
Selecting the correct vehicle assures that agencies can meet transportation needs safely and cost effectively. Establishing a reasonable life cycle helps agencies adequately budget for transportation costs. Monitoring vehicle usage helps agencies adjust to changes in transportation needs as these changes occur.

There is currently an opportunity to improve the quality of fleet management in the State of Minnesota fleet. A shared fleet information system is being implemented that will provide all agencies with the necessary tools for improving fleet management. DNR and DPS anticipate full implementation in FY2012. Over the course of FY2012 Fleet Services will continue to help agencies learn and utilize the shared fleet information system to improve management of their fleet vehicles and better control fleet costs.

The Fleet Council has had a significant impact on state fleet management. In FY2010 the Council directed Fleet Services to begin providing fuel cards, maintenance management services and new vehicles to all agencies without comprehensive agency-wide fleet management programs. This task has begun, and will continue to be rolled out over the coming years. At this time Fleet Services is providing nearly all fuel cards to agencies (other than MnDOT, DNR, and DPS), and is supplying maintenance management services for DHS and PCA owned vehicles.

Fleet Services Organizational Chart

Fleet and Surplus Services Organization Chart



Changes in FTE

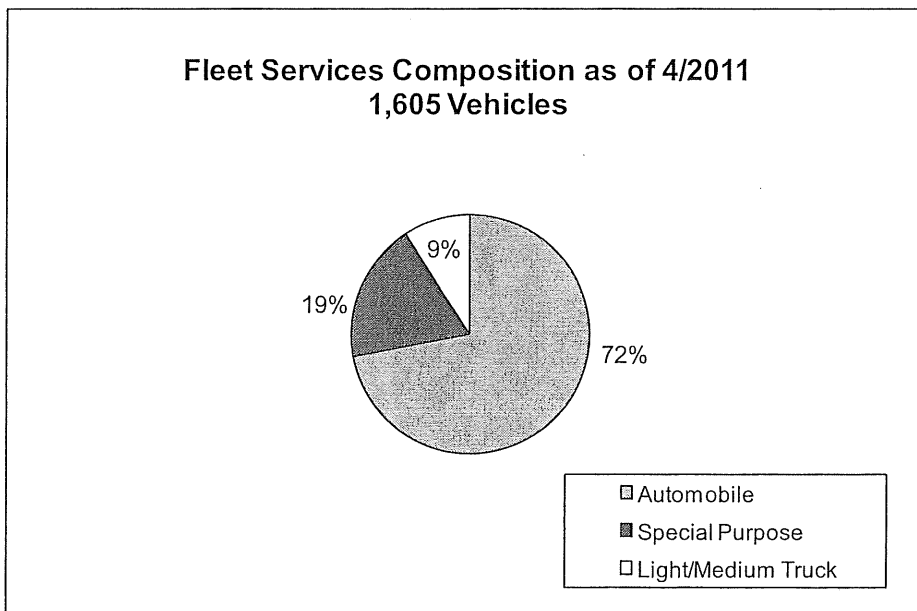
The roster currently has 7.5 full time positions, up from 7.25 in FY2011.

Products and Services

Long-term Vehicle Rental Program

Long-term rental vehicles and vehicle services are provided to state and political subdivision customers. Long-term rental vehicles typically are assigned to a customer from vehicle acquisition to disposal. Customers use vehicles as tools to accomplish their various governmental missions. The Fleet Services program is designed to help customers focus on their specific governmental duties, and expend fewer resources solving transportation related issues.

The long-term rental program offers automobiles, specialty vehicles, and light/medium duty trucks. Customers are assisted in selecting the proper vehicle for the work function, the proper life cycle for the application, and helped in monitoring vehicle usage during the term of the rental. Customers are assisted in meeting state and federal requirements including the Energy Policy Act (EPAct), and Minnesota Statute 16C.135. Requirements call for state government to acquire vehicles that are capable of using alternative fuel and to use alternative fuels when they are available.



Individualized life cycles and rates for vehicle rental are offered to customers. Vehicle rental rates are established for each vehicle based on acquisition cost, fuel economy, life cycle, and projected operating expenses including maintenance, fuel, and insurance. Customers actively participate in choosing vehicles, vehicle options, and life cycles. This participation allows customers a great deal of input in to the management of transportation costs.

Fleet Services strives to promote fleet efficiency through management of vehicle life cycles. Automobile life cycles with annual mileages of less than 10,000 miles are not routinely offered for automobiles. However, the program is flexible enough to help customers with special life cycle needs.

In FY2012 leases will continue to be offered that do not include all components of the standard lease package. MNSCU and political subdivisions will be offered rates that do not include the fuel and/or insurance components. It is also anticipated that fuel will not be included in leases where customers are using bulk fuel facilities and/or where customers may have other options for fuel.

Transition services are supplied for some agencies with agency-owned vehicles. Rates are assembled with the components for the services that are needed. Section IV contains information regarding the rate formula and its individual components.

This year Fleet Services will offer select components of the lease rate for customers who would like to contribute to the acquisition cost of new vehicles. Customers will be able to contribute the entire vehicle rate component cost at the time of delivery and receive a lease rate that does not include the vehicle rate component and does not include the associated interest rate component. All other appropriate rate components will be included. Page 37 contains a complete explanation of the Fleet Services rate formula. This option will help customers that have up-front funding for vehicles.

As directed by the Fleet Council, Fleet Services works closely with agencies moving agency-owned vehicles to the statewide managed maintenance program. This program assures that vehicle maintenance costs are well managed and reduced whenever possible. Rates for managed maintenance are negotiated with agencies with the understanding that annual costs will be reviewed and rates will be adjusted as necessary.

Customer Value and Benefit

Vehicles furnished to customers are tailored to meet agency work requirements. Customers benefit from acquiring vehicles that are well suited to perform the necessary work. Customers have many vehicle and option choices.

Vehicles are provided that help agencies to be in compliance with existing regulations and statutes. Vehicles that are capable of running on cleaner fuels are strongly promoted, as are vehicle with very high fuel efficiency ratings.

Flexible vehicle life cycles are offered to all customers. Government performs many different types of work. A variety of life cycle choices allow customers to match work requirements with vehicle life expectations. Vehicle rates are tied to vehicle life cycle and acquisition cost, making it easier for customers to realistically match work requirements with budget requirements.

Customers are encouraged to explore alternate transportation solutions when passenger car life cycles result in utilization of less than 10,000 miles annually. Vehicle sharing, short-term rental vehicles, and mileage reimbursement are viable alternatives to state vehicle ownership. In some cases vehicles with lower utilization are required by customers due to necessary special equipment or unusual job requirements. In these cases, Fleet Services works with customers to meet special life cycle needs.

Vehicle costs are clearly communicated with customers prior to vehicles being ordered. Customers often seek advice concerning vehicle and life cycle choices. Both monthly and cost-per-mile rates are established and reviewed with customers. An ongoing review of vehicles operating significantly outside of mileage expectations helps customers identify areas that may potentially yield transportation expense reduction.

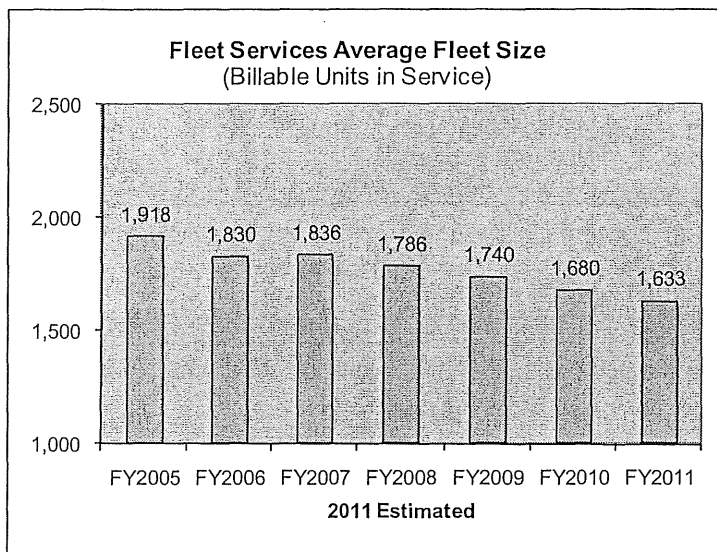
Fleet Services has taken a lead role in both the Fleet Council and the SmartFleet groups. The Fleet Council is helping state government move forward with improved state government fleet management. SmartFleet is focused on helping state government decrease dependence on petroleum fuels.

Marketing Information

The Market

The major market is state government. Over the last several years, tight state government budgets have resulted in agencies reducing the number of vehicles leased.

It is anticipated that the fleet size will stabilize in FY2012 and then gradually grow as agencies discontinue purchasing agency owned vehicles and increase use of vehicles leased through Fleet Services.



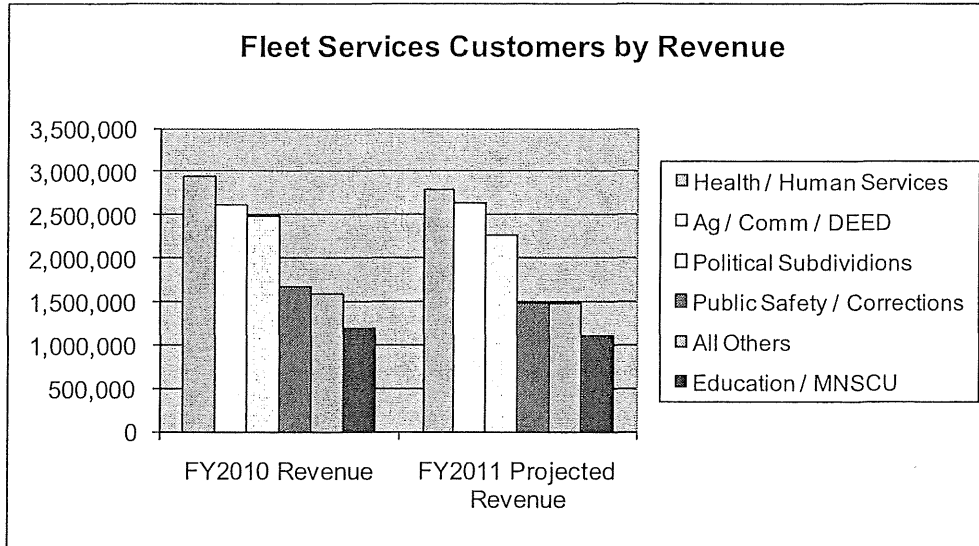
New Business

The Fleet Council is changing the way state government fleet is managed. Fleet Services has been directed to supply fleet services to agencies that do not have comprehensive, agency-wide fleet management programs. Services include fuel cards, managed vehicle maintenance, and new vehicles.

Key Accounts

State agencies are the primary customers. Health/Human Services make up 24 percent of Fleet Services business. Ag/Commerce/DEED make up 22 percent, Political subdivisions make up 19 percent, Corrections/Public Safety make up 13 percent, and Education/MNSCU makes up 9 percent. Together these customers account for approximately 87 percent of Fleet Services business.

Key Accounts by Revenue



Sales and Distribution

Customers communicate with Fleet Services in person, as well as via email, phone, and fax. Communication topics include vehicle type, vehicle options, life cycle, delivery timing, and costs.

New vehicles are delivered primarily through the Arden Hills facility. Outstate MnDOT and DNR facilities are also used as needed. Working with outstate locations as delivery partners has been very beneficial for customer relations. It is anticipated that this practice will continue.

Pricing

FY2012 rate will remain stable with no rate increase for existing individualized leased vehicles.

The rate formula used for new vehicle leases and renegotiated lease terms will remain the same, with the exception of the insurance component which will decrease by \$10 per vehicle from \$370 annually to \$360 annually, and the interest expense component which will reduce from five percent to four percent.

Fuel pricing continues to be very difficult to predict. The price of fuel used for the calculation of rates for new vehicles will track with the latest U.S. Department of Energy (DOE) 12 month pricing projection averaged with the last 12 months of actual fuel pricing. Price tracking is done quarterly, and affects only vehicles that are ordered in the quarter. Fuel pricing will be reported to Minnesota Management and Budget (MMB) and posted on the Fleet and Surplus Services website.

The quarterly prices used in FY2011 for gasoline and diesel fuel were as follows:

	Gasoline	Diesel Fuel
1 st quarter:	\$2.69	\$2.93
2 nd quarter:	\$2.72	\$2.96
3 rd quarter:	\$2.84	\$3.10
4 th quarter:	\$3.24	\$3.53

First quarter prices for FY2012 are currently anticipated to be approximately \$3.50 for gasoline and \$3.90 for diesel fuel. Fuel pricing graphs are included in Section IV of the business plan.

Vehicle rates are individually calculated based largely on vehicle acquisition cost and customer life cycle choice. Monthly rates also take into account fuel economy ratings, residual value projections, maintenance/repair projections, insurance, and administrative costs. Vehicle rates are applied individually to promote flexibility in operations and to ensure fairness to customers.

Existing vehicle lease rates will not be incremented upward in FY2012. Normally all lease rates are incremented upward by 3.5 percent at the beginning of each fiscal year, as stipulated in each customer lease agreement, to track with inflation. Fleet Services will continue to work closely with Admin FMR in FY2012 to manage retained earnings. Promotions of E85 fuel to customers will continue to be utilized as an option to help control retained earnings.

A 25 cent per gallon credit will continue to be offered to all customers each month in FY2012 for the use of E85 fuel. This credit will be applied to customer invoices. This credit is an incentive for customers to seek out E85 and use more E85 fuel. Customers

are offered a rebate of one dollar a gallon or more to promote the use of E85 fuel in selected months, as funding allows:

Admin Fleet Services along with Admin FMR will meet with MMB following the first and third quarter financial statements to review retained earnings and develop plans for possible E85 fuel promotions (credits to customers who use E85 fuel) and/or other options for managing retained earnings.

Market Strategy

Customer satisfaction has been the most significant tool used for marketing. Word-of-mouth advertising by customers has kept business thriving for many years.

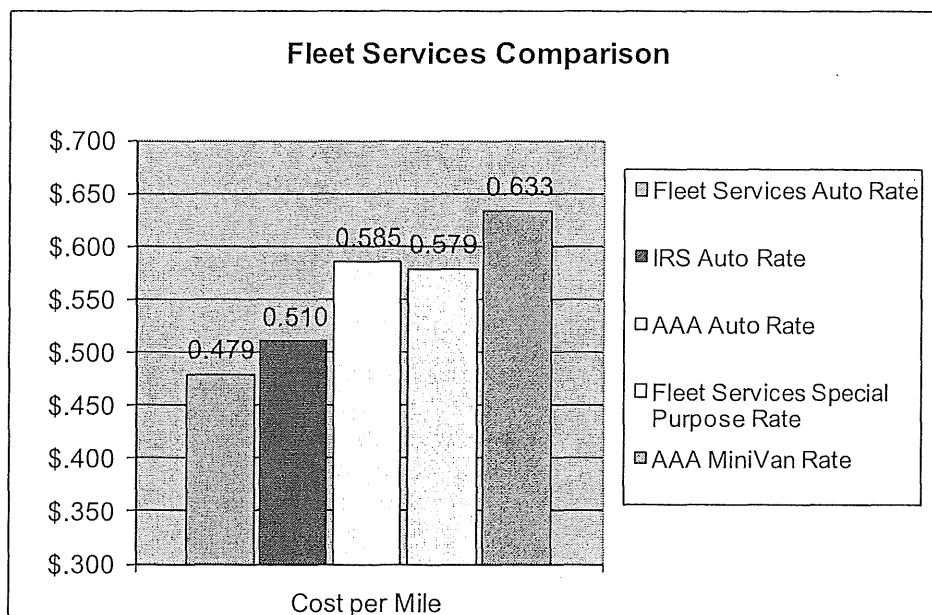
The state fleet has traditionally been decentralized and very diverse. This is changing due to decisions made by the Fleet Council. The state fleet is basically divided into four large sections; MnDOT, DNR, DPS, and the section that contains all other agencies. This "combined agency" section of the fleet is served by Admin Fleet Services.

The Fleet Council has laid the groundwork for Fleet Services to provide increased fleet services to state agencies that do not have comprehensive agency-wide fleet management programs. Fleet Services has begun to provide fuel and maintenance management services for these agencies.

Competition

General Market Environment

The state fleet supplies vehicles to meet an important part of the transportation needs of state government. However, there are two other important means of accomplishing state government transportation. Short-term rental vehicles and reimbursement for mileage on employee owned vehicles are also important tools. All three of these tools are used to meet specific transportation needs and effectively manage overall transportation costs. It is important to know the costs associate with each of these tools.



Investments

No major investments are anticipated in FY2012.

Outstanding Loans

Master Lease, State General Fund, Other Borrowing

The master lease program is used to acquire new vehicles. Master lease funding is drawn down at the time of the vehicle purchase to pay for acquisition costs. Master lease payments are due twice a year. At times, cash flow at Fleet Services has not been sufficient for payment of master lease semi-annual payments. During these times, money is borrowed from the state general fund to pay the master lease payments. The state general fund is then repaid monthly. Borrowing from the state general fund has not

occurred since FY2009. Fleet Services works with Admin FMR and with MMB when borrowing is necessary.

FLEET SERVICES					
MASTER LEASE OBLIGATIONS AS INDICATED BELOW				Last Update	3/2/2011
For the Period: 12/31/2010					
		Prin	Int	Tot	
XI		17,290.89	245.69	17,536.58	
XII		1,445,402.32	43,530.18	1,488,932.50	
XII		761,326.09	54,650.08	815,976.17	
	Due 6/11	2,224,019.30	98,425.95	2,322,445.25	
XI		1,383,003.40	27,723.45	1,410,726.85	
XII		769,871.08	46,105.10	815,976.18	
	Due 12/11	2,152,874.48	73,828.55	2,226,703.03	
XI		769,129.03	12,781.95	781,910.98	
XII		778,607.24	37,368.92	815,976.16	
	Due 6/12	1,547,736.27	50,150.87	1,597,887.14	
XI		697,887.99	6,348.90	704,236.89	
XII		787,442.68	28,533.48	815,976.16	
	Due 12/12	1,485,330.67	34,882.38	1,520,213.05	
XI		66,531.85	502.04	67,033.89	
XII		796,378.51	19,597.64	815,976.15	
	Due 6/13	862,910.36	20,099.68	883,010.04	
XII		805,415.86	10,560.29	815,976.15	
	Due 12/13	805,415.86	10,560.29	815,976.15	
XII		126,321.38	1,420.22	127,741.60	
	Due 6/14	126,321.38	1,420.22	127,741.60	
	Due 12/14	5,048.14	52.15	5,100.29	
		5,048.14	52.15	5,100.29	
	Total	9,209,656.46	289,420.09	9,499,076.55	
SUMMARY					
Sch		Prin	Int	Tot	
XI		17,290.89	245.69	17,536.58	
XII		4,361,954.59	90,886.52	4,452,841.11	
XII		4,830,410.98	198,287.88	5,028,698.86	
		9,209,656.46	289,420.09	9,499,076.55	

Financial Outlook

Current and Projected Financial Outlook

Overall Financial Health

The overall financial health of the program has improved over the last several years.

Increasing retained earnings has led to federal government “overcharge” concerns, which have resulted in paybacks to the federal government. \$635,000 was paid to the federal government in FY2011 as a result of “overcharge”. Based on similar assumptions to FY2011 an “overcharge” could be paid in FY2012.

Balancing the financial health with the federal requirements for retained earnings will continue to be a challenge. Fleet Services will work closely with Admin FMR Division to manage retained earnings and anticipate federal overcharge payments.

Fuel Pricing

Fuel pricing is a very real concern in FY2012. Gasoline prices have risen in FY2011 from a low of \$2.67 per gallon to a high of \$3.88 per gallon. It is anticipated that fuel pricing will be continue to be difficult to accurately predict for FY2012.

Fuel pricing for new lease rates is adjusted quarterly to reflect historical data and fuel price predictions from the U.S. Department of Energy. This practice helps rates keep lease rates aligned with changing fuel costs. At this time the Department of Energy is predicting the average price of gasoline to be \$3.80 per gallon and diesel fuel average to be \$4.08 for FY2012. Quarterly fuel price adjustments affect vehicles being ordered in the current quarter, and does not have an effect on existing vehicles in the fleet.

Financial Strengths

Some vehicles with short life cycles are purchased using cash instead of using the master lease program. Purchasing with cash eliminates any interest payments and greatly simplifies the title transfer at the time of sale. Fleet Services will work closely with Admin FMR to monitor and manage cash flow in Fiscal Year 2012. When possible cash will be used for the purchase of new vehicles, balanced with the need for cash to pay master lease payments.

Contingency Plan for Unexpected Financial Challenges

The price of fuel continues to be financial concern. An unexpected and prolonged rise in the price of fuel would present a financial challenge. A worst-case scenario would force a request for approval of a mid-year increase in rates for existing vehicles to collect enough funding to cover fuel costs.

Expected Impact of Pricing

Description of Pricing

Individualized rates are calculated for all new vehicles. Customers participate in the decision-making process concerning rates including vehicle type, vehicle options, and length of anticipated vehicle life. Rates based on anticipated vehicle expenses including loss of vehicle value, fuel, insurance, maintenance, etc. Customers are able to balance transportation needs with budget requirements.

Individualized Rates – Variable Life Cycles

Vehicles with individualized rates normally receive a rate increase of 3.5 percent annually. However, due primarily to favorable fuel pricing in past fiscal years, reduced statewide indirect costs, and strong sales revenue from used vehicles, Fleet Services is able to offer no increase in rates for existing vehicles in FY2012.

Customer Impact

Revenue is directly tied to customer use of the program services. Assuming that customer fleet size levels remain the same from FY2011 to FY2012, actual lease charges also remain the same.

Impact on Retained Earnings

It is expected that retained earnings for FY2011 will increase by approximately \$140,000. It is anticipated that retained earnings will drop by approximately \$185,000 in FY2012. Fleet Services will continue to work with Admin FMR to manage retained earnings levels.

Section II – Financial Data

Assumptions for the Rate Matrix

(Includes 25 cent per gallon E85 rebate, and change in formula for insurance expense)

Fleet Services Unit	
FOR FISCAL YEAR 2012	
OPERATING REVENUE/EXPENSES	
2575	Revenue - Vehicle Rental
	Change = 0.0% or \$0
	No change in rates
2570	Revenue - Fleet Card Other Agencies
	Change = 27. % or \$494,911
	Increase in cost of fuel
2B0	Repairs - Vehicle
	Change = 3.4% or \$25,306
	Increase in statewide maintenance costs
2B0	Managed Maintenance - Other Agencies
	Change = (5.4%) or (\$28,000)
	Reduction in managed maintenance cost
2E0	Computer Services
	Change = 5.3% or \$8,112
	Anticipate upgrade of OET hardware
2M0	Vehicle Maintenance Management Fees
	Change = 3.4% or \$5,969
	Increase in number of vehicles enrolled
2L0	Employee Development
	Change = 675.2% or \$8,710
	Very small budget
2J0	Supplies - Parts
	Change = 3.6% or \$9,451
	Minor increase in vehicle repair parts
2J0	Supplies - Fuel
	Change = 27.3% or \$900,000
	Projected increase in fuel costs
	Depreciation
	Change = (1.1%) or (\$50,614)
	Anticipating approximately the same depreciation as prior year.
2P0	Agency and Statewide Indirect Costs
	Change = (93.6%) or (\$262,512)
	Reduction in statewide indirect costs resulting from managed maintenance

Fleet Size and Composition

The trend in leased vehicle fleet size has been gradually downward over the last few years. This trend is expected to slowly reverse as agencies lease more vehicles from Fleet Services.

Salaries and Operating Expenses

The move toward a shared fleet management information system will need to be monitored to assure that adequate staffing is available at this time. This need is anticipated to be met with contracting in FY2012. 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 U.S. Department of Energy fuel price prediction along with historical data is used for fuel pricing. However, it should be noted that the Department of Energy cannot predict supply disruptions such as hurricanes, terrorist actions, or political disruptions.

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 40th 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.

Rate Matrix

Summary	Total
Salaries	685,000
Rent - Bldg	30,000
Rent - Equipment	8,500
Repairs - Vehicle	780,000
Repairs - Other	2,000
Managed Maintenance - Other Agencies	490,000
Insurance	550,000
Printing	1,500
Professional/Technical	420,000
Computer Services	160,000
Communications	20,000
Travel	3,000
Other Operating Costs	20,000
Fees and Licenses	15,000
Vehicle Maintenance Management Fees	180,000
Employee Development	10,000
Supplies - Parts	275,000
Supplies - Fuel	4,200,000
Supplies - Shop & Office	1,000
Fleet Card - Other Agencies	2,329,000
Depreciation	4,600,000
Amortization	0
Statewide & Agency Indirect Costs	18,000
Total	14,798,000
Interest Income	75,000
Non Operating Revenue	0
Gain/(Loss) Sale of Vehicles	300,000
Interest Expense	(300,000)
Other Revenue	1,000
Fleet Card - Other Agencies	2,329,000
Managed Maintenance - Agency Owned Vehicles	361,000
Total Basis for Rates	12,032,000
Requested vs Breakeven Rates	
* Revenue at Requested Rates	11,846,212
Revenue at Breakeven Rates	12,032,000
Revenue Variance	185,788
Requested vs Current Rates	
* Revenue at Requested Rates	11,846,212
Revenue at Current Rates	11,846,212
Revenue Variance	0
Overall % Change in Rates	.0%
* Rate formula changes to the components have very limited impact on revenue in FY2012 as the changes are implemented primarily with new vehicle leases which occur late in the fiscal year.	

Rate Matrix Computation

Long-term Rentals	Total	Automobile	Special Purpose	Light Truck	Medium Truck
Projected Miles	23,131,827	16,731,377	4,246,242	2,148,111	6,097
Projected Count	1,608	1,157	303	147	1
Revenue Percentage	100.00%	68.2%	20.9%	10.8%	0.1%
Salaries	685,000	467,156	143,156	73,939	749
Rent - Bldg	30,000	20,459	6,270	3,238	33
Rent - Equipment	8,500	5,797	1,776	917	9
Repairs - Vehicle	780,000	531,943	163,010	84,194	853
Repairs - Other	2,000	1,364	418	216	2
Managed Maintenance - Other Agencies	490,000	334,170	102,404	52,891	536
Insurance	550,000	375,088	114,943	59,367	601
Printing	1,500	1,023	313	162	2
Professional/Technical	420,000	286,431	87,775	45,335	459
Computer Services	160,000	109,117	33,438	17,271	175
Communications	20,000	13,640	4,180	2,159	22
Travel	3,000	2,046	627	324	3
Other Operating Costs	20,000	13,640	4,180	2,159	22
Fees and Licenses	15,000	10,230	3,135	1,619	16
Vehicle Maintenance Management Fees	180,000	122,756	37,618	19,429	197
Employee Development	10,000	6,820	2,090	1,079	11
Supplies - Parts	275,000	187,544	57,471	29,684	301
Supplies - Fuel	4,200,000	2,864,311	877,747	453,351	4,591
Supplies - Shop & Office	1,000	682	209	108	1
Fleet Card - Other Agencies	2,329,000	1,588,329	486,731	251,394	2,546
Depreciation	4,600,000	3,137,103	961,341	496,527	5,029
Amortization	0	0	0	0	0
Statewide & Agency Indirect Costs	18,000	12,276	3,762	1,943	20
Total	14,798,000	10,091,923	3,092,594	1,597,307	16,177
Interest Income	75,000	51,148	15,674	8,096	82
Non Operating Revenue	0	0	0	0	0
Gain/(Loss) Sale of Vehicles	300,000	204,594	62,696	32,382	328
Interest Expense	(300,000)	(204,594)	(62,696)	(32,382)	(328)
Other Revenue	1,000	682	209	108	1
Fleet Card - Other Agencies	2,329,000	1,588,329	486,731	251,394	2,546
Managed Maintenance - Agency Owned Vehicles	361,000	246,194	75,444	38,967	395
Total Basis for Rates	12,032,000	8,205,569	2,514,535	1,298,743	13,153

Six Year Rate Comparison

Lease Rate History for Individualized Leases							
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012
Existing Vehicle Rate Adjustment	3.5%	3.5%	3.5%	0.0%	(3.0%)	(3.0%)	0.0%
Managed Maintenance Rate **							
Human Services (base year FY2011, \$624 per year)						base	0%
Pollution Control (base year FY2011, \$354 per year)						base	0%
Actual Gasoline Cost History *	\$2.51	\$2.60	\$3.20	\$2.57	\$2.65	\$3.03	\$3.80
Average New Car Acquisition Cost *	\$14,940	\$17,003	\$17,977	\$18,626	\$19,315	\$19,987	\$20,700
* FY2011 and FY2012 estimated							
** This rate was developed based on historical data as well as Fleet Services estimated costs. The rate will be analyzed and adjusted annually based on actual maintenance expenses.							

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

Fuel charged to agencies for agency owned vehicles is charged at cost on a reimbursement basis.

In some cases, lease rates are developed that do not include all of the components documented on page 37. Rates for MNSCU and political subdivisions do not include fuel. Rates for political subdivisions do not include insurance. If state customers wish to contribute the vehicle expense portion of the rate, rates are developed that do not include vehicle expense or related interest expense.

History and Proforma

History and Proforma										
Fleet Services Unit										
Statement of Revenues, Expenses & Changes in Retained Earnings										
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	Change	% Change	
	Actual	Actual	Actual	Actual	Actual	6MA/6ME	Proforma			
Operating Revenue										
Vehicle Rental	12,102,845	12,892,851	13,352,240	13,056,247	12,561,380	11,846,212	11,846,212	0	.0%	
Other Revenue	380,010	38,914	45,195	58,609	1,949	70	1,000	930	1328.6%	
Managed Maintenance - Other Agencies						361,000	361,000	0	.0%	
Fleet Card - Other Agencies					1,276,836	1,834,089	2,329,000	494,911	27.0%	
Total Operating Revenue	12,482,855	12,931,765	13,397,435	13,114,856	13,840,164	14,041,371	14,537,212	495,841	3.5%	
Operating Expenses										
Salaries & Benefits	724,459	780,258	706,811	863,951	644,522	677,893	685,000	7,107	1.0%	
Rent - Space	247,688	237,721	178,692	47,255	33,734	29,152	30,000	848	2.9%	
Rent - Equipment				9,150	11,572	8,266	8,500	234	2.8%	
Repairs - Vehicle	771,823	503,824	401,039	327,332	751,032	754,694	780,000	25,306	3.4%	
Repairs - Other	0	1,892	0	4,238	1,771	1,623	2,000	377	23.2%	
Managed Maintenance - Other Agencies	0	0	0	0	0	518,000	490,000	(28,000)	(5.4%)	
Insurance	513,988	578,478	604,408	525,630	628,306	549,811	550,000	189	.0%	
Printing	74	20	0	1,715	7,400	300	1,500	1,200	400.0%	
Professional & Technical Services	2,977	11,542	78,259	149,957	431,094	415,562	420,000	4,438	1.1%	
Computer Services	15,592	149,489	160,979	155,567	153,445	151,888	160,000	8,112	5.3%	
Communications	17,089	16,563	19,431	18,713	22,266	17,208	20,000	2,792	16.2%	
Travel	591	3,103	2,936	2,369	2,989	305	3,000	2,695	882.4%	
Other Operating Expenses	175,416	85,335	50,156	55,186	13,424	18,958	20,000	1,042	5.5%	
Vehicle License Fees	46,048	19,011	15,350	15,994	18,831	14,656	15,000	344	2.3%	
Vehicle Maintenance Management Fees						88,596	174,031	180,000	5,969	3.4%
Employee Development	705	3,587	3,392	1,836	1,234	1,290	10,000	8,710	675.2%	
Supplies - Parts	4,153,347	4,251,836	4,939,096	3,834,966	3,314,291	265,549	275,000	9,451	3.6%	
Supplies - Fuel						3,300,000	4,200,000	900,000	27.3%	
Supplies - Shop & Office	107,606	7,499	6,502	10,224	1,248	2,728	1,000	(1,728)	(63.3%)	
Supplies - Bulk Fuel	0	0	0	0	0	0	0	0		
Fleet Card - Other Agencies					1,276,836	1,834,089	2,329,000	494,911	27.0%	
Depreciation	3,692,132	4,443,488	4,951,733	5,165,157	4,843,829	4,650,614	4,600,000	(50,614)	(1.1%)	
Amortization		53,714	53,714	53,952	53,715	0	0	0		
Indirect Costs	321,915	384,731	460,919	421,921	331,405	280,512	18,000	(262,512)	(93.6%)	
Total Operating Expenses	10,791,449	11,532,091	12,633,419	11,665,113	12,631,542	13,667,128	14,798,000	1,130,872	8.3%	
Operating Income (Loss)	1,691,406	1,399,674	764,016	1,449,742	1,208,622	374,243	(260,788)	(635,030)	(169.7%)	
Non-operating Revenue (Expense)										
Interest Revenue	339,448	517,408	441,826	244,191	83,332	69,164	75,000	5,836	8.4%	
Non-operating Revenue (Expense)		54,000	0	0	0	0	0	0		
Gain (Loss) on Sale of Fixed Assets	79,665	(211,441)	86,606	45,966	281,291	567,689	300,000	(267,689)	(47.2%)	
Interest Expense	(694,303)	(515,052)	(506,679)	(413,314)	(251,070)	(238,164)	(300,000)	(61,836)	26.0%	
Excessive Reserve Payback	0	0	(338,150)	0	0	(635,000)	0	635,000		
Total Non-operating Revenue (expense)	(275,191)	(155,085)	(316,397)	(123,157)	113,553	(236,311)	75,000	311,311	(131.7%)	
Unusual Items										
Net Income (Loss)	1,416,216	1,244,588	447,619	1,326,585	1,322,175	137,932	(185,788)	(323,720)	(234.7%)	
Retained Earnings - Beginning of Period	3,610,393	5,027,668	6,612,773	7,053,017	8,329,479	9,617,537	9,718,994			
Prior Period Adjustment	1,060	340,516	(7,375)	(50,123)	(34,118)	(36,475)				
Retained Earnings - as Restated	3,611,453	5,368,184	6,605,398	7,002,894	8,295,362	9,581,062	9,718,994			
Retained Earnings - End of Period	5,027,668	6,612,773	7,053,017	8,329,479	9,617,537	9,718,994	9,533,206			
Contributed Capital	502,000	502,000	502,000	502,000	502,000	502,000	502,000			
Total Net Assets	5,529,668	7,114,773	7,555,017	8,831,479	10,119,537	10,220,994	10,035,206			

Capital Assets and Technology Purchases

Replacement is planned for equipment reaching the end of its planned life cycle. This year approximately 535 pieces of equipment will be replaced. Average unit cost is anticipated to be \$20,700.

Detailed Capital Assets and Technology FY2012 Purchases (Including all items meeting the current capitalization threshold)								
Minnesota Department of Administration								
Fleet Services Unit								
For Fiscal Year 2012								
Description of Item	Org #	Org Name	Justification	Qty	Unit Price	Total Amount	Included in	If yes,
							Master Lease Demand Survey	Identify quarter in which
							Yes or No	
Sub-total of items with \$100,000 unit cost or more as identified in the business plan.								
	7200	Vehicle Rental						
Automotive Equipment including cars, specialty vehicles, and light trucks			Replacement of existing fleet equipment	460	20,700	9,522,000	Yes	Primarily 3&4
Automotive Equipment including cars, specialty vehicles, and light trucks (910 Fund)				75	20,700	1,552,500	No	
Sub-total of items with unit cost less than \$100,000	7200					11,074,500		
Arden Hills Facility Improvements						50,000		
GRAND TOTAL						11,124,500		

Note: Improvements to the Arden Hills facility include improved security lighting for outdoor vehicle storage.

Maps Spending Plan

FY 2012 MAPS SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION		Fleet Services Unit		FOR FISCAL YEAR 2012	
Fund 910		Org Name: Fleet Services		Org # 7200	
Revenue Source Code					
2575	670013	Vehicle Rental	11,846,212		
2576	670014	Fleet Card - Other Agencies	2,329,000		
2575	670013	Managed Maintenance - Other Agencies	361,000		
8071	550451	Vehicle Disposal	2,100,000		
8349	512606	Miscellaneous	1,000		
8000	512001	Interest Revenue	75,000		
Total			16,712,212		
Object Code	SWIFT Account				
1A	41000	Full Time	664,450		
1B	41030	Part Time	13,700		
1C	41050	Overtime	6,850		
1D	41050	Premium	0		
1E	41070	Other	0		
2A	41100	Space Rental	30,000		
2B	41500	Repairs	782,000		
2B*	41500	Managed Maintenance - Other Agencies	490,000		
2C	41110	Printing	1,500		
2D	41130	Prof / Technical	378,000		
2E	41150	Computer	160,000		
2F	41155	Communications	20,000		
2G	41160	Travel - In State	750		
2H	41170	Travel - Out State	2,250		
2J	41300	Supplies	276,000		
2J	41300	Fuel	4,200,000		
2J	41300	Fleet Card - Other Agencies	2,329,000		
2K*	41400	ML Loan Payments	6,300,000		
2K	41400	Vehicle Purchases	1,552,500		
2K	41400	Equipment Rental	8,500		
2L	41180	Employee Development	10,000		
2M	43000	Other Operating Costs	765,000		
2P	42010	Statewide Indirect	18,000		
2S	41190	State Prof / Technical	42,000		
3C	42000	Building Improvements	50,000		
6E	44200	Excessive Reserve Payback	0		
Total			18,100,500		
Adjustments					
Plus:					
	Depreciation		4,600,000		
	Amortization		0		
Total			4,600,000		
Minus:					
	ML Loan Payment		6,300,000		
	Building Improvements		50,000		
	Vehicle Purchases		1,552,500		
	Excessive Reserve Payback		0		
Total			7,902,500		
Rate Matrix Amount			14,798,000		
2K Includes master lease payments principal and interest.					
Fund 060					
Object Code					
2K Master Lease					9,522,000
Total					9,522,000

Section III – Current Financial Statements

STATE OF MINNESOTA	4/12/11	
FLEET SERVICES FUND 910	Unaudited	
STATEMENT OF NET ASSETS		
DECEMBER 31, 2010		
	FY11	FY10
ASSETS		
CURRENT ASSETS		
Cash	3,029,849.94	1,088,244.43
Imprest Fund - Checking	500.30	500.00
Accounts Receivable	1,668,945.54	1,912,262.61
Accounts Receivable - Non Trade (Note 3)	500.00	5,000.00
Inventory	0.00	1,439.64
Prepaid Expenses	31,186.33	30,372.38
Prepaid Insurance	345,444.46	318,055.87
Prepaid Insurance - Workers' Compensation	1,949.02	5,747.01
	5,078,375.59	3,361,621.94
NONCURRENT ASSETS (Note 4)		
Land Improvements	157,530.00	157,530.00
Accumulated Depreciation - Land Improvements	(16,711.40)	(8,834.84)
Building Improvements	948,433.09	819,667.95
Accumulated Depreciation - Building Improvements	(117,581.60)	(54,872.09)
Vehicles	29,986,935.84	29,666,810.16
Accumulated Depreciation - Vehicles	(15,693,853.63)	(15,478,929.54)
Equipment	94,164.05	92,354.75
Accumulated Depreciation - Equipment	(85,104.04)	(83,681.96)
Internally Generated Computer Software	268,570.00	268,570.00
Accumulated Amortization - Internally Generated Computer Software	(268,570.00)	(241,712.06)
Total Noncurrent Assets	15,273,812.31	15,136,902.37
TOTAL ASSETS	20,352,187.90	18,498,524.31
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	112,409.56	117,240.46
Salaries and Benefits Payable	30,417.70	14,216.13
Interest Payable	16,732.41	16,915.10
Sales Tax Payable	4,090.86	3,901.70
Loans Payable - Master Lease (Note 5)	2,224,019.30	2,472,488.58
Compensated Absences Payable (Note 6)	8,620.03	9,951.18
Total Current Liabilities	2,396,289.86	2,634,713.15
NONCURRENT LIABILITIES		
Loans Payable - Master Lease (Note 5)	6,985,637.17	6,109,439.56
Compensated Absences Payable (Note 6)	89,064.58	94,711.96
Net OPEB Obligations (Note 7)	6,726.04	4,540.17
Total Noncurrent Liabilities	7,081,427.79	6,208,691.69
TOTAL LIABILITIES	9,477,717.65	8,843,404.84
NET ASSETS (Note 9)		
Invested in Capital Assets, Net of Related Debt	6,064,155.84	6,554,974.23
Unrestricted Net Assets	4,810,314.41	3,100,145.24
TOTAL NET ASSETS	10,874,470.25	9,655,119.47

STATE OF MINNESOTA				4/12/11
FLEET SERVICES FUND 910				Unaudited
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS				
FOR THE QUARTER ENDED DECEMBER 31, 2010				
	FY11	FY11	FY10	FY10
	QTR	YTD	QTR	YTD
OPERATING REVENUES				
Vehicle Rental	2,942,241.70	5,923,106.21	3,147,010.56	6,351,234.35
Fleet Card - Other Agencies	422,330.33	853,064.45	370,795.80	475,969.65
Managed Maintenance - Other Agencies	89,883.30	177,775.59	0.00	0.00
Other	0.00	35.00	260.37	1,304.03
Total Operating Revenues	3,454,455.33	6,953,981.25	3,518,066.73	6,828,508.03
OPERATING EXPENSES				
Salaries and Benefits	179,557.97	338,946.56	152,191.14	324,203.21
Rent	9,780.48	14,576.07	7,285.83	12,077.78
Rent - Equipment	2,745.03	4,133.06	1,647.00	6,208.86
Repairs and Maintenance - Vehicles	194,535.23	377,346.76	141,567.78	226,571.76
Repairs and Maintenance - Other	401.93	811.45	0.00	0.00
Managed Maintenance - Other Agencies	120,045.00	259,487.00	0.00	0.00
Printing	0.00	150.00	192.75	542.75
Professional and Technical Services	91,418.31	207,781.12	154,997.04	196,440.00
Computer and Systems Services	34,894.94	75,943.95	36,453.92	82,866.20
Communications	4,326.86	8,603.83	4,525.05	11,375.58
Travel	63.50	152.68	1,021.68	1,661.72
Supplies and Materials - General	657.68	1,364.12	149.39	351.15
Supplies and Materials - Parts (Note 1)	70,171.23	132,774.55	0.00	0.00
Supplies and Materials - Fuel (Note 1)	822,009.60	1,537,487.16	859,380.08	1,655,686.07
Fleet Card - Other Agencies	423,177.66	853,064.45	370,795.80	475,969.65
Employee Development	95.00	645.00	115.00	1,234.00
Purchased Services	4,607.32	9,478.77	4,835.91	4,941.21
Vehicle License Fees	345.00	1,328.00	744.00	2,379.00
Vehicle Maintenance Management Fees	28,791.00	58,009.00	21,106.14	34,751.14
Insurance	101,683.27	274,905.54	159,316.29	310,201.58
Indirect Costs	69,936.50	140,256.00	82,851.25	165,702.50
Depreciation	1,084,750.95	2,275,306.80	1,129,386.52	2,389,300.91
Amortization	0.00	0.00	13,428.51	26,857.02
Total Operating Expenses	3,243,994.46	6,572,551.87	3,141,991.08	5,929,322.09
OPERATING INCOME (LOSS)	210,460.87	381,429.38	376,075.65	899,185.94
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	16,449.45	34,581.96	21,827.71	54,352.00
Interest Expense	(57,282.42)	(119,081.80)	(39,543.54)	(142,009.89)
Excess Reserve Cash Payback to Fed Gov	0.00	0.00	0.00	0.00
Gain (Loss) on Sale of Capital Assets	23,912.69	283,844.41	42,673.21	48,587.40
Total Nonoperating Revenue (Expenses)	(16,920.28)	199,344.57	24,957.38	(39,070.49)
CHANGE IN NET ASSETS	193,540.59	580,773.95	401,033.03	860,115.45
NET ASSETS, BEGINNING	10,684,191.27	10,119,536.45	9,262,176.97	8,831,479.22
Adjustment to Net Assets (Note 8)	(3,261.61)	174,159.85	(8,090.53)	(36,475.20)
NET ASSETS, ENDING	10,874,470.25	10,874,470.25	9,655,119.47	9,655,119.47

STATE OF MINNESOTA	4/12/11
FLEET SERVICES FUND 910	Unaudited
STATEMENT OF CASH FLOWS	
FOR THE QUARTER ENDED DECEMBER 31, 2010	
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	7,042,660.40
Receipts from Other Revenue	35.00
Payments to Suppliers for Goods and Services	(4,482,772.97)
Payments to Employees	(344,959.74)
Net Cash Provided by (Used for) Operating Activities	2,214,962.69
CASH FLOWS NONCAPITAL ACTIVITIES	
Advances from General Fund	0.00
Repayment of Advances from General Fund	0.00
Cash payback to the Federal Government	0.00
Net Cash Provided by (Used for) Noncapital Financing Activities	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	(582,900.91)
Proceeds from Disposal of Capital Assets	1,175,827.23
Proceeds from Master Lease Loan	449,328.37
Repayments of Master Lease Loan	(2,343,949.58)
Interest Paid	(122,752.72)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(1,424,447.61)
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment earnings	34,581.96
Net Cash Provided by (Used for) Investing Activities	34,581.96
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	825,097.04
Cash and Cash Equivalents, Beginning	2,205,253.20
Cash and Cash Equivalents, Ending	3,030,350.24
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	381,429.38
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	2,275,306.80
Amortization	0.00
(Increase) Decrease in Accounts Receivable	88,714.15
(Increase) Decrease in Due from Other Funds	0.00
(Increase) Decrease in Due from Others	0.00
(Increase) Decrease in Inventory	0.00
(Increase) Decrease in Prepaid Expenses	(31,186.33)
(Increase) Decrease in Prepaid Insurance	(345,444.46)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	(1,949.02)
Increase (Decrease) in Accounts Payable	(142,623.97)
Increase (Decrease) in Salaries and Benefits Payable	(4,064.16)
Increase (Decrease) in Sales Tax Payable	(5,219.70)
Increase (Decrease) in Compensated Absences Payable	0.00
Increase (Decrease) in Net OPEB Obligation	0.00
Total Adjustments	1,833,533.31
Net Cash Provided by (Used for) Operating Activities	2,214,962.69

STATE OF MINNESOTA						4/12/11
FLEET SERVICES FUND 910						Unaudited
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS						
FOR THE QUARTER ENDED DECEMBER 31, 2010						
	BUDGET	BUDGET	ACTUAL	ACTUAL	VARIANCE	VARIANCE
	QTD	YTD	QTD	YTD	QTD	YTD
OPERATING REVENUES						
Vehicle Rental	3,147,781.50	6,295,563.00	2,942,241.70	5,923,106.21	(205,539.80)	(372,456.79)
Fleet Card - Other Agencies	400,000.00	800,000.00	422,330.33	853,064.45	22,330.33	53,064.45
Managed Maintenance - Other Agencies	126,250.00	252,500.00	89,883.30	177,775.59	(36,366.70)	(74,724.41)
Other	625.00	1,250.00	0.00	35.00	(625.00)	(1,215.00)
Total Operating Revenues	3,674,656.50	7,349,313.00	3,454,455.33	6,953,981.25	(220,201.17)	(395,331.75)
OPERATING EXPENSES						
Salaries and Benefits	171,250.00	342,500.00	179,557.97	338,946.56	(8,307.97)	3,553.44
Rent	6,250.00	12,500.00	9,780.48	14,576.07	(3,530.48)	(2,076.07)
Rent - Equipment	0.00	0.00	2,745.03	4,133.06	(2,745.03)	(4,133.06)
Repairs and Maintenance - Vehicles	142,500.00	285,000.00	194,535.23	377,346.76	(52,035.23)	(92,346.76)
Repairs and Maintenance - Other	6,250.00	12,500.00	401.93	811.45	5,848.07	11,688.55
Managed Maintenance - Other Agencies	126,250.00	252,500.00	120,045.00	259,487.00	6,205.00	(6,987.00)
Printing	375.00	750.00	0.00	150.00	375.00	600.00
Professional and Technical Services	122,500.00	245,000.00	91,418.31	207,781.12	31,081.69	37,218.88
Computer and Systems Services	56,250.00	112,500.00	34,894.94	75,943.95	21,355.06	36,556.05
Communications	5,500.00	11,000.00	4,326.86	8,603.83	1,173.14	2,396.17
Travel	1,250.00	2,500.00	63.50	152.68	1,186.50	2,347.32
Supplies and Materials - General	250.00	500.00	657.68	1,364.12	(407.68)	(864.12)
Supplies and Materials - Parts	416,250.00	832,500.00	70,171.23	132,774.55	346,078.77	699,725.45
Supplies and Materials - Fuel	558,750.00	1,117,500.00	822,009.60	1,537,487.16	(263,259.60)	(419,987.16)
Fleet Card - Other Agencies	400,000.00	800,000.00	423,177.66	853,064.45	(23,177.66)	(53,064.45)
Employee Development	2,500.00	5,000.00	95.00	645.00	2,405.00	4,355.00
Purchased Services	2,500.00	5,000.00	4,607.32	9,478.77	(2,107.32)	(4,478.77)
Vehicle License Fees	4,000.00	8,000.00	345.00	1,328.00	3,655.00	6,672.00
Vehicle Maintenance Management Fees	27,500.00	55,000.00	28,791.00	58,009.00	(1,291.00)	(3,009.00)
Insurance	168,750.00	337,500.00	101,683.27	274,905.54	67,066.73	62,594.46
Indirect Costs	108,750.00	217,500.00	69,936.50	140,256.00	38,813.50	77,244.00
Depreciation	1,350,000.00	2,700,000.00	1,084,750.95	2,275,306.80	265,249.05	424,693.20
Amortization	14,500.00	29,000.00	0.00	0.00	14,500.00	29,000.00
Total Operating Expenses	3,692,125.00	7,384,250.00	3,243,994.46	6,572,551.87	448,130.54	811,698.13
OPERATING INCOME (LOSS)	(17,468.50)	(34,937.00)	210,460.87	381,429.38	227,929.37	416,366.38
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	75,000.00	150,000.00	16,449.45	34,581.96	(58,550.55)	(115,418.04)
Interest Expense	(75,000.00)	(150,000.00)	(57,282.42)	(119,081.80)	17,717.58	30,918.20
Excess Reserve Cash Payback to Fed Gov	(497,000.00)	(497,000.00)	0.00	0.00	497,000.00	497,000.00
Gain (Loss) on Sale of Capital Assets	12,500.00	25,000.00	23,912.69	283,844.41	11,412.69	258,844.41
Total Nonoperating Revenue (Expenses)	(484,500.00)	(472,000.00)	(16,920.28)	199,344.57	467,579.72	671,344.57
CHANGE IN NET ASSETS	(501,968.50)	(506,937.00)	193,540.59	580,773.95	695,509.09	1,087,710.95

STATE OF MINNESOTA				4/12/11	
FLEET SERVICES FUND 910				Unaudited	
FOOTNOTES TO FINANCIAL STATEMENTS					
FOR THE QUARTER ENDED DECEMBER 31, 2010					
1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES					
Basis of Presentation:					
The accompanying financial statements of Fleet Services have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).					
Reporting Entity:					
Fleet Services was established in 1961 to help state agencies effectively meet transportation needs. Fleet services provides vehicles and support services including maintenance, fuel and insurance to all branches of state government and to political subdivisions including cities, counties, and school districts.					
Basis of Accounting:					
Fleet Services is an internal service fund accounted for using the full accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized as incurred.					
Capital assets, which include land, buildings, equipment, intangible assets, and internally generated computer software (IGCS) are reported in the financial statements. Capital assets are defined as assets with an initial, unit cost of more than \$5,000 for equipment, \$30,000 for intangible assets and IGCS, and \$200,000 for buildings. Capital assets are recorded at cost or, for donated assets, at fair market value at the date of acquisition.					
Capital assets are depreciated using the straight-line method based on the following useful lives: 40-50 years for buildings, 20-50 years for large improvements, 3-10 years for small improvements, 3-12 years for equipment and 3.4 years with a 25% salvage value for vehicles.					
Changes in Classification:					
In FY10 Supplies and Materials - Fuel included amounts for parts and fuel. In FY11, fuel and parts are reported separately.					
2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS					
	Legislation	Amount	Description		
	YR 79 Chap 333, Sec 56, Sub 3	252,000.00	Restricted contribution from the General Fund, July 1979		
	YR 85 S Chap 13, Sec 17, Sub 2	250,000.00	Contributed capital increased		
	Total	502,000.00			
3. ACCOUNTS RECEIVABLE - NON TRADE					
FY11 Accounts Receivable - Non Trade has a balance of \$500.00 for a totaled vehicle damage deductible from an agency.					
FY10 Accounts Receivable - Non Trade has a balance of \$5,000.00 for a sale of a vehicle to an agency.					
4. CAPITAL ASSETS					
		Balance 7/1/10	Additions	Deletions	Balance 12/31/10
	Land Improvements	157,530.00	-	-	157,530.00
	Building Improvements	819,667.95	128,765.14	-	948,433.09
	Vehicles	32,756,464.60	581,091.61	(3,350,620.37)	29,986,935.84
	Equipment	92,354.75	1,809.30	-	94,164.05
	Internally Generated Computer Software (IGCS)	268,570.00	-	-	268,570.00
	Total Capital Assets	34,094,587.30	711,666.05	(3,350,620.37)	31,455,632.98
Accumulated Depreciation/Amortization for:					
	Land Improvements	(12,773.12)	(3,938.28)	-	(16,711.40)
	Building Improvements	(79,097.30)	(38,484.30)	-	(117,581.60)
	Vehicles	(15,918,836.88)	(2,239,654.30)	2,464,637.55	(15,693,853.63)
	Equipment	(84,362.84)	(741.20)	-	(85,104.04)
	Internally Generated Computer Software (IGCS)	(268,570.00)	-	-	(268,570.00)
	Total Accumulated Depr/Amort	(16,363,640.14)	(2,282,818.08)	2,464,637.55	(16,181,820.67)

5. LOANS PAYABLE TO THE MASTER LEASE PROGRAM				
Fleet Services periodically makes equipment purchases utilizing the Master Lease Program that is administered by 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 amount needed to satisfy Master Lease Loans Payable as of December 31, 2010.				
	2011	2,322,445.25		
	2012	3,824,590.17		
	2013	2,403,223.09		
	2014	943,717.75		
	2015	5,100.30		
	Total Minimum Payments	9,499,076.56		
	Amount Representing Interest	(289,420.09)		
	Amount Needed To Satisfy Master Lease Principal	9,209,656.47		
6. COMPENSATED ABSENCES				
State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Leave balances are liquidated upon separation from state employment. The balance is shown as a liability.				
	Current	NonCurrent		
Beginning Balance 7/1/10	8,620.03	89,064.58		
Increases	-	-		
Decreases	-	-		
Ending Balance 12/31/10	8,620.03	89,064.58		
7. NET OPEB OBLIGATION				
During FY08, the State of Minnesota implemented GASB Statement No. 45, Accounting and Financial Reporting by Employer for Postemployment Benefits Other than Pensions. This statement requires the state to measure and report Other Postemployment Benefits (OPEB) expenses and related liabilities.				
Beginning Balance 7/1/10	6,726.04			
Increase	-			
Decrease	-			
Ending Balance 12/31/10	6,726.04			
8. ADJUSTMENT TO NET ASSETS				
In FY11, the prior period adjustment of \$59,652.61 represents a decrease to beginning accounts receivable. The prior period adjustment of \$128,765.14 and (\$7,511.28) represents the increase to beginning capital assets and accumulated depreciation respectively. The prior period adjustment of (\$337.86) represents and decrease to beginning master lease payable. The prior period adjustment (\$6,408.76) represents an increase to beginning accounts payable.				
In FY10, the prior period adjustment of (\$24,377.93) represents a decrease to beginning accounts receivable. The prior period adjustment of (\$12,097.27) represents the increase to beginning accounts payable.				
9. 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		6,064,155.84		
Unrestricted Net Assets		4,810,314.41		
Total Net Assets		10,874,470.25		
Schedule of Retained Earnings				
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	9,617,536.45	10,182,191.27	-	-
Quarterly Net Income (Loss)	387,233.36	193,540.59	-	-
Adjustments to Net Assets (Note 8)	177,421.46	(3,261.61)	-	-
Ending Retained Earnings	10,182,191.27	10,372,470.25	-	-
Add: Capital Contributions	502,000.00	502,000.00	-	-
Reconciliation to Total Net Assets	10,684,191.27	10,874,470.25	-	-

Section IV – Supporting Information

Fleet Services – A Unique Support Service

The Fleet Council project has determined that Admin Fleet Service will provide vehicles and related services to cabinet level state agencies except those with comprehensive, agency-wide internal fleet management programs. This change means that Fleet Services will begin to provide new vehicles to state agencies other than Transportation, Natural Resources, and Public Safety.

Agencies other than Transportation, Natural Resources and Public Safety may choose to develop comprehensive internal fleet management programs. However, it is expected that agencies will choose to use fleet management services provided by the Admin Fleet Services program. Using the Admin program allows agencies to focus their efforts on agency missions rather than on transportation.

Individualized Rate Formula – Long-term Rentals

Input Variables:

Life cycle in months
Life cycle in miles
Acquisition cost (from contract or invoice)
Fuel mileage rating in highway and city miles (from EPA guide)
Indicator for police or non-police vehicle (based on input from customer)

Constant Values, which may be adjusted annually if needed:

Cost of fuel (from U.S. Department of Energy data)
Loan interest rate (4%)
Projected length in months of life remaining at time of disposal (53 months)
Maintenance factor (.0275 for auto, .0325 for specialty, and .0350 for light truck)
Insurance costs (\$360 annually)
Administrative costs (3% of acquisition)
Average annual use – (13,333 miles)

Calculations:

Fuel

Combined fuel mileage – (city rating *.55) + (highway rating *.45)
(police vehicles receive 90% of combined mileage)

Fuel cost per mile – fuel cost / combined fuel mileage

Maintenance

Annual maintenance cost – acquisition cost * maintenance factor)

Maintenance cost per mile – annual maintenance cost / average annual use

Vehicle Cost

Salvage value – sum of digits formula (monthly formula) based on 53 remaining usable months at time of salvage

Monthly cost – total formula cost/ life cycle months

Interest

Acquisition cost used in formula with interest rate to obtain total of interest paid over the loan

Mileage Allotment:

Annual allotment of miles – life cycle in miles / life cycle in years

Monthly allotment of miles – life cycle in miles / life cycle in months

Charges

Monthly charge – monthly vehicle cost + monthly miscellaneous + interest charge + (anticipated mileage * fuel cost per mile) + (anticipated mileage * maintenance cost per mile)

Mileage charge (for miles in excess of annual allotment)

Monthly charge / monthly mileage allotment

Vehicle Life Cycle Adjustments

Vehicle life cycles are determined at the beginning of the vehicle lease. Life cycles are based on anticipated annual mileage needs of the agency leasing the vehicle.

Occasionally during the life of the vehicle it is desirable to adjust the vehicle life cycle. Fleet Services reviews and suggests changes to customers based on vehicle utilization information collected through mileage reporting. When necessary and desirable, vehicle life cycles are changed to better match actual vehicle usage. At this time Fleet Services rebuilds the lease rate to match the new life cycle.

When it has been determined that a new life cycle and rate need to be calculated, the original cost of the vehicle is incremented for inflation, and the rate is recalculated using the present cost of fuel. The new rate is reviewed with the customer and is adopted if all parties agree to the change.

Customers generally appreciate help in managing life cycles. In many cases customer monthly lease charges are reduced by increasing the term in years of the life cycle. In other cases, unpleasant charges for excess mileage at the end of the fiscal year can be reduced or eliminated by increasing the annual allowable mileage.

Transition Rates

Changes to statewide fleet management implemented at the direction of the Fleet Council have created requests to help agencies transition from agency owned vehicles to vehicles provided by Fleet Services. A transition service is provided in which Fleet Services provides assistance with maintenance, fuel, and/or insurance, but temporarily leaves ownership of existing vehicles with the customer agency. This is accomplished by including components of the normal rate that apply, and excluding those that do not apply.

Human Services (DHS) is the first large agency to enroll agency-owned vehicles in the managed maintenance program. At this time DHS along with the Pollution Control Agency (PCA) have enrolled approximately 575 agency-owned vehicles in the managed maintenance program. As cost history is accumulated, rates for the agency owned vehicles will be reviewed to be certain that rates are in line with actual expenses. It is anticipated that rates will be adjusted on an annual basis as needed.

Guarantees and Redress

Fleet Services strives for, and guarantees consistent and exceptional customer service. These pre-established guidelines provide examples for frontline employees and supervisors to consider in using their discretion in resolving customer complaints in unusual circumstances.

Customer Service

Guarantee: Fleet Services staff members are professionals serving professionals.

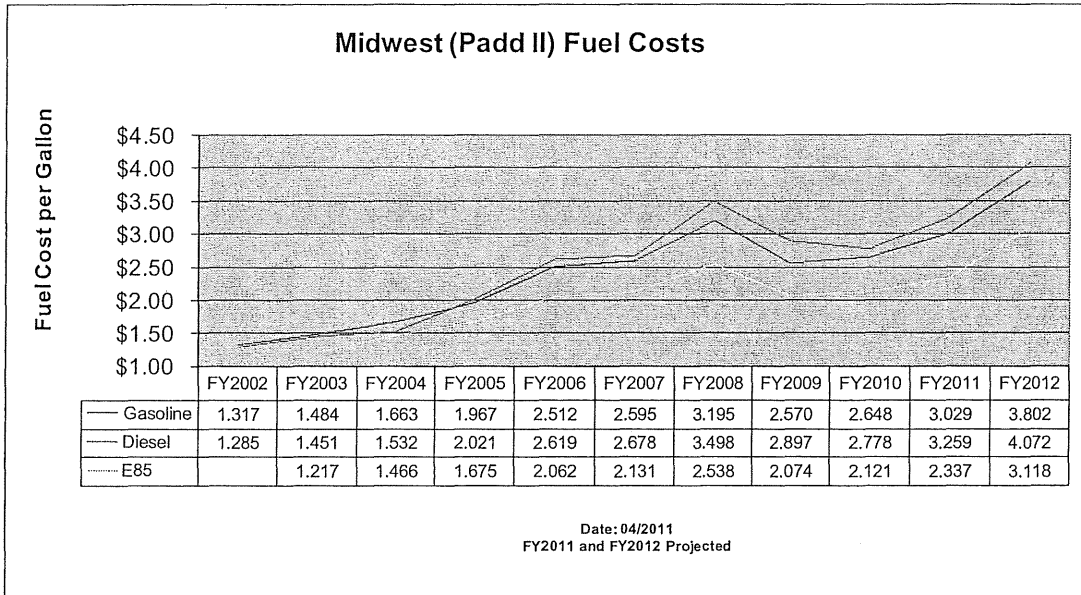
Redress: If service does not meet this standard, customers are encouraged to report their experience to the Director in writing or via the division's website. The director will review the situation and determine how to proceed on a case-by-case basis. If not satisfied with the director's resolution of the complaint, a customer may appeal for further redress to the Office of the Commissioner of Administration.

Minnesota Department of Administration

Fleet Services
5420 Old Highway 8
Arden Hills, Minnesota 55112

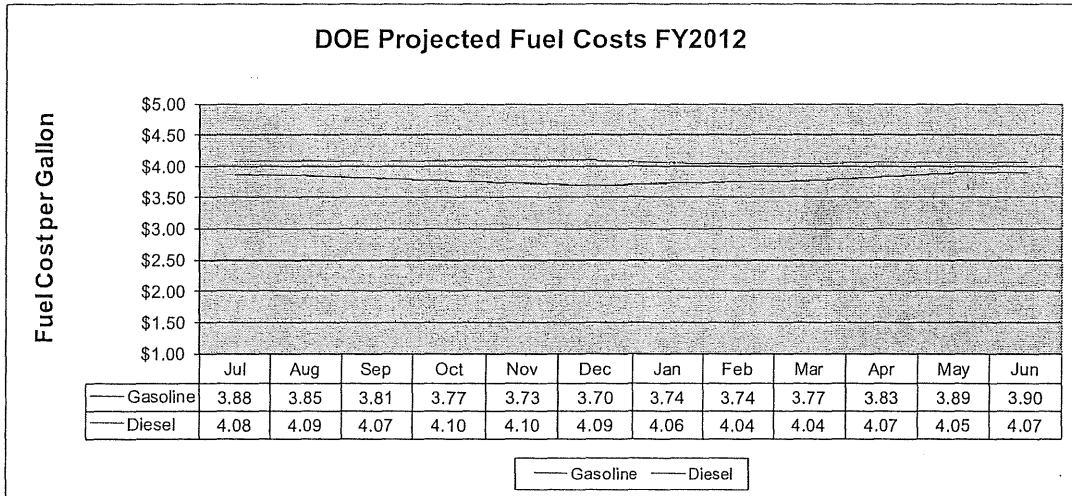
Telephone: 651.296.2163 or 800.366.2899
Facsimile: 651.296.3911
MN Relay: 651.627-3529

History of Fuel Cost



This graph shows actual and projected annual average fuel costs for fiscal years.

Projection of Fuel Pricing



This graph shows projected monthly annual average fuel costs for FY2012. The FY2012 annual projected cost of gasoline is \$3.80 per gallon, and diesel is \$4.08 per gallon.

Fleet Services Long-Term Program Description - State Agencies

Vehicle Assignment - Long Term

Department of Administration, Fleet Services (Fleet Services) agrees to furnish equipment to _____ (customer) according to the terms and conditions set forth in this document.

Description of Equipment

Fleet Services vehicle number: _____
Year: _____ Make: _____ Model: _____
VIN: _____

Definitions

Enforcement Vehicle: A marked or unmarked vehicle primarily used by a licensed peace officer for law enforcement activities.

Operation

It is the responsibility of Fleet Services to provide equipment that meets current legal requirements for safe equipment operation.
The customer is responsible for safe and lawful operation of the assigned equipment.

Modifications

The customer may not modify the assigned equipment in such a way that it is unsafe or unlawful to operate.

The customer must not disable or remove any manufacturer installed safety equipment.

Fleet Services must approve any significant modification to the assigned equipment prior to the modification. Modifications that jeopardize safe equipment operation will not be approved.

Any modification done to the equipment must be removed prior to turn in. Damage repair from modifications may be charged to the customer.

Assignment Term

The customer agrees to a term of _____ months.

This term may be lengthened if agreed to by both the customer and Fleet Services.

Cost

The customer agrees to pay Fleet Services _____ per month.

The customer agrees to pay Fleet Services _____ per mile for miles in excess of _____ per fiscal year (July 1 – June 30).

There will be an annual cost adjustment (increase) of 3.5%. This adjustment will be based on the current rate and will be adjusted beginning on July 1 of each year. Vehicles in service less than three months will not receive this increase.

The customer is responsible for paying Fleet Services invoices within 30 days after receipt.

Early Termination

The equipment may be returned to Fleet Services prior to the end of the agreed term if the customer notifies Fleet Services in writing one complete billing period prior to turn in. Early termination will result in an early termination fee to be paid by the customer. This early termination fee is \$500.

Mechanical Maintenance and Repair

The cost of normal mechanical maintenance and repair will be the responsibility of Fleet Services.

It is the responsibility of the customer to obtain approval for mechanical maintenance and repair work from Fleet Services prior to the work being performed.

It is the responsibility of Fleet Services to assist the customer in having repairs performed in a fast, quality, and cost effective fashion.

Emergency work may be performed without prior authorization from Fleet Services. In the event that emergency work is necessary, it is the responsibility of the customer to notify Fleet Services at the earliest opportunity.

The cost of mechanical repair work due to misuse, abuse, or neglect of equipment is the responsibility of the customer. Fleet Services may charge the customer for mechanical repair resulting from misuse, abuse, or neglect of equipment.

Tires

Enforcement Vehicles

The cost of replacement tires is the responsibility of the customer. The tires on the vehicle must have a minimum of 4/32 tread remaining when the vehicle is returned to Fleet Services at the end of the vehicle assignment.

Non-Enforcement Vehicles

The cost of tires replaced due to normal wear, or replaced under warranty is the responsibility of Fleet Services. It is the responsibility of the customer to seek approval from Fleet Services prior to replacement of tires due to normal wear, or covered under warranty. The cost of tires replaced, or purchased, for other reasons is the responsibility of the customer.

Vehicle Appearance

It is important that Fleet Services vehicles present a clean and positive image to the public. It is the responsibility of the customer to keep the vehicle clean and presentable. Fleet Services encourages the use of car wash facilities that are run in conjunction with fuel stations. Many offer reduced rates. These car washes can generally be charged to Fleet Services on the fuel card. If this is not practical, Fleet Services will authorize a reasonable amount of vehicle washes.

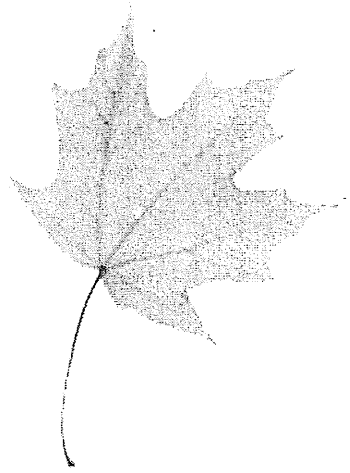
Insurance

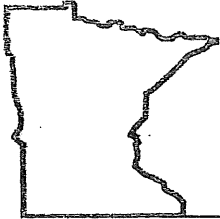
Fleet Services will provide liability insurance as required by the State of Minnesota.

Fleet Services will provide physical damage insurance for the equipment with a \$500 deductible. This deductible amount is the responsibility of the customer.

It is the responsibility of the customer to have physical damage repaired in a timely fashion. It is the responsibility of Fleet Services to assist the customer in having physical damage repaired in a fast, quality, and cost effective fashion.







STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 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

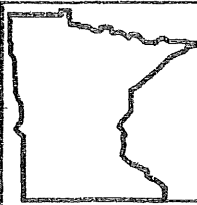
- *"Cost of professional and consultant services rendered by persons who are members of a particular profession or possesses special skill, and who are not officers or employees of the governmental unit, are allowable...."*

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 2011 Actual

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

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

MANAGEMENT ANALYSIS &
DEVELOPMENT DIVISION
FUND 890

R/E Balance July 1, 2010 (End balance per Prior Year A-87 Rec)		679
Adjustment to Retained Earnings Balance		(124)
Adjusted Retained Earnings Balance		555
A-87 Revenues (Actual and Imputed)		
From Attachment A	1,793	
Other Revenues	-	
Total Revenues	1,793	
Expenditures (Actual Cash)		
Per State's Financial Report	1,721	
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)	37	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
Total OMB A-87 Allowable Expenditures	1,758	
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	4	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
Total Adjustments	4	
Net Increase to Retained Earnings Balance		39
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2009	A)	594
Allowable Reserve	B)	319
Excess Balance (A)-(B)		275

(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 2011 Actual**

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

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

MANAGEMENT ANALYSIS &
DEVELOPMENT DIVISION
FUND 890

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2010	-	
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, 2011	C)	-
--	----	---

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2010

ADJUSTMENTS

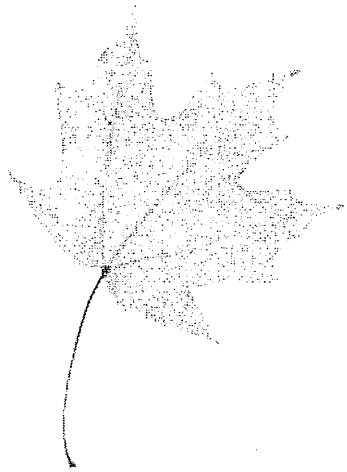
Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs		
FY 98 PPD Adjustment	(30)	
Accumulated Prior Year Imputed Interest Adjustments	(125)	
Current Year Imputed Interest Adjustment	(4)	
Total Adjustments	(159)	

A-87 ADJUSTMENTS BALANCE JUNE 30, 2009	D)	(159)
--	----	-------

**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)		435
--	--	-----



- Revised

Recd from Ruth M.
10/11/11

STATE OF MINNESOTA
MANAGEMENT ANALYSIS FUND 890 B
STATEMENT OF NET ASSETS
JUNE 30, 2011

10/11/11
Unaudited

	FY11	FY10
ASSETS		
CURRENT ASSETS		
Cash	501,515.82	403,569.94
Accounts Receivable	155,694.13	243,977.66
Prepaid Insurance	0.00	0.00
Prepaid Worker's Compensation Insurance	0.00	0.00
Total Current Assets	<u>657,209.95</u>	<u>647,547.60</u>
NONCURRENT ASSETS		
Capital Assets (Note 5)	0.00	0.00
Less: Accumulated Depreciation	0.00	0.00
Total Noncurrent Assets	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u>657,209.95</u>	<u>647,547.60</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	7,269.16	34,461.66
Salaries Payable	73,571.18	63,780.49
Compensated Absences Payable (Note 3)	10,809.64	10,707.11
Deferred Revenue	0.00	0.00
Due to Other Funds	0.00	0.00
Total Current Liabilities	<u>91,649.98</u>	<u>108,949.26</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 3)	121,454.18	132,125.96
Net OPEB Obligation (Note 4)	9,307.08	6,432.07
Total Noncurrent Liabilities	<u>130,761.26</u>	<u>138,558.03</u>
TOTAL LIABILITIES	<u>222,411.24</u>	<u>247,507.29</u>
NET ASSETS (Note 5)		
Invested in Capital Assets, Net of Related Debt	0.00	0.00
Unrestricted Net Assets	434,798.71	400,040.31
TOTAL NET ASSETS	<u>434,798.71</u>	<u>400,040.31</u>

FY10
tie to
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reports

Matches
(w/890-A)
MMB
Comp Abs
Report

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MMB NOO
Report
(w/890A)

STATE OF MINNESOTA
 MANAGEMENT ANALYSIS FUND 890
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
 QUARTER ENDED JUNE 30, 2011

10/11/11
 Unaudited

	FY11 QTD	FY11 YTD	FY10 QTD	FY10 YTD
OPERATING REVENUES				
Consulting	366,053.31	1,792,534.81	455,393.67	1,775,026.06
Total Operating Revenues	366,053.31	1,792,534.81	455,393.67	1,775,026.06
OPERATING EXPENSES (Note 1)				
Salaries & Benefits	267,019.79	1,027,398.62	291,693.49	969,891.69
Rent	23,878.08	86,829.35	18,016.62	72,605.52
Maintenance & Repairs	446.50	751.50	0.00	0.00
Insurance	210.00	568.00	80.75	308.00
Printing	0.00	2,332.85	455.24	4,401.10
Professional & Technical Services	123,109.50	488,488.44	153,888.97	517,654.22
Computer & Systems Services	20,215.30	79,118.25	10,500.00	43,314.77
Purchased Services	2,733.07	6,616.64	3,393.39	9,150.52
Communications	(2,874.62)	(1,520.16)	1,894.91	12,180.08
Travel-In State	763.05	2,835.27	839.83	3,986.66
Travel-Out State	0.00	0.00	0.00	0.00
Employee Development	3,131.24	5,551.96	33.00	515.50
Supplies	6,818.37	22,178.89	4,189.69	17,248.01
Indirect Costs	9,156.73	36,626.80	8,192.97	38,869.03
Total Operating Expenses	454,607.01	1,757,776.41	493,178.86	1,690,125.10
OPERATING INCOME (LOSS)	(88,553.70)	34,758.40	(37,785.19)	84,900.96
CHANGE IN NET ASSETS	(88,553.70)	34,758.40	(37,785.19)	84,900.96
NET ASSETS, BEGINNING	523,352.41	400,040.31	437,825.50	439,097.96
Adjustment to Net Assets (Note 6)	0.00	0.00	0.00	(123,958.61)
NET ASSETS, ENDING	434,798.71	434,798.71	400,040.31	400,040.31

- ① = purchased Services
- ② = Salaries + Fringe
- ③ = Supplies + Materials
- ④ = Indirect
- ⑤ = Other

STATE OF MINNESOTA
 MANAGEMENT ANALYSIS FUND 890
 STATEMENT OF CASH FLOWS
 QUARTER ENDED JUNE 30, 2011

10/11/11
 Unaudited

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	1,880,818.34
Payments to Employees	(1,025,302.17)
Payments to Suppliers for Goods and Services	(757,570.29)
Net Cash Provided by (Used for) Operating Activities	<u>97,945.88</u> ✓
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Capital Contributions	0.00
Net Cash Provided by (Used for) Noncapital and Related Financing Activities	<u>0.00</u>
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
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>0.00</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	0.00
Net Cash Provided by (Used for) Investing Activities	<u>0.00</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	97,945.88
Cash and Cash Equivalents, Beginning	<u>403,569.94</u>
Cash and Cash Equivalents, Ending	<u>501,515.82</u> ✓
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income	34,758.40
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 <i>156-244=88</i>	88,283.53 ✓
(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 <i>7-34=(27)</i>	(27,192.50) ✓
Increase (Decrease) in Salaries Payable <i>74-64=10</i>	9,790.69 ✓
Increase (Decrease) in Due to Other Fund	0.00
Increase (Decrease) in Sales Tax Payable	0.00
Increase (Decrease) in Compensated Absences <i>133-143=10</i>	(10,569.25) ✓
Increase (Decrease) in Net OPEB Obligation <i>9-6=3</i>	2,875.01 ✓
Increase (Decrease) in Deferred Revenue	0.00
Increase (Decrease) in Other Current Liabilities	0.00
Total Adjustments	<u>63,187.48</u> ✓
Net Cash Provided by (Used for) Operating Activities	<u>97,945.88</u> ✓
Noncash Investing, Capital, and Financing Activities	
None	

STATE OF MINNESOTA
 MANAGEMENT ANALYSIS FUND 890
 BUDGET TO ACTUAL COMPARISON
 QUARTER ENDED JUNE 30, 2011

10/11/11
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Sales	485,593.75	1,942,375.00	366,053.31	1,792,534.81	(119,540.44)	(149,840.19)
Total Operating Revenues	485,593.75	1,942,375.00	366,053.31	1,792,534.81	(119,540.44)	(149,840.19)
OPERATING EXPENSES						
Salaries & Benefits	312,034.25	1,248,137.00	267,019.79	1,027,398.62	45,014.46	220,738.38
Rent	24,636.75	98,547.00	23,878.08	86,829.35	758.67	11,717.65
Maintenance & Repairs	375.00	1,500.00	446.50	751.50	(71.50)	748.50
Insurance	582.50	2,330.00	210.00	568.00	372.50	1,762.00
Printing	1,250.00	5,000.00	0.00	2,332.85	1,250.00	2,667.15
Professional & Technical Services	103,750.00	415,000.00	123,109.50	488,488.44	(19,359.50)	(73,488.44)
Computer & Systems Services	24,375.00	97,500.00	20,215.30	79,118.25	4,159.70	18,381.75
Purchased Services	2,500.00	10,000.00	2,733.07	6,616.64	(233.07)	3,383.36
Communications	3,250.00	13,000.00	(2,874.62)	(1,520.16)	6,124.62	14,520.16
Travel-In State	1,250.00	5,000.00	763.05	2,835.27	486.95	2,164.73
Travel-Out State	125.00	500.00	0.00	0.00	125.00	500.00
Employee Development	2,500.00	10,000.00	3,131.24	5,551.96	(631.24)	4,448.04
Materials & Supplies	3,750.00	15,000.00	6,818.37	22,178.89	(3,068.37)	(7,178.89)
Indirect Costs	12,671.00	50,684.00	9,156.73	36,626.80	3,514.27	14,057.20
Total Operating Expenses	493,049.50	1,972,198.00	454,607.01	1,757,776.41	38,442.49	214,421.59
OPERATING INCOME (LOSS)	(7,455.75)	(29,823.00)	(88,553.70)	34,758.40	(81,097.95)	64,581.40
NET INCOME (LOSS)	(7,455.75)	(29,823.00)	(88,553.70)	34,758.40	(81,097.95)	64,581.40

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	10,707.11	132,125.96
Increases in Compensated Balance	102.53	0.00
Decreases in Compensated Balance	0.00	-10,671.78
Compensated, Ending Balance	<u>10,809.64</u>	<u>121,454.18</u>

*Matches MMB's
Comp. Abs. Report*

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>434,798.71</u>
Total Net Assets	<u>434,798.71</u>

6. ADJUSTMENT TO NET ASSETS

FY10

The adjustment to Net Assets is the result of splitting the Management Analysis and Training into two separate entities and the \$123,958.61 being the Training Net Assets.

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	400,040.31	423,876.50	530,241.58	523,352.41
Prior Period Adjustment	0.00	0.00	0.00	0.00
Monthly Net Income (Loss)	23,836.19	106,365.08	(6,889.17)	(88,553.70)
Ending Retained Earnings	423,876.50	530,241.58	523,352.41	434,798.71
Add: Capital Contributions	0.00	0.00	0.00	0.00
Reconciliation to Total Net Assets	<u>423,876.50</u>	<u>530,241.58</u>	<u>523,352.41</u>	<u>434,798.71</u>



**Minnesota Management & Budget
Management Analysis & Development
Fund 890**

FY 2012

Business Plan

June 3, 2011
Bill Clausen, Director
Minnesota Management & Budget
Management Analysis & Development
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EXECUTIVE SUMMARY

Management Analysis & Development (MAD) proposes an average hourly rate of \$125. Certain projects may be billed at a fixed price based on the nature of the work. This represents a zero percent increase for FY 2012. This rate is in the low range of hourly rates charged by private sector providers of similar consulting services, and, as always, agencies are not obligated or required to contract with MAD.

Successes and Challenges in FY 2011

The improvement in MAD sales that began in December 2008 and continued through March 2011 has ended in the final months of FY 2011. In preparation for an expected slowdown in business during the FY 2012-2013 biennium, MAD built a strong balance of retained earnings in FY 2011, benefiting indirectly from the availability of federal stimulus funds. The division has sufficient business under contract to end the fiscal year in solid financial shape and anticipates ending FY 2011 with approximately 2.5 months of operating capital.

Additional successes included sustaining business during and after the Governor's Office transition, such that an expected downturn in business associated with a turnover in our client base did not occur; supporting the Dayton administration's initial reform efforts; and filling the Assistant Division Director position, which had been vacant for two years, enabling MAD to increase its marketing efforts.

Challenges in FY 2012

MAD will need to maintain a healthy retained earnings balance in FY 2012 and beyond because of multiple challenges. The greatest challenges for MAD in FY 2012 will be the reduction in ARRA and other federal funds and deep General Fund cuts for the FY 2012 – 2013 biennium, which will reduce our clients' ability to pay for MAD services and may suppress sales. The loss of a substantial part of MAD's General Fund appropriation will challenge MAD to expand markets and increase sales to replace lost revenue. In addition, the change in administration will continue to challenge MAD to develop new client relationships to replace those with departing clients.

The decline in general fund support for MAD is reflected in this plan by an increase in salaries over the previous plan.

Additional challenges relate to staff capacity. MAD consultant staffing levels declined by seven percent from FY 2009 to FY 2010. The depth of consulting talent has thinned to the point that we risk turning down potential business because staff consultants with the required skills are otherwise occupied.

To deal with the FY 2012 potential drop in demand, we will:

- Continue to refine our marketing strategy so that more of the prospective clients who do not know us now become familiar with us and we increase our client base.
- Keep our prices competitive.

To deal with the decline in the depth of our talent, we will increase our consultant complement by 1.5 FTE.

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

In FY 2011, MAD increased its use of external consultants to supplement MAD's staff consultants when they are unavailable or do not have the skills or experience called for. In March 2009, MAD issued a new Request for Proposals (RFP) for external consultants to provide business process analysis and redesign; policy analysis and program evaluation; organization development consultation and facilitation; training; and workforce planning. External consultants on Master Contract accounted for \$483,755 in sales in FY 2010 and an estimated \$474,719 in FY 2011.

Financial Status

MAD is approaching the end of FY 2011 in a strong financial position.

- Summary of proposed rate
 - For FY 2012, MAD proposes a rate of \$125 per consultant hour.
- Reason for the rate
 - Drivers: The rate is driven primarily by salaries, insurance and rent, which will all increase for FY 2012. The salary and insurance assumption for calendar year 2012 is an increase of 7.7 percent. The division's rent will increase three percent over the rent estimated in the FY 2011 business plan. MAD will continue to have an increased reliance on our revolving fund.
 - To keep the rate constant, MAD proposes a reduction in retained earnings from \$365,492 at the beginning of FY 2012 to \$339,507 by the end of the fiscal year.
 - The proposed rate is based on a MAD consultant productivity level (in billable hours) of 50 percent of a 2,088-hour year, which is lower than the productivity assumption in the FY 2011 Business Plan. This assumption is lower in anticipation of tighter budgets in our client agencies, leading to reduced demand for MAD services.
 - As an enterprise in a competitive market, it is always in MAD's interest to offer the most competitive rate that generates sufficient revenue to cover expenses. The budget crisis in MAD's market reinforces the division's need to keep its rate as low as possible. The requested rate is low compared to the rates of competitors for the same level of services.

Description of Business

MAD is the State of Minnesota's management consulting organization. MAD offers a wide range of consulting 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. In FY 2011, MAD consultants will complete an estimated 105 projects, with contracts ranging from five hours to 600 hours. As needed, MAD works with internal and external partners on a project basis to meet the specific needs of a client and/or project.

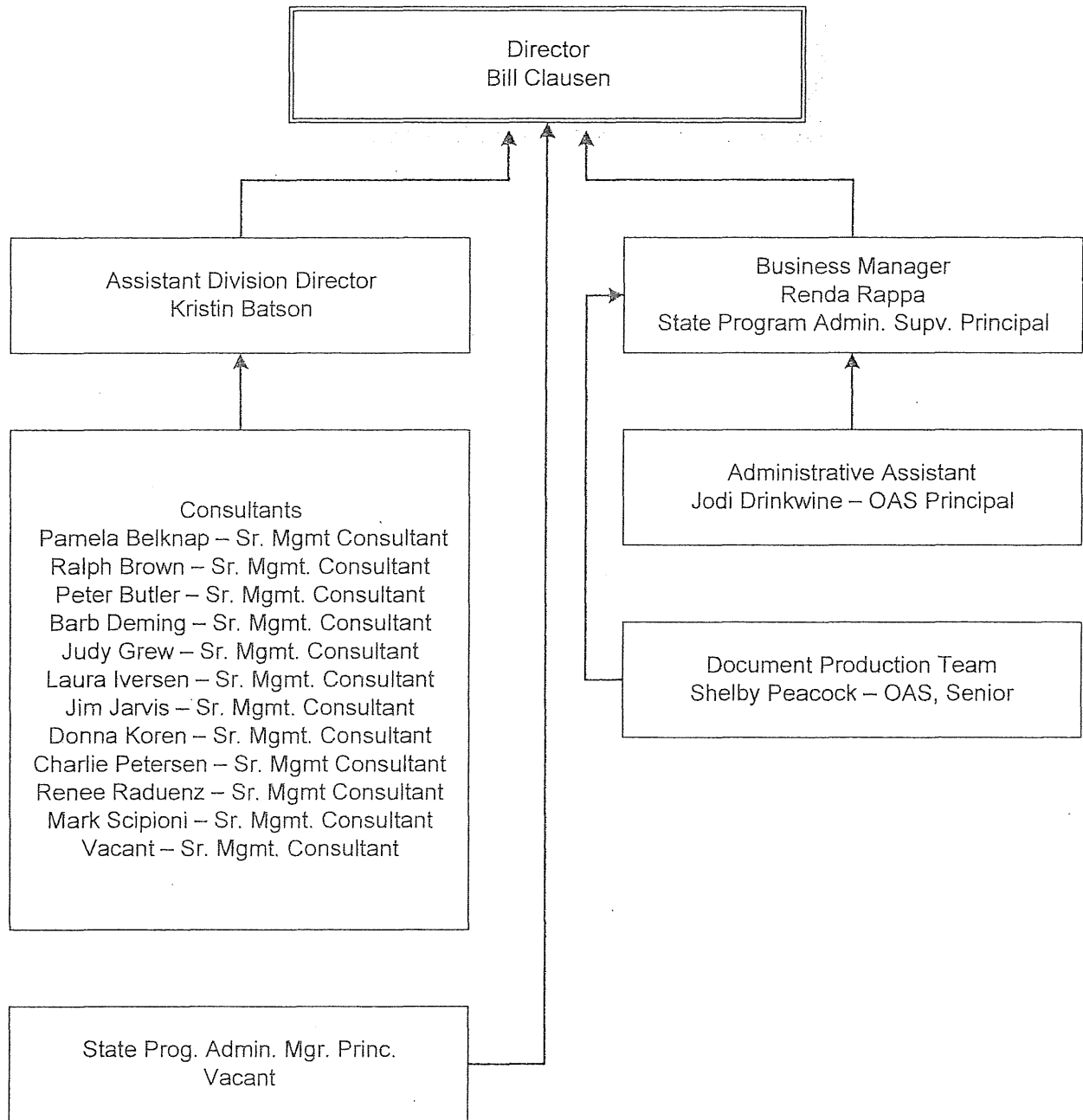
The current staffing level is 15.15 FTE (see Organization Chart on page 6).

MAD operates on a fee-for-service basis in a competitive market. MAD's clients have the option of contracting with private sector consultants, doing the work in-house, or, in many cases, doing nothing. Clients negotiate a final price with MAD based on the division's rate per consultant hour, the number of hours needed to complete the project, and any additional expenses.

MAD monitors the following indicators to maintain the health of its business:

- Retained earnings are the most important measure. In the proper range, they reflect a healthy business with adequate demand, responsible spending, and a competitive rate.
- Customer satisfaction is important to ensure that MAD is effective, and that MAD's services will continue to be in demand. MAD surveys customers to determine their overall satisfaction with the engagement.
- Repeat business is a powerful indicator of customer satisfaction because it shows that past clients trust MAD on the basis of their own experience and are willing to take the risk of hiring MAD again. Repeat business for FY 2011 is 85 percent of all contracts.
- MAD monitors the market to ensure that MAD's rate remains competitive, and at the low end of the price range for comparable services.

Management Analysis Division



Products and Services

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 describes the consultant's understanding of 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 distinctive advantage is that its consultants tailor their services for each client engagement, are grounded and practical in their approach, and have extensive experience in and familiarity with Minnesota state government.

Services and Tools:

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.

Comprehensive Study – Making an in-depth assessment to identify areas where change would increase effectiveness, reduce costs, or improve internal relationships and external reputations. MAD will look at program effectiveness, organization structure, customer relationships, stakeholder needs, working conditions, communications, interpersonal relationships, morale and other environmental factors, and the myriad of other features that characterize any work group. Recommendations will vary from minor adjustments to changes in work processes and major reorganizations.

Customer relations, service quality improvement – Reviewing an organization’s customer satisfaction and identifying the appropriate application of quality tools and management structures to help improve its customer service.

Diagnostic overview – Reviewing an organization’s operations and quickly identifying trouble spots. MAD outlines problem areas and options to address them.

Dispute resolution facilitation – Providing neutral approaches in disagreements involving long- and short-term operational, policy, or regulatory issues.

Facilitation – Planning and leading a meeting, problem-solving session, focus group, executive team session, strategic planning event, or almost any other type of gathering. MAD will create an environment of participation, trust, and creativity and guide the group through a flexible but structured process toward consensus.

Implementation – Providing step-by-step guidance to help managers and staff implement changes resulting from MAD’s consultation.

Lean – Assisting organizations in process improvement and efficiency using Lean methodology.

Legislative study – Performing research and analysis and writing a report for a study ordered by the Legislature. MAD will perform an entire study or parts of it. Legislative testimony is also available.

Management coaching – Working with a manager in a confidential, one-on-one session to help management style, communication, and other leadership qualities.

Mediation – Providing qualified, neutral mediators to assist with workplace and stakeholder mediations.

Myers-Briggs Type Indicator – MAD is qualified to administer this management tool to conduct data collection and analysis on staff members’ preferred ways of doing things, to give a group insights into the most effective, productive ways to work with people.

Operational planning – Guiding staff in applying their strategic plan to daily operations.

Organization development – Preparing an approach that applies the right tools – such as Myers-Briggs Type Indicator, role and responsibility clarification, or planning – to address an organization’s identified needs.

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 a team or staff 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 programs. 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.

Survey research – 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.

MAD’s product line consists of management consulting. No other product lines have or will be added.

Sales by Product Line, FY 2010 – FY 2012

	Consulting
FY 2010	\$1,775,026
FY 2011	
(projected)	\$1,725,176
FY 2012	\$2,050,825
(projected)	

Marketing Information

The Market

MAD's target market is executive branch agencies, public sector higher education, and local government. In FY 2011, 85 percent of MAD's clients were repeat customers.

Top Five Customer Agencies

Customer	FY 2010 Actual Revenue	% of Revenue
DEED	\$393,225.82	22%
DHS	\$385,876.25	22%
DNR	\$240,931.29	14%
DPS	\$150,943.75	9%
Admin	\$128,524.69	7%

The top five customer agencies accounted for 73 percent of the division's business in FY 2010. In recent years, MAD's top five client agencies accounted for 60 to 68 percent of annual sales.

Sources of Revenue

In FY 2010, federal funds accounted for 53 percent of MAD's revolving fund sales, with general funds, special revenue and internal service funds accounting for 29 percent, 14 percent, and 5 percent respectively. In FY 2012, MAD expects to rely on non-general fund revenue sources for a higher share of its sales, given the declining general fund.

Pricing

The proposed average hourly consulting rate will not change from \$125.

Rates for work provided by a third party contracted through MAD will be charged at cost plus a contract management fee. For FY 2012, MAD proposes a 15 percent contract management fee for third party contracts. The proposed fee is based on the assumption that it will require approximately 430 hours of effort to manage the external consultant program (the level of effort required in FY 2011). In addition, the renewal of the master contract in FY 2012 will require an additional 50 hours of effort, for a total of 480 hours. We assume that MAD will contract with external consultants for \$400,000 in business in FY 2012.

Marketing Strategy

The demand for MAD services is not always even or predictable. Marketing contacts are typically initiated by prospective clients when their needs dictate.

Whenever possible, MAD consultants will shorten the lag time from initial client contact to execution of an Interagency Agreement and beginning billable work on the project.

To address the challenging market, MAD will pursue marketing initiatives that focus on services that can help clients reduce costs, identify savings, reorganize for better results, and plan, manage and communicate more effectively with tighter budgets.

Customer Input

MAD gets customer input at each stage of the consulting process. At the beginning, MAD consultants meet with prospective clients to determine their goals and expectations, the scope of the project and the skills it requires, and whether MAD is best equipped to help them solve their problem. Consultants check in with clients on a regular basis during the course of a project to ensure they are making progress and making corrections to the project as needed. MAD surveys all customers after each engagement. The most recent surveys (FY 2011 clients) indicated that 100 percent of respondents said the engagement made a positive contribution to the organization, and 96 percent were satisfied or very satisfied overall with MAD's services (based on a 53 percent response rate).

Competition

MAD has no direct competition within state government. Its indirect competitors are other departments' internal staff analysts and facilitators. Private sector consulting firms secure a large amount of the state's business.

MAD partners with outside consulting firms when clients' consulting needs require:

- Involvement in conflict of interest situations that would compromise MAD's client relationship as an ongoing consulting group internal to state government;
- Resources beyond MAD's capacity; or
- Specific technical expertise not found in MAD staff.

Rate Comparison of other consulting firm fees

The organizations in the table below provide management consulting primarily in the Twin Cities, although several also consult nationally. All are partner-consultants who subcontract with MAD. They submitted these rates as cost proposals to MAD in March 2009.

Sorted alphabetically

Consultant Hourly Rates April 2009		
Organization name	Hourly Rates	
	Low	High
MAD	\$125	\$125
Advanced Strategies, Inc.	\$195	\$195
Assessment Associates International	\$100	\$190
DeYoung Consulting Services LLC	\$100	\$125
Holly Johnson & Associates, Inc.	\$200	\$250
Human Systems Dynamics Institute	\$150	\$350
Improve Group	\$90	\$125
Innovation Process Design	\$70	\$250
Integration Architects	\$105	150
Lenhardt & Company, LLC	\$135	135
Roselle Leadership Strategies, Inc.	\$150	175
Sand Creek Group, Ltd.	\$100	200
Springsted Incorporated	\$140	215
The PFM Group	\$200	250
Virchow, Krause & Company, LLT	\$125	200

Analysis:

MAD's hourly rate is at the lower end of consulting firms in this study, although not the lowest. All but one of the comparison firms stratify their rates. Their low rates are generally for junior staff, researchers, technology specialists, specialists in various assessment tools, or telephone consultations. Of the fourteen comparison firms, six have lower low rates, and none have lower high rates. MAD's rates are within reasonable boundaries compared to the management consulting market in the Twin Cities and to firms that serve state agencies.

Financial Outlook

Challenges

MAD will need to maintain a healthy retained earnings balance in FY 2012 and beyond because of multiple challenges. The greatest challenges for MAD in FY 2012 will be the reduction in ARRA and other federal funds and deep General Fund cuts for the FY 2012 – 2013 biennium, which will reduce our clients' ability to pay for MAD services and may suppress sales. The loss of a substantial part of MAD's General Fund appropriation will challenge MAD to expand markets and increase sales to replace lost revenue. In addition, new administrations challenge MAD to develop new client relationships to replace those with departing appointees.

The decline in general fund support for MAD is reflected in this plan by an increase in salaries over the previous plan.

Additional challenges relate to staff capacity. MAD consultant staffing levels declined by seven percent from FY 2009 to FY 2010. The depth of consulting talent has thinned to the point that we risk turning down potential business because staff consultants with the required skills are otherwise occupied.

To deal with the FY 2012 potential drop in demand, we will:

- Continue to refine our marketing strategy so that more of the prospective clients who do not know us now become familiar with us and we increase our client base.
- Keep our prices competitive.

To deal with the decline in the depth of our talent, we propose to increase our consultant complement by 1.5 FTE.

Contingency plans if revenues are less than projected

- Expenses versus income will be monitored throughout the year.
- Discretionary spending will be adjusted as needed.
- Strategically targeted marketing will be pursued.

Strengths

MAD will end FY 2011 in good financial health. MAD has the capacity to increase demand for its services.

Expected Impact of Pricing

Based on MAD's rate matrix the breakeven rate is \$126.58 for breakeven revenues of \$2,076,860. With the requested hourly rate of \$125, MAD anticipates a decrease in retained earnings. Projected retained earnings for FY 2012 are \$339,507. This represents a decrease of \$25,985.

Assumptions for Rate Matrix

**MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development
FOR FISCAL YEAR 2012**

OPERATING REVENUES/EXPENSES

RSRC*	REVENUE (Revolving Fund) Change = 19% or \$325,699
1A0-1E0	SALARIES Change = 36% or \$367,633 Includes salary and insurance rate increases. 1.5 FTEs filled. One anticipated severance payout. No overtime costs are projected. Increased reliance on 890 fund to cover salary costs, reduced reliance on 100 fund.
2A0	RENT Change = 17% or \$14,334 \$1.08 per square foot increase for office space. Training staff vacated space.
2C0	PRINTING Change = 61% or \$1,890 Printing anticipated for marketing.
2D0/2S0	PROFESSIONAL/TECHNICAL SERVICES Change = (18%) or (\$87,172) Anticipated decrease in Master Contract services.
2E0	COMPUTER/SYSTEM SERVICES Change = 22% or \$17,500 As directed by CFO anticipated expense of \$6,500 per FTE
2F0	COMMUNICATIONS Change = 150% or \$3,000 Increase in expense anticipated for marketing & advertising
2G0	TRAVEL IN-STATE Change = 81% or \$2,237 Additional in-state travel anticipated in FY12
2H0	TRAVEL OUT-OF-STATE Change = 100% or \$500 Minimal out-of-state travel expenses anticipated in FY12
2J0	SUPPLIES Change = 42% or \$8,519 Increase in equipment & technology expenditures
2L0	EMPLOYEE DEVELOPMENT Change = 150% or \$6,000 Employee development necessary to retain employees and improve skill levels.
2M0	PURCHASED SERVICES Change = 93% or \$4,822 Anticipate higher expenses in purchased services working with contractors
2P0	INDIRECT COSTS Change = (63%) or (\$23,127) Based on FY12 SWIDC Invoice received from MMB

Full-time equivalents (FTEs) for FY 2012 will begin at 15.15. This business plan includes the addition of 1.5 FTE. FY 2011 salaries were low due to vacant positions that will be filled in FY 2012.

The assumptions for the business plan do not include an inflation factor.

* RSRC = Revenue Source Code

Rate Matrix

MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development
FOR FISCAL YEAR 2012

	FY12 TOTALS	FY11 TOTALS	\$ CHANGE FY10/FY11	% Change FY10/FY11
<u>OVERHEAD</u>				
<u>MAPS SPENDING PLAN</u>				
SALARIES	1,398,197	1,030,564	367,633	36%
RENTS	101,163	86,829	14,334	17%
REPAIRS	1,500	500	1,000	100%
INSURANCE	500	500	0	0%
PRINTING	5,000	3,110	1,890	61%
PROF/TECH SERVICES	400,000	487,172	-87,172	-18%
COMPUTER/SYSTEM SERVICES	97,500	80,000	17,500	22%
COMMUNICATIONS	5,000	2,000	3,000	150%
IN-STATE TRAVEL	5,000	2,763	2,237	81%
TRAVEL OUT-OF-STATE	500	0	500	100%
SUPPLIES	29,000	20,481	8,519	42%
EMPLOYEE DEVELOPMENT FEES	10,000	4,000	6,000	150%
PURCHASED SERVICES	10,000	5,178	4,822	93%
INDIRECT COSTS	13,500	36,627	-23,127	-63%
 SUB-TOTAL	 2,076,860	 1,759,724	 317,136	 18%
<u>ALLOCATION OF OVERHEAD</u>				
TOTAL BASIS FOR RATES	2,076,860			
RETAINED EARNINGS ADJUSTMENT	0			
TOTAL BASIS FOR RATES AFTER ADJUSTMENT	2,076,860			
<u>BILLABLE UNITS</u>				
BILLABLE UNITS	16,407			
PRIOR YEAR(ESTIMATED/ACTUAL)	13,801			
CHANGE IN BILLABLE UNITS	2,606			
<u>RATES</u>				
BREAK EVEN RATES	\$126.58			
PRIOR YEAR	\$125.00			
CHANGE IN BREAK EVEN RATES	\$1.58			
 BREAK EVEN RATES	 \$126.58			
REQUESTED RATES	\$125.00			
CURRENT RATES	\$125.00			
<u>REQUESTED VS BREAK EVEN RATES</u>				
REQUESTED RATES	\$125.00			
BREAK EVEN RATES	\$126.58			
VARIANCE	-\$1.58			
 REVENUES AT REQUESTED RATES	 \$2,050,875.00			
REVENUES AT BREAK EVEN RATES	\$2,076,860.00			
REVENUE VARIANCE	-\$25,985.00			
<u>REQUESTED VS CURRENT RATES</u>				
REQUESTED RATES	\$125.00			
CURRENT RATES	\$125.00			
CHANGE IN RATES	\$0.00			
% CHANGE IN RATES	0%			
 REVENUES AT REQUESTED RATES	 \$2,050,875.00			
REVENUES AT CURRENT RATES	\$2,050,875.00			
CHANGE IN REVENUES	\$0.00			
OVERALL CHANGE IN RATES - %	0%			

Rate Matrix Computation

MINNESOTA MANAGEMENT & BUDGET Management Analysis & Development FOR FISCAL YEAR 2012

1. Describe cost and usage estimation methods. The insurance increase assumption is 0.07% for calendar year 2011, 7.7% for calendar year 2012 as reported in the IA Warehouse/SEMA4 Salary Projections. Anticipate filling one and a half vacant positions and one severance payout. Increased reliance on 890 fund to cover salary costs, reduced reliance on 100 fund.
2. Method used to allocate expenses to cost centers by MAPS object class (each cost center should recover its own expenses) Based on expenses, pro-rated overhead.
3. Treatment of capital equipment, including estimated purchases and depreciation method. N/A

Six Year Rate Comparison

MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development
FOR FISCAL YEAR 2012

Rate	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
MAD	120	125	125	125	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.

History and Proforma

MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development
FOR FISCAL YEAR 2012

		FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 EST/ACTUAL	FY 2012 PROPOSED	\$ CHANGE FY11/FY12	% CHANGE FY11/FY12
Operating Revenues	Obj class/RSRC*								
2572 & 8700		1,991,963	2,218,832	2,270,500	1,775,026	1,725,176	2,050,875	325,699	19%
Sales									
Cost of Goods Sold									
Gross Margin									
Operating Expenses									
Salaries and Benefits	1A0-1E0	1,439,809	1,481,861	1,405,956	969,892	1,030,564	1,398,197	367,633	36%
Rent	2A0	67,714	63,729	97,250	72,605	86,829	101,163	14,334	17%
Repairs	2B0	1,319	423	0	0	500	1,500	1,000	200%
Insurance	2M0	2,080	3,490	178	308	500	500	0	0%
Printing	2C0	10,767	17,585	17,828	4,401	3,110	5,000	1,890	61%
Prof/Tech Services	2D0/2S0	151,029	266,708	406,187	517,654	487,172	400,000	-87,172	-18%
Computer/System Services	2E0	7,279	7,382	8,013	43,315	80,000	97,500	17,500	22%
Communications	2F0	60,555	48,059	51,872	12,180	2,000	5,000	3,000	150%
In-State Travel	2G0	13,540	11,000	7,911	3,987	2,763	5,000	2,237	81%
Travel out-of-state	2H0	0	374	0	0	0	500	500	100%
Supplies	2J0	53,969	73,006	34,813	17,248	20,481	29,000	8,519	42%
Employee Development Fees	2L0	6,603	3,247	1,805	516	4,000	10,000	6,000	150%
Purchased Services	2M0	48,168	89,982	84,813	9,150	5,178	10,000	4,822	93%
Indirect Costs	2P0	59,435	69,538	80,464	38,869	36,627	13,500	-23,127	-63%
Total Operating Expenses		1,922,267	2,136,384	2,197,090	1,690,125	1,759,724	2,076,860	317,136	19%
Operating Income (Losses)									
Nonoperating Revenues (Expenses)									
Interest Expense									
Interest Revenue									
Total Nonoperating Revenue (Expenses)									
Income (Loss) before Contributions and Transfers									
Transfers									
Net Income (Loss) before Contributions		69,696	82,448	73,410	84,901	-34,548	-25,985		
Retained Earnings, Beginning Period		205,503	283,239	365,687	315,139	400,040	365,492		
Adjustment to Retained Earnings		3,040							
Retained Earnings, Ending Period		283,239	365,687	439,097	400,040	365,492	339,507		
Reconciliation to Net Assets									
Retained Earnings		283,239	365,687	439,097	400,040	365,492	339,507		
Contributed Capital									
Total Net Assets, Ending Period		283,239	365,687	439,097	400,040	365,492	339,507		

RSRC = Revenue Source Code

FY 2011 MAPS SPENDING PLAN

**MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development
FOR FISCAL YEAR 2012**

Fund 890

MAD	
Org	1500
Revenue Source Code	2572
Revenue	2,050,875

	Object Code	
Full Time Salaries	1A	1,177,843
Part Time Salaries	1B	205,354
Overtime	1C	0
Premium Pay	1D	0
Other Benefits	1E	15,000
Space Rental	2A	101,163
Repairs	2B	1,500
Printing & Advertising	2C	5,000
P/T Services	2D	400,000
Computer & Systems	2E	97,500
Communications	2F	5,000
In State Travel	2G	5,000
Out-of-State Travel	2H	500
Supplies	2J	29,000
Equipment	2K**	0
Employee Development	2L	10,000
Other Operating Costs	2M	10,000
Insurance	2M60	500
Statewide Indirect	2P	13,500
State-Agency P/T Serv	2S	0
	Total	2,076,860

Adjustments	
Plus:	0

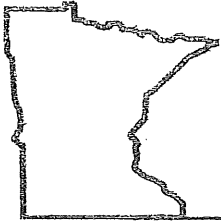
Total	2,076,860
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Minus:	0
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Total	2,076,860
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Rate Matrix Amount	2,076,860
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**2K must include master lease principal and interest payment



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 ACTUAL
Section II—Billed Services

OFFICE OF ADMINISTRATIVE HEARINGS—ADMINISTRATIVE LAW DIVISION

Services Provided

The Office of Administrative Hearings has three divisions as follows: Administrative Law, Workers' Compensation, and Municipal Boundary Adjustments. Rates are computed and charged by the Administrative Law Division only. These services include:

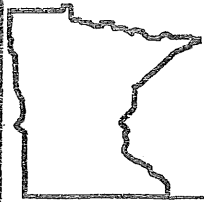
- Trial-type hearings
- Rulemaking proceedings
- Alternative dispute resolution

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 2011 Actual

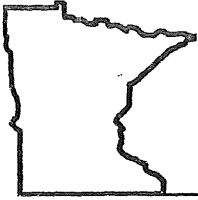
**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES
DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

ADMINISTRATIVE HEARING
FUND 904

R/E Balance July 1, 2010 (End balance per Prior Year A-87 Rec)		472
Adjustment to Retained Earnings Balance		(204)
Adjusted Retained Earnings Balance		268
A-87 Revenues (Actual and Imputed)		
From Attachment A	1,998	
Other Revenues	-	
Total Revenues		1,998
Expenditures (Actual Cash)		
Per State's Financial Report	2,031	
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)	3	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
Total OMB A-87 Allowable Expenditures		2,034
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	3	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
Total Adjustments		3
Net increase to Retained Earnings Balance		(33)
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2011	A)	235
Allowable Reserve	B)	339
Excess Balance (A)-(B)		104

(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 2011 Actual

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

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

ADMINISTRATIVE HEARING
FUND 904

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2010		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.)	-	
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, 2011	C)	182
--	----	-----

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2010

ADJUSTMENTS		
Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs	-	
FY 98 PPD Adjustment	(39)	
Accumulated Prior Year Imputed Interest Adjustments	(291)	
Current Year Imputed Interest Adjustment	(3)	
Total Adjustments	(333)	

A-87 ADJUSTMENTS BALANCE JUNE 30, 2011	D)	(333)
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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)		84
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		84
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Check Figure

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OFFICE OF ADMINISTRATIVE HEARINGS
STATEMENT OF NET ASSETS - In Thousands
FYE 6/30/2011

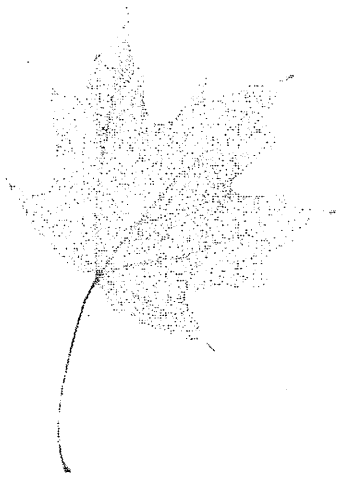
	<u>Fund 904</u>	<u>Fund 905</u>
ASSETS		
Current Assets:		
Cash and Cash Equivalents	288	75
Investments		
Accounts Receivable	204	0
Securities Lending Collateral	-	-
Total Current Assets	<u>492</u>	<u>75</u>
Total Assets	<u>492</u>	<u>75</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable		-
Salaries	153	
Non-salaries	20	
Compensated Absences Payable	12	-
Total Current Liabilities	<u>185</u>	<u>-</u>
Noncurrent Liabilities:		
Compensated Absences Payable	145	-
Net OPEB Obligation (NOO)	78	
Total Noncurrent Liabilities	<u>223</u>	<u>-</u>
Total Liabilities	<u>408</u>	<u>-</u>
NET ASSETS		
Net of Related Debt		-
Unrestricted	-	
Total Net Assets	<u><u>84</u></u>	<u><u>75</u></u>

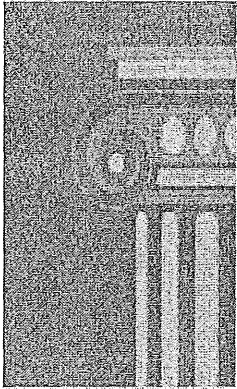
**OFFICE OF ADMINISTRATIVE HEARINGS
ACTIVITIES STATEMENT - In Thousands
FYE 6/30/2011**

	<u>Fund 904</u>	<u>Fund 905</u>
Operating Revenues:		
Net Sales	1,998	4
Rental and Service Fees		
Gross Margin	<u>1,998</u>	<u>4</u>
Operating Expenses:		
Purchased Services	442	2
Salaries and Fringe Benefits	1,579	6
Supplies and Materials	10	
Indirect Costs	3	
Total Operating Expenses	<u>2,034</u>	<u>8</u>
Operating Income (Loss)	<u>(36)</u>	<u>(4)</u>
Net Income (Loss)	(36)	(4)
Net Assets, Beginning as Reported	<u>120</u>	<u>79</u>
Net Assets, Ending	<u><u>84</u></u>	<u><u>75</u></u>

**OFFICE OF ADMINISTRATIVE HEARINGS
CASH FLOW STATEMENT - In Thousands
FYE 6/30/2011**

	<u>Fund 904</u>	<u>Fund 905</u>
Cash Flows from Operating Activities:		
Cash Received from Sales	2,033	4
Cash Received from Other Operating Revenue		
Cash Payments to Employees for Services	(1,579)	(6)
Cash Payments to Suppliers for Goods and Services	(487)	(2)
Cash Payments for Other Operating Expenses	(3)	
Cash Payment to Other Fund		
Net Cash Provided by (Used for) Operating Activities	<u>(36)</u>	<u>(4)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(36)</u>	<u>(4)</u>
Cash and Investments, Beginning, as Reported	<u>324</u>	<u>79</u>
Cash and Cash Equivalents, Ending	<u><u>288</u></u>	<u><u>75</u></u>
 Operating Income (Loss)	 (36)	 (4)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Depreciation		
Change in Assets and Liabilities:		
Accounts Receivable	17	
Accounts Payable	13	
Compensated Absences Payable	(44)	
Net OPEB Obligation	14	
Net Reconciling Items to be Added (Deducted) from Operating Income	 <u>-</u>	 <u>0</u>
Net Cash Flows from Operating Activities	<u><u>(36)</u></u>	<u><u>(4)</u></u>





MINNESOTA

OAH

**OFFICE OF
ADMINISTRATIVE
HEARINGS**

Fiscal Year 2012

Business Plan and Rate Proposal

PURPOSE

The purpose of this Rate Proposal is to obtain the Commissioner's approval, pursuant to Minn. Stat. § 16A.126, subd. 1, of the rates that the Office of Administrative Hearings' ("OAH") Administrative Law Division will charge in Fiscal Year 2012.

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EXECUTIVE SUMMARY AND RECOMMENDATION

As a result of a downturn in the economy, reduced agency budgets and fewer matters proceeding to a hearing, revenues to the Administrative Law Division in Fiscal Year 2011 continued to fall below annual projections and Division expenses.

Accordingly, notwithstanding a series of cost-saving measures the Division has implemented this year, it is projected that the Division will still post a loss of \$75,554 in FY 2011, thereby reducing the overall level of the revolving fund to \$315,453.

While, ordinarily, the Division would reduce its labor costs and expenses to match the downturn in revenue, OAH's customers require a base level of service that precludes staff cuts below those already taken this year. (See, Section IV, below.) Agencies such as the PUC, MDE and others rely on OAH to have a sufficient number of specially-trained judges available to resolve cases – and to do so within tight statutory or regulatory timeframes. In order for OAH to meet the needs of these customers, it cannot resolve the Division's financial challenges through staff reductions alone.

To increase revenues, and improve the stability of the Division's finances, this proposal requests approval of:

- (a) a split rate structure – with one rate being applied to judge time spent on utility matters referred by the Minnesota Public Utilities Commission and a different rate being applied to all other matters;
- (b) increases in the judicial billing rates; and,
- (c) recognition of a lower billing rate for certain duties (formerly completed by staff attorneys) that will be undertaken by paralegals.

The proposal is reflected in the following chart:

Professional Service	FY 2011 Rate	Proposed FY 2012 Rate
Judge in Utility Matters	\$160 per hour	\$180 per hour
Judge in Non-Utility Matters	\$160 per hour	\$165 per hour
Staff Attorney	\$80 per hour	\$80 per hour
Paralegal	None	\$35 per hour

Recommendation: Based upon the analysis that follows below, OAH proposes that it be permitted to raise its hourly rates for judges in utility matters to \$180 per hour, raise its rates for judicial work in all other cases to \$165 per hour and establish a paralegal rate of \$35 per hour. OAH proposes to maintain its current staff attorney rate of \$80 per hour.

Section I: Short Description of OAH Operations

When carrying out their statutory responsibilities, state agencies and political subdivisions, from time to time, must take actions that adversely affect the legal rights, duties or privileges of a citizen or a business. When that occurs, constitutional guarantees of due process require the public agency to extend to the affected party notice of the action to be taken and the opportunity to be heard. Additionally, the Minnesota Legislature often extends to such persons additional protections beyond those that are found in the State and Federal Constitutions.

OAH currently conducts a variety of administrative hearings for over 80 state agencies and for a large number of different political subdivisions.

A. Mission

The mission that the Legislature has given the Office of Administrative Hearings' Administrative Law Division is to ensure that when a government agency undertakes regulatory functions, it acts within the law and provides to affected citizens or businesses all of the procedural guarantees to which they are entitled.

In short, OAH is in the business of assuring due process of law.

B. Administrative Law Division Funding and Revolving Fund Account

With one small exception,¹ the Administrative Law Division receives no general or special fund appropriations for its administrative hearing functions. Instead, the Legislature directs the Division to "assess agencies the cost of services rendered to them in the conduct of hearings."²

In the Administrative Law Division, those assessments take the form of charging agencies a specified hourly rate for the time that Administrative Law Judges and staff attorneys spend on the matters referred to them. When received, those assessments are deposited in a revolving fund account established by Minn. Stat. § 14.54. This statute further specifies that the funds in the account are to be annually appropriated to OAH for carrying out the duties specified by Chapter 14.

More detailed information about OAH and Administrative Law Division follows below in Sections VII and VIII of this proposal.

¹ See, Senate File 1047, Article I, Section 9 (2011 Omnibus State Government Finance Bill) (\$130,000 appropriation for "the cost of considering complaints filed under Minnesota Statutes, section 211B.32"); see also, 2009 Laws of Minnesota, Chapter 101, Section 11.

² See, Minn. Stat. § 14.53.

Section II: The Financial Challenges Facing the Administrative Law Division

As it has in the current Fiscal Year, the Administrative Law Division will face real financial challenges in Fiscal Year 2012. Below, some of the factors that influence the demand for the Division's services, and the revenue that the Division can expect to receive, are discussed.

A. The Economic Downturn Has Impacted the Demand for Services

While the Administrative Law Division is a government entity, both the volume of services that it provides, and the prices it may reasonably command for those services, are influenced by features in the larger economy.

Because much of the Division's work involves regulatory actions taken against state-licensed businesses (for example, residential contractors, day care operators, mortgage originators, etc.), a weak economy reduces both the number of persons working in regulated occupations and, indirectly, the overall volume of regulatory actions taken against these licensees.

Likewise, as client agencies and local units of government receive smaller appropriations from the State Legislature, agency budgets for enforcement actions are among the first to constrict. Generally, the Division tends to see a decrease in demand for services and a fewer cases proceeding to trial in times of budgetary stress.

B. Success of "Community Court" Function Has Meant Fewer Filings

In 2009, the City of West St. Paul converted some of its misdemeanor code violations into administrative penalty proceedings that can be heard by Administrative Law Judges. Judges from the Administrative Law Division began hearing those cases for the City of West St. Paul in July 2009 and a similar program with the City of South St. Paul in July 2010. Additionally, the League of Minnesota Cities has recommended the program to other municipalities.

While it was expected that the program would reduce the client-cities' code enforcement costs, one surprising outcome is that the overall rate of filings has been far fewer than either the cities or OAH projected. Indeed, one measure of success is that once the program was underway, local compliance rates improved – with a sharply reduced need for those cities to proceed to a hearing in order to address code violations.

Thus, success in this area, in so short a time, is a happy result for the client cities and a testament to the value of our services in addressing regulatory problems – but it also is a revenue challenge on a going-forward basis.

C. Utilization by the Pension Funds Has Not Met Initial Projections

As part of the 2007 Omnibus Pension Bill, the Legislature gave authority to ten state pension plans to replicate the hearing process that the Public Employees Retirement Association uses in pension and disability benefit disputes.³ For over twenty years, the Division has been conducting fact-finding hearings for PERA.

Since this authorization, OAH has heard a total of 2 matters from the Minnesota State Retirement System and 2 matters from the Teachers Retirement Association. Moreover, of these four cases, only two – one from each system – has proceeded to a fact-finding conference. This rate of utilization is far lower than either proponents of the change or OAH had earlier projected.⁴

D. There Have Been Fewer, and More Costly, Data Practices Cases

The 2010 Legislature establish an administrative process and remedy for alleged violations of the Minnesota Government Data Practices Act. The dispute process allows those who have been denied access to government data an opportunity to challenge the determination at OAH.

The cost of those administrative appeals will be borne by the losing party, up to a maximum of \$1,000 per case.⁵

In Fiscal Year 11, there were two such cases filed with, and resolved, by the Division. This volume is one-tenth of the earlier projections – a fact that has actually helped the Division's finances. While it was assumed that these disputes could be resolved quickly and inexpensively, the cost experience with the two cases presented so far has been very different. OAH has attracted difficult and complex matters; each costing far more than the \$1,000 cost-recovery cap to resolve.

A report on these matters is due at the Legislature on September 1, 2011.⁶ In that report, OAH will detail its cost experience to date and suggest an adjustment to the current cost-recovery limitations.

³ 2007 Laws of Minnesota, Chapter 134.

⁴ By comparison, over the same time period, PERA has referred nearly 90 matters to OAH for resolution.

⁵ See, Minn. Stat. § 13.085, subd. 6 (c).

⁶ See, Minn. Stat. § 13.085, subd. 7.

Section III: The Division's Response to the Financial Challenges

With sharp declines in the amount of its revolving fund balance, and the less-than-projected growth in the demand for its hearing services, the Administrative Law Division instituted a number of cost saving measures.

- (a) Of the 15-person compliment of full-time employees, in FY 2011, the Division has reassigned one staff attorney to another unit of OAH and issued lay-off notices to three other attorneys.
- (b) The Division is retraining its legal assistants (paralegals) to undertake some functions that were formerly performed by its staff attorneys.
- (c) The Division has maintained, and not filled, the judicial vacancies created in 2009 and 2010 following the retirements of Judge Bruce H. Johnson and Judge Steve Mihalchick.
- (d) The Division has sharply curtailed the number and scope of the referrals to its contract judges, so as to boost recovery of sunk costs and contribute to overall fund balances.

Section IV: Pricing Issues

Notwithstanding the cost-saving measures the Division has implemented, it is important to emphasize that there are genuine limits to our ability to curb staff and overhead costs and still deliver the high-quality legal services that are at the core of our business model.

At bottom, our client agencies wish to purchase quality legal services. Certain minimum levels of resources are needed in order to assure that these services are of sufficient quality and timeliness.

And, as described in detail in Section C below, the APA Division operates in a market for these services. If our client agencies become dissatisfied with the quality, timeliness or affordability of our work, there are market alternatives to our services.

A. Projected Operating Expenses for FY 2011

For the reasons discussed below, the operating expenses of the Administrative Law Division are expected to be \$1,846,576 in FY 2012. This amount is \$151,850 lower than expenses were in FY 2011:

(1) General Office Overhead Expenses.

As a result of reassigning or laying off all but one of its staff attorneys, the Division will realize salary savings. However, as blended teams of judges and paralegals complete the work that had been performed by these staff members, it is projected that overall hearings costs to agencies will not change significantly in FY 2012.

(2) Technology Costs.

The Division is required to remit monthly invoices to client-agencies for hearing services. Currently, there are applications within the Division's time and billing system that are no longer supported by the software manufacturer. In order to maintain stability in its financial systems, it is imperative that the Division transition to a set of applications that are currently supported by the manufacturer. The expected cost to the Division of a replacement system is approximately \$60,000.

(3) Severance Costs.

As of the submission of this proposal, the total severance costs (including the total payments for unemployment compensation benefits) associated with the layoffs of staff attorneys are not determined. The Division projects that these costs will be \$56,273.

Additionally, the Division will complete a final severance payout of \$7,498 at the conclusion of Judge Bruce Johnson's Post-Retirement Option service. Accordingly, total severance payouts for the Division are projected to be \$63,771.

B. Projected Revenues for FY 2011

The Division's three largest consumers of hearing services are the Minnesota Public Utilities Commission (MPUC), Department of Human Services (DHS) and the Department of Education (MDE). We expect case referrals from those three agencies to remain roughly at FY 2011 levels.

There was only a 7 percent decline in revenues in FY 2011 (over a base of \$2.07 million) in comparison revenues received in FY 2010. Likewise important, by comparison, last year at this time, the Division had suffered an operating loss of \$150,098.

Because of its efforts to cut expenses and boost productivity, the Division has curbed – and to a degree, reversed – this trend line.

With that said, however, with fewer full-time employees undertaking billable work in FY 2012, it necessarily follows that that revenues will be lower than in FY 2011. OAH estimates the reduced compliment to bill 2,400 fewer hours in FY 2012 than FY 2011.

To close this gap and build revenues, OAH will continue its marketing of hearing services to Minnesota cities and press downward the average number of days following the close of the record within which our judges issue a decision.

C. Competition, Alternative Systems and Price Elasticity

While OAH has a “market exclusive” on the referral of cases in rulemaking and some state administrative matters, it faces direct competition as a provider of hearing services in other arenas. Many county boards and city councils still conduct their own administrative hearings. And while some are known to employ full time hearing officers, these units of government can, and do, contract with attorneys for hearing services.

Governing bodies of political subdivisions – In many political subdivisions, particularly smaller ones in Greater Minnesota, governing bodies – such as city councils or town boards – still conduct the administrative hearings that the law requires.

Parallel state administrative hearing systems – Also important, some state agencies still employ their own hearing officers to conduct certain kinds of administrative hearings. Examples include the Unemployment Compensation Judges of the Department of Employment and Economic Development, who conduct hearings on claims for unemployment insurance benefits, and the Administrative Judges of the Department of Human Services, who conduct hearings on certain kinds of regulatory actions taken by that agency.

State court system – The Minnesota state courts preside in some cases that are handled, in other states, by administrative tribunals. The most notable example is implied consent drivers’ license revocation hearings—matters that nearly two-thirds of the states refer to administrative tribunals.

Private sector hearing officers – Many political subdivisions also contract with attorneys in private practice to conduct local government administrative hearings. OAH’s current charges of \$160 per hour for services of administrative law judges and \$80 per hour for services of staff attorneys amount to less than half of market rates in the Twin Cities metropolitan area.

The current average for billing rate of attorneys in private practice in the Midwest is \$264 per hour.

- Nationally, the average billing rate for attorneys is \$284 per hour.
- For firms of 2 to 8 lawyers, the national average billing rate is \$262 per hour.
- For firms of 76 to 150 lawyers, the national average billing rate is \$295 per hour.
- For firms with more than 150 lawyers, the national average rate is \$333 per hour.⁷

⁷ See, *How and How Much Do Lawyers Charge*, (2011) (<http://research.lawyers.com/Guide-to-Legal-Services-Billing-Rates.html>).

Although those rates tend to be lower in Greater Minnesota, by any measure, the Division's rates are significantly lower than those charged by attorneys with comparable credentials, expertise, and experience.

Central to the Division's plan to be a viable choice for local units of government is a rate structure that represents genuine value. Accordingly, we seek billing rates that cover Division costs, ensure stability in the delivery of services and position the Division to win new accounts.

D. Rationale for a Split Rate Structure and Modest Price Increases

As noted in the Executive Summary, this proposal requests approval of:

- (a) a split rate structure – with one rate being applied to judge time spent on utility matters referred by the Minnesota Public Utilities Commission and a different rate being applied to all other matters;
- (b) increases in the judicial billing rates; and,
- (c) recognition of a billing rate for certain duties (formerly completed by staff attorneys) that will be undertaken by paralegals.

The proposal is reflected in the following chart:

Professional Service	FY 2011 Rate	Proposed FY 2012 Rate
Judge in Utility Matters	\$160 per hour	\$180 per hour
Judge in Non-Utility Matters	\$160 per hour	\$165 per hour
Staff Attorney	\$80 per hour	\$80 per hour
Paralegal	None	\$35 per hour

1. Rationale for a Split Rate Structure

Because of its client relationships with nearly 120 different state agencies and local units of government, the Division works very much as a volume business. OAH is able to achieve economies of scale because, across cases, there are rough similarities between the types of questions presented to administrative law judges, the services they provide and the procedures that are used to resolve disputes.

This is, however, much less true with utility rate-making matters and large energy facility cases than other types of cases. First, resolving utility cases requires specialized skill sets and resources. Because of the specialized training needed to preside effectively in these cases, the Division does not assign these matters to its part-time, contract judges.

Second, utility cases, on average, are on Division dockets for a greater number of days, involve managing larger hearing records and require more judicial time in order to complete a final report. In fact, contested utility matters are the one case type in which final reports of the judge are not, as a matter of routine, issued within 30 days of the close of the record. In Fiscal Year 2011, the final reports in contested utility matters were issued, on average, 43 days after the close of the hearing record. Because of the statutory timelines in these cases, most, if not all, of the additional days beyond the Division's average were spent in writing the final report.

Also, the additional hours needed to assemble a final report in a complex utility matter makes it difficult for the judge who is assigned to a large utility case to preside over other evidentiary hearings in this same time period. Thus, when a judge spends all of his or her time completing a complex utility report in one month, this creates a lull in the judge's workload and schedule that must be filled, a month from now. In this way, assignment to a judge of a large rate or energy facility case has a distorting impact on that judge's docket that must be managed by the Division.

To account for the special complexities that utility cases present, and to maintain the high-level of services that our judges provide, it is appropriate to have a differential rate structure for utility cases.

Moreover, the salary, fringe benefit rates and hourly rates of OAH judges and staff attorneys are far below comparable in-house positions for attorneys in this area of the law. Law.com reports that the median salary for mid-level, in-house utility lawyers – deputy chief legal officers – is \$239,200.⁸

Lastly, the charges for OAH judge and staff attorney time remitted to the Public Utility Commission are passed on to petitioning utilities, and from the utilities on to ratepayers, as rate-making expenses. Thus, the differential rates would be borne by all utility customers equally, and are not charges that would be borne by one state agency.

2. Rationale for a Modest Price Increase

The Administrative Law Division has been a good steward of public funds – a matter that is demonstrated best by the fact that it has not sought a rate increase during the last five fiscal years.

The request for a rate increase of five dollars per hour in non-utility cases amounts to an average increase of \$1 per year for each of the past five years. Even the more sizeable request for a \$20 per hour rate increase for utility matters amounts to a 12.5 percent increase overall, or a 2.5 percent average increase over the past five years. This

⁸ See, *In-House Salary Range Breakdown*, Law.com (November 2, 2010) (<http://www.law.com/jsp/cc/PubArticleCC.jsp?id=1202474256215>).

is roughly the average level of inflation – 2.25 percent – as measured by the Consumer Price Index during this same period.⁹

The Administrative Law Division has a strong record of fiscal controls and implementing cost-saving measures. Yet, some additional revenues should also be a part of strengthening the Division's finances.

3. Recognition of a Paralegal Rate

Following the layoff or reassignment of four of its staff attorneys, some of the case management functions performed by those attorneys will be undertaken by paralegals.

While the Division does not have firm cost data on this change, it is projected that deploying a blended team of a judge (at \$165 per hour) and a paralegal (at \$35 per hour) to work on matters that would have been completed by a staff attorney (at \$80 per hour), will either be revenue-neutral to our client agencies or result in a modest cost-savings.

Additionally, the requested paralegal rate is lower than that which has been approved by MMB for similar services, undertaken by similarly-classified personnel in the Attorney General's Office.¹⁰

Section V: Potential Growth Areas in the Delivery of Hearing Services

A. Hearings for Local Units of Government

As noted above, OAH continues to market the code enforcement services to cities, so as to maintain the capacity of services and build revenues.

We continue to believe that as a result of the increasing workload of the state court system, Minnesota's cities would benefit from services like ours in the area of code enforcement.

B. A Transfer of Implied Consent Jurisdiction

Transferring implied consent matters from the state courts to OAH, continues to be considered by the Legislature as a method of providing caseload relief to the courts. Such a transfer would considerably increase the need for hearing services. Further, depending upon the funding method chosen by the Legislature, implied consent matters could require a split billing system in order to be cost effective.

⁹ See, *Historical Inflation Data* (http://www.inflationdata.com/inflation/inflation_rate/historicalinflation.aspx).

¹⁰ The Fiscal Year 2012-2013 billing rates for the legal services from the Attorney General's Office are \$123 per hour and \$68 per hour for legal assistants.

Section VI: Business Size and Fund Balance Indicators

The Administrative Law Division uses two key financial benchmarks. For decades, OAH has used a benchmark of three months of revenues as a planning guideline. Such a guideline reflects the volatility in the rates at which client agencies refer cases to OAH, the history of fluctuating fund balances and the time that is needed to detect (and respond to) significant changes in our business model.

Additionally, since 2009, OAH has also used a two-month revenue benchmark in measuring its financial outlook. As part of the approval of rates for Fiscal Year 2010, then-Budget Director, now MMB Commissioner, Jim Schowalter, expressed concern that the Division's 2009 revolving fund balance was higher than the two months of revenue standard used by federal grant recipients. (See, OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments") (codified at 2 C.F.R. Part 225). Mr. Schowalter therefore advised:

Going forward your agency should monitor the fund balance with respect to the federal guidelines 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 the analysis of proposed rates.

OAH uses both benchmarks in its planning, management, budgeting and projections. Use of both metrics allows the Division to keep the dual interests of our client-agencies in plain view: Our clients are interested in services that are reasonably priced and accessing high-quality services when they are needed.

The revenue totals for Fiscal Years 2010, 2011 and (projected for) 2012, are all well within these guidelines.

The FY 2010 Income Statement shows that the revolving fund balance on July 1, 2010, was \$391,007. This sum amounts to slightly less than two and a half months of FY 2011's revenues of \$1,922,872.

OAH projects that the revolving fund balance on July 1, 2012, will be \$315,453. This sum amounts to 2.1 months of projected FY 2012 revenues of \$1,755,376.

Section VII: OAH Structure and Staffing

Chief Administrative Law Judge Raymond R. Krause heads the agency. The Chief Administrative Law Judge is appointed by the Governor and confirmed by the Senate for a six-year term.

The Chief Administrative Law Judge, in turn, may appoint an Assistant Chief Administrative Law Judge for each of OAH's two operating Divisions – the Administrative

Law Division and the Workers' Compensation Division – as well as the staff Administrative Law Judges and Compensation Judges that serve in these Divisions.

The Assistant Chief Administrative Law Judge for Administrative Law is Eric L. Lipman and the Assistant Chief Administrative Law Judge for Workers' Compensation is Timothy J. O'Malley.

Each division is managed by an Assistant Chief Administrative Law Judge and an Administrative Services Unit that is led by the Court Executive. Court Executive Susan Schleisman has overall responsibility for OAH's administrative and support functions, and Court Administrator AnnMarie O'Neill manages day-to-day support functions.

Minn. Stat. § 14.49 authorizes the Chief Administrative Law Judge to contract with qualified individuals to serve as temporary Administrative Law Judges. The Division uses those contract Administrative Law Judges when scheduling conflicts prevent a full-time Administrative Law Judge from presiding or when there are temporary spikes in the volume of cases. The Division currently has professional and technical services contracts with seven individuals to serve as contract Administrative Law Judges.

All Administrative Law Judges, including Chief Judge Krause and both of his Assistant Chief Judges, maintain active dockets of cases. By statute, all Administrative Law Judges are bound by the provisions of the Minnesota Code of Judicial Conduct.

OAH is one of the largest tribunals in the state. OAH has worked with Minnesota Management and Budget (MMB) to create an office structure that reflects our status as one of the state's largest court systems.

At the beginning of Fiscal Year 2012, OAH's professional staff will consist of seven Administrative Law Judges (including the Chief and Assistant Chief for Administrative Law), twenty-four workers' compensation judges (including the Assistant Chief for Workers' Compensation) and two staff attorneys.

The operations of the Workers' Compensation Division are funded by a biennial appropriation from the Workers' Compensation Special Fund, and that operating division is also operationally and fiscally separate from the Administrative Law Division's fee-based activities.

The Municipal Boundary Adjustment Unit (MBAU) administers the state's uniform system for city boundary adjustment, by exercising its quasi-judicial authority to issue orders for the creation or dissolution of cities or for the alteration of city borders through consolidation, annexation or detachment.

The Assistant Chief Administrative Law Judge for Workers Compensation, who plays no role in boundary adjustment hearings, oversees the Division's Municipal Boundary Adjustment Unit. The chief operations officer of the Unit is the Court Executive Susan Schleisman.

Section VIII: Services Rendered by the Administrative Law Division

Conducting state administrative case proceedings – The most common way that the legislature provides members of the public with the right to challenge an agency action is by establishing a statutory right to a “contested case proceeding” governed by Minn. Stat. Chapter 14 (the Minnesota Administrative Procedure Act). The subject matter of these contested case proceedings varies widely among the 80 state agencies that are required by law to conduct them. Examples are hearings on complex telecommunication issues for the Public Utilities Commission, disciplinary hearings for the states’ professional licensing boards, and appeal hearings on sex offender risk level determinations.

Conducting other state administrative hearings - From time to time, the Legislature has directed OAH to conduct other kinds of administrative hearings that are not specifically governed by the processes set out in Chapter 14. Examples of these types of matters include municipal boundary dispute hearings, complaints against the Secretary of State under the Help America Vote Act and the Independent Informal Dispute Resolution process for challenges to health care facility surveys.

Conducting administrative hearings for political subdivisions – State law or local ordinances often require a political subdivision to undertake an administrative hearing before taking a regulatory action. Examples of the type of cases as to which a hearing may be required of a local unit of government, include revocations of liquor or business licenses, proposed employee discipline or student expulsion. OAH Administrative Law Judges conduct administrative hearings for many of the state’s political subdivisions on a contract basis.

Hearings on Violations of the Fair Campaign Practices Act – In 2004, the Legislature required administrative exhaustion of complaints arising under the Fair Campaign Practices Act. As a practical matter, OAH Judges now review and decide nearly all complaints arising under this Act.

Data Practices Act Disputes. In 2010, the Legislature create an administrative process and remedy for alleged violations of the Minnesota Data Practices Act, Minn. Stat. Ch. 13, primarily involving appeals of refusals by public entities to comply with requests for information on a timely basis on grounds that the data sought is not public or is burdensome to produce.

State rule review – The Minnesota Administrative Procedure Act requires that all administrative rules being proposed by state agencies be reviewed by an administrative law judge to determine whether the adopting agency has authority to adopt the rule, whether it has fulfilled all procedural requirements of the Administrative Procedure Act, and whether it has demonstrated the need for and reasonableness of the rule.

Rule hearings – Whenever a state agency proposing to adopt a rule chooses to conduct a public hearing on the rule, or when the law requires one, OAH administrative law judges preside over those public hearings.

Disposition of Municipal Boundary Adjustment Petitions – The Division's Municipal Boundary Adjustment Unit is responsible under Minn. Stat. Ch. 414 for receiving and reviewing all orderly annexation agreements and all petitions for municipal annexation, detachment, incorporation, and consolidation submitted by the state's municipalities.

Mediation of contested cases – OAH rules allow parties to request the Chief Administrative Law Judge to assign an Administrative Law Judge, other than the one who will be hearing a case, to mediate disputes between the parties of a contested case.

Arbitration of contested cases – A recent amendment to the Minnesota Administrative Procedure Act allows agencies to enter into agreements to arbitrate disputes with members of the public as an alternative to contested case hearing. The Act further allows OAH's administrative law judges to sit as arbitrators and to issue final arbitration awards in such cases.

Technical administrative law assistance – Although OAH never takes positions on the merits of legislation, rules, or policies, its judges are available to provide, and frequently do provide, technical assistance to the Governor's office, state agencies, and the legislature in connection with administrative law reforms.

Searchable database of decisions – As a convenience to the bar and parties, OAH maintains a searchable database of Administrative Law Judge final decisions and recommendations to agency heads on its website. A survey of OAH litigants, completed in February of 2011, indicates strong preferences that information about OAH, and its decisions, be accessible through the internet.

Section IX: Financial Data

Financial Challenges

The financial challenges that OAH's Administrative Law Division will be facing in FY 2012 are:

- Maintaining rates that ensure both the Division's fiscal stability and the integrity of the Division's revolving fund.
- Maintaining a sufficient fund balance.
- Setting hourly fees at a price-point that will be cost-effective for referring agencies and local units of government, both of whose budgets will be under stress.
- Maintaining a sufficient capacity of Administrative Law Judge expertise that will sufficient to meet the needs of referring agencies – particularly as to complex utility matters referred from the MPUC and special education matters arising under the Individuals with Disabilities Education Act.

Financial Opportunities

- As previously noted, the Division continues to have ongoing discussions with the League of Minnesota Cities, city and county administrators, school districts that could result in an increase in the number of local government administrative hearings that OAH has been conducting for cities on a contract basis.

**Office Of Administrative Hearings
Income Statement for Funds 904
For End of Fiscal Year 2010**

	Fund 904
Operating Revenues:	
Fee for Service (billings to clients)	2,066,461
Other Income	-
Total Operating Revenues	2,066,461
Operating Expenses:	
Salaries and Fringe Benefits	1,675,579
Retirement & Other Benefits	51,378
Space Rental	79,803
Purchased Services - Prof/Tech	361,869
Computers & Systems Services	8,049
Supplies and Equipment	11,478
Travel - In-state & Out-state	13,236
Indirect Costs	24,551
Communications	43,135
Other Expenses	21,027
Total Operating Expenses	2,290,104
Operating Income (Loss)	(223,642)
Fund Balance Beginning FY 2010	614,649
Net Gain FY 2010	(223,642)
Balance Out to Other Funds	0
Fund Balance Ending FY 2010	391,007

Office Of Administrative Hearings
 FY 2011 Comparison To FY 2012 (Includes Assumptions)
 For Fiscal Year 2012 Rate Package

	<u>Rev & Exp *</u> <u>As of April 30, 2011</u>	<u>Estimated **</u> <u>May & June, 2011</u>	<u>Total</u> <u>2011</u>	<u>Estimated</u> <u>2012</u>	<u>Change</u> <u>2011-2012</u>	<u>% Change</u> <u>2011-2012</u>
Balance Forward IN			391,007	315,453	(75,554)	-19%
Revenue						
3170-01 State Agencies	1,352,203	425,734	1,777,937	1,701,641	(76,296)	-4%
3170-02 Non-State Agencies	106,103	35,367	141,470	141,470	0	0%
3170-03 Interested Parties	1,247	218	1,465	1,465	0	0%
3170-04 Cash	2,000	-	2,000	2,000	0	0%
Total Revenue	<u>1,461,553</u>	<u>461,319</u>	<u>1,922,872</u>	<u>1,846,576</u>	<u>(76,296)</u>	<u>-4%</u>
Operating Expenditures						
1A-1E Salary & Benefits	1,234,392	257,345	1,491,737	1,250,994	(240,743)	-16%
2A Rent	66,070	13,304	79,374	79,374	0	0%
2B Repairs	189	554	743	743	0	0%
2C Printing	927	170	1,097	1,097	0	0%
2D Professional & Technical Svcs	212,351	70,783	283,134	343,000	59,866	21%
2E Computer & System Svcs	54,007	793	54,800	54,800	(0)	0%
2F Communications	14,025	9,086	23,111	23,111	(0)	0%
2G Instate Travel	9,935	2,705	12,640	12,640	0	0%
2H Outstate Travel	3,285	0	3,285	3,285	(0)	0%
2J Supplies	6,262	1,355	7,617	7,617	(0)	0%
2K Equipment	3,364	1,463	4,827	10,811	5,984	124%
2L Employee Development	300	548	848	848	0	0%
2M Other Operating Costs	1,294	542	1,836	1,836	(0)	0%
2P Indirect Costs	3,226	0	3,226	3,226	0	0%
2R State Agency Reimbursement	(23,044)	0	(23,044)	0	23,044	-100%
2S Agency Provided Prof & Tech Svcs	26,597	26,597	53,194	53,194	(0)	0%
Total Operating Exp	<u>1,613,181</u>	<u>385,245</u>	<u>1,998,426</u>	<u>1,846,576</u>	<u>(151,850)</u>	<u>-8%</u>
Balance forward Out						
Fund Balance			<u>315,453</u>	<u>315,453</u>	<u>0</u>	

* The revenues reconcile to MAPS as of the end of April. April receipts are actually collected in May.

**The estimated receipts include the month of April, May and June.

Office of Administrative Hearings
 Assumptions: Changes in Expenditures
 For Fiscal Year 2012 Rate Package

OPERATING EXPENSES

1	SALARIES Change = (4%) or (\$240,743) Reduced Staff Attorney's from 5 positions to 1 position.
2	RENT Change = 0%
3	REPAIRS Change = 0%
4	PRINTING Change = 0%
5	PROFESSIONAL/TECHNICAL Change = 21% or \$59,866 New Time Management System
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 = 124% or \$5,984 New Time Management System - Computers
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 2012 Rate Package

WAPS 2011/12 Spending Plan	Actual 2011 Jul-April	Estimated 2011 May & June	Total for FY 2011	Estimate for 2012
Salary & Benefits	1,234,392	257,345	1,491,737	1,250,994
Rent	66,070	13,304	79,374	79,374
Repairs	189	554	743	743
Printing	927	170	1,097	1,097
Professional & Technical Svcs	212,352	70,783	283,135	343,000
Computer & System Svcs	54,007	793	54,800	54,800
Communications	14,025	9,086	23,111	23,111
Instate Travel	9,935	2,705	12,640	12,640
Outstate Travel	3,285	0	3,285	3,285
Supplies	6,262	1,355	7,617	7,617
Equipment	3,364	1,463	4,827	10,811
Employee Development	300	548	848	848
Other Operating Costs	1,294	542	1,836	1,836
Indirect Costs	3,226	0	3,226	3,226
State Agency Reimbursements	(23,044)	0	(23,044)	0
Agency Provided Prof & Tech Svcs	26,597	26,597	53,194	53,194
Total Operating Exp	1,613,181	385,245	1,998,426	1,846,576

Basis For Rates - 2011

	FY 2011
Billable Hours	
Judges - 9,108 (13,200 x 69%) x \$160	1,457,280
Attorneys - 4,092 (13,200 x 31%) x \$ 80	327,360
Total hours billed	13,200 *
Total expenses billed	138,232 **
Total billings	<u>1,922,872</u>

Net Income (Loss) (75,554)

Break-even Rate

Judges - 9,108 (13,200 x 69%) x \$165.72	1,509,378
Attorneys - 4,092 (13,200 x 31%) x \$ 85.72	350,766
Billed Expenses	138,282
Total billings	<u>1,998,426</u>

Net Income (Loss) 0

Breakeven Rate - Judges

Current Rate	<u>\$160.00</u>
Variance	<u>\$5.72</u>

Breakeven Rate - Attorneys

Current Rate	<u>\$80.00</u>
Variance	<u>\$5.72</u>

Basis For Rates - 2012

	FY 2012
Billable Hours	
Judges -9,600 (10,600 x 89%) x \$160	1,536,000
Attorney - 1,200 (11,200 x 11%) x \$ 80	96,000
Total hours billed	10,600 ***
Total expenses billed	117,376
Total billings	<u>1,749,376</u>

Net Income (Loss) (97,200)

Break-even Rate

Judges - 9,600 Hours x 30% (PUC) x \$180	518,400
Judges - 9,600 Hours x 70% (Non PUC) x \$165	1,108,800
Attorneys - 1,200 Hours x \$85	102,000
Total hours billed	10,600
Total expenses billed	117,376
Total billings	<u>1,846,576</u>

Net Income (Loss) 0

Breakeven Rate - Judges - PUC Cases

Current Rate	<u>\$180.00</u>
Variance PUC & Non PUC	<u>\$20 & \$5</u>

Breakeven Rate - Attorneys

Current Rate	<u>\$80.00</u>
Variance	<u>\$0.00</u>

* Based on an average of 1100 billable hours per month.

** Based on actuals through April with estimate of \$11,519 per month.

*** Projected FY 2012 hours

Office Of Administrative Hearings
Pro-forma Statement of Revenues, Expenses, and Changes in Net Assets
For Fiscal Year 2012 Rate Package

	Actual 2008	Actual 2009	Actual 2010	Estimate 2011	Change 2010-2011	% Change 2010-2011	Estimate 2012	Change 2011-2012	% Change 2011-2012
Balance Forward IN	653,246	667,726	614,649	391,007	(223,642)	-36%	315,453	(75,554)	-19.00%
Revenue									
3710-01 State Agencies	1,842,400	1,974,834	1,803,631	1,777,937	(25,694)	-1%	1,701,641	(76,296)	-4%
3710-02 Non-State Agencies	146,022	210,385	261,636	141,470	(120,166)	-46%	141,470	-	0%
3710-03 Interested Parties	1,300	710	1,195	1,465	271	23%	1,465	-	0%
3710-04 Cash	-	-	-	2,000	2,000	0%	2,000	-	0%
Total Revenue	1,989,722	2,185,930	2,066,461	1,922,872	(143,589)	-11%	1,846,576	(76,296)	-4%
Operating Expenditures									
1A-1E Salary & Benefits	1,532,312	1,687,793	1,726,957	1,491,738	(235,219)	-14%	1,250,994	(240,744)	-16%
2A Rent	78,245	77,552	79,803	79,374	(429)	-1%	79,374	-	0%
2B Repairs	805	578	14,948	743	(14,205)	-95%	743	-	0%
2C Printing	915	2,868	1,159	1,097	(62)	-5%	1,097	-	0%
2D Professional & Technical Svcs	217,393	313,901	282,681	283,134	453	0%	343,000	59,866	21%
2E Computer & System Svcs	8,498	7,986	8,049	54,800	46,751	581%	54,800	-	0%
2F Communications	28,663	40,280	43,135	23,111	(20,024)	-46%	23,111	-	0%
2G Instate Travel	10,351	12,677	11,633	12,640	1,007	9%	12,640	-	0%
2H Outstate Travel	2,590	1,488	1,603	3,285	1,682	105%	3,285	-	0%
2J Supplies	14,033	7,027	6,605	7,617	1,012	15%	7,617	-	0%
2K Equipment	2,274	30,575	4,872	4,827	(45)	-1%	10,811	5,984	124%
2L Employee Development	1,956	3,054	2,527	848	(1,679)	-66%	848	-	0%
2M Other Operating Costs	3,157	859	2,393	1,836	(557)	-23%	1,836	-	0%
2P Indirect Costs	23,220	14,317	24,551	3,226	(21,325)	-87%	3,226	-	0%
2R State Agency Reimbursements	-	-	-	(23,044)	-	-	0	23,044	0%
2S Agency Provided Prof & Tech Svcs	50,829	38,052	79,188	53,194	(25,994)	-33%	53,194	-	0%
Total Operating Exp	1,975,241	2,239,007	2,290,103	1,998,426	(268,633)	-19%	1,846,576	(151,850)	-8%
Balance forward Out to Other Funds									
Fund Balance	667,727	614,649	391,007	315,453			315,453		

**Office Of Administrative Hearings
Income Statement for Funds 904
As of April 30, 2011**

	Fund 904
Operating Revenues:	
Fee for Service (billings to clients)	1,461,553
Other Income	
Total Operating Revenues	1,461,553
Operating Expenses:	
Salaries and Fringe Benefits	1,234,392
Space Rental	66,070
Purchased Services - Prof/Tech	215,944
Computers & Systems Services	54,007
Supplies and Equipment	9,626
Travel - In-state & Out-state	4,220
Indirect Costs	3,226
Communications	14,025
Other Expenses	11,671
Total Operating Expenses	1,613,181
Operating Income (Loss)	(151,628)
Fund Balance Beginning FY 2011	391,007
Net Loss as of April 30, 2011	(151,628)
Balance Out to Other Funds	0
Fund Balance Ending as of April 30, 2011	239,379

Raymond R. Krause
Chief Judge

Eric L. Lipman
Asst. Chief Judge
Administrative Law Section

Timothy J. O'Malley
Asst. Chief Judge
Workers' Compensation

Susan C. Schleisman
Court Executive

AnnMarie S. O'Neill
Court Administrator

Full Time, Part Time
and Retired
Administrative Law Judges
(13)

Full Time, Part Time
and Retired
Compensation Judges
(23)

Municipal Boundary
Adjustments (MBA)
Unit
(2)

Michale Landani
Personnel Aide

Staff Attorneys
(4)

Staff Attorney

Cathrine Quintero
Administrative Support
Services Supervisor

LeeAnn Szymanski
Assistant to
Chief Judge Krause
and Scheduling Supervisor

State Program
Administrator, Principal

Administrative Support
Services Staff
(12)

Schedulers
(4)

Legal Analyst



Office Memorandum

Date: June 26, 2011

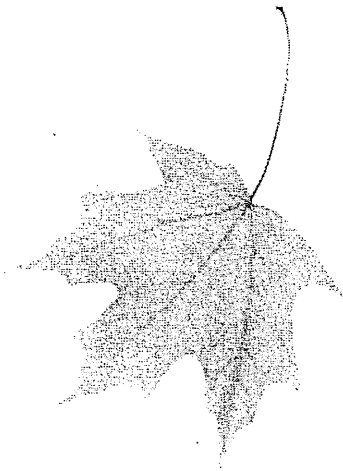
To: Ray Krause, Chief Administrative Law Judge
Office of Administrative Hearings

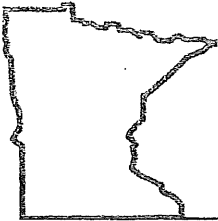
From: Margaret Kelly, State Budget Director 

Subject: Approval of 2011 Rates for the Office of Administrative Hearings

Pursuant to your request, Minnesota Management and Budget approves the FY 2012 rates for the Office of Administrative Hearings as proposed in its FY 2012 business plan.

cc: Susan Schleisman, Office of Administrative Hearings
John Powers, Department of Revenue
Abigail Read, MMB
✓ Katharine Barondeau, MMB





STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 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

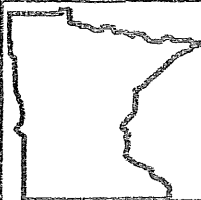
- *"Cost of professional and consultant services rendered by persons who are members of a particular profession or possesses special skill, and who are not officers or employees of the governmental unit, are allowable...."*

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 2011 Actual

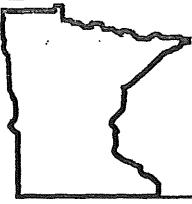
**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES
DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

CENTRAL MAIL
FUND 980

R/E Balance July 1, 2010 (End balance per Prior Year A-87 Rec)		1,002
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		1,002
A-87 Revenues (Actual and Imputed)		
From Attachment A	8,784	
Other Revenues	-	
Total Revenues	-	8,784
Expenditures (Actual Cash)		
Per State's Financial Report	8,776	
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	-	
Total OMB A-87 Allowable Expenditures	-	8,776
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	3	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
Total Adjustments	-	3
Net Increase to Retained Earnings Balance		11
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2011	A)	1,013
Allowable Reserve	B)	1,459
Excess Balance (A)-(B)		(446)

(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 2011 Actual

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

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

CENTRAL MAIL
FUND 980

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2010		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, 2011	C)	809
--	----	-----

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2010

ADJUSTMENTS		
Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs	-	
FY 98 PPD Adjustment	(34)	
Accumulated Prior Year Imputed Interest Adjustments	(171)	
Current Year Imputed Interest Adjustment	(3)	
Total Adjustments	(208)	

A-87 ADJUSTMENTS BALANCE JUNE 30, 2011	D)	(208)
--	----	-------

**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)		1,614
--	--	-------

		1,613
Check Figure		1



STATE OF MINNESOTA
 PLANT MANAGEMENT - CENTRAL MAIL FUND 980
 STATEMENT OF NET ASSETS
 JUNE 30, 2011

12/30/11
 Final

	FY11	FY10
ASSETS		
CURRENT ASSETS		
Cash	94,749.20	33,210.32
Accounts Receivable - Mail	78,388.74	89,021.89
Accounts Receivable - Postage Clearing	891,870.99	982,138.96
Inventory	5,418.11	4,916.91
Prepaid Expenses (Note 1)	1,340.39	1,340.39
Prepaid Expenses - Postage Clearing	649,022.00	542,278.33
Total Current Assets	<u>1,720,789.43</u>	<u>1,652,906.80</u>
NONCURRENT ASSETS (Note 3)		
Equipment	747,764.53	747,764.53
Accumulated Depreciation - Equipment	(696,907.69)	(673,598.06)
Total Noncurrent Assets	<u>50,856.84</u>	<u>74,166.47</u>
TOTAL ASSETS	<u>1,771,646.27</u>	<u>1,727,073.27</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	72,236.91	33,170.67
Salaries and Benefits Payable	26,167.46	25,156.02
Sales Tax Payable (Note 4)	(1,369.83)	0.00
Compensated Absences Payable (Note 5)	4,990.78	4,622.48
Total Current Liabilities	<u>102,025.32</u>	<u>62,949.17</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 5)	49,400.84	52,169.77
Net OPEB Obligation (Note 6)	7,008.18	6,328.19
Total Noncurrent Liabilities	<u>56,409.02</u>	<u>58,497.96</u>
TOTAL LIABILITIES	<u>158,434.34</u>	<u>121,447.13</u>
NET ASSETS (Note 8)		
Invested in Capital Assets, Net of Related Debt	50,856.84	74,166.47
Unrestricted Net Assets	<u>1,562,355.09</u>	<u>1,531,459.67</u>
TOTAL NET ASSETS	<u>1,613,211.93</u>	<u>1,605,626.14</u>

STATE OF MINNESOTA
 PLANT MANAGEMENT - CENTRAL MAIL FUND 980
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
 FOR THE QUARTER ENDED JUNE 30, 2011

12/30/11
 Final

	FY11 QTD	FY11 YTD	FY10 QTD	FY10 YTD
OPERATING REVENUES				
Sales	148,800.14	660,902.66	158,999.97	671,559.60
Postage Handling Fee	46,805.96	189,448.40	44,670.57	185,548.70
Postage Clearing Sales	1,971,503.18	7,933,224.53	1,913,511.61	7,950,433.91
Total Operating Revenues	2,167,109.28	8,783,575.59	2,117,182.15	8,807,542.21
OPERATING EXPENSES				
Salaries and Benefits	100,630.24	378,077.25	88,464.22	334,634.06
Salaries and Benefits - Postage Handling Fee	(3,125.74)	17,606.30	12,875.37	60,851.90
Rent	11,511.22	73,827.73	15,632.58	87,282.83
Repairs and Maintenance	17,649.19	70,881.76	17,792.84	74,782.50
Professional and Technical Services	1,265.00	1,485.00	0.00	1,254.80
Computer and Systems Services	6,850.30	26,031.64	5,918.99	17,271.44
Communications	(1,277.27)	3,297.61	(60,687.08)	(55,499.01)
Communications - Postage	1,984,178.33	7,964,892.41	1,920,600.09	7,987,440.43
Communications - Postage Handling Fee	49,931.70	171,842.10	31,795.20	124,696.80
Supplies and Materials	2,934.96	12,352.12	7,010.18	16,471.56
Purchased Services	24.44	2,184.75	65.83	242.46
Insurance	112.36	449.50	112.50	450.00
Indirect Costs	3,171.75	29,752.00	10,410.50	41,642.00
Depreciation	6,344.96	23,631.68	5,907.90	23,631.60
Other Expenses	0.00	0.00	0.00	200.00
Total Operating Expenses	2,180,201.44	8,776,311.85	2,055,899.12	8,715,353.37
OPERATING INCOME (LOSS)	<u>(13,092.16)</u>	<u>7,263.74</u>	<u>61,283.03</u>	<u>92,188.84</u>
CHANGE IN NET ASSETS	<u>(13,092.16)</u>	<u>7,263.74</u>	<u>61,283.03</u>	<u>92,188.84</u>
NET ASSETS, BEGINNING	1,625,915.61	1,605,626.14	1,545,968.24	1,513,176.12
Adjustment to Net Assets (Note 7)	388.48	322.05	(1,625.13)	261.18
NET ASSETS, ENDING	<u>1,613,211.93</u>	<u>1,613,211.93</u>	<u>1,605,626.14</u>	<u>1,605,626.14</u>

STATE OF MINNESOTA
 PLANT MANAGEMENT - CENTRAL MAIL FUND 980
 STATEMENT OF CASH FLOWS
 FOR THE QUARTER ENDED JUNE 30, 2011

12/30/11
 Final

	QTD	YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	2,864,045.41	8,884,476.71
Receipts from Other Revenue	0.00	0.00
Payments for Claims	0.00	0.00
Payments to Suppliers for Goods and Services	(2,193,608.47)	(8,426,545.08)
Payments to Employees	(90,715.26)	(396,392.75)
Payments for Other	0.00	0.00
Net Cash Provided by (Used for) Operating Activities	579,721.68	61,538.88
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES		
Advances from General Fund	0.00	0.00
Repayment of Advances from General Fund	0.00	0.00
Repayment of Advances from Other Funds	0.00	0.00
Operating Contributions	0.00	0.00
Cash Overdraft Position Assumed to be Financed	(484,972.48)	0.00
Net Cash Provided by (Used for) Noncapital Financing Activities	(484,972.48)	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Investments in Capital Assets	0.00	0.00
Proceeds from Disposal of Capital Assets		
Capital Contributions	0.00	0.00
Net Cash Provided by (Used for) Capital and Related Financing Activities	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	0.00	0.00
Net Cash Provided by (Used for) Investing Activities	0.00	0.00
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	94,749.20	61,538.88
Cash and Cash Equivalents, Beginning	0.00	33,210.32
Cash and Cash Equivalents, Ending	94,749.20	94,749.20
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	(13,092.16)	7,263.74
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation	6,344.96	23,631.68
(Increase) Decrease in Accounts Receivable	696,936.13	100,901.12
(Increase) Decrease in Due From Other Funds	0.00	0.00
(Increase) Decrease in Inventory	(3,325.40)	(501.20)
(Increase) Decrease in Prepaid Expenses	(133,594.13)	(106,743.67)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	363.28	0.00
(Increase) Decrease in Other Current Assets	0.00	0.00
Increase (Decrease) in Accounts Payable	19,663.04	39,066.24
Increase (Decrease) in Salaries and Benefits Payable	8,146.60	1,011.44
Increase (Decrease) in Sales Tax Payable	0.00	(1,369.83)
Increase (Decrease) in Compensated Absences Payable	(2,400.63)	(2,400.63)
Increase (Decrease) in Net OPEB Obligation	679.99	679.99
Increase (Decrease) in Due to Other Fund	0.00	0.00
Increase (Decrease) in Other Current Liabilities	0.00	0.00
Total Adjustments	592,813.84	54,275.14
Net Cash Provided by (Used for) Operating Activities	579,721.68	61,538.88

STATE OF MINNESOTA
 PLANT MANAGEMENT - CENTRAL MAIL FUND 980
 BUDGET TO ACTUAL COMPARISON
 FOR THE QUARTER ENDED JUNE 30, 2011

12/30/11
 Final

	Budget QTD	Budget YTD	Actual QTD	Actual YTD	Variance QTD	Variance YTD
OPERATING REVENUES						
Sales	169,634.25	678,537.00	148,800.14	660,902.66	(20,834.11)	(17,634.34)
Postage Handling Fee	43,882.00	175,528.00	46,805.96	189,448.40	2,923.96	13,920.40
Postage Clearing Sales	1,976,058.00	7,904,232.00	1,971,503.18	7,933,224.53	(4,554.82)	28,992.53
Total Operating Revenues	<u>2,189,574.25</u>	<u>8,758,297.00</u>	<u>2,167,109.28</u>	<u>8,783,575.59</u>	<u>(22,464.97)</u>	<u>25,278.59</u>
OPERATING EXPENSES						
Salaries and Benefits	106,240.75	424,963.00	100,630.24	378,077.25	5,610.51	46,885.75
Salaries and Benefits - Postage Handling Fee	0.00	0.00	(3,125.74)	17,606.30	3,125.74	(17,606.30)
Rent	27,268.75	109,075.00	11,511.22	73,827.73	15,757.53	35,247.27
Repairs and Maintenance	17,462.50	69,850.00	17,649.19	70,881.76	(186.69)	(1,031.76)
Professional and Technical Services	618.75	2,475.00	1,265.00	1,485.00	(646.25)	990.00
Computer and Systems Services	6,274.75	25,099.00	6,850.30	26,031.64	(575.55)	(932.64)
Communications	1,250.00	5,000.00	(1,277.27)	3,297.61	2,527.27	1,702.39
Communications - Postage	1,988,058.00	7,952,232.00	1,984,178.33	7,964,892.41	3,879.67	(12,660.41)
Communications - Postage Handling Fee	43,237.50	172,950.00	49,931.70	171,842.10	(6,694.20)	1,107.90
Supplies and Materials	5,422.75	21,691.00	2,934.96	12,352.12	2,487.79	9,338.88
Purchased Services	623.75	2,495.00	24.44	2,184.75	599.31	310.25
Insurance	112.50	450.00	112.36	449.50	0.14	0.50
Indirect Costs	10,608.25	42,433.00	3,171.75	29,752.00	7,436.50	12,681.00
Depreciation	5,905.50	23,622.00	6,344.96	23,631.68	(439.46)	(9.68)
Other Expenses	400.00	1,600.00	0.00	0.00	400.00	1,600.00
Total Operating Expenses	<u>2,213,483.75</u>	<u>8,853,935.00</u>	<u>2,180,201.44</u>	<u>8,776,311.85</u>	<u>33,282.31</u>	<u>77,623.15</u>
OPERATING INCOME (LOSS)	<u>(23,909.50)</u>	<u>(95,638.00)</u>	<u>(13,092.16)</u>	<u>7,263.74</u>	<u>10,817.34</u>	<u>102,901.74</u>
CHANGE IN NET ASSETS	<u>(23,909.50)</u>	<u>(95,638.00)</u>	<u>(13,092.16)</u>	<u>7,263.74</u>	<u>10,817.34</u>	<u>102,901.74</u>

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation:

The accompanying financial statements of Central Mail Fund 980 have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity:

Central Mail provides inserting, addressing, folding services and postage automation services through an Internal Service Fund (ISF) to state agencies and local units of government. The ISF provides for services on a cost reimbursement basis and a postage clearing account, in which customers' postage expense is passed through, separate from other services.

Basis of Accounting:

Central Mail Fund 980 is an ISF accounted for using the full accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized as incurred.

Capital assets, which include land, buildings, equipment, intangible assets, and internally generated computer software (IGCS) are reported in the financial statements. Capital assets are defined as assets with an initial, unit cost of more than \$5,000 for equipment, \$30,000 for intangible assets and IGCS, and \$200,000 for buildings. Capital assets are recorded at cost or, for donated assets, at fair market value at the date of acquisition.

Capital assets are depreciated using the straight-line method based on the useful lives of 3-12 years for equipment. In 3rd Qtr FY11, the calculation of depreciation was converted from monthly basis to daily basis.

Changes in Classification:

Starting in FY11, Central Mail combined Prepaid Insurance with Prepaid Expenses. Prior to FY11, Prepaid Insurance and Prepaid Expenses were reported separately.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

Central Mail derives operating authority from M.S. 16B.48. In FY05 the Postage Clearing Account, previously reported in Fund 610, was combined with the Central Mail Fund 980 in order to meet the requirements of GASB Statement No. 34.

Legislation	Amount	Description
Yr 79, Chp 333, Sec 56, Subd 1a	67,230.00	Restricted contribution from the General Fund, July 1979
FY03 budget reduction	<u>(1,230.00)</u>	Returned to the General Fund in February 2003
Total	<u>66,000.00</u>	

Operating Contributions: 743,365.21 Received operating contributions when Postage Clearing Account (Fund 610) was merged with Fund 980 in FY05.

3. CAPITAL ASSETS

	Balance 7/1/10	Additions	Deletions	Balance 6/30/11
Equipment	747,764.53	0.00	0.00	747,764.53
Total Capital Assets	<u>747,764.53</u>	<u>0.00</u>	<u>0.00</u>	<u>747,764.53</u>

Accumulated Depreciation for:

Equipment	(673,598.06)	(23,631.68)	0.00	(697,229.74)
Equipment - Prior Period Adjustment		322.05	0.00	322.05
Total Accumulated Depreciation	<u>(673,598.06)</u>	<u>(23,309.63)</u>	<u>0.00</u>	<u>(696,907.69)</u>

4. SALES TAX PAYABLE

Central Mail over paid sales tax in total of \$1,369.83 on computer and systems services in September 2010. Request for sales tax refund was filed in October 2010.

5. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Leave balances are liquidated upon separation from state employment. The balance is shown as a liability.

	Current	Noncurrent
Beginning Balance 7/1/10	4,622.48	52,169.77
Increase	368.30	0.00
Decrease	0.00	(2,768.93)
Ending Balance 6/30/11	<u>4,990.78</u>	<u>49,400.84</u>

6. 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.

Beginning Balance 7/1/10	6,328.19
Increase	679.99
Decrease	0.00
Ending Balance 6/30/11	<u>\$7,008.18</u>

7. ADJUSTMENT TO NET ASSETS

FY11

- In 3rd Qtr FY11, Central Mail entered its capital assets in the Fixed Asset Inventory System (FAIS). FAIS calculates the depreciation by days whereas the depreciation record used for financial reporting prior to 3rd Qtr FY11 calculates the depreciation by months. Prior period adjustments in the total of \$322.05 were made to adjust the accumulated depreciation to reconcile to FAIS.

FY10

- In 1st Qtr FY10, a \$1,886.31 prior period adjustment was made to net assets to adjust the Rent Expense which was overstated at the end of FY09 due to the unreported balance of credits received from Pitney Bowes.
 - In 4th Qtr FY10, prior period adjustment to Net Assets totaling (\$1,625.13) is due to the understatement of FY09 Accounts Payable.

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	50,856.84
Unrestricted Net Assets	<u>1,562,355.09</u>
Total Net Assets	<u>1,613,211.93</u>

Schedule of Retained Earnings:

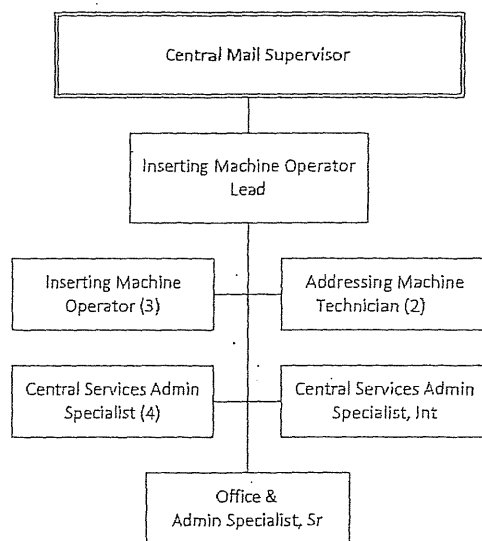
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	1,539,626.14	1,536,068.50	1,517,198.58	1,559,915.61
Quarterly Net Income (Loss)	(3,557.64)	(18,869.92)	42,783.46	(13,092.16)
Adjustments to Net Assets (Note 7)	0.00	0.00	(66.43)	388.48
Ending Retained Earnings	<u>1,536,068.50</u>	<u>1,517,198.58</u>	<u>1,559,915.61</u>	<u>1,547,211.93</u>
Add: Capital Contributions (Note 2)	66,000.00	66,000.00	66,000.00	66,000.00
Reconciliation to Total Net Assets	<u>1,602,068.50</u>	<u>1,583,198.58</u>	<u>1,625,915.61</u>	<u>1,613,211.93</u>

9. SUBSEQUENT EVENTS

In FY12, Central Mail plans to move its operations to 321 Grove Street, Building 1 in Saint Paul, MN. Relocation costs will be paid from this fund.

Staffing

A current organization chart is shown below. For FY 2012, the planned FTE count for Central Mail is 12.87 – 5.83 for the General Fund and 7.23 for the ISF. The budgeted FTE for FY 2011 was 7.09 in the ISF; the .14 FTE increase for FY 2012 is due to backup coverage and cross-training.



Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL
FOR FISCAL YEAR 2012

OPERATING REVENUE

2550 670005	REVENUE (Central Mail Operations) Change = (3.6%) or (\$25,012) Decrease due to anticipated decrease in volume.
2557 670006	REVENUE (Postage Handling Fee) Change = (1.5%) or (\$2,730) Decrease due to anticipated decrease in volume.

OPERATING EXPENSES

1A0-1E0 41000 - 41070	SALARIES & BENEFITS (Combined) Change = 10.7% or \$42,149 Increase is based on MMB's salary reports, changes in allocation of employees time and retirement of one employee.
2A0 41100	RENT Change = (17.9%) or (\$15,025) Decrease due to lower rental rate at new location-move anticipated February 2012.
2A0 41100	UTILITIES - ELECTRIC Change = 100.0% or \$3,458 Increase is due to specialized electric costs for equipment at the new location starting in February 2012.
2F0 41155	COMMUNICATIONS - Postage Handling Fee Change = 13.6% or \$23,393 Increase due to anticipated increase in Materials Transfer delivery rate.
2J0 41300	SUPPLIES Change = 34.2% or \$5,275 Increase is due to additional costs for 2 new computers and monitors and IMB supplies.
2M0 43000	OTHER OPERATING EXPENSE Change = 100.0% or \$30,642 Increase due to one-time cost of moving to new location anticipated in February 2012.
N/A	DEPRECIATION Change = 5.0% or \$1,189 Increase due to purchase of IMB reader Verifier Plus.

Full-time equivalents (FTEs) for FY 2012 will be 7.23 compared to 7.09 planned for FY 2011.

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 2012

	Ink Jet Address	Ink Jet Presort Flats	Ink Jet Presort Ltrs	Ink Jet Custom	Tabbling Set up	Tabbling	Postage Handling Fee	Postage Clearing	Totals
FY12 RATE MATRIX									
Salaries & Benefits	36,875	890	23,937	3,235	1,456	17,467			435,858
Salaries & Benefits - Postage Handling									0
Rent									68,931
Utilities - Electric									3,458
Repairs	4139	100	2687	363	163	1961			71,570
Insurance									459
Printing									500
Professional & Technical Services									2,475
Computer & System Services	599	14	389	53	24	284			25,495
Purchased Services	560	14	363	49	22	265			2,495
Communications									1,560
Communications - Postage Clearing Account								7,952,232	7,952,232
Communications - Postage Handling Fee							195,300		195,300
Supplies	3897	94	2530	342	154	1846			20,677
Other Expense									29,642
Equipment	1,684	41	1,093	148	66	798			6,000
Employee Development									1,000
Statewide Indirect Costs									47,708
Subtotal	47,754	1,153	30,999	4,190	1,885	22,621	195,300	7,952,232	8,865,360
EXCLUDED FROM RATES									
Equipment	(1,684)	(41)	(1,093)	(148)	(66)	(798)	0	0	(6,000)
Subtotal	46,070	1,112	29,906	4,042	1,819	21,823	195,300	7,952,232	8,859,360
INCLUSION TO RATES									
Depreciation	1869	45	1213	164	74	885			24,821
Intrafund Expense (postage)							16,000		32,000
Subtotal	47,939	1,157	31,119	4,206	1,893	22,708	211,300	7,952,232	8,916,181
ALLOCATION OF OVERHEAD									
	39,909	1,320	29,607	1,920	1,080	10,802	0	0	0
TOTAL BASIS FOR RATES									
	87,848	2,477	60,725	6,126	2,973	33,511	211,300	7,952,232	8,916,181
BILLABLE UNITS									
Billable Units	5,700	110,000	3,700,000	800	180	2,700,000	5,407,632	1	25,735,519
Prior Year	5,265	100,525	3,359,596	733	150	2,169,905	5,253,023	1	24,249,365
Change in Billable Units	435	9,475	340,404	67	30	430,095	154,609	0	1,486,154
RATES									
Current Break Even Rates	\$15.41	\$0.0225	\$0.0164	\$7.66	\$16.52	\$0.0124	3.91%	\$7,952,232	
Break Even at Prior Year Billable Units	\$16.69	\$0.0200	\$0.0200	\$8.36	\$19.82	\$0.0100	4.02%	\$7,952,232	
Change in Break Even Rates	(\$1.28)	\$0.0025	(\$0.0036)	(\$0.70)	(\$3.30)	\$0.0024	-0.11%	\$0.00	
Break Even Rates	\$15.41	\$0.02	\$0.02	\$7.66	\$16.52	\$0.01	3.91%	\$7,952,232	
Requested Rates	\$17.50	\$0.03	\$0.02	\$6.00	\$15.00	\$0.01	3.25%	\$7,952,232	
Current Rates	\$17.50	\$0.03	\$0.02	\$6.00	\$15.00	\$0.01	3.25%	\$7,952,232	
REQUESTED VS BREAK EVEN RATES									
Requested Rates	\$17.50	\$0.03	\$0.02	\$6.00	\$15.00	\$0.01	3.25%	\$7,952,232	
Break Even Rates	\$15.41	\$0.02	\$0.02	\$7.66	\$16.52	\$0.01	3.91%	\$7,952,232	
Variance	\$2.09	\$0.01	\$0.00	(\$1.66)	(\$1.52)	(\$0.00)	-0.66%	\$0	
Revenues at Requested Rates	99,750	3,300	74,000	4,800	2,700	27,000	182,548	7,952,232	8,805,430
Revenues at Break Even Rates	87,837	2,475	60,680	6,128	2,974	33,480	211,428	7,952,232	8,916,181
Revenue Variance	11,913	825	13,320	(1,328)	(274)	(6,480)	(28,880)	0	(110,751)
REQUESTED VS CURRENT RATES									
Requested Rates	\$17.50	\$0.03	\$0.02	\$6.00	\$15.00	\$0.01	3.25%	\$7,952,232	
Current Rates	\$17.50	\$0.03	\$0.02	\$6.00	\$15.00	\$0.01	3.25%	\$7,952,232	
Change in Rates	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0	
% Change in Rates	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Revenues at Requested Rates	\$99,750	\$3,300	\$74,000	\$4,800	\$2,700	\$27,000	\$182,548	\$7,952,232	8,805,430
Revenues at Current Rates	\$99,750	\$3,300	\$74,000	\$4,800	\$2,700	\$27,000	\$182,548	\$7,952,232	8,805,430
Change in Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Revenues at Requested Rates set by Central Mail	\$99,750	\$3,300	\$74,000	\$4,800	\$2,700	\$27,000	\$182,548		
Revenues at Current Rates set by Central Mail	\$99,750	\$3,300	\$74,000	\$4,800	\$2,700	\$27,000	\$182,548		
Change in Revenues									
Overall Change in Rates-(excluding Postage)									0.0%

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL
FOR FISCAL YEAR 2012

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. Overhead is allocated based on estimated revenues for 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 2012

Rate	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Sacking/labeling						
First 1,000	\$13.00	\$13.00	\$13.00	n/a	n/a	n/a
Each additional piece	\$0.02	\$0.02	\$0.02	n/a	n/a	n/a
Pre-sort (3-digit) Warrant - Per piece	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
Warrants - Per thousand						
Self mailer	\$7.00	\$7.00	\$7.00	n/a	n/a	n/a
Double Postcards	\$9.00	\$9.00	\$9.00	n/a	n/a	n/a
Traditional inserting						
Inserting Set-Up	n/a	n/a	n/a	\$25.00	\$25.00	\$25.00
Inserting Per Thousand - 1 Insert	n/a	n/a	n/a	\$18.00	\$18.00	\$18.00
Inserting Per Thousand - Additional Inserts	n/a	n/a	n/a	\$1.00	\$1.00	\$1.00
1 Insert - First 1,000	\$25.00	\$25.00	\$25.00	n/a	n/a	n/a
Additional 1,000s	\$18.00	\$18.00	\$18.00	n/a	n/a	n/a
2 Inserts - First 1,000	\$29.00	\$29.00	\$29.00	n/a	n/a	n/a
Additional 1,000s	\$19.00	\$19.00	\$19.00	n/a	n/a	n/a
3 Inserts - First 1,000	\$33.00	\$33.00	\$33.00	n/a	n/a	n/a
Additional 1,000s	\$20.00	\$20.00	\$20.00	n/a	n/a	n/a
4 Inserts - First 1,000	\$36.50	\$36.50	\$36.50	n/a	n/a	n/a
Additional 1,000s	\$21.00	\$21.00	\$21.00	n/a	n/a	n/a
5 Inserts - First 1,000	\$39.50	\$39.50	\$39.50	n/a	n/a	n/a
Additional 1,000s	\$23.00	\$23.00	\$23.00	n/a	n/a	n/a
6 Inserts - First 1,000	\$43.50	\$43.50	\$43.50	n/a	n/a	n/a
Additional 1,000s	\$24.00	\$24.00	\$24.00	n/a	n/a	n/a
Match inserting						
Set-up	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Inserting fee (per thousand) - 2 Inserts	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Inserting fee (per thousand) - 3 inserts	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
Sorting and Bar-coding - Per piece						
Scheduled runs	\$0.020	\$0.020	\$0.020	\$0.020	\$0.020	\$0.020
Small runs (metered number of runs) ¹	\$0.047	\$0.039	\$0.029	\$0.029	\$0.029	\$0.029
Double postcard sort	\$0.025	\$0.025	\$0.025	n/a	n/a	n/a
Postage handling fee						
House/Senate monthly delivery - each body	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
	\$100	\$100	\$100	\$100	\$100	\$100
Ink-jet addressing						
Set-up	\$23.00	\$23.00	\$23.00	\$51.00	\$51.00	\$51.00
Data Import ²	\$28.00	\$28.00	\$28.00	n/a	n/a	n/a
National Change of Address (up to 13,000) ³	\$38.00	\$38.00	\$38.00	n/a	n/a	n/a
NCOA - 13,001 - 50,000 (Per thousand) ⁴	\$2.90	\$2.90	\$2.90	n/a	n/a	n/a
NCOA - 50,001 - 100,000 (Per thousand) ⁴	\$2.40	\$2.40	\$2.40	n/a	n/a	n/a
NCOA - More than 100,001 (Per thousand) ⁴	\$1.85	\$1.85	\$1.85	n/a	n/a	n/a
NCOA (zip+4 standard/sort) - Per thousand	\$7.50	\$7.50	\$7.50	\$9.50	\$9.50	\$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	\$0.01	\$0.01	\$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
Permit filing						
Use of state permit #171	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Shop rate⁵						
	\$36.75	\$36.75	\$36.75	\$36.75	\$36.75	\$36.75
Folding						
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

¹Metered bar-code runs are set by the USPS and are subject to change

²FY10 and after: Included in set-up

³FY10 and after: shop rate if NCOA only

⁴FY10 and after: Included in ink jet addressing

⁵On 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 2012

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ESTIMATED	FY 2012 PROPOSED	\$ CHANGE FY11/12	% CHANGE FY10/11
Operating Revenues								
Sales	880,364	651,407	696,649	671,560	695,662	670,650	(25,012)	-3.6%
Postage Handling Fee	0	175,300	183,961	185,549	185,278	182,548	(2,730)	-1.5%
Postage Clearing	7,791,321	7,896,527	8,425,113	7,987,440	7,934,270	7,984,232	49,962	0.6%
Less Intrafund Revenue ³	0	0	0	(37,007)	(29,057)	(32,000)	(2,943)	10.1%
Gross Margin	8,671,685	8,723,234	9,305,723	8,807,542	8,786,153	8,805,430	19,277	0.2%
Operating Expenses								
Salaries & Benefits ¹	390,000	346,945	365,577	334,634	380,338	435,858	55,520	14.6%
Salaries & Benefits-Handling Fee ²	0	32,675	66,493	60,852	13,371	0	(13,371)	-100.0%
Rent	80,078	66,901	60,682	87,283	83,957	68,931	(15,025)	-17.9%
Utilities - Electric					0	3,458	3,458	100.0%
Repairs	63,284	65,439	55,644	74,783	71,167	71,570	403	0.6%
Insurance	1,301	1,938	408	450	450	459	9	2.0%
Printing	185	0	0	0	0	500	500	100.0%
Professional & Technical Services	475	350	735	1,255	2,475	2,475	0	0.0%
Computer & System Services	14,718	14,735	15,016	17,271	26,032	25,495	(537)	-2.1%
Purchased Services	7,129	1,855	521	242	2,277	2,495	218	9.6%
Communications	0	3,761	5,151	(18,492)	31,532	33,560	2,028	6.4%
Less Intrafund Communications ³ - postage	0	0	0	(37,007)	(29,057)	(32,000)	(2,943)	10.1%
Communications-Postage	7,988,540	7,896,527	8,425,113	7,987,440	7,934,270	7,984,232	49,962	0.6%
Communications-Handling Fee ²	0	142,625	117,468	124,697	171,907	195,300	23,393	13.6%
Other Operating Expenses	0	80	47	200	0	30,642	30,642	100.0%
Supplies	22,539	15,780	16,131	16,472	15,402	20,677	5,275	34.2%
Equipment	0	0	0	0	0	6,000	6,000	100.0%
Equipment	0	0	0	0	0	(6,000)	(6,000)	-100.0%
Depreciation	41,267	14,903	21,267	23,632	23,632	24,821	1,189	5.0%
Statewide Indirect Cost	6,441	8,675	52,413	41,642	46,817	47,708	891	1.9%
Department Cost Allocation	0	0	0	0	0	0	0	0.0%
Total Operating Expenses	8,615,957	8,613,188	9,202,665	8,715,353	8,774,569	8,916,181	141,611	1.6%
Operating Income (Loss)	55,729	110,046	103,058	92,189	11,584	(110,751)	(122,335)	-1056.0%
Income (Loss) before Contributions and Transfers								
Contributions								
Transfers								
Net Income (Loss)	55,729	110,046	103,058	92,189	11,584	(110,751)	(122,335)	
<i>Loss of 99,638 anticipated</i>								
Adjustments for Intrafund Transactions ³				(0)	0	0	0	
Increase (Decrease) in Retained Earnings	55,729	110,046	103,058	92,188	11,584	(110,751)	(122,335)	
Retained Earnings, Beginning Period	1,105,859	1,205,228	1,322,003	1,447,175	1,539,626	1,551,210	11,584	
Adjustment to Retained Earnings	43,641	6,729	22,114	261	0	0	0	
Retained Earnings, Ending Period	1,205,228	1,322,003	1,447,175	1,539,626	1,551,210	1,440,459	(110,751)	
Reconciliation to Net Assets								
Retained Earnings	1,205,228	1,322,003	1,447,175	1,539,626	1,551,210	1,440,459		
Contributed Capital	66,000	66,000	66,000	66,000	66,000	66,000		
Total Net Assets, Ending Period	1,271,228	1,388,003	1,513,175	1,605,626	1,617,210	1,506,459		

¹Beginning in FY 2007, Department Cost Allocation is included in Salaries & Benefits.

²FY 2008 is the first year that Postage Handling Fee lines have been broken out on the Central Mail financial statements.

³FY 2010 is the first year that Intrafund Revenues and Expenses were displayed.

Detailed Capital Assets and Technology FY 2012 Purchases
(Including all items meeting the current capitalization threshold)

MINNESOTA DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL
FOR FISCAL YEAR 2012

Description of Item	Org #	Org Name	Justification	Qty	Unit Price	Total Amount	Included in	If yes, identify quarter in which item is planned to be purchased.
							Master Lease 12 Demand Survey Yes or No	
IMB reader Verifier Plus	2950	Central Mail	regulation compliance	1	\$6,000	\$6,000	No	1st
Sub-total of items with unit cost less than \$100,000						\$6,000		
GRAND TOTAL						\$6,000		

FY 2012 MAPS SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION
 CENTRAL MAIL
 FOR FISCAL YEAR 2012

				Fund 980	Fund 980
				Org 2950	Org 2980
Revenue Description	MAPS Revenue Source Code	SWIFT Account	TOTAL	Central Mail	Clearing Acct
Sales	2550	670005	\$670,650	\$670,650	
Postage Handling Fee	2557	670006	182,548	182,548	
Postage Clearing	8210	512802	<u>7,952,232</u>		7,952,232
Total			<u>8,805,430</u>	853,198	<u>7,952,232</u>
Expense Description	Object Code				
Salaries & Benefits	1A	41000	\$417,433	\$417,433	
Salaries & Benefits - Overtime	1C	41050	1,553	1,553	
Salaries & Benefits - Other Benefits	1E	41070	16,872	16,872	
Rent	2A	41100	68,931	68,931	
Utilities - Electric	2A	41100	3,458	3,458	
Repairs & Maintenance	2B	41500	71,570	71,570	
Printing	2C	41110	500	500	
Professional & Technical Services	2D	41130	2,475	2,475	
Computer & System Services	2E	41150	25,495	25,495	
Communications	2F	41155	8,149,092	196,860	7,952,232
Intrafund Communications	2F	41155	32,000		32,000
Supplies	2J	41300	20,677	20,677	
Equipment	2K	41400	6,000	6,000	
Employee Development	2L	41180	1,000	1,000	
Other Operating	2M	43000	32,596	32,596	
Statewide Indirect Cost	2P	42010	47,708	47,708	
Total			<u>8,897,360</u>	913,128	<u>7,984,232</u>
Adjustments					
Plus: Depreciation			24,821	24,821	0
Total			<u>24,821</u>	<u>24,821</u>	<u>0</u>
Minus: Equipment			6,000	6,000	
Total			<u>6,000</u>	<u>6,000</u>	<u>0</u>
Intrafund Adjustment			0	(32,000)	32,000
Total			<u>0</u>	<u>(32,000)</u>	<u>32,000</u>
Rate Matrix Amount			<u>\$8,916,181</u>	<u>\$963,949</u>	<u>\$7,952,232</u>

STATE OF MINNESOTA
 PLANT MANAGEMENT - CENTRAL MAIL FUND 980
 STATEMENT OF NET ASSETS
 DECEMBER 31, 2010

04/14/11
 Unaudited

	FY11	FY10
ASSETS		
CURRENT ASSETS		
Cash	0.00	0.00
Accounts Receivable - Mail	96,462.17	117,529.63
Accounts Receivable - Postage Clearing	1,214,492.13	1,067,614.24
Due from Other Funds	0.00	13,497.02
Inventory	4,023.41	5,400.71
Prepaid Expenses (Note 1)	13,771.75	7,507.01
Prepaid Expenses - Postage Clearing	489,527.70	641,125.88
Prepaid Insurance - Workers' Compensation	726.52	737.02
Total Current Assets	<u>1,819,003.68</u>	<u>1,853,411.51</u>
NONCURRENT ASSETS (Note 3)		
Equipment	747,764.53	747,764.53
Accumulated Depreciation - Equipment	<u>(685,413.86)</u>	<u>(661,782.26)</u>
Total Noncurrent Assets	<u>62,350.67</u>	<u>85,982.27</u>
TOTAL ASSETS	<u><u>1,881,354.35</u></u>	<u><u>1,939,393.78</u></u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	45,931.56	32,115.39
Salaries and Benefits Payable	12,556.45	10,326.14
Compensated Absences Payable (Note 4)	4,622.48	4,804.20
Due to Other Funds (Note 6)	176,547.32	306,922.66
Total Current Liabilities	<u>239,657.81</u>	<u>354,168.39</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 4)	52,169.77	51,601.92
Net OPEB Obligation (Note 5)	6,328.19	3,744.74
Total Noncurrent Liabilities	<u>58,497.96</u>	<u>55,346.66</u>
TOTAL LIABILITIES	<u><u>298,155.77</u></u>	<u><u>409,515.05</u></u>
NET ASSETS (Note 8)		
Invested in Capital Assets, Net of Related Debt	62,350.67	85,982.27
Unrestricted Net Assets	<u>1,520,847.91</u>	<u>1,443,896.46</u>
TOTAL NET ASSETS	<u><u>1,583,198.58</u></u>	<u><u>1,529,878.73</u></u>

STATE OF MINNESOTA
 PLANT MANAGEMENT - CENTRAL MAIL FUND 980
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
 FOR THE QUARTER ENDED DECEMBER 31, 2010

04/14/11
 Unaudited

	FY11 QTD	FY11 YTD	FY10 QTD	FY10 YTD
OPERATING REVENUES				
Sales	166,058.96	324,589.51	181,807.62	343,927.30
Postage Handling Fee	42,358.66	87,444.92	48,583.48	94,095.10
Postage Clearing Sales	<u>1,830,396.75</u>	<u>3,662,617.84</u>	<u>1,986,791.59</u>	<u>3,955,292.22</u>
Total Operating Revenues	<u>2,038,814.37</u>	<u>4,074,652.27</u>	<u>2,217,182.69</u>	<u>4,393,314.62</u>
OPERATING EXPENSES				
Salaries and Benefits	99,125.99	185,611.80	82,420.61	166,456.34
Salaries and Benefits - Postage Handling Fee	677.86	13,968.92	17,781.88	31,498.30
Rent	26,256.47	52,424.12	21,102.87	47,472.08
Repairs and Maintenance	19,178.69	35,583.38	25,460.06	41,586.81
Professional and Technical Services	0.00	0.00	0.00	302.50
Computer and Systems Services	6,850.38	13,700.76	3,783.72	7,567.44
Communications	2,305.65	3,232.89	2,511.90	4,248.52
Communications - Postage	1,837,540.86	3,675,790.87	2,008,750.81	3,977,251.44
Communications - Postage Handling Fee	41,680.80	73,476.00	30,801.60	62,596.80
Supplies and Materials	6,291.23	7,701.16	(193.59)	6,333.96
Purchased Services	51.83	140.87	122.33	122.33
Insurance	112.38	224.76	112.50	225.00
Indirect Costs	11,704.25	23,408.50	10,410.50	20,821.00
Depreciation	5,907.90	11,815.80	5,907.90	11,815.80
Other Expenses	0.00	0.00	200.00	200.00
Total Operating Expenses	<u>2,057,684.29</u>	<u>4,097,079.83</u>	<u>2,209,173.09</u>	<u>4,378,498.32</u>
OPERATING INCOME (LOSS)	<u>(18,869.92)</u>	<u>(22,427.56)</u>	<u>8,009.60</u>	<u>14,816.30</u>
CHANGE IN NET ASSETS	<u>(18,869.92)</u>	<u>(22,427.56)</u>	<u>8,009.60</u>	<u>14,816.30</u>
NET ASSETS, BEGINNING	1,602,068.50	1,605,626.14	1,521,869.13	1,513,176.12
Adjustment to Net Assets (Note 7)	0.00	0.00	0.00	1,886.31
NET ASSETS, ENDING	<u>1,583,198.58</u>	<u>1,583,198.58</u>	<u>1,529,878.73</u>	<u>1,529,878.73</u>

STATE OF MINNESOTA
 PLANT MANAGEMENT - CENTRAL MAIL FUND 980
 STATEMENT OF CASH FLOWS
 FOR THE QUARTER ENDED DECEMBER 31, 2010

4/14/2011
 Unaudited

	QTD	YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	1,954,115.41	3,834,858.82
Receipts from Other Revenue	0.00	0.00
Payments for Claims	0.00	0.00
Payments to Suppliers for Goods and Services	(1,829,570.93)	(3,831,709.65)
Payments to Employees	(104,701.73)	(212,906.81)
Payments for Other	0.00	0.00
Net Cash Provided by (Used for) Operating Activities	<u>19,842.75</u>	<u>(209,757.64)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES		
Advances from General Fund	0.00	0.00
Repayment of Advances from General Fund	0.00	0.00
Repayment of Advances from Other Funds	0.00	0.00
Operating Contributions	0.00	0.00
Cash Overdraft Position Assumed to be Financed	(19,842.75)	176,547.32
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(19,842.75)</u>	<u>176,547.32</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Investments in Capital Assets	0.00	0.00
Proceeds from Disposal of Capital Assets		
Capital Contributions	0.00	0.00
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>0.00</u>	<u>0.00</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	0.00	0.00
Net Cash Provided by (Used for) Investing Activities	<u>0.00</u>	<u>0.00</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		
Cash and Cash Equivalents, Beginning	0.00	33,210.32
Cash and Cash Equivalents, Ending	<u>0.00</u>	<u>(0.00)</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	(18,869.92)	(22,427.56)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation	5,907.90	11,815.80
Amortization		
(Increase) Decrease in Accounts Receivable	(84,698.96)	(239,793.45)
(Increase) Decrease in Due From Other Funds	0.00	0.00
(Increase) Decrease in Inventory	(1,079.30)	893.50
(Increase) Decrease in Prepaid Expenses	123,634.85	40,319.27
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	363.24	(726.52)
(Increase) Decrease in Other Current Assets	0.00	0.00
Increase (Decrease) in Accounts Payable	(153.94)	12,760.89
Increase (Decrease) in Salaries and Benefits Payable	(5,261.12)	(12,599.57)
Increase (Decrease) in Compensated Absences Payable	0.00	0.00
Increase (Decrease) in Net OPEB Obligation	0.00	0.00
Increase (Decrease) in Due to Other Fund	0.00	0.00
Increase (Decrease) in Other Current Liabilities	0.00	0.00
Total Adjustments	<u>38,712.67</u>	<u>(187,330.08)</u>
Net Cash Provided by (Used for) Operating Activities	<u>19,842.75</u>	<u>(209,757.64)</u>

STATE OF MINNESOTA
 PLANT MANAGEMENT - CENTRAL MAIL FUND 980
 BUDGET TO ACTUAL COMPARISON
 FOR THE QUARTER ENDED DECEMBER 31, 2010

04/14/11
 Unaudited

	Budget QTD	Budget YTD	Actual QTD	Actual YTD	Variance QTD	Variance YTD
OPERATING REVENUES						
Sales	169,634.25	339,268.50	166,058.96	324,589.51	(3,575.29)	(14,678.99)
Postage Handling Fee	43,882.00	87,764.00	42,358.66	87,444.92	(1,523.34)	(319.08)
Postage Clearing Sales	1,976,058.00	3,952,116.00	1,830,396.75	3,662,617.84	(145,661.25)	(289,498.16)
Total Operating Revenues	<u>2,189,574.25</u>	<u>4,379,148.50</u>	<u>2,038,814.37</u>	<u>4,074,652.27</u>	<u>(150,759.88)</u>	<u>(304,496.23)</u>
OPERATING EXPENSES						
Salaries and Benefits	106,240.75	212,481.50	99,125.99	185,611.80	7,114.76	26,869.70
Salaries and Benefits - Postage Handling Fee	0.00	0.00	677.86	13,968.92	(677.86)	(13,968.92)
Rent	27,268.75	54,537.50	26,256.47	52,424.12	1,012.28	2,113.38
Repairs and Maintenance	17,462.50	34,925.00	19,178.69	35,583.38	(1,716.19)	(658.38)
Professional and Technical Services	618.75	1,237.50	0.00	0.00	618.75	1,237.50
Computer and Systems Services	6,274.75	12,549.50	6,850.38	13,700.76	(575.63)	(1,151.26)
Communications	1,250.00	2,500.00	2,305.65	3,232.89	(1,055.65)	(732.89)
Communications - Postage	1,988,058.00	3,976,116.00	1,837,540.86	3,675,790.87	150,517.14	300,325.13
Communications - Postage Handling Fee	43,237.50	86,475.00	41,680.80	73,476.00	1,556.70	12,999.00
Supplies and Materials	5,422.75	10,845.50	6,291.23	7,701.16	(868.48)	3,144.34
Purchased Services	623.75	1,247.50	51.83	140.87	571.92	1,106.63
Insurance	112.50	225.00	112.38	224.76	0.12	0.24
Indirect Costs	10,608.25	21,216.50	11,704.25	23,408.50	(1,096.00)	(2,192.00)
Depreciation	5,905.50	11,811.00	5,907.90	11,815.80	(2.40)	(4.80)
Other Expenses	400.00	800.00	0.00	0.00	400.00	800.00
Total Operating Expenses	<u>2,213,483.75</u>	<u>4,426,967.50</u>	<u>2,057,684.29</u>	<u>4,097,079.83</u>	<u>155,799.46</u>	<u>329,887.67</u>
OPERATING INCOME (LOSS)	<u>(23,909.50)</u>	<u>(47,819.00)</u>	<u>(18,869.92)</u>	<u>(22,427.56)</u>	<u>5,039.58</u>	<u>25,391.44</u>
CHANGE IN NET ASSETS	<u>(23,909.50)</u>	<u>(47,819.00)</u>	<u>(18,869.92)</u>	<u>(22,427.56)</u>	<u>5,039.58</u>	<u>25,391.44</u>

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation:

The accompanying financial statements of Central Mail Fund 980 have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity:

Central Mail provides inserting, addressing, folding services and postage automation services through an Internal Service Fund (ISF) to state agencies and local units of government. The ISF provides for services on a cost reimbursement basis and a postage clearing account where customers' postage expense is passed through, separate from other services.

Basis of Accounting:

Central Mail Fund 980 is an internal service fund accounted for using the full accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized as incurred.

Capital assets, which include land, buildings, equipment, intangible assets, and internally generated computer software (IGCS) are reported in the financial statements. Capital assets are defined as assets with an initial, unit cost of more than \$5,000 for equipment, \$30,000 for intangible assets and IGCS, and \$200,000 for buildings. Capital assets are recorded at cost or, for donated assets, at fair market value at the date of acquisition.

Capital assets are depreciated using the straight-line method based on the useful lives of 3-12 years for equipment.

Changes in Classification:

Starting from FY11, Central Mail combined Prepaid Insurance with Prepaid Expenses. Prior to FY11, Prepaid Insurance and Prepaid Expenses were reported separately.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

Central Mail derives operating authority from M.S. 16B.48. 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 No. 34.

Legislation	Amount	Description
Yr 79, Chp 333, Sec 56, Subd 1a	67,230.00	Restricted contribution from the General Fund, July 1979
FY03 budget reduction	<u>(1,230.00)</u>	Returned to the General Fund in February 2003
Total	<u>66,000.00</u>	

Operating Contributions:

743,365.21 Received operating contributions when Postage Clearing Account (Fund 610) was merged with Fund 980.

3. CAPITAL ASSETS

	Balance 7/1/10	Additions	Deletions	Balance 12/31/10
Equipment	747,764.53	0.00	0.00	747,764.53
Total Capital Assets	<u>747,764.53</u>	<u>0.00</u>	<u>0.00</u>	<u>747,764.53</u>

Accumulated Depreciation/Amortization for:

Equipment	(673,598.06)	(11,815.80)	0.00	(685,413.86)
Total Accumulated Depr/Amort	<u>(673,598.06)</u>	<u>(11,815.80)</u>	<u>0.00</u>	<u>(685,413.86)</u>

4. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Leave balances are liquidated upon separation from state employment. The balance is shown as a liability.

	Current	Noncurrent
Beginning Balance 7/1/10	4,622.48	52,169.77
Increase	0.00	0.00
Decrease	0.00	0.00
Ending Balance 12/31/10	<u>4,622.48</u>	<u>52,169.77</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.

Beginning Balance 7/1/10	6,328.19
Increase	0.00
Decrease	0.00
Ending Balance 12/31/10	<u>\$6,328.19</u>

6. DUE TO OTHER FUNDS

FY11

- The liability of \$176,547.32 is due to the Postage Clearing cash overdraft position of the fund on December 31, 2010.

FY10

- The liability of \$306,922.66 is due to the Postage Clearing cash overdraft position of the fund on December 31, 2009.

7. ADJUSTMENT TO NET ASSETS
 FY10

- In 1st Qtr FY10, a \$1,886.31 prior period adjustment was made to net assets to adjust the Rent Expense which was overstated at the end of FY09 due to the unreported balance of credits received from Pitney Bowes.

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	62,350.67
Unrestricted Net Assets	<u>1,520,847.91</u>
Total Net Assets	<u>1,583,198.58</u>

Schedule of Retained Earnings:

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	1,539,626.14	1,536,068.50		
Quarterly Net Income (Loss)	(3,557.64)	(18,869.92)		
Adjustments to Net Assets (Note 7)	0.00	0.00		
Ending Retained Earnings	<u>1,536,068.50</u>	<u>1,517,198.58</u>		
Add: Capital Contributions	66,000.00	66,000.00		
Reconciliation to Total Net Assets	<u>1,602,068.50</u>	<u>1,583,198.58</u>		

9. SUBSEQUENT EVENTS

In FY12, Central Mail plans to move its operations to 321 Grove Street, Building 1 in Saint Paul, MN. Relocation costs will be paid from this fund.

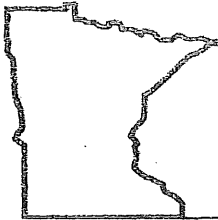


Central Mail

Revenue Summary Report 7/1/11 - 11/30/11

Agency	Name	Actual Dollars thru 11/30/11	Estimated thru 12/31/2011
B04	Dept of Agriculture	\$ 1,142.02	\$ 1,427.53
B13	Dept of Commerce	\$ 16,358.00	\$ 20,447.50
B20	Mn Office of Tourism	\$ 325.89	\$ 407.36
B7E	Bd of Arch,Engr,Lnd Surv,CID	\$ 888.98	\$ 1,111.23
B7P	State Board of Accountancy	\$ 327.56	\$ 409.45
E26	Mn State Colleges & Univ	\$ 20.00	\$ 25.00
E50	Arts Board	\$ 108.75	\$ 135.94
E60	Mn Office of Higher Education	\$ 3,271.40	\$ 4,089.25
G02MBS	Admin/Bookstore	\$ 126.32	\$ 157.90
G02PMD	Admin/Plant Mgmt	\$ 155.00	\$ 193.75
G02STR	Admin/Star Program	\$ 448.50	\$ 560.63
G03	Minneosta State Lottery	\$ 1,085.91	\$ 1,357.39
G09	Gambling Control Board	\$ 283.17	\$ 353.96
G10	Mn Management & Budget	\$ 7,785.14	\$ 9,731.43
G61	State Auditor's Office	\$ 350.42	\$ 438.03
G62	Mn.State Retirement System	\$ 6,148.41	\$ 7,685.51
G63	P.E.R.A.	\$ 17,138.63	\$ 21,423.29
G67	Dept of Revenue	\$ 9,704.23	\$ 12,130.29
G69	Teachers Retirement Assoc	\$ 241.38	\$ 301.73
GTS	Government Training Services	\$ 574.21	\$ 717.76
H12	Dept of Health	\$ 17,264.12	\$ 21,580.15
H55	Dept of Human Services	\$ 28,176.43	\$ 35,220.54
H7D	Mn Board of Pharmacy	\$ 512.34	\$ 640.43
H7M	Marriage & Family Therapy Bd	\$ 98.00	\$ 122.50
J65	Supreme Court	\$ 415.00	\$ 518.75
L28	Mn State Senate	\$ 400.00	\$ 500.00
L31	Mn House of Representatives	\$ -	\$ 100.00
MED	Medica	\$ 391.40	\$ 489.25
P07	Dept of Public Safety	\$ 48,660.32	\$ 60,825.40
R29	Dept of Natural Resources	\$ 5,599.86	\$ 6,999.83
R32	Mn Pollution Control Agency	\$ 1,853.45	\$ 2,316.81
RC1	Ramsey County	\$ 101.06	\$ 126.33
T79	Dept of Transportation	\$ 1,878.78	\$ 2,348.48
T9B	Metro Council	\$ 486.51	\$ 608.14
		<u>\$ 172,321.19</u>	<u>\$ 215,501.49</u>





STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 ACTUAL
Section II—Billed Services

DEPARTMENT OF ADMINISTRATION—OFFICE SUPPLY CONNECTION

Services Provided

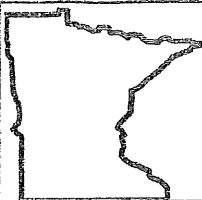
Office Supply Connection discontinued operations in December, 2009 (FY 2010). Customers transitioned to purchase directly from a contract vendor. Funds were distributed to the various funds from which purchases were made.

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

Office Supply Connection discontinued operations in December, 2009 (FY 2010).



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2011 Actual

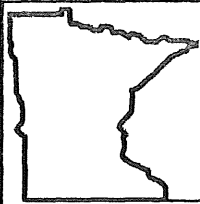
**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES
DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

OFFICE SUPPLY
FUND 930

R/E Balance July 1, 2010 (End balance per Prior Year A-87 Rec)		1,324
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		1,324
A-87 Revenues (Actual and Imputed)		
From Attachment A	8	
Other Revenues	-	
Total Revenues	-	8
Expenditures (Actual Cash)		
Per State's Financial Report	11	
Operating Expense	0	
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	-	
Total OMB A-87 Allowable Expenditures	-	11
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	4	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
Total Adjustments	-	4
Net Increase to Retained Earnings Balance		1
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2011	A)	1,325
Allowable Reserve	B)	2
Excess Balance (A)-(B)		1,323

(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 2011 Actual

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

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

OFFICE SUPPLY
FUND 930

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2010		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.)	(1,448)	
Payback to General Fund in FY12		
Net Transfers	<u>(1,448)</u>	<u>(1,448)</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, 2011	C)	<u>(812)</u>
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PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2010

ADJUSTMENTS

Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs	-	
FY 98 PPD Adjustment	-	
Accumulated Prior Year Imputed Interest Adjustments	(509)	
Current Year Imputed Interest Adjustment	(4)	
Total Adjustments	<u>(513)</u>	<u>(513)</u>

A-87 ADJUSTMENTS BALANCE JUNE 30, 2011	D)	<u>(513)</u>
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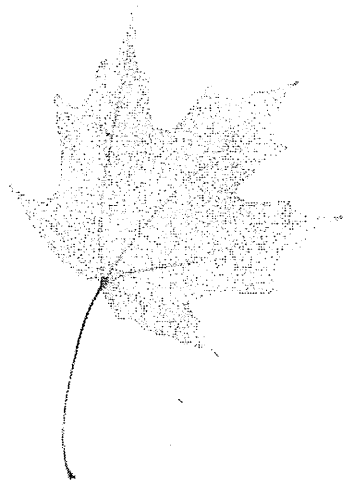
**PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL
AND ADJUSTED BALANCE TO CAFR**

Prior period adjustments to Retained earnings balance

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

Check Figure

		-
		-
		-



STATE OF MINNESOTA
OFFICE SUPPLY CONNECTION FUND 930
STATEMENT OF NET ASSETS
JUNE 30, 2011

12/30/2011
Final

	FY11	FY10
ASSETS		
CURRENT ASSETS		
Cash	39,018.64	1,256,626.05
Accounts Receivable	0.00	15,270.03
Inventory	0.00	0.00
Total Current Assets	<u>39,018.64</u>	<u>1,271,896.08</u>
NONCURRENT ASSETS		
Equipment	0.00	0.00
Accumulated Depreciation - Equipment	0.00	0.00
Total Noncurrent Assets	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u><u>39,018.64</u></u>	<u><u>1,271,896.08</u></u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	0.00	750.00
Salaries and Benefits Payable	0.00	7,493.81
Sales Tax Payable	0.00	974.67
Compensated Absences Payable (Note 3)	0.00	2,225.55
Due to Other Funds (Note 4)	39,018.64	162,381.84
Total Current Liabilities	<u>39,018.64</u>	<u>173,825.87</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 3)	0.00	18,445.02
Net OPEB Obligation	0.00	0.00
Total Noncurrent Liabilities	<u>0.00</u>	<u>18,445.02</u>
TOTAL LIABILITIES	<u><u>39,018.64</u></u>	<u><u>192,270.89</u></u>
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	0.00	0.00
Unrestricted Net Assets	0.00	1,079,625.19
TOTAL NET ASSETS (Note 7)	<u><u>0.00</u></u>	<u><u>1,079,625.19</u></u>

STATE OF MINNESOTA
OFFICE SUPPLY CONNECTION FUND 930
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS
FOR THE QUARTER ENDED JUNE 30, 2011

12/30/2011
Final

	FY11 QTD	FY11 YTD	FY10 QTD	FY10 YTD
OPERATING REVENUES (Note 1)				
Sales (Note 8)	0.00	(10,574.64)	(349.75)	2,830,127.14
Total Operating Revenues	0.00	(10,574.64)	(349.75)	2,830,127.14
LESS: COST OF GOODS SOLD	0.00	0.00	0.00	2,320,373.02
GROSS MARGIN	0.00	(10,574.64)	(349.75)	509,754.12
OPERATING EXPENSES (Note 1)				
Salaries and Benefits (Note 8)	0.00	(19,247.25)	(31,758.44)	295,559.55
Rent	0.00	250.00	500.00	81,276.91
Computer and Systems Services	0.00	0.00	902.53	16,112.00
Communications	0.00	125.00	0.00	6,168.91
Freight	0.00	0.00	250.00	84,227.69
Supplies and Materials	0.00	0.00	0.00	6,449.59
Employee Development	0.00	0.00	278.00	1,818.00
Purchased Services	0.00	0.00	0.00	59,800.20
Insurance	0.00	0.00	446.72	577.00
Indirect Costs	0.00	10,612.50	38,620.00	154,480.00
Depreciation	0.00	0.00	0.00	524.14
Total Operating Expenses	0.00	(8,259.75)	9,238.81	706,993.99
OPERATING INCOME (LOSS)	0.00	(2,314.89)	(9,588.56)	(197,239.87)
NONOPERATING REVENUES (EXPENSES)				
Other Nonoperating Expense (Note 5)	(119,519.64)	(812,304.64)	0.00	(147,164.14)
Total Nonoperating Revenues (Expenses)	(119,519.64)	(812,304.64)	0.00	(147,164.14)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	(119,519.64)	(814,619.53)	(9,588.56)	(344,404.01)
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions (Note 2)	(38,913.00)	(265,000.00)	(209,000.00)	(371,000.00)
Total Transfers and Contributions	(38,913.00)	(265,000.00)	(209,000.00)	(371,000.00)
CHANGE IN NET ASSETS	(158,432.64)	(1,079,619.53)	(218,588.56)	(715,404.01)
NET ASSETS, BEGINNING	158,432.64	1,079,625.19	1,298,213.75	1,795,029.20
Adjustment to Net Assets (Note 6)	0.00	(5.66)	0.00	0.00
NET ASSETS, ENDING	0.00	(0.00)	1,079,625.19	1,079,625.19

STATE OF MINNESOTA
OFFICE SUPPLY CONNECTION FUND 930
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED JUNE 30, 2011

12/30/2011
Final

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	4,307.89
Receipts from Other Revenue	0.00
Payments to Suppliers for Goods and Services	(12,712.17)
Payments to Employees	(8,917.13)
Payments to Others	0.00
Net Cash Provided by (Used for) Operating Activities	<u>(17,321.41)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Nonoperating expense	(812,199.00)
Net cash Provided by (Used for) Noncapital Financing Activities	<u>(812,199.00)</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Investment in Capital Assets	0.00
Proceeds from Disposal of Capital Assets	0.00
Interest Paid	0.00
Capital Contributions	(388,087.00)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(388,087.00)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings	0.00
Net Cash Provided by (Used for) Investing Activities	<u>0.00</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	(1,217,607.41)
Cash and Cash Equivalents, Beginning	1,256,626.05
Cash and Cash Equivalents, Ending	<u>39,018.64</u>

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

Operating Income (Loss)	(2,314.89)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	0.00
(Increase) Decrease in Accounts Receivable	15,270.03
(Increase) Decrease in Inventories	0.00
(Increase) Decrease in Prepaid Expenses	0.00
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	0.00
(Increase) Decrease in Other Current Assets	0.00
Increase (Decrease) in Accounts Payable	(750.00)
Increase (Decrease) in Salaries and Benefits Payable	(7,493.81)
Increase (Decrease) in Sales Tax Payable	(980.33)
Increase (Decrease) in Unearned Revenue	0.00
Increase (Decrease) in Compensated Absences	(20,670.57)
Increase (Decrease) in Net OPEB Obligation	0.00
Increase (Decrease) in Due to Other Fund	38,531.16
Increase (Decrease) in Other Current Liabilities	0.00
Total Adjustments	<u>23,906.48</u>
Net Cash Provided by (Used for) Operating Activities	<u>21,591.59</u>

Noncash Investing, Capital and Financing Activities:

None

STATE OF MINNESOTA
OFFICE SUPPLY CONNECTION FUND 930
BUDGET TO ACTUAL COMPARISON
FOR THE QUARTER ENDED JUNE 30, 2011

12/30/2011
Final

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUE (Note 1)						
Gross Sales	0.00	0.00	0.00	(10,574.64)	0.00	(10,574.64)
Total Operating Revenue	0.00	0.00	0.00	(10,574.64)	0.00	(10,574.64)
LESS COST OF GOODS SOLD	0.00	0.00	0.00	0.00	0.00	0.00
GROSS MARGIN	0.00	0.00	0.00	(10,574.64)	0.00	(10,574.64)
OPERATING EXPENSES (Note 1)						
Salaries and Benefits	0.00	1,645.12	0.00	(19,247.25)	0.00	20,892.37
Rent	0.00	250.00	0.00	250.00	0.00	0.00
Communications	0.00	125.00	0.00	125.00	0.00	0.00
Indirect Costs	0.00	10,612.50	0.00	10,612.50	0.00	0.00
Total Operating Expenses	0.00	12,632.62	0.00	(8,259.75)	0.00	20,892.37
OPERATING INCOME (LOSS)	0.00	(12,632.62)	0.00	(2,314.89)	0.00	10,317.73
NONOPERATING REVENUES (EXPENSES)						
Other Nonoperating Expense (Note 5)	0.00	0.00	(119,519.64)	(812,304.64)	(119,519.64)	(812,304.64)
Total Nonoperating Revenues (Expenses)	0.00	0.00	(119,519.64)	(812,304.64)	(119,519.64)	(812,304.64)
CHANGE IN NET ASSETS	0.00	(12,632.62)	(119,519.64)	(814,619.53)	(119,519.64)	(801,986.91)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation:

The accompanying financial statements of Office Supply Connection have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity:

Office Supply Connection – part of the Department of Administration's Materials Management Division – sells office supplies and products to state agencies and local units of government.

Basis of Accounting:

Office Supply Connection is an internal service fund accounted for using the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as incurred.

Capital assets, which include land, buildings, equipment and software, are reported in the financial statements. Capital Assets are defined by the state as assets with an initial, unit cost of more than \$5,000 for equipment, \$30,000 for software and \$200,000 for buildings. Capital Assets are recorded at cost or, for donated assets, at fair market value at the date of acquisition.

Capital assets are depreciated using the straight-line method based on the useful lives of 3-12 years for equipment.

Supplies expense includes actual operating supplies, contract drop ship inventory in transit and inventory overages and shortages.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

Central Stores was established under M.S. 16B.48. Effective in FY03, Central Stores changed its name to Office Supply Connection.

Legislation	Amount	Description
Yr 79, Chp 333, Sec 56, Subd 1a	691,000.00	Restricted contribution from the General Fund, July 1979
FY03 budget reduction	(55,000.00)	Returned to the General Fund, February 2003
Yr 09, Chp 215, Art 12, Sec 12	(209,000.00)	FY10 budget reduction, returned to General Fund, May 2009
MS 016A 152 004; Yr 10, S 1, Chp 1, Sec 5	(162,000.00)	FY10 budget reduction, returned to General Fund, July 2010
Yr 09, Chp 215, Art 12, Sec 12	(31,000.00)	FY11 budget reduction, returned to General Fund, July 2010
Yr 10, Chp 215, Art 12, Sec 31	(195,067.00)	FY11 budget reduction, returned to General Fund, March 2011
MS 16B.48. / Yr 11, S1, Chp 10 worksheet	(38,913.00)	Payable to the General Fund, transferred in December 2011
Total	-	

3. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Leave balances are liquidated upon separation from state employment. The balance is shown as a liability.

	Current	Noncurrent
Beginning Balance 7/1/10	2,225.55	18,445.02
Increase	0.00	0.00
Decrease	(2,225.55)	(18,445.02)
Ending Balance 6/30/11	0.00	0.00

4. DUE TO OTHER FUNDS

FY11

M.S. 16B.48 Subd 5 and the Laws of 2011 Special Session 1 Chapter 10 worksheet requires the distribution of fund upon the closure of OSC. \$105.00 is due to Secretary of State based on its purchases; \$0.64 is the remaining retained earnings balance. \$105.64 was transferred on 8/15/11 to G9R (Finance - Non Operating). \$38,913.00 is the contributed capital due to General Fund. The transfer was processed in December 2011.

FY10

In 3rd Qtr FY10 Office Supply Connection received two wrong payments in the total of \$381.84 from other state agencies. The payments should have been made to an outside vendor.

\$162,000.00 is due to the General Fund to return the capital contributions as part of the budget reduction required by the Laws of 2010, First Special Session, Chapter 1, Section 5.

5. NONOPERATING EXPENSE

FY11

In accordance with M.S. 16B.48, Subd. 5., fund distributions of \$812,304.64 were processed in FY11 to the various funds from which purchases were made.

FY10

The inventory of \$147,164.14 was surplus in FY10.

6. ADJUSTMENT TO NET ASSETS

FY11

In 1st Qtr FY11, a prior period adjustment was made to net assets totaling (\$5.66), due to the over payment of FY10 sales taxes. According to the MMB's Policy # 0807-01, MMB will not process any "Request for Refund of Sales Tax" for less than \$50.00. This prior period adjustment is to write off the Sales Taxes Payable balance due to the over payment.

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 Related of Debt	0.00
Unrestricted Net Assets	0.00
Total Net Assets	0.00

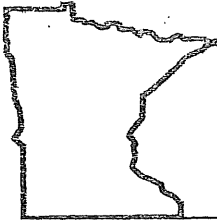
Schedule of Retained Earnings

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
Beginning Retained Earnings	814,625.19	796,940.32	812,304.64	119,519.64
Net Income (Loss)	(17,679.21)	15,364.32	(692,785.00)	(119,519.64)
Adjustments to net Assets (Note 5)	(5.66)	0.00	0.00	0.00
Ending Retained Earnings	796,940.32	812,304.64	119,519.64	(0.00)
Add: Capital Contributions	234,000.00	234,000.00	38,913.00	0.00
Reconciliation to Total Net Assets	1,030,940.32	1,046,304.64	158,432.64	(0.00)

8. CLOSURE

Office Supply Connection discontinued operations in December, 2009. Customers transitioned to purchase directly from a contract vendor. Some of the outstanding accounts receivable were written off during the 1st Qtr FY11 resulting in negative sales. Compensated absences payable was closed out resulting in negative salary expense. Remaining funds were distributed in accordance with M.S. 16B.48, Subd. 5 and the Laws of 2011 Special Session 1 Chapter 10 worksheet.





STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 ACTUAL
Section II—Billed Services

MINNESOTA MANAGEMENT & BUDGET —EMPLOYEE INSURANCE TRUST FUND

Services Provided

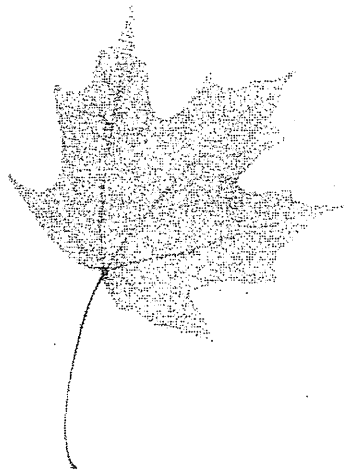
The Employee Insurance Trust fund provides administration of employee fringe benefits for all state departments and agencies. The managers of this fund represent the state in relationships with private insurance carriers and manage the employer contributions and employee deductions collected to pay for 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 based on generally accepted actuarial principles, using historical experience and reasonable assumptions. Attached is the representative statement, from the States consultant, along with the consultant's report related to the recommended premium increases for the 2011 plan year. Employee premium contributions are determined through collective bargaining agreements. The employer contributions amounts are determined as a result of individual employee payroll records and deposited into the trust fund with 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, 2011

ASSETS	Balance 6/30/11	Balance 6/30/10	Change
Cash and Cash Equivalents	275,121,174	291,678,172	(16,556,998)
Accounts Receivable	10,084,403	7,569,829	2,514,574
Interfund Receivables	0	0	0
Investments	20,266,536	21,346,365	(1,079,829)
Accrued Investment Income	219,611	228,098	(8,487)
Securities Lending Collateral	0	0	0
Subtotal	<u>305,691,724</u>	<u>320,822,465</u>	<u>(15,130,741)</u>
Fixed Assets:			
Equipment	461,339	461,339	0
Accumulated Depreciation	<u>(461,328)</u>	<u>(461,096)</u>	<u>(232)</u>
Net Fixed Assets	<u>11</u>	<u>243</u>	<u>(232)</u>
Total Assets	<u><u>305,691,735</u></u>	<u><u>320,822,708</u></u>	<u><u>(15,130,973)</u></u>
LIABILITIES & EQUITY			
Current Liabilities:			
Accounts Payable	59,695,087	57,495,294	2,199,793
Salaries Payable	273,088	234,434	38,654
Compensated Absences Payable	41,586	37,431	4,155
Securities Lending Collateral	0	0	0
Deffered Revenue	<u>5,155,413</u>	<u>4,736,991</u>	<u>418,422</u>
Total Current Liabilities	<u>65,165,175</u>	<u>62,504,151</u>	<u>2,661,024</u>
Noncurrent Liabilities:			
Compensated Absences Payable	482,213	484,693	(2,480)
OPEB Liability	<u>33,000</u>	<u>33,900</u>	<u>(900)</u>
Total Noncurrent Liabilities	<u>515,213</u>	<u>518,593</u>	<u>(3,380)</u>
Total Liabilities	<u>65,680,388</u>	<u>63,022,744</u>	<u>2,657,644</u>
Net Assets:			
Invested in Capital Assets, Net Related Debt	0	0	0
Unrestricted	<u>240,011,347</u>	<u>257,799,963</u>	<u>(17,788,616)</u>
Total Net Assets	<u>240,011,347</u>	<u>257,799,963</u>	<u>(17,788,616)</u>
Total	<u><u>305,691,735</u></u>	<u><u>320,822,708</u></u>	<u><u>(15,130,971)</u></u>
	0	0	
Total Cash , Investments & Accrued Interest	<u>295,607,321</u>	<u>313,252,635</u>	

9/8/2011

Employee Insurance Internal Service Fund - Fund: 550
Statement of Revenues, Expenses and Changes in Retained Earnings
Year Ended June 30, 2011

	<u>6/30/11</u>	<u>6/30/10</u>	<u>Change</u>
Operating Revenues:			
Insurance Premiums	673,976,319	666,209,484	7,766,835
Other Income	<u>7,123,731</u>	<u>10,075,854</u>	<u>(2,952,123)</u>
Total Operating Revenues	<u>681,100,050</u>	<u>676,285,338</u>	<u>4,814,712</u>
Operating Expenses:			
Interest and Financing Costs	0	0	0
Purchased Services	81,044,597	76,633,500	4,411,097
Salaries and Fringe Benefits	4,099,349	3,721,241	378,108
Claims	614,842,329	568,345,666	46,496,663
Depreciation	232	1,265	(1,033)
Supplies and Materials	18,326	86,088	(67,762)
Indirect Costs	120,406	87,789	32,617
Other Expenses	<u>1,106,969</u>	<u>1,427,788</u>	<u>(320,819)</u>
Total Operating Expenses	<u>701,232,209</u>	<u>650,303,337</u>	<u>50,928,872</u>
Operating Income (Loss)	<u>(20,132,158)</u>	<u>25,982,002</u>	<u>(46,114,159)</u>
Nonoperating Revenues (Expenses):			
Investment Income	2,353,541	3,374,024	(1,020,483)
Securities Lending Income	0	0	0
Security Lending Rebates & Fees	0	0	0
Gain(Loss) on Disposal of Fixed Assets	0	0	0
Interest & Financing Costs	<u>0</u>	<u>0</u>	<u>0</u>
Total Nonoperating Rev (Exp)	<u>2,353,541</u>	<u>3,374,024</u>	<u>(1,020,483)</u>
Income (Loss) Before Transfers	(17,778,617)	29,356,026	(47,134,642)
Transfers Out	(10,000)	(9,500)	(500)
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	<u>(17,788,617)</u>	<u>29,346,526</u>	<u>(47,135,142)</u>
Net Assets 7/1/10, as Reported	257,799,964	228,453,438	29,346,526
Prior Period Adjustment	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets 7/1/10, as Restated	<u>257,799,964</u>	<u>228,453,438</u>	<u>29,346,526</u>
Net Assets 6/30/11	<u><u>240,011,347</u></u>	<u><u>257,799,964</u></u>	<u><u>(17,788,616)</u></u>

Employee Insurance Internal Service Fund - Fund: 550
Statement of Cash Flows (Direct Method)
Year Ended June 30, 2011

Cash Flows from Operating Activities:

Cash Received from Customers	672,526,525
Cash Repayment of Program Loans	
Other Operating Cash Received	7,236,800
Cash Paid to Suppliers for Goods or Services	(78,509,010)
Cash Payments to Employees	(4,059,920)
Cash Payments to Program Loans	0
Cash Payments to Claimants	(615,877,914)
Other Operating Cash Payments	(1,315,336)
Net Cash Flows from Operating Activities	<u>(19,998,855)</u>

Cash Flows from Noncapital Financing Activities:

Interfund Receivable	0
Operating Transfers Out	(10,000)
Operating Transfers In	10,000 (10,000 correction in Aug 2010 F.Y. '10)
Interest Paid	0
Net Cash Flows from Noncapital Financing Activities	<u>0</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	2,659,969
Proceeds from Sale of Investments	26,572,320
Purchase of Investments	(25,790,431)
Net Cash Flows from Investing Activities	<u>3,441,857</u>

Net Increase (Decrease) in Cash & Cash Equivalents (16,556,998)

Cash and Investments, July 1, 2010, as Reported	291,678,172
Prior Period Adjustment	0
Cash and Cash Equivalents, July 1, 2010	<u>291,678,172</u>

Cash and Cash Equivalents, June 30, 2011	<u>275,121,174</u>
	<u>275,121,174</u>
	0

**Reconciliation of Operating Income/Loss to
Net Cash Provided/Used by Operations**

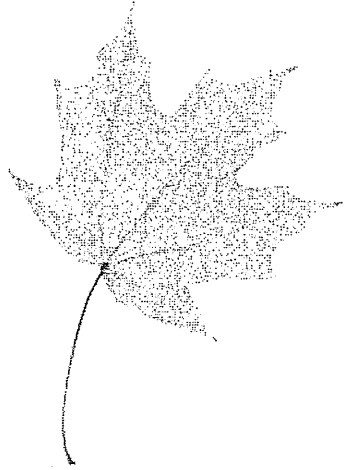
Cash Flows from Operating Activities:

Operating Income (Loss)	<u>(20,132,158)</u>
-------------------------	---------------------

Adjustment to Reconcile Operating Income to
Net Cash Flows from Operating Activities:

Depreciation	232
Investment Income	
Change in Assets and Liabilities:	
Accounts Receivable	(2,514,574)
Accounts Receivable - Correction of F.Y. '10 Transfer	(10,000)
Accounts Payable	2,199,793
Salaries Payable	38,654
Compensated Absences Payable	1,675
OPEB Accrual	(900)
Deferred Revenue	418,422
Net Reconciling Items to be Added (Deducted) from	

Operating Income	133,303
Net Cash Flows from Operating Activities	<u>(19,998,856)</u> (0)



Public Employee Insurance Program Enterprise Fund - Fund: 551

Balance Sheet

June 30, 2011

(Auditpeip11)

	Balance 6/30/11	Balance 6/30/10	Change
ASSETS			
Cash and Cash Equivalents	16,119,509	9,933,231	6,186,278
Accounts Receivable	709,966	499,311	210,655
Interfund Receivables	0	0	0
Subtotal	<u>16,829,475</u>	<u>10,432,542</u>	<u>6,396,933</u>
Fixed Assets:			
Equipment	50,667	50,667	(0)
Accumulated Depreciation	<u>(50,667)</u>	<u>(50,654)</u>	<u>(13)</u>
Net Fixed Assets	<u>0</u>	<u>13</u>	<u>(13)</u>
Total Assets	<u><u>16,829,475</u></u>	<u><u>10,432,555</u></u>	<u><u>6,396,920</u></u>
LIABILITIES & EQUITY			
Current Liabilities:			
Accounts Payable	2,407,395	2,444,914	(37,519)
Salaries Payable	10,023	9,374	649
Compensated Absences Payable	4,628	3,822	806
Deferred Revenue	<u>1,066,890</u>	<u>1,070,584</u>	<u>(3,694)</u>
Total Current Liabilities	<u>3,488,936</u>	<u>3,528,694</u>	<u>(39,758)</u>
Noncurrent Liabilities:			
Compensated Absences Payable	35,061	34,165	896
OPEB Liability	<u>1,700</u>	<u>1,700</u>	<u>0</u>
Total Noncurrent Liabilities	<u>36,761</u>	<u>35,865</u>	<u>896</u>
Total Liabilities	<u>3,525,697</u>	<u>3,564,559</u>	<u>(38,862)</u>
Net Assets:			
Invested in Capital Assets, Net Related Debt	0	0	0
Unrestricted	<u>13,303,778</u>	<u>6,867,995</u>	<u>6,435,783</u>
Total Net Assets	<u>13,303,778</u>	<u>6,867,995</u>	<u>6,435,783</u>
Total	<u><u>16,829,475</u></u>	<u><u>10,432,554</u></u>	<u><u>6,396,921</u></u>

Public Employee Insurance Program Enterprise Fund - Fund: 551
Statement of Revenues, Expenses and Changes in Retained Earnings
Year Ended June 30, 2011

(Auditpeip11)

	<u>6/30/11</u>	<u>6/30/10</u>	<u>Change</u>
Operating Revenues:			
Insurance Premiums	33,587,452	24,611,323	8,976,129
Other Income	574,851	443,049	131,802
Total Operating Revenues	<u>34,162,303</u>	<u>25,054,372</u>	<u>9,107,931</u>
Operating Expenses:			
Interest and Financing Costs	0	0	0
Purchased Services	4,891,376	4,537,293	354,083
Salaries and Fringe Benefits	154,913	152,548	2,365
Premium Costs	22,730,740	18,563,853	4,166,887
Depreciation	12	37	(25)
Supplies and Materials	0	133	(133)
Indirect Costs	1,990	1,396	594
Other Expenses & Claim Costs	22,655	28,920	(6,265)
Total Operating Expenses	<u>27,801,687</u>	<u>23,284,181</u>	<u>4,517,507</u>
Operating Income (Loss)	<u>6,360,616</u>	<u>1,770,191</u>	<u>4,590,424</u>
Nonoperating Revenues (Expenses):			
Investment Income	75,166	68,243	6,923
Gain(Loss) on Sale of Fixed Assets	0	0	0
Interest & Financing Costs	0	0	0
Total Nonoperating Rev (Exp)	<u>75,166</u>	<u>68,243</u>	<u>6,923</u>
Income (Loss) Before Transfers	6,435,783	1,838,434	4,597,348
Transfers In	0	0	0
Transfers Out	0	0	0
Net Income (Loss)	<u>6,435,783</u>	<u>1,838,435</u>	<u>4,597,348</u>
Net Assets, Beginning of Period	6,867,995	5,029,561	1,838,434
Prior Period Adjustment	0	0	0
Net Assets Restated	<u>6,867,995</u>	<u>5,029,561</u>	<u>1,838,434</u>
Net Assets, End of Period	<u><u>13,303,778</u></u>	<u><u>6,867,995</u></u>	<u><u>6,435,782</u></u>



Public Employee Insurance Program Enterprise Fund - Fund: 551

Statement of Cash Flows (Direct Method)

Year Ended June 30, 2011

(Auditpeip11)

	06/30/11	06/30/10
Cash Flows from Operating Activities:		
Cash Received from Customers	34,173,599	25,191,830
Cash Repayment of Program Loans	0	0
Other Operating Cash Received	0	0
Cash Paid to Suppliers for Goods or Services	(4,935,009)	(4,472,547)
Cash Payments to Employees	(152,562)	(147,395)
Cash Payments to Program Loans	0	0
Cash Payments to Claimants	(22,949,401)	(17,340,774)
Other Operating Cash Payments	(25,515)	(35,625)
Net Cash Flows from Operating Activities	<u>6,111,112</u>	<u>3,195,489</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	0	0
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	0	0
Net Cash Flows from Cap and Related Fin Activities	<u>0</u>	<u>0</u>
Cash Flows from Investing Activities:		
Investment Earnings	75,166	68,243
Net Cash Flows from Investing Activities	<u>75,166</u>	<u>68,243</u>
Net Increase (Decrease) in Cash & Cash Equivalents	<u>6,186,279</u>	<u>3,263,732</u>
Cash and Investments, July 1, 2010, as Reported	9,933,230	6,669,498
Prior Period Adjustment		
Cash and Cash Equivalents, July 1, 2010 as Restated	9,933,230	6,669,498
Cash and Cash Equivalents, June 30, 2011	<u>16,119,509</u>	<u>9,933,230</u>
	16,119,509.44	9,933,230.50
	0.50	0.49
Reconciliation of Operating Income/Loss to Net Cash Provided/Used by Operations		
Cash Flows from Operating Activities:		
Operating Income (Loss)	<u>6,360,616</u>	<u>1,770,191</u>
Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Depreciation	12	37
Change in Assets and Liabilities:		
Accounts Receivable	(210,655)	(218,855)
Accounts Payable	(37,519)	1,410,501
Salaries Payable	649	842
Deferred Revenue	(3,694)	228,462
OPEB Liability	0	500
Compensated Absences Payable	1,702	3,811
Net Reconciling Items to be Added (Deducted) from Operating Income	<u>(249,504)</u>	<u>1,425,298</u>
Net Cash Flows from Operating Activities	<u>6,111,112</u>	<u>3,195,489</u>



EMPLOYEE INSURANCE DIVISION
STATE EMPLOYEE GROUP INSURANCE PROGRAM
STATEMENTS OF REVENUE AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2011

(file-Segp11 w/s 19)

	Self Insured Medical & Dental Plans	Other Plans	Adminis- trative	Total
Revenue				
Premiums charged	\$639,738,537	\$34,268,023	(\$30,241)	\$673,976,319
Administrative fees and other Income	0	0	7,123,731	7,123,731
Total Revenue	639,738,537	34,268,023	7,093,490	681,100,050
Expenses				
Premium Pass Through and Fees	42,343,348	34,115,488	4,585,761	81,044,597
Salaries and Fringe Benefits	-	-	4,099,349	4,099,349
Claims & Related Expenditures	614,842,329	-	-	614,842,329
Depreciation	-	-	232	232
Supplies	-	-	18,326	18,326
Indirect Costs	-	-	120,406	120,406
Other Expenses	-	-	1,106,969	1,106,969
Total Expenses	657,185,677	34,115,488	9,931,044	701,232,209
Operating Income (Loss)	(17,447,140)	152,535	(2,837,554)	(20,132,158)
Investment Income	2,206,031	36,809	110,701	2,353,541
Net Change in Reserves for Claims	(15,241,109)	189,344	(2,726,854)	(17,778,617)
Internal Transfer	(2,800,000)		2,800,000	0
Transfer To General Fund	-	-	(10,000)	(10,000)
Reserve for Claims - Beginning of Year	238,343,794	10,374,887	9,081,282	257,799,964
Reserve for Claims - End of Year	\$220,302,685	\$10,564,231	\$9,144,428	\$ 240,011,347

**SELF INSURED MEDICAL PLANS
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2011**

(file-Segp11w/s 19)

Reserve For Unpaid Claims (Admin & Medical)

1) Unpaid administrative fees

2) Performance Incentive:

Expected Annual Claims & Expenditures	\$606,400,000
Performance incentive factor	<u>0.50%</u>
Retention Reserve Required	<u>3,032,000</u>

Total Reserve for Unpaid Retention Costs 3,032,000

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$606,400,000
Percentage per Carrier estimates	<u>7.41%</u>

Total Reserve for Unpaid Claims 44,902,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2011 is 33 % of total Claims.
The 33 % figure is made up of the following three components:

- 1) The 2011 contract year was funded at the expected claim level plus retention.
The 2011 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 2011 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$606,400,000
Percentage per established reserve policy	<u>33%</u>

Total Reserve For Claim Fluctuations 200,112,000

Total Required Health Plan Reserve as of June 30, 2011 248,046,000

**SELF INSURED DENTAL PLAN
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2011**

(file-Segp11 w/s 19)

Reserve For Unpaid Claims (Admin & Medical)

- 1) Unpaid administrative fees
- 2) Performance Incentive:

Expected Annual Claims & Expenditures	\$35,600,000
Performance incentive factor	<u>1.00%</u>
Retention Reserve Required	<u>356,000</u>

Total Reserve for Unpaid Retention Costs 356,000

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$35,600,000
Percentage per Carrier estimates	<u>2.59%</u>

Total Reserve for Unpaid Claims 922,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2011 is 10 % of total Claims.
The 10 % figure is made up of the following three components:

- 1) The 2011 contract year was funded at the expected claim level plus retention.
The 2011 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 2011 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$35,600,000
Percentage per established reserve policy	<u>10%</u>

Total Reserve For Claim Fluctuations 3,560,000

Total Required Dental Plan Reserve as of June 30, 2011 4,838,000

STATE EMPLOYEE GROUP INSURANCE PROGRAM
 RESERVE ANALYSIS
 AS OF JUNE 30, 2011
 (file-Segp11 w/s 19)

DETAIL OF ACCOUNTS PAYABLE IN THE SEGIP FY 2011 FINANCIAL STATEMENTS
 AS REPORTED TO THE LEGISLATURE

Medical IBNR	44,902,000
Dental IBNR	922,000
Subtotal - Medical & Dental	<u>45,824,000</u>
Reserve for MML	1,799,793
Accounts Payable	<u>12,071,294</u>
Total	<u><u>59,695,087</u></u>

COMPONENTS OF THE HEALTH & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2011

	Health Plans (Page 2)	Dental Plan (Page 3)	Total
Reserve for unpaid retention costs	3,032,000	356,000	3,388,000
Reserve for unpaid claims	44,902,000	922,000	45,824,000
Reserve for claim fluctuations			
Reserve margin	151,600,000	2,136,000	153,736,000
PSR	30,320,000	890,000	31,210,000
Overlapping of fiscal years	18,192,000	534,000	18,726,000
Total Required Reserves	<u>248,046,000</u>	<u>4,838,000</u>	<u>252,884,000</u>

SUMMARY OF MEDICAL & DENTAL PLAN RESERVES

	Reported in Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	3,388,000	(3,388,000)
Reserve for unpaid claims	45,824,000	45,824,000	0
Reserve for claim fluctuations			
Reserve margin	-	153,736,000	(153,736,000)
PSR	-	31,210,000	(31,210,000)
Overlapping of fiscal years	-	18,726,000	(18,726,000)
Total	<u>45,824,000</u>	<u>252,884,000</u>	<u>(207,060,000)</u>

Per Page 1 - Reserve for claims - End of Year 220,302,685

STATE EMPLOYEE GROUP INSURANCE PROGRAM
 IBNR for Health and Dental Plans
 As of June 30, 2011
 (file-Segp11)

		<u>IBNR Medical Claims</u>		<u>IBNR Pharmacy Claims</u>	<u>Total IBNR</u>
Self Funded Medical Plans					
Blue Cross	Pg. 6	25,200,000	Pg. 9	2,698,000	27,898,000
Health Partners	Pg. 7	9,780,000	Pg. 9	1,327,000	11,107,000
Preferred One	Pg. 8	<u>5,350,000</u>	Pg. 9	<u>547,000</u>	<u>5,897,000</u>
Total		<u><u>40,330,000</u></u>		<u><u>4,572,000</u></u>	<u><u>44,902,000</u></u>
 Self Funded Dental Plans					
Delta Dental	Pg. 10	680,000			680,000
Health Partner Dental	Pg. 11	<u>242,000</u>			<u>242,000</u>
		<u><u>922,000</u></u>			<u><u>922,000</u></u>

STATE OF MINNESOTA ACTIVES

Plan # And Option # = 346
 6/30/2011 With 30 Day Run Out
 As of 07/31/11

Incurred Month	Manual C.F.	Paid Claims	Ultimate Liability	Required Reserves	Participants
Prior	1.0000	\$2,128,795,585	\$2,128,795,585	\$0	0
Jul-08	1.0000	\$22,308,003	\$22,308,003	\$0	0
Aug-08	1.0000	\$22,426,826	\$22,426,826	\$0	0
Sep-08	1.0000	\$22,022,147	\$22,022,147	\$0	72,094
Oct-08	1.0000	\$23,120,856	\$23,120,856	\$0	72,677
Nov-08	1.0000	\$20,712,612	\$20,712,612	\$0	72,730
Dec-08	1.0000	\$22,989,220	\$22,989,220	\$0	72,888
Jan-09	1.0000	\$19,976,441	\$19,976,441	\$0	73,433
Feb-09	1.0000	\$20,113,560	\$20,113,560	\$0	73,396
Mar-09	0.9996	\$23,029,680	\$23,029,680	\$0	73,391
Apr-09	0.9997	\$23,955,500	\$23,955,500	\$0	73,549
May-09	0.9996	\$22,548,367	\$22,548,367	\$0	73,591
Jun-09	1.0000	\$23,160,103	\$23,160,103	\$0	73,132
Jul-09	1.0000	\$23,123,885	\$23,123,885	\$0	73,206
Aug-09	1.0000	\$23,105,656	\$23,105,656	\$0	72,955
Sep-09	0.9999	\$22,474,079	\$22,474,079	\$0	72,988
Oct-09	0.9999	\$23,217,789	\$23,217,789	\$0	73,133
Nov-09	0.9999	\$24,662,305	\$24,662,305	\$0	73,080
Dec-09	0.9998	\$26,152,759	\$26,152,759	\$0	73,056
Jan-10	1.0000	\$22,456,433	\$22,456,433	\$0	73,115
Feb-10	1.0000	\$22,409,183	\$22,409,183	\$0	73,909
Mar-10	1.0000	\$26,246,593	\$26,246,593	\$0	73,250
Apr-10	0.9993	\$24,851,977	\$24,851,977	\$0	73,262
May-10	0.9992	\$24,933,148	\$24,955,104	\$21,956	73,114
Jun-10	0.9987	\$24,883,698	\$24,899,802	\$16,104	72,523
Jul-10	0.9984	\$23,076,326	\$23,108,688	\$32,362	72,404
Aug-10	0.9975	\$24,143,667	\$24,206,862	\$63,195	72,383
Sep-10	0.9969	\$23,953,797	\$24,029,225	\$75,428	72,371
Oct-10	0.9953	\$25,475,141	\$25,565,821	\$90,680	72,625
Nov-10	0.9928	\$25,592,364	\$25,739,130	\$146,766	72,536
Dec-10	0.9908	\$27,162,465	\$27,390,098	\$227,633	72,445
Jan-11	0.9854	\$24,189,745	\$24,656,270	\$466,525	74,297
Feb-11	0.9765	\$21,793,176	\$22,226,782	\$433,606	74,281
Mar-11	0.9628	\$26,680,942	\$27,633,883	\$952,941	74,419
Apr-11	0.9270	\$23,752,158	\$25,412,985	\$1,660,827	74,418
May-11	0.8185	\$21,318,738	\$25,935,924	\$4,617,186	74,760
Jun-11	0.3467	\$10,379,046	\$26,688,132	\$16,309,086	74,806
Total		\$2,961,193,970	\$2,986,892,498	\$25,114,295	IBNR Est
2010 Plan Year		\$295,184,792		\$674,122	\$700,000
2011 Plan Year		\$128,113,805		\$24,440,172	\$24,500,000
				<u>\$25,114,295</u>	<u>\$25,200,000</u>

Carrier HealthPartners
 IBNR Estimate at end of Quarter
 2nd Quarter ending 06/30/11 - 30 Day Runout

<u>Service Dates</u>	<u>Paid Claims</u>	30 day runout <u>Est. of Ultimate Liability</u>	<u>IBNR Estimate</u>	<u>Rounded Amount</u>	
Prior to July of 2010	\$119,538,271	\$119,538,271	\$0		
Jul-10	\$10,320,276	\$10,320,507	\$231		
Aug-10	\$10,557,006	\$10,557,006	\$0		
Sep-10	\$9,635,858	\$9,639,180	\$3,322		
Oct-10	\$9,722,396	\$9,752,979	\$30,583		
Nov-10	\$10,401,348	\$10,416,299	\$14,951		
Dec-10	\$11,096,778	\$11,122,337	\$25,559	\$74,645	80,000
Jan-11	\$10,633,136	\$10,676,042	\$42,906		
Feb-11	\$9,879,847	\$9,947,670	\$67,823		
Mar-11	\$11,481,391	\$11,721,352	\$239,961		
Apr-11	\$11,333,512	\$11,987,149	\$653,637		
May-11	\$10,786,120	\$12,438,881	\$1,652,761		
Jun-11	\$5,155,225	\$12,123,717	\$6,968,492	\$9,625,580	9,700,000
Subtotal - July '10 to June '11	\$121,002,893	\$130,703,118	\$9,700,225		
Total	\$240,541,164	\$250,241,389	\$9,700,225	\$9,700,225	\$9,780,000

Preferred One
 IBNR Worksheet - Excluding Pharmacy
 6 Months Ending 06/30/11 - 30 Day Run out
 (elkCarrierQtrly2011)

	6/30/2011	6/30/2011	At 07/31/11		Total Paid	6/30/2011
	Total Paid	Pharmacy	Total	Medical	Medical	Medical
	Claims	Claims	Proj Claims	IBNR	Claims	Proj Claims
	w/Pharmacy					
January - 11	6,041,594	906,268	6,175,681	134,087	5,135,326	5,269,413
February	4,849,499	879,570	4,983,792	134,293	3,969,929	4,104,222
March	5,898,780	988,468	6,185,347	286,567	4,910,312	5,196,879
April	4,609,412	897,571	5,084,095	474,683	3,711,841	4,186,524
May	4,391,606	965,650	5,465,582	1,073,976	3,425,956	4,499,932
June	2,521,969	1,050,603	5,489,515	2,967,546	1,471,366	4,438,912
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>28,312,860</u>	<u>5,688,130</u>	<u>33,384,012</u>	<u>5,071,152</u>	<u>22,624,730</u>	<u>27,695,882</u>

06/30/11 estimate of Medical Claims 27,695,882

Medical Claims Paid through 06/30/11 22,624,730
 Estimated IBNR - 2011 Plan Year 5,071,152

Rounded Amount - 2011 Plan Year 5,100,000
 Rounded Amount - 2010 Plan Year 250,000
Total IBNR - 06/30/11 5,350,000

SEGIP
 Review of Navitus Expenditures
 Fiscal 2011
 (file - Fiscal11)

Pharmacy Claims

Invoice Date 07/01/11

2011 Plan Year	Claim Dates	From To	Bi- Month	Est IBNR	Total	Rounded
			06/15/11 06/30/11	% - 2 %		IBNR at 6/30/2011
Blue Cross	6611	2M13	2,645,368	52,907	2,698,275	2,698,000
Health Partners	6611	2M13	1,300,634	26,013	1,326,647	1,327,000
Pref One	6611	2M13	536,170	10,723	546,893	547,000
Total Claims			4,482,172	89,643	4,571,815	4,572,000

Delta Dental of Minnesota
State of Minnesota

Page 1
12-Jul-11

Month	Totals	Incurred Month →														
		0	* 1	2	3	4	5	6	7	8	9	10	11	12	13	14
JUL	2,028,586	1,619,384	356,349	20,166	12,767	9,199	4,283	1,221	1,023	(452)	657	830	4	675	48	1,351
AUG	2,132,326	1,728,898	343,948	32,921	8,314	7,155	1,712	46	3,552	293	284	1,047	1,867	288	1,083	357
SEP	1,856,070	1,371,103	417,689	27,803	15,153	6,750	4,537	3,133	2,762	604	1,208	228	61	2,150	588	1,907
OCT	1,853,866	1,421,802	366,151	32,401	12,165	7,597	3,561	1,326	608	1,149	190	844	199	151	158	1,006
NOV	1,895,642	1,546,144	292,037	24,090	16,854	5,866	3,150	2,741	2,544	(332)	(846)	544	(221)	315	1,713	380
DEC	2,074,481	1,687,696	343,197	25,029	7,317	6,787	76	1,043	(901)	752	1,153	940	1,260	216	4	653
JAN'11	2,510,389	2,025,419	414,161	40,055	7,108	5,291	8,428	381	1,348	3,050	74	1,242	562	619	188	646
FEB	1,999,347	1,542,809	404,759	28,316	7,565	3,696	2,722	2,796	906	112	1,746	78	344	497	1,963	636
MAR	2,419,094	1,893,947	423,854	54,056	20,332	10,331	2,482	4,005	2,185	1,054	860	(5)	810	2,083	1,944	149
APR	2,085,625	1,646,573	376,622	30,038	14,641	7,462	4,545	1,604	401	1,023	1,114	103	0	145	843	0
MAY	2,108,796	1,720,795	296,774	49,601	15,925	8,333	4,084	3,846	2,937	1,423	1,982	530	391	1,132	413	796
JUN	2,181,844	1,819,888	314,611	23,964	11,421	5,564	1,243	885	1,308	1,279	1,117	256	546	0	(563)	0

* \$680,000 IBNR as of June 30, 2011*

* The IBNR figure includes a 10% margin

Page 10 - Delta Dental IBNR

Carrier HealthPartners

Dental IBNR Estimate for Fiscal Year-End

All Packages ending June 2011

<u>Service Dates</u>	<u>Paid Claims</u>	<u>Est. of Ultimate Liability</u>	<u>IBNR Estimate</u>
JUL 2010	\$771,403	\$771,991	\$589
AUG 2010	\$825,542	\$826,222	\$680
SEP 2010	\$678,015	\$678,803	\$788
OCT 2010	\$676,776	\$677,726	\$951
NOV 2010	\$749,124	\$751,099	\$1,975
DEC 2010	\$809,236	\$810,889	\$1,653
JAN 2011	\$1,035,368	\$1,037,076	\$1,708
FEB 2011	\$798,312	\$799,972	\$1,660
MAR 2011	\$936,478	\$940,337	\$3,858
APR 2011	\$788,018	\$797,425	\$9,406
MAY 2011	\$795,579	\$808,560	\$12,981
JUN 2011	\$686,173	\$891,253	\$205,079
Total - Jul. '10 to Jun. '11	<u>\$9,550,025</u>	<u>\$9,791,354</u>	<u>\$241,329</u>
	Rounded Amount		<u><u>242,000</u></u>

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, 2011

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 2011 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 2011 unpaid claims reserve:

Expected 2011 death claims per 2012 rate renewal	7,019,900	
Expected 2011 AD&D claims per 2012 rate renewal	199,400	
Total expected claims for 2011	<u>7,219,300</u>	
Reserve policy ratio	1/12	
Estimated unreported claims		<u>601,608</u>

2. Calculation of unpaid claims associated with waiver of premium disability

Expected 2011 waiver of premium disability increase per 2012 renewal	-211,400	
Estimated reserve percentage	<u>67.00%</u>	
Estimated unpaid claims on waiver of premium disability claims		<u>-141,638</u>

Total Unpaid Claims Reserve Needed June 30, 2011

459,970

Reserve for Claim Fluctuations

The reserve for Claims Fluctuations for 2011 is 19% of expected premium. The 19% figure is made up of three components and is calculated as follows:

1. For 2011 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 2011 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 2011 claims fluctuation reserve:

Total Expected Premium for 2011	7,051,700	
Percentage per established reserve policy	<u>19.00%</u>	

Total Claims Fluctuation Reserve Needed June 30, 2011

1,339,823

Total June 30, 2011 Basic Life Trust Reserve

1,799,793



Deloitte Consulting LLP
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50 South Sixth Street
Minneapolis, MN 55402-1538
USA
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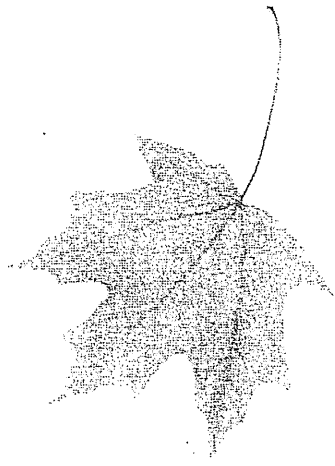
Memo

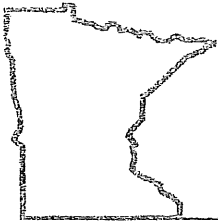
Date: January 6, 2011
To: Ed Keimig
From: Pat Pechacek
Pete Roverud
Subject: 2010 and 2011 Representation Statement

We have reviewed OMB Circular A-87, Attachment B, paragraph 25d.(3) and confirm that the required reserve levels referenced in this paragraph and used in the financial modeling have been calculated based on generally accepted actuarial principles using historical experience and reasonable assumptions. In addition, the 2010 and 2011 projected 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.

If you have any questions, feel free to contact Pat at 612-397-4033 or Pete at 612-397-4670.

CC: Bruce Anderson





STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 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

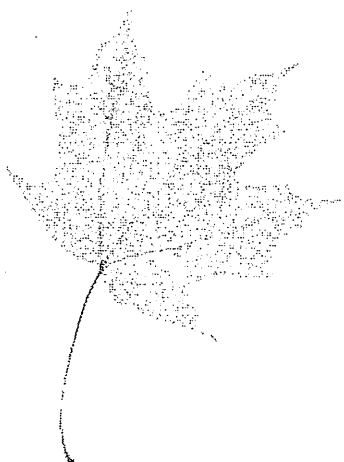
- *"Publication costs include the costs of printing...distribution, promotion, mailing, and general handling."*

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...."*

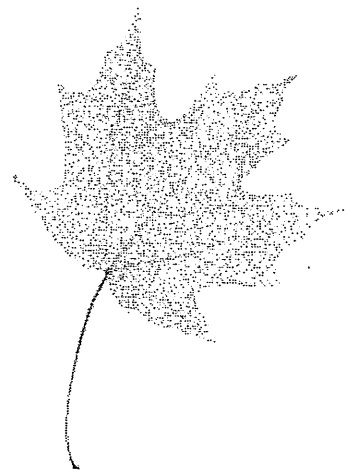
How Rates are Computed

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



STATE OF MINNESOTA
OFFICE OF ENTERPRISE TECHNOLOGY
FY10
\$70 FUND

A	B	C	D	F	H	J	K	L	M	N	O	P	Q	S	U	W	Y	Z	AA	AB	
STATE OF MINNESOTA																					
FY 2011 SWCAP																					
OFFICE OF ENTERPRISE TECHNOLOGY (In thousands)																					
\$80,785																					
OPERATING EXPENSES																					
AS OF 6/30/11																					
REVENUE																					
COST																					
			ACTUAL BILLED REVENUE/ CUSTOMER	NON-OP REVENUE	LESS: REBATE	ADJUSTED REVENUE	DIRECT COST BY SERVICE	ALLOCATED EXPENSES	O/H EXPENSES	NO EXPENSE	TOTAL COST	UNALLOWABLE EXPENDITURES	ADJUSTED COST	NET CHG IN ASSETS	R.E. ENDING BALANCE @ 6/30/11	(1/2 R.E.) IMPUTED INTEREST	TOTAL ENDING BALANCE	ALLOWABLE RESERVE (60 DAY W/C)	6/30/2010 EXCESS FUND BALANCE	DEPRECIATION & AMORTIZATION FY11	
7	RATE CATEGORY	R.E. BEG. BAL. 6/30/10	(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)	
8		(COL 1)				(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) * 6.892%	(COL 14+15)	(COL 12-COL 19)*6	(COL 16-17)		
12	MANAGED SERVICES																				
13	Hosting Services	\$5,113	\$34,588	\$12		\$34,579	\$13,664	\$9,328	\$1,484	\$2,200	\$26,677	\$2,166	\$24,511	\$10,069	\$15,182	\$699	\$15,881	\$3,847	\$12,034	\$1,426	
14	Data Management (Storage)	\$3,327	\$9,918	\$7		\$9,925	\$3,909	\$2,837	\$436	\$23	\$7,205		\$7,205	\$2,720	\$6,047	\$323	\$6,370	\$1,091	\$5,279	\$657	
16	TELECOMMUNICATIONS																				
17	WAN Services	\$4,081	\$18,652	\$12		\$18,664	\$13,686	\$2,846	\$1,058	\$299	\$17,899	\$257	\$17,642	\$1,022	\$5,103	\$317	\$5,420	\$2,767	\$2,653	\$1,040	
18	Contracted Telecom Services	\$2,443	\$12,677	\$1		\$12,678	\$10,797	\$1,742	\$251	\$368	\$13,157	\$368	\$12,789	(\$112)	\$2,331	\$165	\$2,496	\$2,131	\$364	\$0	
19	IP Services	\$1,005	\$4,798	\$213		\$5,012	\$3,862	\$765	\$299	\$18	\$4,946	\$2	\$4,943	\$69	\$1,074	\$72	\$1,145	\$754	\$391	\$418	
21	ENTERPRISE APPLICATIONS																				
22	Workplace Services	(\$5,966)	\$4,687	\$2		\$4,689	\$2,421	\$3,028	\$351	\$4	\$5,805		\$5,805	(\$1,116)	(\$7,102)	(\$451)	(\$7,553)	\$950	(\$8,503)	\$105	
23	Business Process Management	(\$1,727)	\$760	\$0		\$760	\$1,331	\$882	\$143	\$0	\$2,356		\$2,356	(\$1,596)	(\$3,323)	(\$174)	(\$3,497)	\$351	(\$3,848)	\$247	
25	BUSINESS SERVICES																				
26	Customer Project Services	(\$8,401)	\$5,513	\$0		\$5,513	\$5,339	\$261	\$54	\$0	\$5,654		\$5,654	(\$140)	(\$8,541)	(\$584)	(\$9,125)	\$942	(\$10,067)	\$0	
31	GRAND TOTAL	(\$145)	\$91,573	\$247	\$0	\$91,820	\$55,010	\$21,690	\$4,086	\$2,912	\$83,697	\$2,793	\$80,904	\$10,916	\$10,771	\$366	\$11,137	\$12,835	(\$1,698)	\$3,894	
32		(a)	(b)	(c)	(d)	(e)	(f)	(f)	(f)	(g)		(h)			(g)						
34	CAFR																				
35	Difference																				
36	Comments/Footnotes:																				
37	(e) R.E. Beginning Balance @ 6/30/10 - Ties to calculated FY2010 Total Ending Balance balance by product line from Column 16 (after adjustment to FY2010 beginning balance for federal repayment FY07-FY08-FY09)																				
38	(b) Actual Billed Revenue by Customer - Actual billed amount from FY2011 Revenue by Customer worksheet																				
39	(c) Non-Operating Revenue - Includes Interest Revenue of \$30K, Gain (loss) on Disposal of Capital Asset of \$0, Capital Contributions of \$209K and Transfer In of \$8K																				
40	(d) Less: Rebate - No customer rebate was issued in FY2011. A FY2011 rebate in the amount of \$2.2 million (\$1.2 million Hosting Services and \$1 million Data Management (Storage)) is being issued on the FY2012 March 2012 invoice (generated in April 2012)																				
	(e) Adjusted Revenue - Revenue adjusted for any rebate given																				
	(f) Operating Expenses - Total Service Expenses (Direct, Allocated and Overhead) Less Interest Expenses																				
	1) Non-Operating Expense - Includes: Interest expenses of \$119,103.00, federal repayment of \$2,750 million and bad debt expense of \$43K																				
	2) Unallowable Expenditures: Includes the federal liability payment to the Health and Human Services Department for FY07, FY08 and FY09 in the amount of \$2,619,000 plus interest of \$131,433 totalling 2,750,433 which occurred on 4/21/2011 and bad debt expense of \$43K																				
	3) Imputed Interest - Imputed Interest Earnings on Monthly Avg. Cash Balance at State's Treasury Avg. Rate of Return (6.892%)																				



10/07/11

Internal Service Funds
Statement of Net Assets
June 30, 2011

Name
Fund

Enterprise Technology
970

ASSETS

Current Assets:

Cash and Cash Equivalents	22,493
Investments	0
Accounts Receivable	2,895
Due From	333
Due From Primary Government	
Interfund Receivable	7,813
Accrued Investment/Interest Income	0
Federal Aid Receivable	
Inventories	0
Deferred Costs (Long Term included \$293,266.41)	5,172
Securities Lending Collateral	0
Other Assets	
Total Current Assets	<u>38,706</u>

Noncurrent Assets:

Depreciable Capital Assets (Net)	<u>7,575</u>
Total Noncurrent Assets	<u>7,575</u>
Total Assets	<u>46,281</u>

LIABILITIES

Current Liabilities:

Accounts Payable (incl sal. payable \$1,917,110.62; Accr Interest \$9,457.02 & Non-Trade \$10,886.60)	5,981
Interfund Payables	8
Deferred Revenue	2,403
Loans Payable (includes Non-Equipment loan \$54,581.69)	2,282
Compensated Absences Payable	288
Securities Lending Collateral	0
Total Current Liabilities	<u>10,962</u>

Noncurrent Liabilities:

Loans Payable (incl Non-Equipment loan \$50,157.26)	2,725
Compensated Absences Payable	2,979
Net OPEB	295
Total Noncurrent Liabilities	<u>5,999</u>
Total Liabilities	<u>16,961</u>

NET ASSETS

Invested in Capital Assets, Net of Related Debt	2,661
Unrestricted	<u>26,658</u>
Total Net Assets	<u>29,319</u>

10/07/11

Internal Service Funds
Statement of Revenues, Expenses and Changes in Net Assets
June 30, 2011

Name
Fund

Enterprise Technology
Fund 970

Operating Revenues:

Net Sales	90,429
Rental and Service Fees	0
Insurance Premiums	0
Other Income	957

Total Operating Revenues	91,386
Less: Cost of Goods Sold	0

Gross Margin	91,386
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Operating Expenses:

Purchased Services	46,134
Salaries and Fringe Benefits	28,995
Claims	0
Depreciation	3,315
Amortization	582
Supplies and Materials	1,289
Indirect Costs	246
Other Expenses	

Total Operating Expenses	80,561
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Operating Income (Loss)	10,825
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Nonoperating Revenues (Expenses):

Investment Income	30
Securities Lending Income	
Other Nonoperating Revenue	
Interest and Financing Costs	-119
Securities Lending Rebate and Fees	
Other Nonoperating Expenses (includes -\$27,025.43)	-2,822
Gain (Loss) on Disposal of Capital Assets	

Total Nonoperating Revenues (Expenses)	-2,911
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Income (Loss) Before Transfers and Contributions	7,914
Capital Contributions	209

Net Income (Loss)	8,123
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Net Assets, Beginning, as Restated	21,196
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Net Assets, Ending	29,319
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10/07/11

Internal Service Funds
Statement of Cash Flows
June 30, 2011

Name
Fund Enterprise Technology
970

Cash Flows from Operating Activities:

Receipts from Customers	93,781
Receipts from Other Revenue	956
Payments to Claimants	
Payments to Suppliers	
Payments to Employees	-29,011
Payments to Others	-51,643

Net Cash Flows from Operating Activities	<u>14,083</u>
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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	-2,750

Net Cash Flows from Noncapital Financing Activities	<u>-2,750</u>
---	---------------

Cash Flows from Capital and Related Financing Activities:

Capital Contributions	
Investments in Capital Assets	-1,957
Proceeds from Disposal of Capital Assets	
Proceeds from Loans	1,159
Repayment of Loan Principal	-3,062
Repayment of Bond Principal	
Interest Paid	-125

Net Cash Flows from Capital and Related Financing Activities	<u>-3,985</u>
--	---------------

Cash Flows from Investing Activities:

Proceeds from Sales and Maturities of Investments	
Purchase of Investments	
Investment Earnings	30

Net Cash Flows from Investing Activities	<u>30</u>
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Net Increase (Decrease) in Cash and Cash Equivalents	<u>7,378</u>
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Cash and Cash Equivalents, Beginning	<u>15,115</u>
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Cash and Cash Equivalents, Ending	<u><u>22,493</u></u>
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10/07/11

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

Operating Income (Loss)	10,824
Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Depreciation	3,315
Change in Valuation of Assets	
Amortization	582
Change in Assets and Liabilities:	
Accounts Receivable	3,131
Inventories	-3,198
Other Assets	-328
Accounts Payable	-403
Compensated Absences Payable	-140
Deferred Revenues	263
Other Liabilities	38
	<hr/>
Net Reconciling Items to be Added to (Deducted from) Operating Income	3,260
	<hr/>
Net Cash Flows from Operating Activities	<u>14,084</u>

Noncash Investing, Capital and Financing Activities:

Disposal of Capital Assets	
Accrual of computer equipment an Investment in Capital Assets	810
Trade-In Allowance for Investment in Capital Assets	
Change in Capital Asset Threshold	
	<hr/> <hr/>

Attachment GF-5

IMPUTED REVENUE REPORT - YEAREND
(MMB Sales by Customer Report)
(Form and Date as Requested by MMB)

CONTACT: Julie Freeman 651.201.1191

	COLLECTED BILLINGS			IMPUTED REVENUE			SUB TOTAL		SURCHARGE		TOTAL
	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	A-87 REVENUES	COLLECTED	IMPUTED	REVENUES	
HUMAN SERVICES	\$35,312,514.34						\$ 35,312,514			\$ 35,312,514	
EMPLOYMENT & ECONOMIC DEVELOPMENT	\$9,214,596.83						\$ 9,214,597			\$ 9,214,597	
PUBLIC SAFETY	\$5,622,912.13						\$ 5,622,912			\$ 5,622,912	
TRANSPORTATION	\$3,811,189.32						\$ 3,811,189			\$ 3,811,189	
MINNESOTA STATE COLLEGES & UNIVERSITIES	\$3,715,384.41						\$ 3,715,384			\$ 3,715,384	
MINNESOTA MANAGEMENT & BUDGET	\$3,499,408.54						\$ 3,499,409			\$ 3,499,409	
PUBLIC SCHOOLS(NON HIGHER ED.-K12)	\$2,868,325.36						\$ 2,868,325			\$ 2,868,325	
COUNTIES	\$2,786,985.38						\$ 2,786,985			\$ 2,786,985	
QUASI GOV/AGENCIES/PRIVATE	\$2,182,650.78						\$ 2,182,651			\$ 2,182,651	
HIGHER EDUCATION SERVICES OFFICE	\$1,971,322.81						\$ 1,971,323			\$ 1,971,323	
NATURAL RESOURCES	\$1,839,710.54						\$ 1,839,711			\$ 1,839,711	
CORRECTIONS	\$1,791,041.68						\$ 1,791,042			\$ 1,791,042	
REVENUE	\$1,589,453.61						\$ 1,589,454			\$ 1,589,454	
HEALTH	\$1,371,806.51						\$ 1,371,807			\$ 1,371,807	
SUPREME COURT	\$1,318,987.64						\$ 1,318,988			\$ 1,318,988	
OFFICE OF ENTERPRISE TECHNOLOGY	\$1,267,821.17						\$ 1,267,821			\$ 1,267,821	
ADMINISTRATION	\$947,221.33						\$ 947,221			\$ 947,221	
COMMERCE	\$935,937.21						\$ 935,937			\$ 935,937	
CITIES	\$882,300.66						\$ 882,301			\$ 882,301	
MILITARY AFFAIRS DEPT	\$814,175.50						\$ 814,176			\$ 814,176	
POLLUTION CONTROL	\$809,957.11						\$ 809,957			\$ 809,957	
UNIVERSITY OF MINNESOTA	\$754,829.90						\$ 754,830			\$ 754,830	
VETERANS AFFAIRS DEPT	\$640,648.78						\$ 640,649			\$ 640,649	
MINN STATE RETIREMENT SYSTEM	\$517,712.69						\$ 517,713			\$ 517,713	
LABOR & INDUSTRY	\$393,863.15						\$ 393,863			\$ 393,863	
PUBLIC DEFENSE BOARD	\$371,496.52						\$ 371,497			\$ 371,497	
AGRICULTURE	\$333,627.63						\$ 333,628			\$ 333,628	
MN DEPARTMENT OF EDUCATION	\$326,005.57						\$ 326,006			\$ 326,006	
ADMINISTRATIVE HEARINGS	\$310,013.10						\$ 310,013			\$ 310,013	
HOUSING FINANCE AGENCY	\$284,818.21						\$ 284,818			\$ 284,818	
WATER & SOIL RESOURCES BOARDS	\$251,365.21						\$ 251,365			\$ 251,365	
LOTTERY	\$242,145.68						\$ 242,146			\$ 242,146	
SECRETARY OF STATE	\$238,405.05						\$ 238,405			\$ 238,405	
METROPOLITAN COUNCIL/TRANSPORT	\$230,916.84						\$ 230,917			\$ 230,917	
ATTORNEY GENERAL	\$195,415.61						\$ 195,416			\$ 195,416	
HISTORICAL SOCIETY	\$190,359.99						\$ 190,360			\$ 190,360	
PUBLIC EMPLOYEES RETIRE	\$184,486.09						\$ 184,486			\$ 184,486	
HUMAN RIGHTS DEPT	\$153,625.19						\$ 153,625			\$ 153,625	
PUBLIC UTILITIES COMMISSION	\$127,700.10						\$ 127,700			\$ 127,700	
IRON RANGE RESOURCE & REHABILITATION AGENCY	\$122,871.30						\$ 122,871			\$ 122,871	
TEACHERS RETIREMENT ASSOCIATION BOARD	\$117,314.10						\$ 117,314			\$ 117,314	
TRIAL COURTS	\$102,784.90						\$ 102,785			\$ 102,785	
CENTER FOR ARTS EDUCATION	\$97,266.64						\$ 97,267			\$ 97,267	
FARIBAULT ACADEMIES	\$74,746.14						\$ 74,746			\$ 74,746	
LEGISLATIVE AUDITOR	\$62,484.35						\$ 62,484			\$ 62,484	
EXPLORE MINNESOTA TOURISM	\$49,732.90						\$ 49,733			\$ 49,733	
NURSING HOME ADMIN BOARD	\$48,069.97						\$ 48,070			\$ 48,070	

Attachment GF-5

IMPUTED REVENUE REPORT - YEAREND
(MMB Sales by Customer Report)
(Form and Date as Requested by MMB)

CONTACT: Julie Freeman 651.201.1191

	COLLECTED BILLINGS			IMPUTED REVENUE				SURCHARGE		TOTAL REVENUES
	BILLED AT FULL RATE(S)	LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLE RATES)	MEMO BILLINGS	UNBILLED	A-87 REVENUES	COLLECTED	IMPUTED	
STATE AUDITOR	\$45,894.47						\$ 45,894			\$ 45,894
GAMBLING CONTROL BOARD	\$42,126.33						\$ 42,126			\$ 42,126
GOVERNORS OFFICE	\$37,498.82						\$ 37,499			\$ 37,499
SENATE	\$33,267.95						\$ 33,268			\$ 33,268
NURSING BOARD	\$29,892.26						\$ 29,892			\$ 29,892
ARCHITECTURE ENGINEERING BOARD	\$27,831.47						\$ 27,831			\$ 27,831
ZOOLOGICAL BOARD	\$25,333.36						\$ 25,333			\$ 25,333
OMBUDSMAN MH/MR	\$24,512.93						\$ 24,513			\$ 24,513
ANIMAL HEALTH BOARD	\$24,111.04						\$ 24,111			\$ 24,111
INVESTMENT BOARD	\$23,082.70						\$ 23,083			\$ 23,083
HOUSE OF REPRESENTATIVE	\$21,253.79						\$ 21,254			\$ 21,254
MEDICAL PRACTICE BOARD	\$20,530.26						\$ 20,530			\$ 20,530
EMERGENCY MEDICAL SERVICES BOARD	\$20,434.21						\$ 20,434			\$ 20,434
WORKERS COMP COURT OF APPEALS	\$17,575.53						\$ 17,576			\$ 17,576
SENTENCING GUIDELINES COMMISSION	\$16,455.80						\$ 16,456			\$ 16,456
OMBUDSPERSON FOR FAMILIES	\$15,102.38						\$ 15,102			\$ 15,102
ARTS BOARD	\$13,593.31						\$ 13,593			\$ 13,593
REVISOR OF STATUTES	\$12,840.00						\$ 12,840			\$ 12,840
DISABILITY COUNCIL	\$12,314.02						\$ 12,314			\$ 12,314
DHS CHILD SUPPORT COUNTY OFFICES	\$10,834.90						\$ 10,835			\$ 10,835
CAMPAIGN FINANCE BOARD	\$7,902.61						\$ 7,903			\$ 7,903
ACCOUNTANCY BOARD	\$7,885.51						\$ 7,886			\$ 7,886
PEACE OFFICERS BOARD	\$6,954.33						\$ 6,954			\$ 6,954
CAPITOL AREA ARCHITECTURAL & PLANNING BOARD	\$6,918.46						\$ 6,918			\$ 6,918
SOCIAL WORK BOARD	\$6,909.89						\$ 6,910			\$ 6,910
COURT OF APPEALS	\$6,768.55						\$ 6,769			\$ 6,769
BLACK MINNESOTANS COUNCIL	\$6,613.14						\$ 6,613			\$ 6,613
ASIAN-PACIFIC COUNCIL	\$6,051.42						\$ 6,051			\$ 6,051
TAX COURT	\$5,814.74						\$ 5,815			\$ 5,815
LEGISLATIVE REFERENCE LIBRARY	\$5,750.00						\$ 5,750			\$ 5,750
PHARMACY BOARD	\$5,259.57						\$ 5,260			\$ 5,260
MEDIATION SERVICES BUREAU	\$5,001.64						\$ 5,002			\$ 5,002
INDIAN AFFAIRS COUNCIL	\$4,922.12						\$ 4,922			\$ 4,922
DISABLED AMERICAN VETS	\$4,811.32						\$ 4,811			\$ 4,811
BARBER & COSMETOLOGY EXAMINERS BOARD	\$4,757.99						\$ 4,758			\$ 4,758
DENTISTRY BOARD	\$4,620.38						\$ 4,620			\$ 4,620
PSYCHOLOGY BOARD	\$4,567.85						\$ 4,568			\$ 4,568
CHICANO LATINO AFFAIRS COUNCIL	\$4,538.02						\$ 4,538			\$ 4,538
HIGHER ED FACILITIES AUTHORITY	\$3,886.23						\$ 3,886			\$ 3,886
RACING COMMISSION	\$3,745.55						\$ 3,746			\$ 3,746
COUNTIES FEDERAL/AGENCIES	\$3,469.54						\$ 3,470			\$ 3,470
BEHAVIORAL HEALTH AND THERAPY BOARD	\$3,018.15						\$ 3,018			\$ 3,018
HEALTH RELATED BOARDS	\$2,874.82						\$ 2,875			\$ 2,875
CHIROPRACTORS EXAMINERS BOARD	\$1,963.60						\$ 1,964			\$ 1,964
PHYSICAL THERAPY BOARD	\$1,334.59						\$ 1,335			\$ 1,335
MARRIAGE & FAMILY THERAPY BOARD	\$1,116.44						\$ 1,116			\$ 1,116
LEG COORDINATING COMM	\$1,054.46						\$ 1,054			\$ 1,054
BOARD OF BARBER EXAMINERS	\$1,046.23						\$ 1,046			\$ 1,046
LEGISLATURE	\$900.00						\$ 900			\$ 900
OPTOMETRY BOARD	\$630.02						\$ 630			\$ 630
VETERINARY MEDICINE BOARD	\$533.79						\$ 534			\$ 534
PODIATRIC MEDICINE BOARD	\$487.27						\$ 487			\$ 487
DIETETICS & NUTRITION PRACTICE BOARD	\$450.25						\$ 450			\$ 450
JUDICIAL STANDARDS BOARD	\$304.63						\$ 305			\$ 305
VPW	\$120.00						\$ 120			\$ 120
MINNESOTA TECHNOLOGY INC	\$27.71						\$ 28			\$ 28
VETERANS HOME BOARD	\$0.00						\$ -			\$ -
HORTICULTURE SOCIETY BOARD	(\$186.11)						\$ (186)			\$ (186)
AMATEUR SPORTS COMMISSION	(\$1,030.78)						\$ (1,031)			\$ (1,031)
TOTALS	91,572,688	0	0	0	0	0	91,572,688	0	0	91,572,688

SECTION V: RATE MATRICES AND NET MARGIN INFORMATION

Section V contains consolidated rate matrices based on the top producing products/revenue. Full rate matrices by product lines and showing all product codes are available upon request.
Call Julie Freeman at 651.201.1191 or MN Relay Service: 1.800.627.3529

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Consolidated Rate Matrix Ranked by Top
Producing Product and Revenue

APPENDIX M

OFFICE OF ENTERPRISE TECHNOLOGY- ENTERPRISE
TECHNOLOGY FUND

Hosting Services

Application

FOR FISCAL YEAR 2011

PRODUCT	Batch	Adabas	CICS wDB2	CICS	DB2 CPU
PRODUCT CODE	0024	8022	8021	5017	1207
PEOPLE					
1A0 - 1E0 Salaries	\$2,842,450.63	\$204,452.85	\$120,815.44	\$120,815.44	\$204,452.85
2D0 Prof & Tech Services - Outside Vendors-2D0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2S0 Prof & Tech Services - State-Agency Provided-2S0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TECHNICAL					
Telecommunications					
2F0 Communications-2F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2G0 Technician Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hardware					
2B0 Repairs, Alterations, & Maint Contracts-2B0	\$34,341.01	\$2,470.58	\$25,162.51	\$25,162.51	\$2,470.58
2J0 Supplies (incl equipment under \$5,000)-2J0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2K0 Total Equipment Depreciation & Interest	\$435,124.23	\$31,303.90	\$107,327.66	\$107,327.66	\$31,303.90
Software					
2E0 Computer & Systems Services (PC & non-PC)-2E	\$1,959,560.71	\$1,515,347.29	\$971,088.02	\$971,088.02	\$769,831.98
ACCOMMODATION					
2A0 Space Rent, Bldg, Maint & Utilities -2A0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2B0 Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2M0 Other Purchased Services-2M00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADMINISTRATIVE SERVICES					
2A0 Other Rental-Non-Equipment -2A30/2A50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2C0 Printing & Advertising-2C00-2C90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2F0 Communications-2F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2G0 Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2H0 Travel & Subsistence - Out Of State-2H0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2J0 Supplies -2J0	\$208.50	\$15.00	\$75.00	\$75.00	\$15.00
2K0 Other Equipment-2K0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2L0 Employee Development-2L0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2M0 Other Operating Costs-2M0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2P0 Statewide Indirect Costs-2P00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2Q0 Attorney General Costs-2Q00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT COSTS	\$5,281,695.09	\$1,753,629.62	\$1,224,568.63	\$1,224,568.63	\$1,008,114.31
TOTAL INDIRECT COSTS - EXPENSE ORGS	\$745,812.80	\$32,825.08	\$187,838.82	\$187,866.69	\$249,747.46
INDIRECT COSTS - REVENUE ORGS - IN					
4621 Hosting Services	\$787,726.46	\$82,355.35	\$120,380.41	\$120,380.41	\$875,200.69
4604 Data Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4617 Workplace Services	\$82,833.17	\$5,866.42	\$4,192.78	\$4,192.78	\$5,866.42
4618 Business Process Management	\$35,799.95	\$2,675.54	\$1,816.72	\$1,816.72	\$2,675.54
4482 WAN Services	\$7,577.18	\$259.05	\$5,067.55	\$5,067.55	\$5,238.11
4701 Contracted Telecom Services	\$7,382.89	\$531.12	\$393.82	\$393.82	\$531.12
4702 IP Services	\$9,888.58	\$718.60	\$5,740.60	\$5,740.60	\$718.60
4618 Business Process Management	\$21,808.66	\$745.60	\$1,314.81	\$1,314.81	\$745.60
4623 - ISRM Vendor Admin Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4491 Billback	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL - INDIRECT COSTS - REVENUE ORGS - IN	\$923,216.57	\$103,151.67	\$138,906.68	\$138,906.68	\$897,550.42
TOTAL COST TO BE RECOVERED	\$6,950,714.46	\$1,889,606.37	\$1,551,214.14	\$1,551,262.01	\$2,155,412.18
TOTAL INDIRECT EXPENSE ORGS - OUT	-\$164,739.26	-\$5,632.11	-\$13.82	-\$13.82	-\$70,401.39
DIRECT EXPENSE ORGS - OUT					
Equipment	\$0.05	\$0.00	\$0.00	\$0.00	\$0.00
Applications	-\$105,920.08	-\$3,767.95	-\$32.38	-\$32.38	-\$46,874.39
Data Management	-\$414,273.71	-\$14,163.20	\$0.00	\$0.00	-\$177,040.05
Workplace Services	-\$27.60	\$0.00	\$0.00	\$0.00	\$0.00
Business Process Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Telecommunication	-\$1,363.41	\$0.00	-\$5.29	-\$5.29	\$0.00
ISRM	-\$314.83	\$0.00	\$0.00	\$0.00	\$0.00
Billback	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT EXPENSE ORGS - OUT	-\$525,899.68	-\$17,921.16	-\$37.67	-\$37.67	-\$224,014.44
TOTAL COSTS TO SG&A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL PRODUCT LINE COSTS	\$6,260,075.51	\$1,866,053.11	\$1,551,262.65	\$1,551,210.52	\$1,860,956.34
SG&A EXPENSE	\$481,785.74	\$143,614.53	\$119,387.73	\$119,391.42	\$143,225.35
SERVICE COST BASIS FOR COST RECOVERIES	\$6,741,861.25	\$2,009,667.63	\$1,670,650.39	\$1,670,701.94	\$2,004,221.69
RETAINED EARNINGS ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTED SERVICE COST	\$6,741,861.25	\$2,009,667.63	\$1,670,650.39	\$1,670,701.94	\$2,004,221.69
BILLABLE UNITS/ANNUAL					
BILLABLE UNITS	374,888,891	222,571,858	157,414,848	175,295,690	71,788,502
PRIOR YEAR BILLABLE UNITS	304,494,382	176,381,079	71,714,297	145,294,025	71,180,000
CHANGE IN BILLABLE UNITS	70,394,509	46,190,779	85,700,551	30,001,665	698,502
BILLING INTERVAL	Month	Month	Month	Month	Month
RATES (PRICES)					
BREAK EVEN RATES (PRICES)	\$0.0180	\$0.0090	\$0.0106	\$0.0095	\$0.0279
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$0.0205	\$0.0239	\$0.0340	\$0.0275	\$0.0226
CHANGE IN BREAK EVEN RATES (PRICES)	-\$0.0025	-\$0.0149	-\$0.0233	-\$0.0179	\$0.0053
BREAK EVEN RATES (PRICES)	\$0.0180	\$0.0090	\$0.0106	\$0.0095	\$0.0279
REQUESTED RATES (PRICES)	\$0.0224	\$0.0275	\$0.0375	\$0.0303	\$0.0250
CURRENT RATES (PRICES)	\$0.0236	\$0.0275	\$0.0391	\$0.0316	\$0.0260
REQUESTED VS BREAK EVEN RATES (PRICES)					
REQUESTED RATES (PRICES)	\$0.0224	\$0.0275	\$0.0375	\$0.0303	\$0.0250
BREAK EVEN RATES (PRICES)	\$0.0180	\$0.0090	\$0.0106	\$0.0095	\$0.0279
VARIANCE	\$0.0044	\$0.0185	\$0.0269	\$0.0208	-\$0.0029
REVENUES AT REQUESTED RATES (PRICES) / % OF TOTAL					
REVENUES AT REQUESTED RATES (PRICES)	\$8,399,751.16	\$6,120,726.10	\$5,903,060.53	\$5,311,459.39	\$1,794,222.55
REVENUES AT BREAK EVEN RATES (PRICES)	\$6,741,861.25	\$2,009,667.63	\$1,670,650.39	\$1,670,701.94	\$2,004,221.69
REVENUE VARIANCE	\$1,657,889.91	\$4,111,058.47	\$4,232,410.15	\$3,640,757.46	-\$209,999.14
REQUESTED VS CURRENT RATES (PRICES)					
REQUESTED RATES (PRICES)	\$0.0224	\$0.0275	\$0.0375	\$0.0303	\$0.0250
CURRENT RATES (PRICES)	\$0.0236	\$0.0275	\$0.0391	\$0.0316	\$0.0260
CHANGE IN RATES (PRICES)	-\$0.0012	\$0.0000	-\$0.0016	-\$0.0013	-\$0.0010
% CHANGE IN RATES (PRICES)	-5.08%	0.00%	-4.09%	-4.11%	-3.85%
REVENUES AT REQUESTED RATES (PRICES)					
REVENUES AT REQUESTED RATES (PRICES)	\$8,399,751.16	\$6,120,726.10	\$5,903,060.53	\$5,311,459.39	\$1,794,222.55
REVENUES AT CURRENT RATES (PRICES)	\$7,185,067.42	\$4,850,479.67	\$2,804,029.01	\$4,591,291.18	\$1,850,169.00
CHANGE IN REVENUES	\$1,213,683.74	\$1,270,246.43	\$3,099,031.52	\$720,168.20	-\$55,937.45
% CHANGE IN REVENUE	16.89%	26.19%	110.52%	15.69%	-3.02%
OVERALL CHANGE IN RATES (PRICES) - %					

**Consolidated Rate Matrix Ranked by Top
Producing Product and Revenue**

OFFICE OF ENTERPRISE TECHNOLOGY- ENTERPRISE
TECHNOLOGY FUND

Hosting Services

Application - Continued

FOR FISCAL YEAR 2011

PRODUCT	Mainframe Scheduled Jobs	Supra	z/1P DB2 CPU	DBA IT Senior Prof	All Other Hosting Application Product Codes
PRODUCT CODE	8030	5012	8027	8547	
PEOPLE					
1A0 - 1E0 Salaries	\$245,391.42	\$46,343.29	\$122,695.71	\$778,448.63	\$2,824,701.07
2D0 Prof & Tech Services - Outside Vendors-2D0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2S0 Prof & Tech Services - State-Agency Provided-2S0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TECHNICAL					
Telecommunications					
2F0 Communications-2F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2G0 Technician Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hardware					
2B0 Repairs, Alterations, & Maint Contracts-2B0	\$2,964.69	\$9,435.84	\$1,482.35	\$0.00	\$107,850.68
2J0 Supplies (incl equipment under \$5,000)-2J0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2K0 Total Equipment Depreciation & Interest	\$37,564.68	\$40,247.87	\$18,782.34	\$0.00	\$86,964.69
Software					
2E0 Computer & Systems Services (PC & non-PC)-2E	\$92,379.84	\$652,208.85	\$153,966.40	\$210,619.97	\$826,205.15
ACCOMMODATION					
2A0 Space Rent, Bldg, Maint & Utilities -2A0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2B0 Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2M0 Other Purchased Services-2M0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADMINISTRATIVE SERVICES					
2A0 Other Rental-Non-Equipment -2A30/2A30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2C0 Printing & Advertising-2C00-2C00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2F0 Communications-2F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2G0 Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2H0 Travel & Subsistence - Out Of State-2H0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2J0 Supplies -2J0	\$10.00	\$30.00	\$0.00	\$0.00	\$1,000.00
2K0 Other Equipment-2K0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2L0 Employee Development-2L0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2M0 Other Operating Costs-2M0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2P0 Statewide Indirect Costs-2P00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2Q0 Attorney General Costs-2Q00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT COSTS	\$378,318.63	\$657,310.96	\$286,935.79	\$989,068.61	\$3,846,531.09
TOTAL INDIRECT COSTS - EXPENSE ORGS	\$45,048.94	\$100,087.98	\$55,534.40	\$202,677.29	\$989,477.49
INDIRECT COSTS - REVENUE ORGS - IN					
4E21 Hosting Services	\$97,332.65	\$45,142.65	\$199,801.11	\$150,743.63	\$890,135.49
4E04 Data Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4E17 Workplace Services	\$7,159.70	\$1,572.29	\$3,578.85	\$28,014.79	\$91,767.53
4E18 Business Process Management	\$3,090.64	\$681.27	\$1,545.32	\$12,072.01	\$38,430.72
4E32 WAN Services	\$295.67	\$1,916.62	\$447.62	\$297.06	\$29,642.11
4701 Contracted Telecom Services	\$637.35	\$147.68	\$318.67	\$6,389.63	\$5,875.06
4702 IP Services	\$862.32	\$2,152.72	\$431.16	\$1,335.09	\$4,345.93
4E18 Business Process Management	\$1,118.39	\$493.05	\$1,863.99	\$9,098.72	\$26,642.55
4523 - ISRM Vendor Admin Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4401 Billback	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL - INDIRECT COSTS - REVENUE ORGS - IN	\$110,589.63	\$52,095.30	\$207,187.72	\$210,039.83	\$1,087,838.41
TOTAL COST TO BE RECOVERED	\$533,957.20	\$809,494.24	\$559,657.91	\$1,401,785.73	\$5,923,847.99
TOTAL INDIRECT EXPENSE ORGS - OUT	-\$8,448.17	-\$13.82	-\$14,080.28	-\$229,633.83	-\$164,601.52
DIRECT EXPENSE ORGS - OUT					
Equipment	\$0.00	\$0.00	\$0.00	-\$16,789.21	-\$16,944.53
Applications	-\$5,636.83	-\$32.38	-\$9,384.88	-\$528,402.24	-\$1,021,466.53
Data Management	-\$21,244.81	\$0.00	-\$35,408.01	\$0.00	-\$55,947.02
Workplace Services	\$0.00	\$0.00	\$0.00	-\$22,291.80	-\$19,348.49
Business Process Management	\$0.00	\$0.00	\$0.00	-\$37,812.85	-\$28,376.08
Telecommunication	\$0.00	-\$5.29	\$0.00	-\$10,017.24	-\$7,655.69
ISRM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Billback	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT EXPENSE ORGS - OUT	-\$26,881.73	-\$37.67	-\$44,802.89	-\$615,313.34	-\$1,149,746.33
TOTAL COSTS TO SG&A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL PRODUCT LINE COSTS	\$498,627.30	\$809,442.76	\$600,774.74	\$556,838.56	\$4,609,420.13
SG&A EXPENSE	\$38,375.18	\$62,296.05	\$38,540.45	\$42,855.21	\$354,748.58
SERVICE COST BASIS FOR COST RECOVERIES	\$537,002.48	\$871,738.80	\$539,315.19	\$599,693.77	\$4,964,168.71
RETAINED EARNINGS ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTED SERVICE COST	\$537,002.48	\$871,738.80	\$539,315.19	\$599,693.77	\$4,964,168.71
BILLABLE UNITS/ANNUAL					
BILLABLE UNITS	647,200	7,190,064	81,170,533	3,843	413,550,822
PRIOR YEAR BILLABLE UNITS	576,856	6,386,909	90,182,400	4,766	585,165,371
CHANGE IN BILLABLE UNITS	70,345	803,155	988,133	-21	-71,602,548
BILLING INTERVAL	Month	Month	Month	Month	Month
RATES (PRICES)					
BREAK EVEN RATES (PRICES)	\$0.8297	\$0.1212	\$0.0059	\$156.03	
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$0.8297	\$0.0867	\$0.0047	\$91.37	
CHANGE IN BREAK EVEN RATES (PRICES)	-\$0.1564	\$0.0366	\$0.0012	\$64.66	
BREAK EVEN RATES (PRICES)	\$0.8297	\$0.1212	\$0.0059	\$156.03	
REQUESTED RATES (PRICES)	\$1.0000	\$0.0700	\$0.0052	\$103.00	
CURRENT RATES (PRICES)	\$1.0000	\$0.0700	\$0.0054	\$103.00	
REQUESTED VS BREAK EVEN RATES (PRICES)					
REQUESTED RATES (PRICES)	\$1.0000	\$0.0700	\$0.0052	\$103.00	
BREAK EVEN RATES (PRICES)	\$0.8297	\$0.1212	\$0.0059	\$156.03	
VARIANCE	\$0.1703	-\$0.0512	-\$0.0007	-\$53.03	
REVENUES AT REQUESTED RATES (PRICES) / % OF TOTAL					
REVENUES AT REQUESTED RATES (PRICES)	1.930%	1.501%	1.413%	1.180%	4.997%
REVENUES AT BREAK EVEN RATES (PRICES)	\$647,300	\$503,304	\$474,087	\$395,879	\$1,676,119
REVENUE VARIANCE	\$537,002.48	\$871,738.80	\$539,315.19	\$599,693.77	\$4,964,168.71
REVENUE VARIANCE	\$110,197.18	-\$368,434.32	-\$65,228.42	-\$203,814.30	-\$3,288,050.20
REQUESTED VS CURRENT RATES (PRICES)					
REQUESTED RATES (PRICES)	\$1.0000	\$0.0700	\$0.0052	\$103.00	
CURRENT RATES (PRICES)	\$1.0000	\$0.0700	\$0.0054	\$103.00	
CHANGE IN RATES (PRICES)	\$0.0000	\$0.0000	-\$0.0002	\$0.00	
% CHANGE IN RATES (PRICES)	0.00%	0.00%	-3.70%	0.00%	
REVENUES AT REQUESTED RATES (PRICES)	\$647,199.67	\$503,304.48	\$474,086.77	\$395,879.47	\$1,676,118.52
REVENUES AT CURRENT RATES (PRICES)	\$576,855.00	\$447,083.65	\$486,984.96	\$490,743.50	\$1,869,286.39
CHANGE IN REVENUES	\$70,344.67	\$56,220.83	-\$12,898.19	-\$94,864.03	-\$213,167.87
% CHANGE IN REVENUE	12.19%	12.58%	-2.65%	-15.33%	-11.28%
OVERALL CHANGE IN RATES (PRICES) - %					

**Consolidated Rate Matrix Ranked by Top
Producing Product and Revenue**

OFFICE OF ENTERPRISE TECHNOLOGY- ENTERPRISE

TECHNOLOGY FUND

Hosting Services

Equipment

FOR FISCAL YEAR 2011

PRODUCT	PRODUCT CODE	Full Rack Unit	Virtual Server zVM Linux	Hot Site Configuration	Server Support Class B	Customer-Owned SAN Equip Base
		8793	8663	85E4	8636	8223
PEOPLE						
1A0 - 1E0	Salaries	\$1,353,530.25	\$347,295.87	\$280,899.65	\$338,725.27	\$172,347.83
2D0	Prof & Tech Services - Outside Vendors-2D0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Z50	Prof & Tech Services - State-Agency Provided-Z50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TECHNICAL						
Telecommunications						
2F0	Communications-2F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2G0	Technician Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00
Hardware						
2B0	Repairs, Alterations, & Maint Contracts-2B0	\$241,851.76	\$48,373.88	\$0.00	\$60,524.18	\$30,795.49
2J0	Supplies (incl equipment under \$5,000)-2J0	\$106,413.84	\$0.00	\$3,700.22	\$26,630.40	\$13,549.50
2K0	Total Equipment Depreciation & Interest	\$225,015.29	\$226.52	\$5,695.68	\$56,310.80	\$26,851.67
Software						
2E0	Computer & Systems Services (PC & non-PC)-2E	\$162,190.07	\$181,001.86	\$29,190.06	\$40,588.58	\$20,852.00
ACCOMMODATION						
2A0	Space Rent, Bldg, Maint & Utilities -2A0	\$743,246.25	\$0.00	\$0.00	\$185,898.75	\$94,638.10
2B0	Repairs, Alterations, & Maint Contracts-2B0	\$68,421.65	\$0.00	\$0.00	\$17,122.74	\$8,712.27
2M0	Other Purchased Services-2M00	\$44,267.40	\$0.00	\$478,646.13	\$11,078.06	\$5,636.66
ADMINISTRATIVE SERVICES						
2A0	Other Rental-Non-Equipment -2A30/2A90	\$1,295.47	\$0.00	\$0.00	\$324.20	\$164.96
2C0	Printing & Advertising-2C00-2C90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2F0	Communications-2F	\$96.55	\$0.00	\$60.00	\$24.16	\$12.29
2G0	Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2H0	Travel & Subsistence - Out Of State-2H0	\$0.00	\$0.00	\$7,200.00	\$0.00	\$0.00
2J0	Supplies -2J0	\$2,236.53	\$0.00	\$0.00	\$659.70	\$284.78
2K0	Other Equipment-2K0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2L0	Employee Development-2L0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2M0	Other Operating Costs-2M0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2P0	Statewide Indirect Costs-2P00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2Q0	Attorney General Costs-2Q00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT COSTS		\$2,848,565.05	\$676,898.14	\$806,692.76	\$737,887.83	\$376,446.95
TOTAL INDIRECT COSTS - EXPENSE ORGS		\$786,280.35	\$422,373.74	\$130,360.88	\$196,768.17	\$100,118.72
INDIRECT COSTS - REVENUE ORGS - IN						
4621	Hosting Services	\$726,641.31	\$141,754.17	\$109.34	\$181,844.31	\$92,524.76
4604	Data Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4517	Workplace Services	\$40,853.62	\$10,038.94	\$8,243.32	\$10,173.70	\$5,176.61
4618	Business Process Management	\$12,401.71	\$4,340.46	\$3,707.48	\$2,103.67	\$1,678.14
4482	WAN Services	\$10,230.94	\$12,461.51	\$2,326.19	\$2,550.33	\$1,302.73
4701	Contracted Telecom Services	\$1,541.25	\$936.99	\$350.43	\$386.70	\$196.25
4702	IP Services	\$1,652.49	\$7.47	\$375.95	\$413.79	\$210.54
4616	Business Process Management	\$11,671.89	\$2,140.73	\$2,653.81	\$2,820.93	\$1,486.21
4523	ISRM Vendor Admin Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4401	Billback	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS	Enterprise Agreement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL - INDIRECT COSTS - REVENUE ORGS - IN		\$804,734.21	\$172,672.27	\$18,766.52	\$201,402.33	\$102,476.13
TOTAL COST TO BE RECOVERED		\$4,639,639.61	\$1,171,944.15	\$995,720.16	\$1,136,059.33	\$578,041.80
TOTAL INDIRECT EXPENSE ORGS - OUT		-\$187,305.87	-\$18,931.61	\$0.00	-\$46,873.89	-\$23,850.05
DIRECT EXPENSE ORGS - OUT						
Equipment		-\$678,936.98	-\$6,890.13	\$0.00	-\$175,812.68	-\$109,739.37
Applications		-\$633,739.70	-\$28,291.79	-\$333,211.66	-\$133,670.07	-\$67,962.19
Data Management		-\$531,916.67	-\$11,841.48	-\$169,205.71	-\$133,115.60	-\$67,729.93
Workplace Services		-\$807,616.85	-\$26,989.48	-\$36,440.78	-\$202,108.70	-\$102,836.54
Business Process Management		-\$148,789.61	-\$17,184.08	-\$22,431.32	-\$37,235.08	-\$18,845.69
Telecommunication		-\$811,031.18	-\$23,009.19	-\$50,207.30	-\$202,963.15	-\$103,270.30
ISRM		\$0.00	\$0.00	-\$4,858.77	\$0.00	\$0.00
Billback		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT EXPENSE ORGS - OUT		-\$3,612,029.59	-\$124,366.13	-\$606,455.54	-\$884,803.28	-\$470,483.02
TOTAL COSTS TO SG&A		-\$60,306.78	-\$2,621.30	\$0.00	-\$13,027.09	-\$8,131.29
TOTAL PRODUCT LINE COSTS		\$789,896.97	\$1,026,025.11	\$349,284.62	\$191,265.07	\$75,577.44
SG&A EXPENSE		\$60,799.47	\$78,964.59	\$26,879.98	\$14,727.00	\$5,816.55
SERVICE COST BASIS FOR COST RECOVERIES		\$850,796.44	\$1,104,989.69	\$376,144.60	\$206,082.08	\$81,394.00
RETAINED EARNINGS ADJUSTMENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTED SERVICE COST		\$850,796.44	\$1,104,989.69	\$376,144.60	\$206,082.08	\$81,394.00
BILLABLE UNITS/ANNUAL						
		Rack Unit	Resource Unit	Cost + 12%	Server	Device
BILLABLE UNITS		25,728	416	24	84	252
PRIOR YEAR BILLABLE UNITS		43,800	877	24	801	0
CHANGE IN BILLABLE UNITS		-18,072	-461	0	-57	252
BILLING INTERVAL		Month	Month	Month	Month	Month
RATES (PRICES)						
BREAK EVEN RATES (PRICES)		\$33.07	\$2,656.16	\$15,672.69	\$244.17	\$322.99
PRIOR YEAR BREAK EVEN RATES (PRICES)		\$33.07	\$1,037.58	\$5,725.04	\$260.90	\$0.00
CHANGE IN BREAK EVEN RATES (PRICES)		-\$1.00	\$1,618.58	\$9,947.65	-\$16.73	\$322.99
BREAK EVEN RATES (PRICES)		\$33.07	\$2,656.16	\$15,672.69	\$244.17	\$322.99
REQUESTED RATES (PRICES)		\$35.00	\$1,000.00	\$10,144.20	\$267.00	\$455.00
CURRENT RATES (PRICES)		\$35.00	\$1,000.00	\$5,573.00	\$267.00	\$455.00
REQUESTED VS BREAK EVEN RATES (PRICES)						
REQUESTED RATES (PRICES)		\$35.00	\$1,000.00	\$10,144.20	\$267.00	\$455.00
BREAK EVEN RATES (PRICES)		\$33.07	\$2,656.16	\$15,672.69	\$244.17	\$322.99
VARIANCE		\$1.93	-\$1,656.16	-\$5,528.49	\$22.83	\$132.01
REVENUES AT REQUESTED RATES (PRICES) / % OF TOTAL						
REVENUES AT REQUESTED RATES (PRICES)		\$900,480	\$416,010	\$243,451	\$225,348	\$114,650
REVENUES AT BREAK EVEN RATES (PRICES)		\$850,796.44	\$1,104,989.69	\$376,144.60	\$206,082.08	\$81,394.00
REVENUE VARIANCE		\$49,683.56	-\$888,979.69	-\$132,693.80	\$19,265.92	\$33,256.00
REQUESTED VS CURRENT RATES (PRICES)						
REQUESTED RATES (PRICES)		\$35.00	\$1,000.00	\$10,144.20	\$267.00	\$455.00
CURRENT RATES (PRICES)		\$35.00	\$1,000.00	\$5,573.00	\$267.00	\$455.00
CHANGE IN RATES (PRICES)		\$0.00	\$0.00	\$4,571.20	\$0.00	\$0.00
% CHANGE IN RATES (PRICES)		0.00%	0.00%	82.02%	0.00%	0.00%
REVENUES AT REQUESTED RATES (PRICES)						
REVENUES AT REQUESTED RATES (PRICES)		\$900,480.00	\$416,010.00	\$243,450.80	\$225,348.00	\$114,650.00
REVENUES AT CURRENT RATES (PRICES)		\$802,520.00	\$461,150.00	\$108,708.80	\$115,215.00	\$114,650.00
CHANGE IN REVENUE		-\$97,960.00	-\$45,140.00	\$135,742.00	\$110,133.00	\$0.00
% CHANGE IN REVENUE		-11.20%	-11.20%	32.50%	49.00%	0.00%
OVERALL CHANGE IN RATES (PRICES) - %						

**Consolidated Rate Matrix Ranked by Top
Producing Product and Revenue**

OFFICE OF ENTERPRISE TECHNOLOGY- ENTERPRISE
TECHNOLOGY FUND

Hosting Services

Equipment - Continued

FOR FISCAL YEAR 2011

PRODUCT	Empty Rack Unit	All Other Hosting Equipment Product Codes	Total Hosting Services
PRODUCT CODE	E754		
PEOPLE			
1A0 - 1E0 Salaries	\$138,533.63	\$406,686.99	\$1,047,766.83
2D0 Prof & Tech Services - Outside Vendors-2D0	\$0.00	\$0.00	\$0.00
2S0 Prof & Tech Services - State-Agency Provided-2S0	\$0.00	\$0.00	\$0.00
TECHNICAL			
Telecommunications			
2F0 Communications-2F	\$0.00	\$0.00	\$0.00
2G0 Technician Travel & Subsistence - In State-2G0	\$0.00	\$800.00	\$2,000.00
Hardware			
2B0 Repairs, Alterations, & Maint Contracts-2B0	\$24,753.49	\$38,895.20	\$65,634.83
2J0 Supplies (incl equipment under \$5,000)-2J0	\$10,891.44	\$19,123.99	\$190,309.80
2K0 Total Equipment Depreciation & Interest	\$23,030.28	\$39,024.76	\$1,273,902.95
Software			
2E0 Computer & Systems Services (PC & non-PC)-2E	\$16,600.13	\$48,730.56	\$8,541,249.52
ACCOMMODATION			
2A0 Space Rent, Bldg, Maint & Utilities -2A0	\$76,071.16	\$116,341.88	\$1,216,298.13
2B0 Repairs, Alterations, & Maint Contracts-2B0	\$7,002.95	\$10,710.18	\$111,963.73
2M0 Other Purchased Services-2M0	\$4,530.76	\$326,826.69	\$870,185.70
ADMINISTRATIVE SERVICES			
2A0 Other Rental Non-Equipment -2A30/2A50	\$132.59	\$202.78	\$2,120.00
2C0 Printing & Advertising-2C00-2C90	\$0.00	\$0.00	\$0.00
2F0 Communications-2F	\$9.88	\$65.11	\$258.00
2G0 Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00
2H0 Travel & Subsistence - Out Of State-2H0	\$0.00	\$4,800.00	\$12,000.00
2J0 Supplies -2J0	\$228.91	\$350.08	\$6,160.00
2K0 Other Equipment-2K0	\$0.00	\$0.00	\$0.00
2L0 Employee Development-2L0	\$0.00	\$0.00	\$0.00
2M0 Other Operating Costs-2M0	\$0.00	\$0.00	\$0.00
2P0 Statewide Indirect Costs-2P00	\$0.00	\$0.00	\$0.00
2Q0 Attorney General Costs-2Q00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT COSTS	\$301,785.21	\$1,011,648.23	\$23,419,555.53
TOTAL INDIRECT COSTS - EXPENSE ORGS	\$80,475.68	\$219,045.46	\$4,732,360.87
INDIRECT COSTS - REVENUE ORGS - IN			
4621 Hosting Services	\$74,371.63	\$116,856.26	\$4,682,300.54
4604 Data Management	\$0.00	\$0.00	\$0.00
4617 Workplace Services	\$4,160.89	\$12,740.98	\$328,525.56
4618 Business Process Management	\$1,269.31	\$4,506.03	\$132,812.12
4482 WAN Services	\$1,047.54	\$3,419.87	\$98,017.82
4701 Contracted Telecom Services	\$157.75	\$484.97	\$26,674.22
4702 IP Services	\$169.23	\$509.62	\$35,374.31
4618 Business Process Management	\$1,194.62	\$3,663.60	\$100,452.28
4523 - ISRM Vendor Admin Fee	\$0.00	\$0.00	\$0.00
4401 Billback	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement	\$0.00	\$0.00	\$0.00
TOTAL - INDIRECT COSTS - REVENUE ORGS - IN	\$82,370.57	\$142,191.02	\$5,394,166.96
TOTAL COST TO BE RECOVERED	\$484,631.47	\$1,372,884.71	\$33,546,073.46
TOTAL INDIRECT EXPENSE ORGS - OUT	-\$19,170.73	-\$29,725.47	-\$883,515.64
DIRECT EXPENSE ORGS - OUT			
Equipment	-\$66,773.91	-\$130,966.24	-\$1,202,953.11
Applications	-\$64,828.18	-\$306,361.17	-\$3,183,473.88
Data Management	-\$64,441.49	-\$189,855.16	-\$1,866,079.84
Workplace Services	-\$82,659.47	-\$151,505.23	-\$1,461,823.92
Business Process Management	-\$15,228.60	-\$38,613.17	-\$364,615.47
Telecommunication	-\$83,008.93	-\$160,917.48	-\$1,453,469.74
ISRM	\$0.00	-\$3,239.18	-\$8,412.78
Billback	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement	\$0.00	\$0.00	\$0.00
TOTAL DIRECT EXPENSE ORGS - OUT	-\$366,740.58	-\$891,257.62	-\$9,540,828.74
TOTAL COSTS TO SG&A	-\$4,847.71	-\$9,749.24	-\$88,783.41
TOTAL PRODUCT LINE COSTS	\$93,772.46	\$352,162.38	\$22,932,945.66
SG&A EXPENSE	\$5,447.27	\$27,102.23	\$1,764,957.34
SERVICE COST BASIS FOR COST RECOVERIES	\$90,219.73	\$379,254.61	\$24,697,903.01
RETAINED EARNINGS ADJUSTMENT	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTED SERVICE COST	\$90,219.73	\$379,254.61	\$24,697,903.01
BILLABLE UNITS/ANNUAL			
BILLABLE UNITS	23,041	11,887	1,614,664,943
PRIOR YEAR BILLABLE UNITS	22,005	9,766	1,451,256,451
CHANGE IN BILLABLE UNITS	1,041	2,121	63,239,492
BILLING INTERVAL	Month		
RATES (PRICES)			
BREAK EVEN RATES (PRICES)	\$3.92		
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$1.80		
CHANGE IN BREAK EVEN RATES (PRICES)	\$2.12		
BREAK EVEN RATES (PRICES)	\$3.92		
REQUESTED RATES (PRICES)	\$4.00		
CURRENT RATES (PRICES)	\$4.00		
REQUESTED VS BREAK EVEN RATES (PRICES)			
REQUESTED RATES (PRICES)	\$4.00		
BREAK EVEN RATES (PRICES)	\$3.92		
VARIANCE	\$0.08		
REVENUES AT REQUESTED RATES (PRICES) / % OF TOTAL			
REVENUES AT REQUESTED RATES (PRICES)	0.275%	0.951%	100.000%
REVENUES AT REQUESTED RATES (PRICES)	\$92,164	\$322,369	\$33,540,301
REVENUES AT BREAK EVEN RATES (PRICES)	\$90,219.73	\$379,254.61	\$24,697,903.01
REVENUE VARIANCE	\$1,944.27	-\$56,885.21	\$8,842,397.83
REQUESTED VS CURRENT RATES (PRICES)			
REQUESTED RATES (PRICES)	\$4.00		
CURRENT RATES (PRICES)	\$4.00		
CHANGE IN RATES (PRICES)	\$0.00		
% CHANGE IN RATES (PRICES)	0.00%		
REVENUES AT REQUESTED RATES (PRICES)	\$92,164.00	\$322,369.40	\$33,540,300.64
REVENUES AT CURRENT RATES (PRICES)	\$93,000.00	\$994,800.18	\$78,940,039.98
CHANGE IN REVENUES	\$4,164.00	-\$572,210.78	\$4,600,260.86
% CHANGE IN REVENUE	4.73%	-63.96%	15.90%
OVERALL CHANGE IN RATES (PRICES) - %			4.80%

**Consolidated Rate Matrix Ranked by Top
Producing Product and Revenue**

OFFICE OF ENTERPRISE TECHNOLOGY- ENTERPRISE
TECHNOLOGY FUND

Data Management

Data Management

FOR FISCAL YEAR 2011

PRODUCT	PRODUCT CODE	Disk Storage Protected 8031	Tape Storage 8011	Enterprise Tape Backup 8254
PEOPLE				
1A0 - 1E0	Salaries	\$848,027.71	\$460,614.72	\$133,463.98
2D0	Prof & Tech Services - Outside Vendors-2D0	\$0.00	\$0.00	\$0.00
2S0	Prof & Tech Services - State-Agency Provided-2S0	\$0.00	\$0.00	\$0.00
TECHNICAL				
Telecommunications				
2F0	Communications-2F	\$0.00	\$0.00	\$0.00
2G0	Technician Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00
Hardware				
2B0	Repairs, Alterations, & Maint Contracts-2B0	\$117,441.58	\$62,390.84	\$12,084.01
2J0	Supplies (incl equipment under \$5,000)-2J0	\$26,107.28	\$13,869.49	\$0.00
2K0	Total Equipment Depreciation & Interest	\$118,707.89	\$62,001.12	\$41,563.80
Software				
2E0	Computer & Systems Services (PC & non-PC)-2E	\$421,754.69	\$224,057.18	\$115,059.97
ACCOMODATION				
2A0	Space Rent, Bldg, Maint & Utilities -2A0	\$0.00	\$0.00	\$0.00
2B0	Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$0.00	\$0.00
2M0	Other Purchased Services-2M0	\$0.00	\$0.00	\$0.00
ADMINISTRATIVE SERVICES				
2A0	Other Rental-Non-Equipment -2A30/2A90	\$0.00	\$0.00	\$0.00
2C0	Printing & Advertising-2C00-2C90	\$0.00	\$0.00	\$0.00
2F0	Communications-2F	\$0.00	\$0.00	\$0.00
2G0	Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00
2H0	Travel & Subsistence - Out Of State-2H0	\$0.00	\$0.00	\$0.00
2J0	Supplies -2J0	\$480.00	\$255.00	\$150.00
2K0	Other Equipment-2K0	\$0.00	\$0.00	\$0.00
2L0	Employee Development-2L0	\$0.00	\$0.00	\$0.00
2M0	Other Operating Costs-2M0	\$0.00	\$0.00	\$0.00
2P0	Statewide Indirect Costs-2P00	\$0.00	\$0.00	\$0.00
2Q0	Attorney General Costs-2Q00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT COSTS		\$1,630,519.24	\$813,088.26	\$302,321.76
TOTAL INDIRECT COSTS - EXPENSE ORGS		\$292,222.85	\$166,243.39	\$21,786.85
INDIRECT COSTS - REVENUE ORGS - IN				
4621	Hosting Services	\$1,085,077.74	\$576,447.55	\$37,940.85
4604	Data Management	\$0.00	\$0.00	\$0.00
4617	Workplace Services	\$29,789.76	\$15,809.87	\$2,324.98
4618	Business Process Management	\$8,623.51	\$4,581.24	\$592.70
4482	WAN Services	\$166,220.40	\$82,392.99	\$20,173.50
4701	Contracted Telecom Services	\$1,448.97	\$768.77	\$113.20
4702	IP Services	\$980.62	\$467.83	\$68.80
4618	Business Process Management	\$8,428.40	\$4,477.99	\$658.47
4523	ISRM Vendor Admin Fee	\$0.00	\$0.00	\$0.00
4491	Billback	\$0.00	\$0.00	\$0.00
MS	Enterprise Agreement	\$0.00	\$0.00	\$0.00
TOTAL - INDIRECT COSTS - REVENUE ORGS - IN		\$1,290,439.40	\$685,645.93	\$81,872.50
TOTAL COST TO BE RECOVERED		\$3,113,181.50	\$1,653,877.67	\$385,981.10
TOTAL INDIRECT EXPENSE ORGS - OUT		\$0.00	\$0.00	\$0.00
DIRECT EXPENSE ORGS - OUT				
Equipment		\$0.00	\$0.00	\$0.00
Applications		\$0.00	\$0.00	\$0.00
Data Management		\$0.00	\$0.00	\$0.00
Workplace Services		\$0.00	\$0.00	\$0.00
Business Process Management		\$0.00	\$0.00	\$0.00
Telecommunication		\$0.00	\$0.00	\$0.00
ISRM		\$0.00	\$0.00	\$0.00
Billback		\$0.00	\$0.00	\$0.00
MS Enterprise Agreement		\$0.00	\$0.00	\$0.00
TOTAL DIRECT EXPENSE ORGS - OUT		\$0.00	\$0.00	\$0.00
TOTAL COSTS TO SG&A		\$0.00	\$0.00	\$0.00
TOTAL PRODUCT LBIE COSTS		\$3,113,181.50	\$1,653,877.67	\$385,981.10
SG&A EXPENSE		\$189,970.83	\$100,922.00	\$23,553.12
SERVICE COST BASIS FOR COST RECOVERIES		\$3,303,152.33	\$1,754,799.67	\$409,534.23
RETAINED EARNINGS ADJUSTMENT		\$0.00	\$0.00	\$0.00
TOTAL ADJUSTED SERVICE COST		\$3,303,152.33	\$1,754,799.67	\$409,534.23
BILLABLE UNITS/ANNUAL				
BILLABLE UNITS		Gigabyte	Gigabyte	Gigabyte
PRIOR YEAR BILLABLE UNITS		1,867,816	19,554,691	765,000
CHANGE IN BILLABLE UNITS		1,635,309	17,163,416	0
BILLING INTERVAL		\$232,507.05	\$2,391,275.04	\$765,000.00
RATES (PRICES)		Day	Day	Month
BREAK EVEN RATES (PRICES)		\$1.77	\$0.09	\$0.54
PRIOR YEAR BREAK EVEN RATES (PRICES)		\$2.27	\$0.13	\$0.00
CHANGE IN BREAK EVEN RATES (PRICES)		-\$0.50	-\$0.04	\$0.54
REQUESTED RATES (PRICES)		\$1.77	\$0.09	\$0.54
CURRENT RATES (PRICES)		\$2.50	\$0.15	\$0.82
CURRENT RATES (PRICES)		\$2.69	\$0.15	\$0.00
REQUESTED VS BREAK EVEN RATES (PRICES)				
REQUESTED RATES (PRICES)		\$2.50	\$0.15	\$0.82
BREAK EVEN RATES (PRICES)		\$1.77	\$0.09	\$0.54
VARIANCE		\$0.73	\$0.06	\$0.28
REVENUES AT REQUESTED RATES (PRICES) / % OF TOTAL		\$1,552%	32.382%	6.925%
REVENUES AT REQUESTED RATES (PRICES)		\$4,669,640	\$2,933,204	\$627,300
REVENUES AT BREAK EVEN RATES (PRICES)		\$3,303,152.33	\$1,754,799.67	\$409,534.23
REVENUE VARIANCE		\$1,366,487.67	\$1,178,404.33	\$217,765.77
REQUESTED VS CURRENT RATES (PRICES)				
REQUESTED RATES (PRICES)		\$2.50	\$0.15	\$0.82
CURRENT RATES (PRICES)		\$2.69	\$0.15	\$0.00
CHANGE IN RATES (PRICES)		-\$0.19	\$0.00	\$0.82
% CHANGE IN RATES (PRICES)		-7.66%	0.00%	0.00%
REVENUES AT REQUESTED RATES (PRICES)		\$4,669,640.34	\$2,933,203.61	\$627,300.00
REVENUES AT CURRENT RATES (PRICES)		\$4,398,981.44	\$2,574,512.35	\$0.00
CHANGE IN REVENUES		\$270,658.90	\$358,691.26	\$627,300.00
% CHANGE IN REVENUE		6.15%	13.93%	0.00%
OVERALL CHANGE IN RATES (PRICES) - %				

**Consolidated Rate Matrix Ranked by Top
Producing Product and Revenue**

OFFICE OF ENTERPRISE TECHNOLOGY- ENTERPRISE
TECHNOLOGY FUND
Data Management

Data Management - Continued

FOR FISCAL YEAR 2011

PRODUCT	PRODUCT CODE	Cust-Owned SAN (60 + TB)	Backup Gigabytes 701 & Above	San High Speed 8572	All Other Data Management Product Codes	Total Data Management
PEOPLE						
1A0 - TED	Salaries	\$68,250.65	\$140,137.18	\$136,501.09	\$223,060.76	\$1,999,965.99
2D0	Prof & Tech Services - Outside Vendors-2D0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250	Prof & Tech Services - State-Agency Provided-250	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TECHNICAL						
Telecommunications						
2F0	Communications-2F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2G0	Technician Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hardware						
2B0	Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$12,688.21	\$50,988.53	\$43,100.21	\$288,693.39
2J0	Supplies (incl equipment under \$5,000)-2J0	\$0.00	\$0.00	\$0.00	\$815.85	\$40,782.62
2K0	Total Equipment Depreciation & Interest	\$0.00	\$43,641.99	\$182,006.09	\$143,688.22	\$589,009.20
Software						
2E0	Computer & Systems Services (PC & non-PC)-2E	\$0.00	\$120,812.97	\$27,234.08	\$83,112.88	\$892,031.77
ACCOMMODATION						
2A0	Space Rent, Bldg, Maint & Utilities -2A0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2B0	Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2M0	Other Purchased Services-2M0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADMINISTRATIVE SERVICES						
2A0	Other Rental-Non-Equipment -2A30/2A50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2C0	Printing & Advertising-2C00-2C90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2F0	Communications-2F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2G0	Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2H0	Travel & Subsistence - Out Of State-2H0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2J0	Supplies -2J0	\$225.00	\$157.50	\$71.25	\$161.25	\$1,500.00
2K0	Other Equipment-2K0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2L0	Employee Development-2L0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2M0	Other Operating Costs-2M0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2P0	Statewide Indirect Costs-2P00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2Q0	Attorney General Costs-2Q00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT COSTS		\$68,476.65	\$317,437.85	\$396,801.05	\$499,939.17	\$3,922,682.97
TOTAL INDIRECT COSTS - EXPENSE ORGS		\$38,190.49	\$22,876.19	\$12,093.66	\$32,302.72	\$574,716.15
INDIRECT COSTS - REVENUE ORGS - IN						
4621	Hosting Services	\$57,087.25	\$39,837.90	\$18,077.63	\$70,962.60	\$1,885,431.52
4604	Data Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4617	Workplace Services	\$3,487.47	\$2,441.23	\$1,104.37	\$3,196.85	\$58,124.64
4618	Business Process Management	\$889.04	\$622.23	\$281.53	\$847.36	\$16,437.71
4482	WAN Services	\$13,395.19	\$21,182.17	\$4,238.64	\$18,644.78	\$318,836.75
4701	Contracted Telecom Services	\$168.80	\$118.86	\$55.77	\$165.65	\$2,830.03
4702	IP Services	\$103.29	\$72.24	\$32.69	\$94.60	\$1,718.95
4618	Business Process Management	\$987.70	\$691.39	\$312.77	\$905.39	\$16,461.72
4823	ISRM Vendor Admin Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4401	Billback	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS	Enterprise Agreement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL - INDIRECT COSTS - REVENUE ORGS - IN		\$76,105.85	\$64,968.12	\$24,101.39	\$94,807.23	\$2,297,842.22
TOTAL COST TO BE RECOVERED		\$182,775.69	\$405,280.16	\$432,996.10	\$621,049.12	\$6,795,141.34
TOTAL INDIRECT EXPENSE ORGS - OUT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DIRECT EXPENSE ORGS - OUT						
Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Applications		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Data Management		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workplace Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Business Process Management		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Telecommunication		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ISRM		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Billback		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT EXPENSE ORGS - OUT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL COSTS TO SG&A		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL PRODUCT LINE COSTS		\$182,775.69	\$405,280.16	\$432,996.10	\$621,049.12	\$6,795,141.34
SG&A EXPENSE		\$11,153.24	\$24,730.78	\$26,422.05	\$37,897.31	\$414,649.34
SERVICE COST BASIS FOR COST RECOVERIES		\$193,928.93	\$430,010.94	\$459,418.14	\$658,946.43	\$7,209,790.68
RETAINED EARNINGS ADJUSTMENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTED SERVICE COST		\$193,928.93	\$430,010.94	\$459,418.14	\$658,946.43	\$7,209,790.68
BILLABLE UNITS/ANNUAL						
BILLABLE UNITS		840,000	87,666	17,802	66,399	23,189,576
PRIOR YEAR BILLABLE UNITS		0	69,489	36,876	699,473	19,595,613
CHANGE IN BILLABLE UNITS		\$840,000.00	\$18,277.47	-\$21,022.80	-\$623,074.63	\$3,604,062.13
BILLING INTERVAL		Month	Month	Month		
RATES (PRICES)						
BREAK EVEN RATES (PRICES)		\$0.231	\$4.894	\$26.805		
PRIOR YEAR BREAK EVEN RATES (PRICES)		\$0.000	\$1.661	\$3.804		
CHANGE IN BREAK EVEN RATES (PRICES)		\$0.231	\$3.233	\$22.001		
REQUESTED VS BREAK EVEN RATES (PRICES)						
REQUESTED RATES (PRICES)		\$0.231	\$4.894	\$26.805		
REQUESTED RATES (PRICES)		\$0.300	\$2.310	\$2.742		
CURRENT RATES (PRICES)		\$0.300	\$2.310	\$4.970		
REQUESTED VS BREAK EVEN RATES (PRICES)						
REQUESTED RATES (PRICES)		\$0.30	\$2.31	\$2.74		
BREAK EVEN RATES (PRICES)		\$0.23	\$4.89	\$25.81		
VARIANCE		\$0.07	-\$2.58	-\$23.08		
REVENUES AT REQUESTED RATES(PRICES) / % OF TOTAL		2.782%	2.241%	0.539%	3.582%	100.003%
REVENUES AT REQUESTED RATES (PRICES)		\$262,000	\$202,971	\$48,817	\$324,482	\$9,058,313
REVENUES AT BREAK EVEN RATES (PRICES)		\$193,928.93	\$430,010.94	\$459,418.14	\$658,946.43	\$7,209,790.68
REVENUE VARIANCE		\$56,071.07	-\$227,040.41	-\$410,501.44	-\$334,464.29	\$1,848,522.64
REQUESTED VS CURRENT RATES (PRICES)						
REQUESTED RATES (PRICES)		\$0.30	\$2.31	\$2.74		
CURRENT RATES (PRICES)		\$0.30	\$2.31	\$4.57		
CHANGE IN RATES (PRICES)		\$0.00	\$0.00	\$0.00		
% CHANGE IN RATES (PRICES)		0.00%	0.00%	-40.00%		
REVENUES AT REQUESTED RATES (PRICES)		\$252,000.00	\$202,970.53	\$48,816.70	\$324,462.15	\$9,058,313.32
REVENUES AT CURRENT RATES (PRICES)		\$0.00	\$156,208.57	\$177,435.37	\$1,362,813.82	\$8,671,951.55
CHANGE IN REVENUES		\$252,000.00	\$44,761.95	-\$128,618.66	-\$1,038,351.67	\$386,361.77
% CHANGE IN REVENUE		0.00%	26.29%	-72.49%	-76.19%	4.46%
OVERALL CHANGE IN RATES (PRICES) - %						-0.031%

**Consolidated Rate Matrix Ranked by Top
Producing Product and Revenue**

OFFICE OF ENTERPRISE TECHNOLOGY- ENTERPRISE

TECHNOLOGY FUND

WAN Services

WAN Services - Continued

FOR FISCAL YEAR 2011

PRODUCT	Access Facility, Capitol Fiber Net 100Mbps	Community Router Service, 40 Mbps over 1Gbps	Additional 10-Mbps Tier Four Hub to Core	Other WAN Services	Total WAN Services
PRODUCT CODE	2003	1028LN	BB0020-4		
PEOPLE					
1A0 - 1E0 Salaries	\$3,298.20	\$9,447.53	\$9,379.56	\$1,059,493.11	\$2,824,692.14
2D0 Prof & Tech Services - Outside Vendors-2D0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2S0 Prof & Tech Services - State-Agency Provided-2S0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TECHNICAL					
Telecommunications					
2F0 Communications-2F	\$88,373.87	\$54,276.69	\$63,886.21	\$1,091,467.20	\$8,326,859.95
2G0 Technician Travel & Subsistence - In State-2G0	\$142.19	\$214.86	\$213.32	\$16,933.96	\$60,000.00
Hardware					
2B0 Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$9,877.64	\$9,806.57	\$267,833.74	\$1,147,223.91
2J0 Supplies (incl equipment under \$5,000)-2J0	\$0.00	\$648.56	\$643.89	\$58,303.03	\$288,013.89
2K0 Total Equipment Depreciation & Interest	\$256.49	\$5,497.39	\$5,457.84	\$280,460.40	\$1,371,428.53
Software					
2E0 Computer & Systems Services (PC & non-PC)-2E	\$866.27	\$474.04	\$470.63	\$108,185.87	\$384,894.45
ACCOMMODATION					
2A0 Space Rent, Bldg, Maint & Utilities -2A0	\$0.00	\$62.10	\$62.64	\$781.48	\$3,356.48
2B0 Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$3,947.58	\$3,919.18	\$48,893.65	\$210,000.00
2M0 Other Purchased Services-2M00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADMINISTRATIVE SERVICES					
2A0 Other Rental-Non-Equipment -2A30/2A90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2C0 Printing & Advertising-2C00-2C90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2F0 Communications-2F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2G0 Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2H0 Travel & Subsistence - Out Of State-2H0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2J0 Supplies -2J0	\$0.00	\$8.87	\$9.80	\$822.23	\$1,225.00
2K0 Other Equipment-2K0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2L0 Employee Development-2L0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2M0 Other Operating Costs-2M0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2P0 Statewide Indirect Costs-2P00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2Q0 Attorney General Costs-2Q00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT COSTS	\$92,937.02	\$84,457.24	\$83,849.44	\$2,942,174.79	\$14,317,794.13
TOTAL INDIRECT COSTS - EXPENSE ORGS	\$13,149.89	\$11,950.06	\$11,864.09	\$416,295.58	\$2,025,860.06
INDIRECT COSTS - REVENUE ORGS - IN					
4521 Hosting Services	\$2,706.55	\$7,929.89	\$7,872.64	\$264,436.04	\$980,891.76
4604 Data Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4617 Workplace Services	\$107.67	\$308.42	\$306.20	\$34,587.44	\$82,419.25
4618 Business Process Management	\$24.27	\$69.52	\$69.02	\$7,796.08	\$18,577.47
4482 WAN Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4701 Contracted Telecom Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4702 IP Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4618 Business Process Management	\$123.88	\$112.59	\$111.77	\$3,921.69	\$19,084.53
4523 - ISRM Vendor Admin Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4401 Billback	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL - INDIRECT COSTS - REVENUE ORGS - IN	\$2,956.37	\$8,420.19	\$8,359.62	\$300,741.25	\$1,101,063.01
TOTAL COST TO BE RECOVERED	\$109,043.28	\$104,827.50	\$104,073.34	\$3,659,211.62	\$17,444,717.20
TOTAL INDIRECT EXPENSE ORGS - OUT	-\$242.36	\$0.00	\$0.00	-\$8,132.55	-\$26,739.67
DIRECT EXPENSE ORGS - OUT					
Equipment	-\$4.49	\$0.00	\$0.00	-\$14,489.50	-\$23,447.87
Applications	-\$28.07	-\$74.91	-\$74.27	-\$12,778.11	-\$64,931.45
Data Management	-\$1,421.78	-\$2,582.01	-\$2,583.44	-\$55,716.49	-\$316,836.76
Workplace Services	-\$2.38	-\$749.13	-\$743.74	-\$103,864.38	-\$245,320.10
Business Process Management	\$0.00	-\$214.76	-\$213.21	-\$10,817.13	-\$39,796.41
Telecommunication	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ISRM	-\$245.65	\$0.00	\$0.00	-\$888.98	-\$14,812.53
Billback	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT EXPENSE ORGS - OUT	-\$1,702.39	-\$3,626.81	-\$3,594.76	-\$198,544.58	-\$705,145.14
TOTAL COSTS TO SG&A	-\$0.21	\$0.00	\$0.00	-\$66.65	-\$86.04
TOTAL PRODUCT LINE COSTS	\$107,098.33	\$101,206.69	\$100,478.58	\$3,451,467.84	\$16,712,746.34
SG&A EXPENSE	\$6,535.29	\$6,175.78	\$6,131.35	\$210,613.55	\$1,019,835.92
SERVICE COST BASIS FOR COST RECOVERIES	\$113,633.62	\$107,382.46	\$106,609.93	\$3,662,081.39	\$17,732,582.26
RETAINED EARNINGS ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTED SERVICE COST	\$113,633.62	\$107,382.46	\$106,609.93	\$3,662,081.39	\$17,732,582.26
BILLABLE UNITS/ANNUAL					
BILLABLE UNITS	117	139	48	292,747	344,880
PRIOR YEAR BILLABLE UNITS	114	108	74	290,656	342,022
CHANGE IN BILLABLE UNITS	3	31	-26	2,091	2,858
BILLING INTERVAL	Month	Month	Month		
RATES (PRICES)					
BREAK EVEN RATES (PRICES)	\$971.23	\$772.54	\$2,221.04		
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$963.10	\$766.48	\$2,261.14		
CHANGE IN BREAK EVEN RATES (PRICES)	-\$11.88	-\$13.95	-\$40.10		
BREAK EVEN RATES (PRICES)	\$971.23	\$772.54	\$2,221.04		
REQUESTED RATES (PRICES)	\$1,000.00	\$800.00	\$2,300.00		
CURRENT RATES (PRICES)	\$1,000.00	\$800.00	\$2,300.00		
REQUESTED VS BREAK EVEN RATES (PRICES)					
REQUESTED RATES (PRICES)	\$1,000.00	\$800.00	\$2,300.00		
REQUESTED RATES (PRICES)	\$1,000.00	\$800.00	\$2,300.00		
BREAK EVEN RATES (PRICES)	\$971.23	\$772.54	\$2,221.04		
VARIANCE	\$28.77	\$27.46	\$78.96		
REVENUES AT REQUESTED RATES (PRICES) / % OF TOTAL					
REVENUES AT REQUESTED RATES (PRICES)	\$117,000	\$111,200	\$110,400	\$3,770,050	\$18,258,199
REVENUES AT BREAK EVEN RATES (PRICES)	\$113,633.62	\$107,382.46	\$106,609.93	\$3,662,081.39	\$17,732,582.26
REVENUE VARIANCE	\$3,366.38	\$3,817.54	\$3,790.07	\$107,968.61	\$525,617.14
REQUESTED VS CURRENT RATES (PRICES)					
REQUESTED RATES (PRICES)	\$1,000.00	\$800.00	\$2,300.00		
CURRENT RATES (PRICES)	\$1,000.00	\$800.00	\$2,300.00		
CHANGE IN RATES (PRICES)	\$0.00	\$0.00	\$0.00		
% CHANGE IN RATES (PRICES)	0.00%	0.00%	0.00%		
REVENUES AT REQUESTED RATES (PRICES)	\$117,000.00	\$111,200.00	\$110,400.00	\$3,770,050.00	\$18,258,199.40
REVENUES AT CURRENT RATES (PRICES)	\$113,530.00	\$86,560.00	\$170,200.00	\$4,953,269.64	\$18,626,035.19
CHANGE IN REVENUES	\$3,470.00	\$24,640.00	-\$59,800.00	-\$1,183,219.58	-\$367,835.79
% CHANGE IN REVENUE	3.05%	28.47%	-55.14%	-31.26%	-2.02%
OVERALL CHANGE IN RATES (PRICES) - %					1.65%

**Consolidated Rate Matrix Ranked by Top
Producing Product and Revenue**

OFFICE OF ENTERPRISE TECHNOLOGY- ENTERPRISE
TECHNOLOGY FUND

Contracted Telecom Services

Contracted Telecom Services - Continued

FOR FISCAL YEAR 2011

PRODUCT	PRODUCT CODE	Long Distance	Non-Contract	Net Conf	All Other	Total Contracted
		Dedicated-VZB	Costed Calls-B	Subscription C	Contracted Telecom Product Codes	
		ONNET	MISC TOLL	NET-CONF-C		
PEOPLE						
1A0 - 1ED	Salaries	\$981.87	\$832.41	\$242.13	\$2,135.57	\$39,078.32
2D0	Prof & Tech Services - Outside Vendors-2D0	\$289.05	\$245.05	\$218.14	\$1,165.91	\$26,000.60
250	Prof & Tech Services - State-Agency Provided-250	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TECHNICAL						
Telecommunications						
2F0	Communications-2F	\$141,181.73	\$119,690.77	\$91,728.80	\$513,853.96	\$10,813,870.49
2G0	Technician Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hardware						
2B0	Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2J0	Supplies (incl equipment under \$5,000)-2J0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2K0	Total Equipment Depreciation & Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Software						
2E0	Computer & Systems Services (PC & non-PC)-2E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ACCOMMODATION						
2A0	Space Rent, Bldg, Maint & Utilities -2A0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2B0	Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2M0	Other Purchased Services-2M00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADMINISTRATIVE SERVICES						
2A0	Other Rent/Non-Equipment -2A307/2A90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2C0	Printing & Advertising-2C00-2C90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2F0	Communications-2F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2G0	Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2H0	Travel & Subsistence - Out Of State-2H0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2J0	Supplies -2J0	\$0.00	\$0.00	\$0.00	\$23.75	\$523.00
2K0	Other Equipment-2K0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2L0	Employee Development-2L0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2M0	Other Operating Costs-2M0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2P0	Statewide Indirect Costs-2P00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2Q0	Attorney General Costs-2Q00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT COSTS		\$142,452.66	\$120,768.23	\$92,195.82	\$517,176.34	\$10,878,474.31
TOTAL INDIRECT COSTS - EXPENSE ORGS		\$24,043.97	\$20,383.95	\$16,561.33	\$87,291.98	\$1,836,130.62
INDIRECT COSTS - REVENUE ORGS - IN						
4621	Hosting Services	\$2,489.06	\$2,110.17	\$1,610.92	\$8,036.55	\$190,078.05
4604	Data Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4617	Workplace Services	\$32.05	\$27.17	\$7.90	\$65.72	\$1,275.72
4618	Business Process Management	\$12.22	\$10.56	\$1.78	\$15.71	\$275.55
4482	WAN Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4701	Contracted Telecom Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4702	IP Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4618	Business Process Management	\$189.38	\$163.97	\$122.89	\$589.36	\$14,600.18
4523	ISRM Vendor Admin Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4401	Billback	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS	Enterprise Agreement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL - INDIRECT COSTS - REVENUE ORGS - IN		\$2,718.21	\$2,304.44	\$1,743.50	\$9,811.34	\$206,141.50
TOTAL COST TO BE RECOVERED		\$169,214.84	\$143,456.62	\$109,500.65	\$614,279.63	\$12,920,746.42
TOTAL INDIRECT EXPENSE ORGS - OUT		-\$251.32	-\$213.06	-\$414.50	-\$1,827.46	-\$42,180.04
DIRECT EXPENSE ORGS - OUT						
Equipment		-\$21.68	-\$18.38	-\$34.59	-\$153.41	-\$3,532.33
Applications		-\$48.99	-\$42.38	-\$248.99	-\$987.69	-\$23,317.26
Data Management		-\$12.46	-\$10.56	-\$26.64	-\$133.01	-\$2,830.03
Workplace Services		-\$8.78	-\$7.43	-\$10.81	-\$50.84	-\$1,147.04
Business Process Management		-\$35.94	-\$30.47	-\$21.49	-\$124.06	-\$2,583.25
Telecommunication		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ISRM		-\$4.23	-\$3.58	-\$1.96	-\$12.54	-\$252.17
Billback		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT EXPENSE ORGS - OUT		-\$133.06	-\$112.81	-\$343.58	-\$1,418.54	-\$33,662.08
TOTAL COSTS TO SG&A		-\$39.76	-\$33.70	-\$21.34	-\$128.38	-\$2,635.17
TOTAL PRODUCT LINE COSTS		\$168,790.71	\$143,097.05	\$108,721.23	\$610,905.24	\$12,842,269.13
SG&A EXPENSE		\$3,375.81	\$2,861.94	\$2,174.42	\$12,218.10	\$256,845.38
SERVICE COST BASIS FOR COST RECOVERIES		\$172,166.52	\$145,958.99	\$110,895.65	\$623,123.35	\$13,099,114.51
RETAINED EARNINGS ADJUSTMENT		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTED SERVICE COST		\$172,166.52	\$145,958.99	\$110,895.65	\$623,123.35	\$13,099,114.51
BILLABLE UNITS/ANNUAL						
BILLABLE UNITS	Minute	3,571,322	555,478	2,280	1,541,734	46,740,854
PRIOR YEAR BILLABLE UNITS	Minute	3,989,086	7,752	0	1,944,882	49,876,124
CHANGE IN BILLABLE UNITS	Minute	-417,764	\$1,724	2,280	-403,148	-1,135,230
BILLING INTERVAL	Monthly Usage		Monthly Usage	Monthly Usage		
RATES (PRICES)						
BREAK EVEN RATES (PRICES)	\$0.05	\$0.27	\$48.64			
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$0.05	\$0.72	\$48.64			
CHANGE IN BREAK EVEN RATES (PRICES)	\$0.00	-\$0.44	\$48.64			
BREAK EVEN RATES (PRICES)	\$0.05	\$0.27	\$48.64			
REQUESTED RATES (PRICES)	\$0.05	\$0.28	\$48.00			
CURRENT RATES (PRICES)	\$0.05	\$0.70	\$49.00			
REQUESTED VS BREAK EVEN RATES (PRICES)						
REQUESTED RATES (PRICES)	\$0.05	\$0.28	\$49.00			
BREAK EVEN RATES (PRICES)	\$0.05	\$0.27	\$48.64			
VARIANCE	\$0.00	\$0.00	\$0.36			
REVENUES AT REQUESTED RATES (PRICES) / % OF TOTAL						
REVENUES AT REQUESTED RATES (PRICES)		1.323%	1.122%	0.845%	4.775%	100.000%
REVENUES AT REQUESTED RATES (PRICES)	\$174,895	\$148,357	\$111,720	\$631,645	\$13,225,170	
REVENUES AT BREAK EVEN RATES (PRICES)	\$172,166.52	\$145,958.99	\$110,895.65	\$623,123.35	\$13,099,114.51	
REVENUE VARIANCE	\$2,728.26	\$2,397.74	\$1,824.35	\$8,521.51	\$126,055.95	
REQUESTED VS CURRENT RATES (PRICES)						
REQUESTED RATES (PRICES)	\$0.0490	\$0.28	\$49.00			
CURRENT RATES (PRICES)	\$0.0490	\$0.70	\$49.00			
CHANGE IN RATES (PRICES)	\$0.00	-\$0.43	\$0.00			
% CHANGE IN RATES (PRICES)	0.00%	-60.71%	0.00%			
REVENUES AT REQUESTED RATES (PRICES)	\$174,904.78	\$148,356.73	\$111,720.00	\$631,644.86	\$13,225,170.46	
REVENUES AT CURRENT RATES (PRICES)	\$195,464.23	\$5,427.23	\$0.00	\$730,265.59	\$13,904,596.36	
CHANGE IN REVENUES	-\$20,469.46	\$142,929.49	\$111,720.00	-\$89,620.74	-\$679,425.90	
% CHANGE IN REVENUE	-10.47%	2633.58%	0.00%	-13.50%	-4.89%	
OVERALL CHANGE IN RATES (PRICES) - %						2.87%

**Consolidated Rate Matrix Ranked by Top
Producing Product and Revenue**

OFFICE OF ENTERPRISE TECHNOLOGY- ENTERPRISE

TECHNOLOGY FUND

Workplace Services

Workplace Services - Continued

FOR FISCAL YEAR 2011

PRODUCT	PRODUCT CODE	Desktop Support Basic	Ent E-Mail Archiving Setup	All Other Workplace Services Product Codes	Total Workplace Services
PEOPLE					
1A0 - 1E0	Salaries	\$229,817.08	\$0.00	\$823,818.20	\$1,631,761.12
2D0	Prof & Tech Services - Outside Vendors-2D0	\$0.00	\$0.00	\$0.00	\$0.00
2S0	Prof & Tech Services - State-Agency Provided-2S0	\$0.00	\$0.00	\$0.00	\$0.00
TECHNICAL					
Telecommunications					
2F0	Communications-2F	\$0.00	\$0.00	\$0.00	\$0.00
2G0	Technician Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00	\$0.00
Hardware					
2B0	Repairs, Alterations, & Maint Contracts-2B0	\$11,467.28	\$0.00	\$28,277.30	\$87,824.74
2J0	Supplies (incl equipment under \$5,000)-2J0	\$0.00	\$0.00	\$0.00	\$0.00
2K0	Total Equipment Depreciation & Interest	\$2,993.09	\$0.00	\$43,631.72	\$94,877.76
Software					
2E0	Computer & Systems Services (PC & non-PC)-2E	\$21,820.09	\$0.00	\$526,418.41	\$1,545,774.11
ACCOMMODATION					
2A0	Space Rent, Bldg, Maint & Utilities -2A0	\$0.00	\$0.00	\$0.00	\$0.00
2B0	Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$0.00	\$0.00	\$0.00
2M0	Other Purchased Services-2M00	\$0.00	\$0.00	\$0.00	\$0.00
ADMINISTRATIVE SERVICES					
2A0	Other Rental-Non-Equipment -2A30/2A30	\$0.00	\$0.00	\$0.00	\$0.00
2C0	Printing & Advertising-2C00-2C50	\$0.00	\$0.00	\$0.00	\$0.00
2F0	Communications-2F	\$0.00	\$0.00	\$0.00	\$0.00
2G0	Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00	\$0.00
2H0	Travel & Subsistence - Out Of State-2H0	\$0.00	\$0.00	\$0.00	\$0.00
2J0	Supplies -2J0	\$8,117.73	\$0.00	\$2,909.12	\$28,091.15
2K0	Other Equipment-2K0	\$0.00	\$0.00	\$0.00	\$0.00
2L0	Employee Development-2L0	\$0.00	\$0.00	\$0.00	\$0.00
2M0	Other Operating Costs-2M0	\$0.00	\$0.00	\$0.00	\$0.00
2P0	Statewide Indirect Costs-2P00	\$0.00	\$0.00	\$0.00	\$0.00
2Q0	Attorney General Costs-2Q00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT COSTS		\$275,205.27	\$0.00	\$1,128,054.74	\$3,389,318.87
TOTAL INDIRECT COSTS - EXPENSE ORGS		\$106,637.45	\$17,401.71	\$360,893.07	\$1,739,693.01
INDIRECT COSTS - REVENUE ORGS - IN					
4621	Hosting Services	\$43,358.16	\$1,073.27	\$236,301.35	\$1,481,175.61
4604	Data Management	\$0.00	\$0.00	\$0.00	\$0.00
4517	Workplace Services	\$5,353.81	\$801.19	\$14,813.13	\$73,452.79
4518	Business Process Management	\$1,116.16	\$170.94	\$2,834.75	\$14,244.88
4482	WAN Services	\$6,407.24	\$0.00	\$40,477.82	\$245,320.10
4701	Contracted Telecom Services	\$89.88	\$10.76	\$228.26	\$1,147.04
4702	IP Services	\$112.78	\$17.27	\$286.43	\$1,439.36
4618	Business Process Management	\$1,289.86	\$197.54	\$3,276.88	\$16,461.12
4523	ISRM Vendor Admin Fee	\$0.00	\$0.00	\$0.00	\$0.00
4401	Billback	\$0.00	\$0.00	\$0.00	\$0.00
MS	Enterprise Agreement	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL - INDIRECT COSTS - REVENUE ORGS - IN		\$68,127.89	\$2,354.08	\$289,017.63	\$1,833,221.61
TOTAL COST TO BE RECOVERED		\$439,870.71	\$19,755.79	\$1,784,065.44	\$6,962,223.49
TOTAL INDIRECT EXPENSE ORGS - OUT		-\$108,778.34	\$0.00	-\$118,280.04	-\$444,321.53
DIRECT EXPENSE ORGS - OUT					
Equipment		-\$21,893.71	\$0.00	-\$27,321.99	-\$93,172.28
Applications		-\$53,997.78	\$0.00	-\$76,026.51	-\$240,019.51
Data Management		-\$13,496.07	\$0.00	-\$17,235.23	-\$58,124.54
Workplace Services		-\$18,219.70	\$0.00	-\$18,618.96	-\$73,432.79
Business Process Management		-\$7,119.18	\$0.00	-\$9,843.75	-\$31,481.90
Telecommunication		-\$31,940.96	\$0.00	-\$38,892.81	-\$132,887.72
ISRM		-\$3,374.22	\$0.00	-\$4,812.33	-\$15,250.69
Billback		\$0.00	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT EXPENSE ORGS - OUT		-\$148,841.42	\$0.00	-\$191,755.37	-\$644,369.45
TOTAL COSTS TO SG&A		-\$16,735.13	\$0.00	-\$27,224.35	-\$79,092.09
TOTAL PRODUCT LINE COSTS		\$165,515.82	\$19,755.79	\$1,446,805.68	\$6,794,440.02
SG&A EXPENSE		\$10,100.01	\$1,205.53	\$88,286.17	\$353,585.10
SERVICE COST BASIS FOR COST RECOVERIES		\$175,615.84	\$20,961.31	\$1,535,091.85	\$6,148,025.12
RETAINED EARNINGS ADJUSTMENT		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTED SERVICE COST		\$175,615.84	\$20,961.31	\$1,535,091.85	\$6,148,025.12
BILLABLE UNITS/ANNUAL					
BILLABLE UNITS		1,044	8,100	80,819	815,420
PRIOR YEAR BILLABLE UNITS		1,386		26,425	893,620
CHANGE IN BILLABLE UNITS		-342	8,100	55,394	119,800
BILLING INTERVAL		Month	One-Time		
RATES (PRICES)					
BREAK EVEN RATES (PRICES)		\$169.21	\$2.59		
PRIOR YEAR BREAK EVEN RATES (PRICES)		\$96.74	\$0.00		
CHANGE IN BREAK EVEN RATES (PRICES)		\$71.46	\$2.59		
BREAK EVEN RATES (PRICES)		\$169.21	\$2.59		
REQUESTED RATES (PRICES)		\$99.00	\$12.00		
CURRENT RATES (PRICES)		\$99.00	\$0.00		
REQUESTED VS BREAK EVEN RATES (PRICES)					
REQUESTED RATES (PRICES)		\$99.00	\$12.00		
BREAK EVEN RATES (PRICES)		\$169.21	\$2.59		
VARIANCE		-\$69.21	\$9.41		
REVENUES AT REQUESTED RATES (PRICES) / % OF TOTAL					
REVENUES AT REQUESTED RATES (PRICES)		2.072%	1.948%	7.425%	100.000%
REVENUES AT REQUESTED RATES (PRICES)		\$103,356	\$97,200	\$370,408	\$4,988,591
REVENUES AT BREAK EVEN RATES (PRICES)		\$175,615.84	\$20,961.31	\$1,535,091.85	\$6,148,025.12
REVENUE VARIANCE		-\$72,259.84	\$76,236.69	-\$1,164,683.66	-\$1,159,434.12
REQUESTED VS CURRENT RATES (PRICES)					
REQUESTED RATES (PRICES)		\$99.00	\$12.00		
CURRENT RATES (PRICES)		\$99.00	\$0.00		
CHANGE IN RATES (PRICES)		\$0.00	\$12.00		
% CHANGE IN RATES (PRICES)		0.00%	0.00%		
REVENUES AT REQUESTED RATES (PRICES)					
REVENUES AT REQUESTED RATES (PRICES)		\$103,356.00	\$97,200.00	\$370,408.19	\$4,988,591.00
REVENUES AT CURRENT RATES (PRICES)		\$137,214.00	\$0.00	\$392,487.08	\$1,605,645.08
CHANGE IN REVENUES		-\$33,858.00	\$97,200.00	-\$22,078.89	\$3,382,945.92
% CHANGE IN REVENUE		-24.89%	0.00%	-5.63%	210.69%
OVERALL CHANGE IN RATES (PRICES) - %					
					6.51%

**Consolidated Rate Matrix Ranked by Top
Producing Product and Revenue**

OFFICE OF ENTERPRISE TECHNOLOGY- ENTERPRISE
TECHNOLOGY FUND

Microsoft Enterprise Agreement

Microsoft Enterprise Agreement

FOR FISCAL YEAR 2011

PRODUCT	MS Enterprise Agreement User	MS Enterprise Agreement Device	Total
PRODUCT CODE	8450	8452	
PEOPLE			
1A0 - 1E0 Salaries	\$0.00	\$0.00	\$0.00
2D0 Prof & Tech Services - Outside Vendors-2D0	\$0.00	\$0.00	\$0.00
2S0 Prof & Tech Services - State-Agency Provided-2S0	\$0.00	\$0.00	\$0.00
TECHNICAL			
Telecommunications			
2F0 Communications-2F	\$0.00	\$0.00	\$0.00
2G0 Technician Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00
Hardware			
2B0 Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$0.00	\$0.00
2J0 Supplies (Incl equipment under \$5,000)-2J0	\$0.00	\$0.00	\$0.00
2K0 Total Equipment Depreciation & Interest	\$0.00	\$0.00	\$0.00
Software			
2E0 Computer & Systems Services (PC & non-PC)-2E	\$0.00	\$0.00	\$3,724,479.39
ACCOMMODATION			
2A0 Space Rent, Bldg, Maint & Utilities -2A0	\$0.00	\$0.00	\$0.00
2B0 Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$0.00	\$0.00
2M0 Other Purchased Services-2M0	\$0.00	\$0.00	\$0.00
ADMINISTRATIVE SERVICES			
2A0 Other Rental-Non-Equipment -2A30/2A90	\$0.00	\$0.00	\$0.00
2C0 Printing & Advertising-2C0b-2C90	\$0.00	\$0.00	\$0.00
2F0 Communications-2F	\$0.00	\$0.00	\$0.00
2G0 Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00
2H0 Travel & Subsistence - Out Of State-2H0	\$0.00	\$0.00	\$0.00
2J0 Supplies -2J0	\$0.00	\$0.00	\$0.00
2K0 Other Equipment-2K0	\$0.00	\$0.00	\$0.00
2L0 Employee Development-2L0	\$0.00	\$0.00	\$0.00
2M0 Other Operating Costs-2M0	\$0.00	\$0.00	\$0.00
2P0 Statewide Indirect Costs-2P00	\$0.00	\$0.00	\$0.00
2Q0 Attorney General Costs-2Q00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT COSTS	\$0.00	\$0.00	\$3,724,479.39
TOTAL INDIRECT COSTS - EXPENSE ORGS	\$0.00	\$0.00	\$0.00
INDIRECT COSTS - REVENUE ORGS - IN			
4621 Hosting Services	\$0.00	\$0.00	\$0.00
4604 Data Management	\$0.00	\$0.00	\$0.00
4617 Workplace Services	\$0.00	\$0.00	\$0.00
4618 Business Process Management	\$0.00	\$0.00	\$0.00
4482 WAN Services	\$0.00	\$0.00	\$0.00
4701 Contracted Telecom Services	\$0.00	\$0.00	\$0.00
4702 IP Services	\$0.00	\$0.00	\$0.00
4618 Business Process Management	\$0.00	\$0.00	\$0.00
4523 ISRM Vendor Admin Fee	\$0.00	\$0.00	\$0.00
4401 Billback	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement	\$0.00	\$0.00	\$0.00
TOTAL - INDIRECT COSTS - REVENUE ORGS - IN	\$0.00	\$0.00	\$0.00
TOTAL COST TO BE RECOVERED	\$0.00	\$0.00	\$3,724,479.39
TOTAL INDIRECT EXPENSE ORGS - OUT	\$0.00	\$0.00	\$0.00
DIRECT EXPENSE ORGS - OUT			
Equipment	\$0.00	\$0.00	\$0.00
Applications	\$0.00	\$0.00	\$0.00
Data Management	\$0.00	\$0.00	\$0.00
Workplace Services	\$0.00	\$0.00	\$0.00
Business Process Management	\$0.00	\$0.00	\$0.00
Telecommunication	\$0.00	\$0.00	\$0.00
ISRM	\$0.00	\$0.00	\$0.00
Billback	\$0.00	\$0.00	\$0.00
MS Enterprise Agreement	\$0.00	\$0.00	\$0.00
TOTAL DIRECT EXPENSE ORGS - OUT	\$0.00	\$0.00	\$0.00
TOTAL COSTS TO SG&A	\$0.00	\$0.00	\$0.00
TOTAL PRODUCT LINE COSTS	\$0.00	\$0.00	\$3,724,479.39
SG&A EXPENSE	\$0.00	\$0.00	\$0.00
SERVICE COST BASIS FOR COST RECOVERIES	\$0.00	\$0.00	\$3,724,479.39
RETAINED EARNINGS ADJUSTMENT	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTED SERVICE COST	\$0.00	\$0.00	\$3,724,479.39
BILLABLE UNITS/ANNUAL			
BILLABLE UNITS	0	0	0
PRIOR YEAR BILLABLE UNITS	0	0	0
CHANGE IN BILLABLE UNITS	0	0	0
BILLING INTERVAL	One-Time	One-Time	
RATES (PRICES)			
BREAK EVEN RATES (PRICES)	\$0.00	\$0.00	
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$0.00	\$0.00	
CHANGE IN BREAK EVEN RATES (PRICES)	\$0.00	\$0.00	
BREAK EVEN RATES (PRICES)	\$0.00	\$0.00	
REQUESTED RATES (PRICES)	\$130.00	\$130.00	
CURRENT RATES (PRICES)	\$130.00	\$130.00	
REQUESTED VS BREAK EVEN RATES (PRICES)			
REQUESTED RATES (PRICES)	\$130.00	\$130.00	
BREAK EVEN RATES (PRICES)	\$0.00	\$0.00	
VARIANCE	\$130.00	\$130.00	
REVENUES AT REQUESTED RATES (PRICES) / % OF TOTAL			
REVENUES AT REQUESTED RATES (PRICES)	\$1,683,298	\$1,683,298	\$3,366,596
REVENUES AT BREAK EVEN RATES (PRICES)	\$0.00	\$0.00	\$0.00
REVENUE VARIANCE	\$0.00	\$0.00	\$0.00
REQUESTED VS CURRENT RATES (PRICES)			
REQUESTED RATES (PRICES)	\$130.00	\$130.00	
CURRENT RATES (PRICES)	\$130.00	\$130.00	
CHANGE IN RATES (PRICES)	\$0.00	\$0.00	
% CHANGE IN RATES (PRICES)	0.00%	0.00%	
REVENUES AT REQUESTED RATES (PRICES)			
REVENUES AT REQUESTED RATES (PRICES)	\$0.00	\$0.00	\$0.00
CHANGE IN REVENUES	\$0.00	\$0.00	\$0.00
% CHANGE IN REVENUE	0.00%	0.00%	0.00%
OVERALL CHANGE IN RATES (PRICES) - %			NM

**Consolidated Rate Matrix Ranked by Top
Producing Product and Revenue**

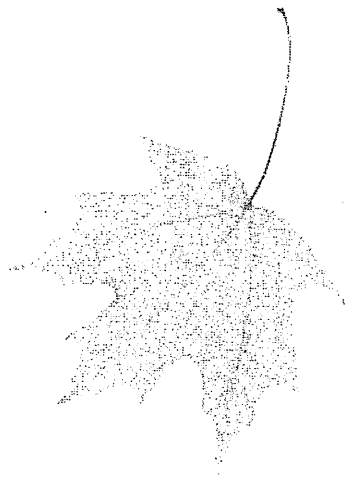
OFFICE OF ENTERPRISE TECHNOLOGY- ENTERPRISE
TECHNOLOGY FUND

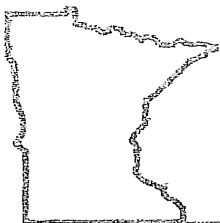
Billback

Billback

FOR FISCAL YEAR 2011

PRODUCT	PRODUCT CODE	Billback Software/Hardware 8430	Billback Miscellaneous 8406	Total Billback
PEOPLE				
1A0 - 1E0	Salaries	\$0.00	\$0.00	\$0.00
2D0	Prof & Tech Services - Outside Vendors-2D0	\$0.00	\$0.00	\$0.00
2S0	Prof & Tech Services - State-Agency Provided-2S0	\$0.00	\$0.00	\$0.00
TECHNICAL				
Telecommunications				
2F0	Communications-2F	\$0.00	\$0.00	\$0.00
2G0	Technician Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00
Hardware				
2B0	Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$0.00	\$0.00
2J0	Supplies (incl equipment under \$5,000)-2J0	\$0.00	\$0.00	\$0.00
2K0	Total Equipment Depreciation & Interest	\$0.00	\$0.00	\$0.00
Software				
2E0	Computer & Systems Services (PC & non-PC)-2E	\$0.00	\$0.00	\$0.00
ACCOMMODATION				
2A0	Space Rent, Bldg, Maint & Utilities-2A0	\$0.00	\$0.00	\$0.00
2B0	Repairs, Alterations, & Maint Contracts-2B0	\$0.00	\$0.00	\$0.00
2M0	Other Purchased Services-2M0	\$0.00	\$0.00	\$0.00
ADMINISTRATIVE SERVICES				
2A0	Other Rental-Non-Equipment -2A30/2A30	\$0.00	\$0.00	\$0.00
2C0	Printing & Advertising-2C00-2C50	\$0.00	\$0.00	\$0.00
2F0	Communications-2F	\$0.00	\$0.00	\$0.00
2G0	Travel & Subsistence - In State-2G0	\$0.00	\$0.00	\$0.00
2H0	Travel & Subsistence - Out Of State-2H0	\$0.00	\$0.00	\$0.00
2J0	Supplies -2J0	\$0.00	\$0.00	\$0.00
2K0	Other Equipment-2K0	\$0.00	\$0.00	\$0.00
2L0	Employee Development-2L0	\$0.00	\$0.00	\$0.00
2M0	Other Operating Costs-2M0	\$0.00	\$0.00	\$0.00
2P0	Statewide Indirect Costs-2P00	\$0.00	\$0.00	\$0.00
2Q0	Attorney General Costs-2Q00	\$0.00	\$0.00	\$0.00
TOTAL DIRECT COSTS		\$0.00	\$0.00	\$0.00
TOTAL INDIRECT COSTS - EXPENSE ORGS		\$0.00	\$0.00	\$0.00
INDIRECT COSTS - REVENUE ORGS - IN				
4621	Hosting Services	\$0.00	\$0.00	\$0.00
4604	Data Management	\$0.00	\$0.00	\$0.00
4617	Workplace Services	\$0.00	\$0.00	\$0.00
4618	Business Process Management	\$0.00	\$0.00	\$0.00
4482	WAN Services	\$0.00	\$0.00	\$0.00
4701	Contracted Telecom Services	\$0.00	\$0.00	\$0.00
4702	IP Services	\$0.00	\$0.00	\$0.00
4618	Business Process Management	\$0.00	\$0.00	\$0.00
4623	ISRM Vendor Admin Fee	\$0.00	\$0.00	\$0.00
4401	Billback	\$0.00	\$0.00	\$0.00
MS	Enterprise Agreement	\$0.00	\$0.00	\$0.00
TOTAL - INDIRECT COSTS - REVENUE ORGS - IN		\$0.00	\$0.00	\$0.00
TOTAL COST TO BE RECOVERED		\$0.00	\$0.00	\$0.00
TOTAL INDIRECT EXPENSE ORGS - OUT		\$0.00	\$0.00	\$0.00
DIRECT EXPENSE ORGS - OUT				
Equipment		\$0.00	\$0.00	\$0.00
Applications		\$0.00	\$0.00	\$0.00
Data Management		\$0.00	\$0.00	\$0.00
Workplace Services		\$0.00	\$0.00	\$0.00
Business Process Management		\$0.00	\$0.00	\$0.00
Telecommunication		\$0.00	\$0.00	\$0.00
ISRM		\$0.00	\$0.00	\$0.00
Billback		\$0.00	\$0.00	\$0.00
MS Enterprise Agreement		\$0.00	\$0.00	\$0.00
TOTAL DIRECT EXPENSE ORGS - OUT		\$0.00	\$0.00	\$0.00
TOTAL COSTS TO SG&A		\$0.00	\$0.00	\$0.00
TOTAL PRODUCT LINE COSTS		\$0.00	\$0.00	\$0.00
SG&A EXPENSE		\$0.00	\$0.00	\$0.00
SERVICE COST BASIS FOR COST RECOVERIES		\$0.00	\$0.00	\$0.00
RETAINED EARNINGS ADJUSTMENT		\$0.00	\$0.00	\$0.00
TOTAL ADJUSTED SERVICE COST		\$0.00	\$0.00	\$0.00
		Cost + 13% (MIN \$25 & MAX \$500)	Cost + 13% (MIN \$25 & MAX \$500)	
BILLABLE UNITS/ANNUAL		Purchase \$	Purchase \$	
BILLABLE UNITS		258	258	516
PRIOR YEAR BILLABLE UNITS		3,346	0	3,346
CHANGE IN BILLABLE UNITS		-3,088	258	-2,830
BILLING INTERVAL		Month	Month	
RATES (PRICES)				
BREAK EVEN RATES (PRICES)		\$0.00	\$0.00	
PRIOR YEAR BREAK EVEN RATES (PRICES)		\$0.00	\$0.00	
CHANGE IN BREAK EVEN RATES (PRICES)		\$0.00	\$0.00	
BREAK EVEN RATES (PRICES)		\$0.00	\$0.00	
REQUESTED RATES (PRICES)		\$1,987.42	\$1,987.42	
CURRENT RATES (PRICES)		\$0.00	\$0.00	
REQUESTED VS BREAK EVEN RATES (PRICES)				
REQUESTED RATES (PRICES)		\$1,987.42	\$1,987.42	
BREAK EVEN RATES (PRICES)		\$0.00	\$0.00	
VARIANCE		\$1,987.42	\$1,987.42	
REVENUES AT REQUESTED RATES (PRICES) / % OF TOTAL				
REVENUES AT REQUESTED RATES (PRICES)		\$0.00%	\$0.00%	100.000%
REVENUES AT REQUESTED RATES (PRICES)		\$512,753	\$512,753	\$1,025,507
REVENUES AT BREAK EVEN RATES (PRICES)		\$0.00	\$0.00	\$0.00
REVENUE VARIANCE		\$512,753.26	\$512,753.26	\$1,025,506.51
REQUESTED VS CURRENT RATES (PRICES)				
REQUESTED RATES (PRICES)		\$1,987.42	\$1,987.42	
CURRENT RATES (PRICES)		\$0.00	\$0.00	
CHANGE IN RATES (PRICES)		\$1,987.42	\$1,987.42	
% CHANGE IN RATES (PRICES)		0.00%	0.00%	
REVENUES AT REQUESTED RATES (PRICES)		\$512,753.26	\$512,753.26	\$1,025,506.51
REVENUES AT CURRENT RATES (PRICES)		\$0.00	\$0.00	\$0.00
CHANGE IN REVENUES		\$512,753.26	\$512,753.26	\$1,025,506.51
% CHANGE IN REVENUE		0.00%	0.00%	NM
OVERALL CHANGE IN RATES (PRICES) - %				NM





STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 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
- Conference room scheduling
- Maintenance engineering, trade, and repair services

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

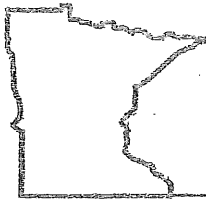
- *"Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable..."*

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 2011 Actual
 Section II—Billed Services

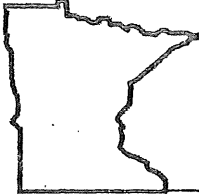
**RECONCILIATION OF RETAINED EARNINGS
 RE-BALANCE TO OMB A-87 GUIDELINES
 DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2011
 (All Figures in 000's)

PLANT MANAGEMENT
 FUND 820

R/E Balance July 1, 2010 (End balance per Prior Year A-87 Rec)		27,962
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		27,962
A-87 Revenues (Actual and Imputed)		
From Attachment A	64,207	
Other Revenues	-	
Total Revenues	64,207	
Expenditures (Actual Cash)		
Per State's Financial Report	30,269	
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)	(10)	
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	-	
Total OMB A-87 Allowable Expenditures	30,259	
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	177	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	(28,202)	
Total Adjustments	(28,025)	
Net Increase to Retained Earnings Balance		5,923
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2011	A)	33,885
Allowable Reserve	B)	5,043
Excess Balance (A)-(B)		28,842

(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 2011 Actual
Section II—Billed Services

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

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

PLANT MANAGEMENT
FUND 820

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2010		689
TRANSFERS Per CAFR (per Accounting Records)		
Plus: Transfers In (contributed capital)		62
Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)		<u>(1,356)</u>
Net Transfers		<u>(1,294)</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, 2011	C)	<u>(605)</u>
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PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2010

ADJUSTMENTS

Less: A-87 Unallowable Costs		-
Plus: A-87 Allowable Costs		-
FY 98 PPD Adjustment		(965)
Accumulated Prior Year Imputed Interest Adjustments		(6,389)
Current Year Imputed Interest Adjustment		<u>(177)</u>
Total Adjustments		<u>(7,531)</u>

A-87 ADJUSTMENTS BALANCE JUNE 30, 2011	D)	<u>(7,531)</u>
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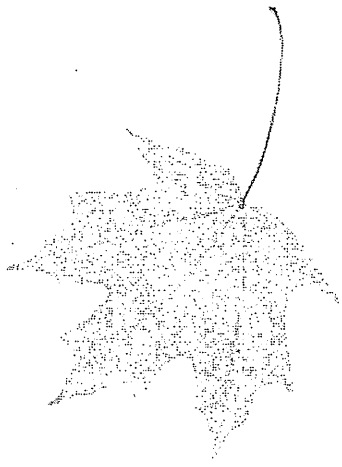
PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL
AND ADJUSTED BALANCE TO CAFR

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)		<u>25,749</u>
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Check Figure

25,749
0



STATE OF MINNESOTA
 PLANT MANAGEMENT DIVISION FUND 820
 STATEMENT OF NET ASSETS
 JUNE 30, 2011

01/10/2012
 Final

	FY11	FY10
ASSETS		
CURRENT ASSETS		
Cash	23,695,405.65	19,730,005.05
Accounts Receivable - Leases	1,547,939.19	116,424.39
Accounts Receivable - Materials Transfer	112,827.07	53,392.97
Accounts Receivable - Janitorial Services (Note 1)	0.00	478.52
Accounts Receivable - Repairs and Other Jobs	55,543.16	82,258.61
Accounts Receivable - Other	272,982.56	231,805.41
Inventory - Supplies (Note 1)	227,249.47	260,406.13
Total Current Assets	<u>25,911,947.10</u>	<u>20,474,771.08</u>
NONCURRENT ASSETS (Note 3)		
Building Improvements	8,360,251.01	7,674,913.73
Accumulated Depreciation - Building Improvements	(3,405,625.35)	(3,096,146.59)
Equipment	1,661,066.17	1,724,621.68
Accumulated Depreciation - Equipment	(1,390,442.15)	(1,418,261.02)
Software	355,891.12	0.00
Accumulated Amortization - Software	(52,286.75)	0.00
Total Noncurrent Assets	<u>5,528,854.05</u>	<u>4,885,127.80</u>
TOTAL ASSETS	<u>31,440,801.15</u>	<u>25,359,898.88</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	2,981,246.99	1,408,363.23
Salaries and Benefits Payable (Note 6)	910,478.95	872,346.81
Retainage Payable (Note 4)	45,164.81	45,565.05
Compensated Absences Payable (Note 5)	176,729.06	153,965.79
Due to Other Funds (Note 8)	(15,555.39)	0.00
Total Current Liabilities	<u>4,098,064.42</u>	<u>2,480,240.88</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 5)	1,364,272.87	1,405,081.40
Net OPEB Obligation (Note 7)	230,155.14	178,142.25
Total Noncurrent Liabilities	<u>1,594,428.01</u>	<u>1,583,223.65</u>
TOTAL LIABILITIES	<u>5,692,492.43</u>	<u>4,063,464.53</u>
NET ASSETS (Note 13)		
Invested in Capital Assets, Net of Related Debt	5,500,907.05	4,853,909.25
Unrestricted Net Assets	<u>20,247,401.67</u>	<u>16,442,525.10</u>
TOTAL NET ASSETS	<u>25,748,308.72</u>	<u>21,296,434.35</u>

STATE OF MINNESOTA
 PLANT MANAGEMENT DIVISION FUND 820
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
 FOR THE QUARTER ENDED JUNE 30, 2011

01/10/2012
 Final

	FY11 QTD	FY11 YTD	FY10 QTD	FY10 YTD
OPERATING REVENUES (Note 1)				
Leases	15,558,110.09	62,225,994.12	15,680,501.78	62,784,441.45
Materials Transfer	166,667.72	432,933.50	109,220.26	556,231.06
Janitorial Services	0.00	0.00	478.52	1,895.15
Repair and Other Jobs	72,460.97	198,632.49	93,505.63	222,926.29
Resource Recovery	0.00	30,133.31	0.00	0.00
Other	333,215.02	1,318,139.64	284,051.62	1,182,299.34
Total Operating Revenues	16,130,453.80	64,205,833.06	16,167,757.81	64,747,793.29
OPERATING EXPENSES (Note 1)				
Salaries and Benefits (Note 6)	3,521,757.35	13,820,003.25	3,714,132.62	14,722,272.10
Utilities - Electric	1,511,589.80	5,912,824.47	1,287,476.33	5,439,745.74
Utilities - Water and Sewage	77,143.70	385,814.93	98,295.40	385,460.87
Utilities - District Heat	348,218.58	1,775,456.96	318,980.37	1,759,066.47
Utilities - District Cooling	211,384.90	848,321.10	247,680.73	822,377.90
Utilities - Gas for Heating	79,534.25	478,679.19	99,582.22	454,579.94
Utilities - Other	41,705.52	205,109.00	26,952.88	173,100.45
Repairs and Maintenance	(230,278.16)	1,668,044.43	(7,702.57)	1,456,811.73
Maintenance and Leasehold	290,660.23	777,491.28	(12,041.63)	454,185.07
Professional and Technical	66,412.36	252,111.86	52,533.01	252,449.49
Communications	25,019.36	127,700.27	58,653.31	140,731.27
Supplies and Materials	176,375.59	1,571,137.40	363,589.09	1,803,436.86
Purchased Services	107,322.66	375,281.74	19,875.63	198,392.73
Administrative and Trustee Fees	21,123.84	85,455.21	21,699.75	86,799.00
Insurance	119,050.75	519,729.00	130,818.67	517,787.00
Indirect Costs	208,654.00	834,616.00	168,516.75	674,067.00
Depreciation (Note 1)	96,002.69	368,830.54	203,092.92	313,173.77
Amortization	52,286.75	52,286.75	0.00	0.00
Other Expense	53,113.35	352,393.18	56,877.05	346,050.74
Total Operating Expenses	6,777,077.52	30,411,286.56	6,849,012.53	30,000,488.13
OPERATING INCOME (LOSS)	9,353,376.28	33,794,546.50	9,318,745.28	34,747,305.16
NONOPERATING REVENUES (EXPENSES)				
Rent Rebate Expense	(16,404.00)	(1,356,404.00)	0.00	0.00
Gain (Loss) on Capital Assets	5,060.00	10,145.60	0.00	5,265.00
Total Nonoperating Revenues (Expenses)	(11,344.00)	(1,346,258.40)	0.00	5,265.00
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	9,342,032.28	32,448,288.10	9,318,745.28	34,752,570.16
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions (Note 2)	0.00	62,429.90	0.00	0.00
Building Bond Interest Transfer Out (Note 9)	(1,240,427.50)	(4,961,710.00)	(1,241,408.50)	(4,965,634.00)
Building Depreciation Transfer Out (Note 9)	(2,455,761.25)	(9,823,045.00)	(2,455,761.25)	(9,823,045.00)
Debt Service Principal (Note 10)	(2,112,292.51)	(6,091,538.02)	(1,489,532.71)	(5,178,922.57)
Debt Service Interest (Note 10)	(1,696,753.79)	(6,722,035.88)	(1,756,193.09)	(7,647,306.11)
Building Replacement Fund Transfer Out (Note 11)	(150,917.50)	(603,670.00)	(150,917.50)	(603,670.00)
Total Transfers and Contributions	(7,656,152.55)	(28,139,569.00)	(7,093,813.05)	(28,218,577.68)
CHANGE IN NET ASSETS	1,685,879.73	4,308,719.10	2,224,932.23	6,533,992.48
NET ASSETS, BEGINNING	24,006,027.18	21,296,434.35	15,244,291.62	11,001,597.28
Adjustment to Net Assets (Note 12)	56,401.81	143,155.27	3,827,210.50	3,760,844.59
NET ASSETS, ENDING (Note 13)	25,748,308.72	25,748,308.72	21,296,434.35	21,296,434.35

STATE OF MINNESOTA
 PLANT MANAGEMENT DIVISION FUND 820
 STATEMENT OF CASH FLOWS
 FOR THE QUARTER ENDED JUNE 30, 2011

01/10/2012
 Final

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	61,409,445.11
Receipts from Other Revenue	1,276,962.49
Payments to Suppliers for Goods and Services	(14,575,400.61)
Payments to Employees	(13,751,524.78)
Net Cash Provided by (Used for) Operating Activities	<u>34,359,482.21</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Operating Transfers In (Out) Building Bond Interest	(4,961,710.00)
Operating Transfers In (Out) Building Depreciation	(9,823,045.00)
Debt Service Principal	(6,091,538.02)
Debt Service Interest	(6,722,035.88)
Operating Transfers In (Out) Bld Replacement Fund	(603,670.00)
Rent Rebate Expense	(1,356,404.00)
Net Cash Provided by (Used for) NonCapital Financing Activities	<u>(29,558,402.90)</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Investments in Capital Assets	(908,254.21)
Proceeds from Disposal of Capital Assets	72,575.50
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(835,678.71)</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents, Beginning	19,730,005.05
Cash and Cash Equivalents, Ending	<u>23,695,405.65</u>

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

Operating Income (Loss)	33,794,546.50
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	368,830.54
Amortization	52,286.75
(Increase) Decrease in Accounts Receivable	(1,519,425.46)
(Increase) Decrease in Inventory	33,156.66
Increase (Decrease) in Accounts Payable	1,558,737.44
Increase (Decrease) in Salaries and Benefits Payable	34,510.84
Increase (Decrease) in Compensated Absences	(18,045.26)
Increase (Decrease) in OPEB Obligation	52,012.89
Increase (Decrease) in Other Current Liabilities	2,871.31
Total Adjustments	<u>564,935.71</u>
Net Cash Provided by (Used for) Operating Activities	<u>34,359,482.21</u>

STATE OF MINNESOTA
 PLANT MANAGEMENT DIVISION FUND 820
 BUDGET TO ACTUAL COMPARISON
 FOR THE QUARTER ENDED JUNE 30, 2011

01/10/2012
 Final

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Leases	15,809,267.50	63,237,070.00	15,558,110.09	62,225,994.12	(251,157.41)	(1,011,075.88)
Materials Transfer	107,187.75	428,751.00	166,667.72	432,933.50	59,479.97	4,182.50
Repair and Other Jobs	41,724.25	166,897.00	72,460.97	198,632.49	30,736.72	31,735.49
Resource Recovery	0.00	0.00	0.00	30,133.31	0.00	30,133.31
Other	295,601.00	1,182,404.00	333,215.02	1,318,139.64	37,614.02	135,735.64
Total Operating Revenues	16,253,780.50	65,015,122.00	16,130,453.80	64,205,833.06	(123,326.70)	(809,288.94)
OPERATING EXPENSES						
Salaries and Benefits	3,772,145.50	15,088,582.00	3,521,757.35	13,820,003.25	250,388.15	1,268,578.75
Utilities - Electric	1,663,775.25	6,655,101.00	1,511,589.80	5,912,824.47	152,185.45	742,276.53
Utilities - Water and Sewage	106,140.75	424,563.00	77,143.70	385,814.93	28,997.05	38,748.07
Utilities - District Heat	625,575.25	2,502,301.00	348,218.58	1,775,456.96	277,356.67	726,844.04
Utilities - District Cooling	230,497.75	921,991.00	211,384.90	848,321.10	19,112.85	73,669.90
Utilities - Gas for Heating	263,201.25	1,052,805.00	79,534.25	478,679.19	183,667.00	574,125.81
Utilities - Other	143,759.00	575,036.00	41,705.52	205,109.00	102,053.48	369,927.00
Repairs and Maintenance	268,679.75	1,074,719.00	(230,278.16)	1,668,044.43	498,957.91	(593,325.43)
Maintenance and Leasehold	500,000.00	2,000,000.00	290,660.23	777,491.28	209,339.77	1,222,508.72
Professional and Technical	34,054.50	136,218.00	66,412.36	252,111.86	(32,357.86)	(115,893.86)
Communications	36,150.25	144,601.00	25,019.36	127,700.27	11,130.89	16,900.73
Supplies and Materials	603,570.75	2,414,283.00	176,375.59	1,571,137.40	427,195.16	843,145.60
Purchased Services	50,431.00	201,724.00	107,322.66	375,281.74	(56,891.66)	(173,557.74)
Administrative and Trustee Fees	26,188.25	104,753.00	21,123.84	85,455.21	5,064.41	19,297.79
Insurance	145,021.25	580,085.00	119,050.75	519,729.00	25,970.50	60,356.00
Indirect Costs	276,211.75	1,104,847.00	208,654.00	834,616.00	67,557.75	270,231.00
Depreciation	52,453.25	209,813.00	96,002.69	368,830.54	(43,549.44)	(159,017.54)
Amortization	0.00	0.00	52,286.75	52,286.75	(52,286.75)	(52,286.75)
Other Expense	91,636.75	366,547.00	53,113.35	352,393.18	38,523.40	14,153.82
Total Operating Expenses	8,889,492.25	35,557,969.00	6,777,077.52	30,411,286.56	2,112,414.73	5,146,682.44
OPERATING INCOME (LOSS)	7,364,288.25	29,457,153.00	9,353,376.28	33,794,546.50	1,989,088.03	4,337,393.50
NONOPERATING REVENUES (EXPENSES)						
Rent Rebate Expense	0.00	0.00	(16,404.00)	(1,356,404.00)	(16,404.00)	(1,356,404.00)
Gain (Loss) on Capital Assets	0.00	0.00	5,060.00	10,145.60	5,060.00	10,145.60
Total Nonoperating Revenues (Expenses)	0.00	0.00	(11,344.00)	(1,346,258.40)	(11,344.00)	(1,346,258.40)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	7,364,288.25	29,457,153.00	9,342,032.28	32,448,288.10	1,977,744.03	2,991,135.10
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	0.00	0.00	0.00	62,429.90	0.00	62,429.90
Building Bond Interest Transfer Out	(1,240,427.50)	(4,961,710.00)	(1,240,427.50)	(4,961,710.00)	0.00	0.00
Building Depreciation Transfer Out	(2,455,761.25)	(9,823,045.00)	(2,455,761.25)	(9,823,045.00)	0.00	0.00
Debt Service Principal Transfer Out	(1,372,151.25)	(5,488,605.00)	(2,112,292.51)	(6,091,538.02)	(740,141.26)	(602,933.02)
Debt Service Interest Transfer Out	(1,814,727.25)	(7,258,909.00)	(1,696,753.79)	(6,722,035.88)	117,973.46	536,873.12
Building Replacement Fund Transfer Out	(150,917.50)	(603,670.00)	(150,917.50)	(603,670.00)	0.00	0.00
Total Transfers and Contributions	(7,033,984.75)	(28,135,939.00)	(7,656,152.55)	(28,139,569.00)	(622,167.80)	(3,630.00)
CHANGE IN NET ASSETS	330,303.50	1,321,214.00	1,685,879.73	4,308,719.10	1,355,576.23	2,987,505.10

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of the Plant Management Division (PMD) have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity:

The Leases activity is supported by various public and private entity rent payments for office, production, and storage space. Revenue is recognized monthly in accordance with lease agreements. Materials Transfer, Repair and Other Jobs (ROJ), and Resource Recovery revenue is recognized when earned. No allowance is made for doubtful accounts. Other revenue consists primarily of the sale of electrical power usage above and beyond the scope of the lease agreements. Expenses are based on data received from the Minnesota Accounting and Procurement System (MAPS) and the accrual of products/services received in which payment has not been made. PMD maintains an inventory of supplies for cleaning and maintenance work. Inventory valuations are provided by PMD and maintained on a perpetual basis.

Janitorial Services merged operations with Leases on July 1, 2010.

The Resource Recovery Program ceased operations on September 3, 2010.

Basis of Accounting:

PMD is an internal service fund accounted for using the full accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized as incurred.

Capital assets, which include land, buildings, equipment, intangible assets, and internally generated computer software (IGCS) are reported in the financial statements.

Capital assets are defined as assets with an initial, unit cost of more than \$5,000 for equipment, \$30,000 for intangible assets and IGCS, and \$200,000 for buildings.

Capital assets are recorded at cost or, for donated assets, at fair market value at the date of acquisition. Land and buildings are reported separately in the State's governmental fund in the Comprehensive Annual Financial Report (CAFR).

Capital assets are depreciated using the straight-line method with no salvage value based on the following useful lives: 20-50 years for building improvements, 5 years for office equipment, 6 years for new vehicles, 4 years for used vehicles and related accessories, 10 years for furniture, electric vehicles and other equipment.

Changes in Classification:

In FY10, depreciation of equipment and the depreciation of building improvements were reported separately. In FY11, the reporting of depreciation for equipment and building improvements has been combined.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

PMD derives its operating authority from Minnesota Statute 16B.48.

Legislation	Amount	Description
YR 79 Chp 333, Sec 56, Subd 1(a)	37,000.00	Restricted contribution from the General Fund for Central Maintenance, 1979
YR 79 Chp 333, Sec 56, Subd 1(a)	46,000.00	Restricted contribution from the General Fund for Materials Transfer, 1979
YR 85 Chp 13, Sec 17	1,250,000.00	Contribution from the General Fund
YR 85 Chp 13, Sec 17	(146,750.00)	Transferred to Public Safety, Capitol Security Division, March 31, 1986
	(141,400.00)	Unallotment process due to budget restrictions, May 1986
	146,750.00	Capitol Security returned to General Fund operations, July 1987
YR 89 Chp 335, Art 1, Sec 15	(792,000.00)	Transferred to Print Communications Division, July 1, 1989
	(153,486.00)	Returned to General Fund due to FY03 budget reduction
Total General Fund Contributions	246,114.00	
	14,333.00	Materials Transfer established in FY82 as internal service fund;
	10,717.00	all assets considered a general fund contribution at book value
	239,712.78	Capital asset donation from Ford Motor Company, January 1986
	62,429.90	Capital equipment, 1986
		Capital asset contribution from Resource Recovery, September 30, 2010
Total Contributed Capital	573,306.68	

3. CAPITAL ASSETS

	Balance 7/1/10	Additions	Deletions	Balance 6/30/11
Building Improvements	7,674,913.73	689,702.88	(4,365.60)	8,360,251.01
Equipment	1,724,621.68	194,582.19	(258,137.70)	1,661,066.17
Software	-	355,891.12	-	355,891.12
Total Capital Assets	9,399,535.41	1,240,176.19	(262,503.30)	10,377,208.30

Accumulated Depreciation/Amortization for:

	(3,096,146.59)	(309,488.94)	10.18	(3,405,625.35)
Building Improvements				
Equipment	(1,418,261.02)	(167,888.93)	195,707.80	(1,390,442.15)
Software	-	(52,286.75)	-	(52,286.75)
Total Accumulated Depr/Amort	(4,514,407.61)	(529,664.62)	195,717.98	(4,848,354.25)

4. RETAINAGE PAYABLE

The total retainage payable for FY11 is \$45,164.81. Of this amount, Maintenance and Leasehold capital projects total \$27,947.00. The remaining \$17,217.81 represents Lease operating repair expenses for \$5,300.31 and \$11,917.50 for Lease Maintenance and Leasehold repair expenses. The retainage of these projects is 5% of the value of completed work to date.

The total retainage payable for FY10 is \$45,565.05. Of this amount, Maintenance and Leasehold capital projects total \$15,192.00 and Leases capital projects total \$16,026.55. The remaining \$14,346.50 represents Maintenance and Leasehold project repair expenses for \$4,761.50 and Leases project repair expenses for \$9,585.00. The retainage of these projects is 5% of the value of completed work to date.

5. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Leave balances are liquidated upon separation from state employment. The balance is shown as a liability.

	Current	Noncurrent
Beginning Balance 7/01/10	153,965.79	1,405,081.40
Increase	22,763.27	-
Decrease	-	(40,808.53)
Ending Balance 6/30/11	176,729.06	1,364,272.87

6. TERMINATION BENEFITS

Early termination benefits are defined as benefits received for discontinuing services earlier than planned. A liability and expense for voluntary termination benefits are recognized when the offer is accepted and the amount can be estimated. A liability and expense for involuntary termination benefits are recognized when a plan of termination has been approved, the plan has been communicated to employees, and the amount can be estimated. For FY11, the cost of the benefits is \$26,348.84 with a remaining liability of \$18,256.69.

7. 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.

Beginning Balance 7/01/10	178,142.25
Increase	52,012.89
Decrease	-
Ending Balance 6/30/11	230,155.14

8. DUE TO OTHER FUNDS

FY11 shows a balance of (\$15,555.39). This an amount owed to Parking.

9. BUILDING BOND INTEREST AND BUILDING DEPRECIATION

PMD does not own the state buildings from which lease revenue is collected. However, the lease rates include depreciation and bond interest on these buildings. The money collected for building depreciation and bond interest is transferred to the general, special revenue, and trunk highway funds.

10. DEBT SERVICE

In December 2005, the State of Minnesota began a 22 year basic lease purchase agreement for the lease/purchase of the Andersen and Freeman buildings. The Plant Management Division, representing the Department of Administration as lessee, collects the lease revenues from these buildings and makes the debt service bond principal and interest payments. PMD made the first principal and interest payment during the second quarter of FY06. The lease commenced December 1, 2005 and the terms of the contract will be fulfilled December 1, 2027 when the final bond principal and interest payment is made. At that time, the State of Minnesota may elect to purchase the buildings for a sum of \$1.00 per building.

11. BUILDING REPLACEMENT FUND

Beginning in the 1st quarter of FY08, per M.S 16B.24 Subd 5E, the Plant Management Division made transfers of appropriation to two special revenue funds. These funds were established to provide for future repair and replacement to the Andersen and Freeman buildings. These transfers will continue quarterly on an on-going basis until the state acquires title to these buildings and the accounts are subsequently abolished with the remaining funds transferred to the Facilities Repair and Replacement (FR&R) Fund.

12. ADJUSTMENTS TO NET ASSETS

In the 4th quarter of FY11, prior period adjustments of \$56,401.81 were made. These adjustments included \$59,430.09 to correct an understatement to building improvements, \$593.02 to correct an understatement to Leases revenue and an adjustment for (\$3,621.30) to correct an overstatement to salaries. During the 3rd quarter of FY11, a prior period adjustment of (\$681.20) was made to correct an adjustment in the 2nd quarter for building improvements that should have been made to Facilities Repair and Replacement. During the 2nd quarter of FY11, a prior period adjustment of \$681.20 was necessary to correct an understatement to building improvements. In the 1st quarter of FY11, prior period adjustments of \$86,753.46 were made. These adjustments included \$133,300.26 to correct an understatement to building improvements, (\$32,946.66) to correct an understatement of accumulated depreciation related to the building improvements, and a \$77.19 adjustment to capital assets to reconcile to internal detailed asset reports. In addition, (\$3,497.21) corrected an overstatement to Leases repairs, (\$1,768.00) corrected an overstatement to Leases professional technical services, (\$10.84) corrected an overstatement to Leases purchased services, (\$3,796.89) corrected an overstatement to Leases communications, (\$3,288.25) corrected an overstatement to Leases supplies, and (\$1,785.13) corrected an overstatement to Materials Transfer supplies. These adjustments were necessary due to incorrect coding. Also, a prior period adjustment was necessary to correct understated Leases revenue for \$468.99. The sum of prior period adjustments for FY11 total \$143,155.27.

During the 4th quarter of FY10, prior period adjustments of \$3,827,210.50 were made. These adjustments included \$4,049,088.44 to correct an understatement of building improvements previously reported as expenses, (\$221,847.94) to correct an understatement of accumulated depreciation related to the building improvements, and (\$30) to correct an overstatement of accounts receivable-lease operations. The 3rd quarter of FY 10 had a prior period adjustment to lease professional technical services for (\$525.00) to correct a payment coded to the incorrect period. The 2nd quarter of FY10 had prior period adjustments of (\$65,840.91). Of this amount, (\$64,272.91) corrected an overstatement to building improvements and an understatement to M & L expense. (\$1,568.00) corrected an overstatement to accounts in ROJ.

13. 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	5,500,907.05
Unrestricted Net Assets	20,247,401.67
Total Net Assets	25,748,308.72

Schedule of Retained Earnings

	1st	2nd	3rd	4th
Beginning Retained Earnings	20,785,557.57	22,401,539.38	23,825,276.86	23,432,720.50
Quarterly Net Income (Loss)	1,529,228.35	1,423,056.28	(391,875.16)	1,685,879.73
Adjustments to Net Assets (Note 12)	86,753.46	681.20	(681.20)	56,401.81
Ending Retained Earnings	22,401,539.38	23,825,276.86	23,432,720.50	25,175,002.04
Add: Capital Contributions (Note 2)	573,306.68	573,306.68	573,306.68	573,306.68
Reconciliation to Total Assets	22,974,846.06	24,398,583.54	24,006,027.18	25,748,308.72

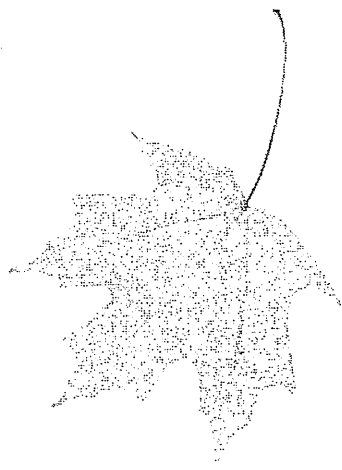
14. Subsequent Events

Materials Transfer is expected to cease operations on or around October 31, 2011.

STATE OF MINNESOTA
 PLANT MANAGEMENT DIVISION FUND 820
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
 FOR THE QUARTER ENDED JUNE 30, 2011

01/10/2012
 Final

	Fund Total	Leases	Materials Transfer	Repair and Other Jobs	Resource Recovery
OPERATING REVENUES					
Leases	62,225,994.12	62,225,994.12	-	-	-
Materials Transfer	432,933.50	-	432,933.50	-	-
Repair and Other Jobs	198,632.49	-	-	198,632.49	-
Resource Recovery	30,133.31	-	-	-	30,133.31
Other	1,318,139.64	1,318,139.64	-	-	-
Total Operating Revenues	64,205,833.06	63,544,133.76	432,933.50	198,632.49	30,133.31
OPERATING EXPENSES					
Salaries and Benefits	13,820,003.25	13,331,976.00	372,574.51	109,789.11	5,663.63
Utilities - Electric	5,912,824.47	5,912,824.47	-	-	-
Utilities - Water and Sewage	385,814.93	385,814.93	-	-	-
Utilities - District Heat	1,775,456.96	1,775,456.96	-	-	-
Utilities - District Cooling	848,321.10	848,321.10	-	-	-
Utilities - Gas for Heating	478,679.19	478,679.19	-	-	-
Utilities - Other	205,109.00	205,109.00	-	-	-
Repairs and Maintenance	1,668,044.43	1,624,082.76	2,605.58	41,356.09	-
Maintenance and Leaseholds	777,491.28	777,491.28	-	-	-
Professional and Technical	252,111.86	251,925.40	186.46	-	-
Communications	127,700.27	125,519.23	1,993.89	-	187.15
Supplies and Materials	1,571,137.40	1,532,602.52	22,819.94	15,714.94	-
Purchased Services	375,281.74	374,021.74	1,260.00	-	-
Administrative and Trustee Fees	85,455.21	85,455.21	-	-	-
Insurance	519,729.00	518,362.00	1,367.00	-	-
Indirect Costs	834,616.00	791,884.00	34,639.00	8,093.00	-
Depreciation	368,830.54	333,355.32	35,475.22	-	-
Amortization	52,286.75	52,286.75	-	-	-
Other Expense	352,393.18	352,299.87	10.09	-	83.22
Total Operating Expenses	30,411,286.56	29,757,467.73	472,931.69	174,953.14	5,934.00
OPERATING INCOME (LOSS)					
	33,794,546.50	33,786,666.03	(39,998.19)	23,679.35	24,199.31
NONOPERATING REVENUES (EXPENSES)					
Rent Rebate Expense	(1,356,404.00)	(1,356,404.00)	-	-	-
Gain (Loss) on Capital Assets	10,145.60	5,465.00	3,244.50	-	1,436.10
Total Nonoperating Revenues (Expenses)	(1,346,258.40)	(1,350,939.00)	3,244.50	-	1,436.10
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS					
	32,448,288.10	32,435,727.03	(36,753.69)	23,679.35	25,635.41
TRANSFERS AND CONTRIBUTIONS					
Building Bond Interest Transfer Out	(4,961,710.00)	(4,961,710.00)	-	-	-
Building Depreciation Transfer Out	(9,823,045.00)	(9,823,045.00)	-	-	-
Debt Service Principal Transfer Out	(6,091,538.02)	(6,091,538.02)	-	-	-
Debt Service Interest Transfer Out	(6,722,035.88)	(6,722,035.88)	-	-	-
Building Replacement Fund Transfer Out	(603,670.00)	(603,670.00)	-	-	-
Total Transfers and Contributions	(28,201,998.90)	(28,201,998.90)	-	-	-
CHANGE IN NET ASSETS					
	4,246,289.20	4,233,728.13	(36,753.69)	23,679.35	25,635.41
Adjustments for Intrafund Transactions (see below)	-	6,486.70	11,252.95	176.71	(17,916.36)
INCREASE (DECREASE) IN RETAINED EARNINGS					
	4,246,289.20	4,240,214.83	(25,500.74)	23,856.06	7,719.05
RETAINED EARNINGS, BEGINNING					
Adjustments to Net Assets	20,785,557.57	20,502,153.61	151,804.34	131,599.62	-
	143,155.27	144,845.40	(1,690.13)	-	-
RETAINED EARNINGS, ENDING					
	25,175,002.04	24,887,213.84	124,613.47	155,455.68	7,719.05
To account for Intrafund transactions, sales and expenses have been reduced as listed below:					
Sales	604,398.76	581,897.90	22,324.15	176.71	-
Payments	604,398.76	575,411.20	11,071.20	-	17,916.36





Office Memorandum

Date: September 30, 2010

To: Sheila Reger, Commissioner
Department of Administration

From: Kristin Dybdal, State Budget Director *KCD*

Phone: (651) 201-8021

Subject: Approval of FY 2012-13 Lease Rates for the Plant Management Division

As required by M.S. 16A.126, Minnesota Management and Budget (MMB) has reviewed and is approving the FY 2012-13 lease rates for the Department of Administration's Plant Management Division (PMD) as proposed in the business plan submitted September 13, 2010.

We appreciate PMD's efforts to develop a business plan that reduces many lease rates when state agencies are experiencing reduced operating budgets. The plan also demonstrates continued efforts to contain costs through energy efficiency initiatives. MMB supports the direction the program is taking to reduce retained earnings and stabilize rates. To build upon these efforts, we request that PMD:

- Inform MMB of the actual expenditures for FY 2010 and if any additional customer rebates will be issued.
- Consult with MMB on the potential for enhanced communication with customers so that PMD is informed of any changes to agencies' plans for leased space as soon as possible and customers receive timely information about potential changes to lease rates due to upcoming repairs/improvements, vacant space, or other issues.

Thank you for your cooperation and assistance during the rate review process.

cc: Nicky Giancola, Department of Administration
Lenora Madigan, Department of Administration
Julie Poser, Department of Administration
Abigail Read, MMB
Katharine Barondeau, MMB





Office Memorandum

Date: October 20, 2010

To: Sheila Reger, Commissioner
Department of Administration

From: Abigail Read, Executive Budget Coordinator *AAR*

Phone: (651) 201-8025

Subject: Approval of 2011 Rates for Materials Transfer

Pursuant to your request, Minnesota Management and Budget (MMB) approves the FY 2011 rates for the Materials Transfer business as proposed in the business plan submitted on October 12, 2010. These rates will become effective November 1, 2010. As a caveat, MMB acknowledges that the Department of Administration recognizes the anticipated losses for this business are likely to continue and plans to propose with the incoming administration options for addressing the situation before the FY 2012 plan is submitted.

cc: Lenora Madigan, Department of Administration
Julie Poser, Department of Administration
Kari Suchy, Department of Administration
Katharine Barondeau, MMB





**Materials Transfer - Fund 820
Rate Package**

Fiscal Year 2011

October 19, 2010
David Fielding, Director
Department of Administration
Plant Management Division
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St. Paul, MN 55155
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Narrative

Materials Transfer provides transportation and handling services for a variety of materials. Materials Transfer is a section of the Department of Administration's (Admin) Plant Management Division (PMD). In addition to Materials Transfer, Plant Management also manages Leases, Repair and Other Jobs (ROJ), Central Mail, Parking, *State Register* and Minnesota's Bookstore.

Materials Transfer has lost the vast majority of regularly scheduled hours over the past few years, including the most recent losses due to the closure of the State Recycling Center and the move of the United States Postal Services (USPS) office location from St. Paul, MN to Eagan, MN in September 2010. Although PMD has aggressively pursued several potential business opportunities over the past year, there are currently no prospects for new regularly scheduled hours which are required to sustain the business. This reduction in billable hours has resulted in increased rates as fixed costs (such as rent, statewide indirect and depreciation) are spread over fewer billable hours.

Anticipating a substantial increase in rates for FY 2011 and in an effort to secure the most cost competitive pricing for these services, Admin considered solicitation of competitive bids from third party service providers. Minn. Stat. 16C.09 prohibits contracting for services when state employees are "able and available" to perform those services. Therefore, an amendment to SF 3134 was offered to the State Government Finance Committee of the House on May 7, 2010. The amendment provided for the inclusion of the Materials Transfer operation in the waiver provisions of Minn. Stat. 16C.085. Testimony was taken from both Admin and AFSCME. The amendment failed to be adopted.

Consequently, Admin had no alternative other than to reduce its variable costs to the fullest extent possible and proceed with developing a new rate for FY 2011 that reflects the economic conditions faced by the business. At the same time, significant efforts were dedicated to finding new business opportunities.

Proposed Rates

Materials Transfer is proposing a 57.3% increase in labor rates effective November 1, 2010. Informational Bulletin 08.03 issued September 3, 2008 projected a 0 to 5% rate increase for FY 2011. Event organizers that have received written quotes for the 2011 legislative session based on current rates will be invoiced based on the prices provided in the quote.

Controlling costs

Considerable time has been dedicated to analyzing staffing levels, fleet requirements and all other expenses. Consequently, staffing levels have been reduced from 9.96 FTE in FY 2010 to 6.86 FTE in FY 2011. This includes the elimination of one additional driver when a driver returns from workers compensation leave this fall. Over the past six months, Materials Transfer sold four trucks to reduce expenses and provide additional cash for this business. The inventory of

other equipment will be evaluated over the next several months to determine if additional equipment should be sold.

Financial Impact

The goal of an internal service fund is to set rates as close to break even as possible while maintaining a two month working capital as allowed by the federal government. Working capital is needed in order to operate effectively and have adequate cash flow to timely meet operational needs and obligations. Two months working capital is calculated as follows: operating expenses minus depreciation, divided by twelve months, times two months. For FY 2011, Materials Transfer estimates its working capital as \$73,653.

Materials Transfer is projected to have a retained earnings balance of \$151,895 at the end of FY 2010. It is projected to have a decrease of retained earnings of \$33,041 in FY 2011 resulting in an ending retained earnings balance of \$118,854.

Impact on Top 5 Customers

Affect on top 5 customers assuming the same volume and mix of goods/services as FY 2009

Customer	Current Rate	Proposed Rate	Difference	Percentage
Admin/Central Mail	\$124,786	\$172,409	\$47,624	38.2%
Public Safety, Dept. of	\$30,567	\$42,236	\$11,669	38.2%
Education, Dept. of	\$27,614	\$38,099	\$10,485	38.0%
Pollution Control Agency	\$23,870	\$32,989	\$9,119	38.2%
Secretary of State	\$19,560	\$26,984	\$7,424	38.0%

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
 MATERIALS TRANSFER
 FOR FISCAL YEAR 2011

OPERATING REVENUES & EXPENSES

2598	REVENUE - NET SALES Change = (22.9%) or (\$127,480) Decrease due to loss of billable hours offset by increased rate.
1A0-1E0	SALARIES Change = (37.5%) or (\$221,796) Based on MMB cost projections for FY2011 salary and benefits, and a net decrease of 3.1 FTE. Assumes employees on medical leave will return this fall at which time one driver position will be eliminated.
2A0	REPAIRS & MAINTENANCE Change = 138.6% or \$3,549 Increase is due to FY 2010 being unusually low.
2F0	COMMUNICATIONS Change = 78.8% or \$1,484 Increase due to assuming router costs previously shared with Office Supply Connection and Resource Recovery.
2J0	SUPPLIES Change = (19.0%) or (\$5,839) Reduction of fuel consumption due to reduction in billable hours.
2M0	INSURANCE Change = (23.4%) or (\$534) Decrease due to sale of vehicles

Full-time equivalents (FTEs) for FY 2011 will be 6.86 compared to 9.96 for FY 2010.

The assumptions for the business plan includes an inflation factor of 1.9% for many expense categories.

Rate Matrix

Minnesota Department of Administration
 Plant Management
 Materials Transfer
 For Fiscal Year 2011

	FY11	FY10	Change			
MAPS Spending Plan	<u>Total</u>	<u>Total</u>	<u>FY10/FY11</u>			
Salaries & Benefits	370,195	591,991	(221,796)			
Repairs & Maintenance	6,109	2,561	3,549			
Insurance	1,746	2,286	(534)			
Professional/Tech	943	471	471			
Purchased Services	0	0	0			
Communications	3,369	1,884	1,484			
Travel	0	0	0			
Supplies	24,914	30,754	(5,839)			
Other Expenses	0	16	(16)			
Statewide Indirect	34,639	39,973	(5,334)			
Subtotal	441,915	669,930	(228,015)			
Excluded from Rates						
Supplies	(4,114)	(4,114)	0			
Travel	0	0	0			
Equipment Rental Revenue	(11,902)	(11,902)	0			
Subtotal	(16,016)	(16,016)	0			
Inclusion to Rates						
Depreciation	35,475	35,475	0			
Sale of Fixed Assets	(3,245)	(5,265)	2,020			
Intrafund Expense (Rent)	11,071	11,071	0			
Subtotal	43,301	41,281	2,020			
Total Basis for Rates	469,200	695,195	(225,995)			
Retained Earnings Adjustment	(33,041)	(122,876)	89,835			
Total basis for Rates after Adjustment	436,159	572,319	(136,160)			
Billable Units	<u>Regular</u>	<u>Reduced</u>	<u>Overtime</u>	<u>Total</u>		
Billable Units (Hours)	2,762	4,565	150	7,477		
Prior Year (Estimated/Actual)	4,391	8,331	174	12,895		
Change in Billable Units	(1,629)	(3,766)	(24)	(5,418)		
Rates						
Break even Rates before adjustment	65.28	60.71	78.34			
Break even at Prior Year billable hours	38.00	35.34	45.60			
Change in Break even Rates	27.28	25.37	32.74			
Break even Rates before adjustment	65.28	60.71	78.34			
Requested Rates (Per Hour)	70.00	65.10	84.00			
Current Rates	44.50	41.40	53.40			
Requested VS Break Even Rates						
Requested Rates (Per Hour)	70.00	65.10	84.00			
Break even Rates before adjustment	65.28	60.71	78.34			
Variance	4.72	4.39	5.66			
Revenues at Requested Rates	170,135	254,985	11,039	436,159		
Revenues at Break even Rates	180,309	277,131	11,751	469,191		
Revenue Variance	(10,174)	(22,146)	(712)	(33,032)		
Requested VS Current Rates	Requested	Current	Change in Rates	% Change in Rates		
Regular	70.00	44.50	25.50	57.3%		
Reduced	65.10	41.40	23.70	57.2%		
Overtime	84.00	53.40	30.60	57.3%		
Revenues at Requested Rates	<u>Regular</u>	<u>Reduced</u>	<u>Overtime</u>	<u>Total</u>	<u>Other Revenue</u>	<u>Revenue</u>
Revenues at Requested Rates	170,135	254,985	11,039	436,159	16,016	452,175
Revenues at Current Rates	122,909	188,984	8,010	319,903	16,016	335,919
Change in Revenues	47,226	66,001	3,029	116,256	0	116,256
* Overall Change in Rates - %	34.6%					
* Change in rates - labor only	36.3%					

* Change in rates reflect 4 months at current rates and 8 months at proposed rates
 Rate changes effective November 1, 2010.

MINNESOTA DEPARTMENT OF ADMINISTRATION
 MATERIALS TRANSFER
 RATE COMPARISON
 FOR FISCAL YEAR 2011

<u>Rate</u>	<u>FY 2010</u>	<u>FY 2011¹</u>
Scheduled Routes	\$41.40	\$65.10
Regular Rate	44.50	70.00
Premium Rate	53.40	84.00
Chair	0.25	0.25
Table	2.25	2.25
Half Mile Hailer	15.00	15.00
Podium w/small P.A.	15.00	15.00
Expanded P.A. ²	100.00	100.00
Backdrop/Curtain	35.00	35.00
Banner Pole Set	35.00	35.00
Riser w/skirting (4'X8') 2 minimum	10.00	10.00
Coat Rack	2.00	2.00
Easel	2.00	2.00
Indoor Power Supply Panel	25.00	25.00
Outdoor Power Supply Panel	50.00	50.00
VCR/TV - First Day	15.00	15.00
VCR/TV - Additional Days	5.00	5.00
3M 471 tape	25.00	25.00
Projection Screen	5.00	5.00
ADA Podium	15.00	15.00

Notes

¹Rate changes effective November 1, 2010

²A Materials Transfer staff person is required to stay on-site for the entire event with expanded PA

ADA ramp and railings available on request at the established labor rate

There is a minimum of 15 minute per work request except events which has a 30 minute minimum

Equipment rates are for one day rental of equipment

Six Year Rate Comparison

MINNESOTA DEPARTMENT OF ADMINISTRATION
 MATERIALS TRANSFER
 FOR FISCAL YEAR 2011

Rate	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011 ¹
Scheduled Routes	N/A	N/A	N/A	N/A	\$41.40	\$65.10
Regular Rate	N/A	N/A	N/A	N/A	44.50	70.00
Premium Rate	N/A	N/A	N/A	N/A	53.40	84.00
Movers & More - Regular	\$43.00	\$43.00	\$43.00	\$43.00	N/A	N/A
Movers & More - Premium	51.60	51.60	51.60	51.60	N/A	N/A
Mail Delivery	39.00	39.00	39.00	39.00	N/A	N/A
Product Delivery	40.25	40.25	40.25	40.25	N/A	N/A
Chair	0.25	0.25	0.25	0.25	0.25	0.25
Table	2.25	2.25	2.25	2.25	2.25	2.25
Half Mile Hailer	15.00	15.00	15.00	15.00	15.00	15.00
Podium w/small P.A.	15.00	15.00	15.00	15.00	15.00	15.00
Expanded P.A. ²	100.00	100.00	100.00	100.00	100.00	100.00
Backdrop/Curtain	35.00	35.00	35.00	35.00	35.00	35.00
Banner Pole Set	35.00	35.00	35.00	35.00	35.00	35.00
Riser w/skirting (4'X8') 2 minimum	10.00	10.00	10.00	10.00	10.00	10.00
Coat Rack	2.00	2.00	2.00	2.00	2.00	2.00
Easel	2.00	2.00	2.00	2.00	2.00	2.00
Indoor Power Supply Panel	25.00	25.00	25.00	25.00	25.00	25.00
Outdoor Power Supply Panel	50.00	50.00	50.00	50.00	50.00	50.00
VCR/TV - First Day	15.00	15.00	15.00	15.00	15.00	15.00
VCR/TV - Additional Days	5.00	5.00	5.00	5.00	5.00	5.00
3M 471 tape	25.00	25.00	25.00	25.00	25.00	25.00
Projection Screen	N/A	N/A	N/A	N/A	5.00	5.00
ADA Podium	N/A	N/A	N/A	N/A	15.00	15.00

Notes

¹Rate changes effective November 1, 2010

²A Materials Transfer staff person is required to stay on-site for the entire event with expanded PA ADA ramp and railings available on request at the established labor rate

There is a minimum of 15 minute per work request except events which has a 30 minute minimum Equipment rates are for one day rental of equipment

History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION MATERIALS TRANSFER FOR FISCAL YEAR 2011

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Est/Actual	FY 2011 Proposed	\$ Change FY10/11	% Change FY10/11
Operating Revenue							
Sales	821,854	821,014	771,084	588,335	452,175	(136,160)	-23.1%
Less Intrafund Transfer	(22,856)	(23,057)	(14,819)	(32,104)	(23,424)	8,680	-27.0%
Net Sales	798,998	797,957	756,265	556,231	428,751	(127,480)	-22.9%
Operating Expenses							
Salaries & Benefits	630,891	699,465	714,672	591,991	370,195	(221,796)	-37.5%
Rent	12,210	11,071	11,071	11,071	11,071	0	0.0%
Less Intrafund Rent	(12,210)	(11,071)	(11,071)	(11,071)	(11,071)	0	0.0%
Repairs & Maintenance	7,292	11,105	7,858	2,561	6,109	3,549	138.6%
Insurance	2,278	2,856	4,074	2,280	1,746	(534)	-23.4%
Professional/Tech. Computer Serv	724	866	821	471	943	471	100.0%
Purchased Services	1,622	1,654	175	0	0	0	0.0%
Communications	2,884	2,267	2,213	1,884	3,369	1,484	78.8%
Supplies	62,782	63,193	57,396	30,754	24,914	(5,839)	-19.0%
Statewide Indirect	43,481	53,361	62,162	39,973	34,639	(5,334)	-13.3%
Depreciation of Equipment	20,796	31,327	35,465	35,475	35,475	0	0.0%
Other Expenses	454	36	193	16	0	(16)	-100.0%
Total Operating Expenses	773,203	866,131	885,029	705,405	477,390	(228,015)	-32.3%
Operating Income (Loss)	25,795	(68,173)	(128,764)	(149,174)	(48,640)	100,535	
Non-Operating							
Interest Revenue	0	0	0	0	0	0	
Interest Expenses	0	0	0	0	0	0	
Gain (loss) on Fixed Assets	7,920	0	0	5,265	3,245	(2,020)	
Total Non-Operating	7,920	0	0	5,265	3,245	(2,020)	
Net Income (Loss)	33,715	(68,173)	(128,764)	(143,909)	(45,395)	98,515	
Adjustments for Intrafund Transactions	10,646	11,986	3,748	21,033	12,353	(8,680)	
Increase (Decrease) in Retained Earnings	44,362	(56,187)	(125,015)	(122,876)	(33,041)	89,835	
Beginning Retained Earnings	411,612	455,974	399,787	274,771	151,895		
Prior Period Adjustment	0	0	0	0	0		
Ending Retained Earnings	455,974	399,787	274,771	151,895	118,854		



Leases - Fund 820
Rate Package

Fiscal Years 2012 and 2013

September 13, 2010
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Narrative

Plant Management Division (PMD) maintains and operates 4.4 million gross square feet in 22 buildings. PMD's Lease activity delivers consistent, quality services to ensure cost-effective, clean, safe and environmentally sound facilities and grounds. Leases provides housekeeping, engineering, building management, waste removal, general recycling, grounds maintenance, snow removal, trade and repair services, event permitting and coordination, cafeteria oversight and environmental and fire/life/safety systems.

Proposed Rates

Overall Lease rates will decrease 1.8% from FY 2011 to FY 2013, individual building rates are changing. Comparing FY 2011 revised rates to FY 2013 rates:

- 6 Buildings have no rate change: the State Capitol, Freeman, Retirement Systems Building, the Governor's Residence, Fleet and Surplus Services and 321 Grove Building 2
- 8 Buildings have rate decreases: Agriculture/Health Lab, Andersen, BCA Maryland, Centennial Office, Judicial Center, Minnesota History Center, State Office Building and 691 N. Robert
- 6 Buildings have rate increases: Stassen, Transportation, Veterans Service Building, Administration, Ely-Revenue and 321 Grove Building 1
- 2 Buildings have no rates: Ford and Power House

This is the 5th biennium (10th year) when overall Lease rates have decreased. The last overall Lease rate increases were in the Fiscal Year 2001 and Fiscal Year 2002 biennium.

Controlling costs

In response to the Laws of 2010, Chapter 215, Article 12, Section 31, PMD made significant reductions in janitorial staffing. These changes resulted in on-going rent reductions of \$1 million annually beginning FY 2011.

PMD reduced overall energy consumption by 14.4% from FY 2008 to FY 2010.

PMD's lighting study is expected to be complete by the end of FY 2011. Several projects are planned as a result of the study including:

- Centralized control of facility lighting through the automated system
- Group re-lamping conversion to more energy efficient 800 Series fluorescent lamps

Financial Impact

The goal of an internal service fund is to set rates as close to break even as possible, while maintaining a two-month working capital as allowed by the federal government. The working capital is needed in order to operate effectively and have adequate cash flow to timely meet operational needs and obligations. Two-months' working capital is calculated as follows: total expenses less building depreciation, bond interest, depreciation of building improvements and equipment depreciation, divided by twelve months, times two months.

To reduce retained earnings balances, PMD Leases is proposing one-time rebates be given to tenants in buildings that have excess retained earnings, as identified later in this package. Rebates are being proposed instead of reduced Lease rates to avoid fluctuating rates which would rise in future years if FY 2012 and FY 2013 rates were set artificially low to reduce excess retained earnings. These rebates can be refunded without negatively impacting future rates as demonstrated by the rates currently being proposed.

In December 2010, as Fiscal Year 2010 financial statements are finalized, it will be determined whether additional rebates will be proposed.

Revenue – In Lieu of Rent

This category includes three distinct components:

- 'Ceremonial' includes space in the State Capitol (e.g. the Rotunda), the Governor's Residence and the ceremonial grounds including monuments/memorials.
- 'Rent Waived' includes space in the State Capitol and State Office Building (occupied by the House of Representatives, Senate, Revisor of Statutes, Legislative Reference Library) and Veterans Service Building (congressionally chartered veterans groups).
- 'Services for the Blind' is for space occupied by blind vending operators in buildings under PMD's custodial control.

Square footage

This plan assumes no change in occupancy/vacancy levels with the following exceptions anticipated in FY 2012:

- Department of Administration's Minnesota Bookstore and Central Mail relocate to 321 Grove Building 1,
- Department of Transportation assumes space currently occupied by Central Mail in the Transportation Building,
- Space in the Centennial Office Building currently occupied by the SWIFT project team will become vacant, and
- Minnesota Management and Budget's (MMB) Management Analysis Division will move from the Administration Building to the Centennial Office Building.

If any tenant vacates space, PMD may need to revise the rental rate for that facility and/or explore alternative leasing options. In addition, if the Department of Human Services (IOC) and Employment and Economic Development mail operations relocate to 321 Grove Building 1, a revised lease rate will be proposed.

Impact on Top 5 Customers

Projected Impact on 5 Largest Customers

Customer	Increase/(Decrease) FY 2011 to FY 2012	Increase/(Decrease) FY 2012 to FY 2013	Increase/(Decrease) From 2010/2011 to 2012/2013
Human Services, Dept. of	(\$257,061)	\$0	(\$590,906)
Health, Dept. of	(\$20,537)	\$0	(\$26,888)
Minnesota Historical Society	(\$307,343)	\$0	(\$614,685)
Agriculture, Dept. of	(\$14,352)	\$0	(\$14,949)
Revenue, Dept. of	\$109,217	\$103,305	\$359,403
Total	(\$490,075)	\$103,305	(\$888,025)

Tenant Improvements

There are times when tenants have a need for renovation projects that are beyond the scope of the lease agreement and the agency may not have the money to fund the entire project in one year. Occasionally, PMD will pay the tenant renovation expenses and amortize the cost of the project back to the tenants for up to five years. These projects are based on availability of funding and cost benefit analysis and would require approval from MMB.

**Leases
Assumptions for Rate Matrix
Fiscal Years 2012 and 2013**

Expense Category	Object	Increase/Decrease	Explanation
Salaries & Benefits	1A-1E	FY12: Increase \$62,775 (0.5%) FY13: Increase \$658,020 (4.9%)	Based on MMB FY11 salary projections adjusted for FTE changes with a projected salary increase of 2% in FY12 & FY13, fringe increase of 0.3% in FY12 & 12.5% in FY13 and an assumption of staff vacancy rate of 3%.
Maintenance and Leasehold	Various	FY12: Increase \$650,000 (32.5%) FY13: Increase \$0 (0%)	Based on Maintenance and Leasehold needs.
Repairs and Maintenance	2B00 2A30	FY12: Decrease (\$275,278) (-12.9%) FY13: Increase \$35,378 (1.9%)	FY11 is unusually high due to waterproofing repair at BCA Maryland; general recycling services added starting FY11.
Utilities – Electric	2A20-01	FY12: Increase \$423,658 (7.2%) FY13: Increase \$380,478 (6.0%)	Based on projected rate increases of 6% in FY12 and FY13, and an increase in usage in FY12 at 321 Grove Bldg 1 after renovation.
Utilities – Water & Sewage	2A20-02	FY12: Increase \$29,027 (7.0%) FY13: Increase \$26,686 (6.0%)	Based on projected rate increases of 7% in FY12 and 6% in FY13.
Utilities – District Heat	2A20-03	FY12: Increase \$138,713 (7.0%) FY13: Increase \$127,220 (6.0%)	Based on projected rate increases of 7% in FY12 and 6% in FY13.
Utilities – District Cooling	2A20-07	FY12: Increase \$53,713 (5.6%) FY13: Increase \$56,727 (5.6%)	Based on projected rate increases of 5% each year for Andersen and 6% for remaining buildings.
Utilities – Gas for Heating	2A20-04	FY12: Increase \$113,645 (20.0%) FY13: Increase \$40,912 (6.0%)	Based on projected rate increases of 20% in FY12 and 6% in FY13.
Utilities – Other	2A20-05 2A20	FY12: Increase \$31,203 (14.4%) FY13: Increase \$12,891 (5.2%)	Based on projected rate increases of 20% for gas, 8% for propane & 1.9% for other in FY12 and 6% for gas, 6% for propane & 1.9% for other in FY13.
Statewide Indirect Costs	2P00	FY12: Increase \$215,047 (27.2%) FY13: Increase \$15,332 (1.5%)	Based on projected increases.
Equipment Depreciation	N/A	FY12: Increase \$35,874 (50.7%) FY13: Increase \$40,127 (37.6%)	Based on new purchases to meet replacement needs and schedule of fixed asset depreciation.
Building Depreciation	N/A	FY12: Increase \$148,007 (1.5%) FY13: Increase/Decrease \$0 (0%)	Based on payment schedule of building depreciation, which is based on life cycle of building or construction project.
Bond Interest	N/A	FY12: Decrease (\$676,747) (-13.6%) FY13: Decrease (\$1,405) (-0.03%)	Based on payment schedule of Bond Interest which is paid over 20 years

The budgeted FTE for FY 2012 & FY 2013 is 222.78. Budgeted FTE for FY 2010 and FY 2011 was 226.27. Changes from FY10/11 to FY12/13 include movement of Andersen and Freeman janitors to Leases offset by the reduction of janitorial positions as a result of state's budget shortfall and Governor's Residence grounds employee no longer paid through Leases.

The assumptions for these rates include a general inflation factor of 1.9% for FY 2012 and 1.9% for FY 2013. This factor is used when a more specific factor is not available.

Square footage information is based on occupied space per Real Estate and Construction Services Space Management Inventory.

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2012

LEASE RATE MATRIX FY12
September 13, 2010

	Stassen	State Office Bldg	Transportation	Veterans Service Bldg	Admin O/H External	Admin O/H Internal	Automation System
DIRECT COSTS							
Salaries & Benefits	992,098	858,841	1,030,652	291,122	679,118	975,488	267,327
Maintenance & Leasehold	225,340	138,320	178,980	39,710			
Repairs & Maintenance	103,185	149,919	82,365	37,089		3,797	58,366
Insurance	42,563	21,616	29,843	7,735			218
Professional/Technical Services	22,473	6,438	14,913	1,598		20,868	
Purchased Services	55,358	6,690	6,876	2,526		75	2,418
Communications	8,291	5,442	7,265	2,168	12,460	39,127	10,243
Utilities - Electric	489,334	223,838	551,921	108,289			
Utilities - Water & Sewage	30,141	12,795	38,066	3,018			
Utilities - District Heat	152,801	118,971	252,049	50,239			
Utilities - District Cooling	69,991	34,995	69,991	23,330			
Utilities - Gas for Heating							
Utilities - Other	19,770	3,206	7,837	919			
Supplies	169,509	113,087	132,559	30,461		148,617	30,037
Other Operating Costs	25,810	10,387	17,263	22,690		8,584	73
Statewide Indirect							
Intrafund Expenses (PMD Rent)					1,006,984	494,652	24,026
Equipment Depreciation	4,477	2,749	3,556	788		4,200	32,400
Building Replacement Funds							
Depreciation of Bldg Improvements							
Admin & Trustee Fees							
Debt Service							
Building Depreciation	783,263	720,567	1,327,830	378,170			8,264
Bond Interest	1,336,271	65,543	15,381	65,274			1,743
Total Direct Costs	4,530,695	2,493,404	3,767,347	1,065,126	1,698,562	1,695,408	435,115
DISTRIBUTIONS/ALLOCATIONS							
Admin O/H Internal	193,315	118,717	153,574	34,015		(1,685,826)	
Admin O/H External	193,809	119,020	153,967	34,102	(1,698,562)		
Grounds	21,119	13,887	27,532	14,417			
Tunnels		4,428	5,731	1,273			
Common Space (Conf Rms)	12,714	3,275	10,103	(25,877)			
Power House (Electric/Chiller Loop)	186,123	114,243	147,901	32,808			
Automation System	47,036	9,181	28,718	14,185			(435,115)
Total Distributions/Allocations	654,116	382,751	527,526	104,923	(1,698,562)	(1,685,826)	(435,115)
TOTAL COSTS	5,184,811	2,876,155	4,294,873	1,170,049	0	9,582	0
REVENUE - IN LIEU OF RENT							
Approp. - Ceremonial							
Approp. - Services for Blind	7,774	2,773	6,483	3,608			
Approp. - Rent Waived		2,874,676		254,169			
Total In Lieu of Rent	7,774	2,877,449	6,483	257,777	0	0	0
REVENUE - OTHER							
Specialized Utilities	122,352		164,292	34,148			
Intrafund Revenue						9,582	
Misc Revenue							
Total Other Revenue	122,352	0	164,292	34,148	0	9,582	0
REVENUE - RENT / RATE							
Storage Rate Breakeven							
Storage Revenue Breakeven							
Requested Storage Rate	6.50	6.50	6.50	6.50			
Requested Storage Revenue	51,168		14,547	34,450			
Production Rate Breakeven							
Production Revenue Breakeven							
Requested Production Rate							
Requested Production Revenue							
Office/Lab Rate Breakeven	15.48	14.22	15.76	21.59			
Office/Lab Revenue Breakeven	5,002,857	96,682	4,109,138	812,777			
Requested Office/Lab Rate	14.45	14.75	15.85	21.35			
Requested Office/Lab Revenue	4,659,980	100,285	4,132,602	803,742			
Total Rent Revenue	4,721,148	100,285	4,147,149	838,192	0	0	0
Total Breakeven Recoveries/Revenue	5,184,705	2,871,299	4,294,421	1,141,827	0	9,582	0
TOTAL RECOVERIES/REVENUE	4,851,274	2,977,734	4,317,924	1,130,117	0	9,582	0
INC (DEC) IN RETAINED EARNINGS	(333,537)	101,579	23,051	(39,932)	0	0	0
FY12 Storage Rate	6.50	6.50	6.50	6.50			
FY12 Production Rate	0.00	0.00	0.00	0.00			
FY12 Office/Lab Rate	14.45	14.75	15.85	21.35			
FY11 Storage Rate	6.50	6.50	6.50	6.50			
FY11 Production Rate	0.00	0.00	0.00	0.00			
FY11 Office/Lab Rate	14.13	15.64	15.35	20.58			
FY10 Storage Rate	6.50	6.50	6.50	6.50			
FY10 Production Rate	0.00	0.00	0.00	0.00			
FY10 Office/Lab Rate	14.25	15.75	15.50	18.70			
Automation System Points	6,438	1,259	3,935	1,844			
DISTRIBUTION METHODS							
A. By Total Sq. Ft.	0.1140	0.0700	0.0905	0.0201			
B. By Sq. Ft. w/o Ely, Fleet	0.1148	0.0705	0.0912	0.0202			
C. By Sq Ft Cap Cmplx w/o Andersen, MH	0.1753	0.1076	0.1393	0.0309			
D. By Grounds	0.0438	0.0288	0.0571	0.0299			
E. By Tunnel Connections		0.1325	0.1715	0.0381			
F. By Automation System Points	0.1081	0.0211	0.0680	0.0326			
G. By Power House (Elec & Chiller Loop)	0.1753	0.1076	0.1393	0.0309			
H. By Packer	0.1148	0.0705	0.0912	0.0202			
I. M&L w/o RSB, Fleet	0.1186	0.0728	0.0942	0.0209			
COMPARISON TO PRIOR YEAR							
Revenue at FY12 Requested Rate	4,728,922	2,982,262	4,153,632	1,124,087			
Revenue at FY11 Requested Rate	4,625,332	3,161,265	4,023,061	1,085,504			
Variance	103,590	(179,003)	130,571	38,583			
% Rate Increase - Overall							
SQUARE FOOTAGE, USEABLE							
Office/Lab	323,182	7,106	260,732	38,963			
Production							
Storage	7,872		2,238	5,300			
Ceremonial							
Services for the Blind	538	188	409	169			
Rent Waived - Office		193,833		10,976			
Rent Waived - Storage		2,406		3,051			
Total	331,592	203,533	263,379	58,459			

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2012

LEASE RATE MATRIX FY12 September 13, 2010	Ceremonial Grounds	Grounds O/H	Tunnels	Power House
DIRECT COSTS				
Salaries & Benefits	183,040	341,952		94,212
Maintenance & Leasehold				
Repairs & Maintenance	13,119	8,372		5,873
Insurance		3,707		2,150
Professional/Technical Services		1,272		
Purchased Services	6,131	1,556		787
Communications	201	1,726		430
Utilities - Electric	4,101			69,034
Utilities -Water & Sewage	33,908			
Utilities - District Heat				
Utilities - District Cooling				
Utilities - Gas for Heating				
Utilities - Other	3,594			
Supplies	27,047	76,094		12,395
Other Operating Costs	18,243	649		110,330
Statewide Indirect				
Intrafund Expenses (PMD Rent)		28,848		
Equipment Depreciation		16,001		
Building Replacement Funds				
Depreciation of Bldg Improvements				41,001
Admin & Trustee Fees				
Debt Service				
Building Depreciation	38,298		30,282	593,607
Bond Interest			3,137	195,080
Total Direct Costs	327,682	482,177	33,419	1,124,900
DISTRIBUTIONS/ALLOCATIONS				
Admin O/H Internal				
Admin O/H External				
Grounds	184,192	(482,177)		
Tunnels			(33,419)	
Common Space (Conf Rms)				
Power House (Electric/Chiller Loop)				(1,061,741)
Automation System				
Total Distributions/Allocations	184,192	(482,177)	(33,419)	(1,061,741)
TOTAL COSTS	511,874	0	0	63,159
REVENUE - IN LIEU OF RENT				
Approp. - Ceremonial	704,390			
Approp. - Services for Blind				
Approp. - Rent Waived				
Total In Lieu of Rent	704,390	0	0	0
REVENUE - OTHER				
Specialized Utilities				63,159
Intrafund Revenue				
Misc Revenue				
Total Other Revenue	0	0	0	63,159
REVENUE - RENT / RATE				
Storage Rate Breakeven				
Storage Revenue Breakeven				
Requested Storage Rate				
Requested Storage Revenue				
Production Rate Breakeven				
Production Revenue Breakeven				
Requested Production Rate				
Requested Production Revenue				
Office/Lab Rate Breakeven				
Office/Lab Revenue Breakeven				
Requested Office/Lab Rate				
Requested Office/Lab Revenue				
Total Rent Revenue	0	0	0	0
Total Breakeven Recoveries/Revenue	0	0	0	63,159
TOTAL RECOVERIES/REVENUE	704,390	0	0	63,159
INC (DEC) IN RETAINED EARNINGS	192,516	0	0	0
FY12 Storage Rate				
FY12 Production Rate				
FY12 Office/Lab Rate				
FY11 Storage Rate				
FY11 Production Rate				
FY11 Office/Lab Rate				
FY10 Storage Rate				
FY10 Production Rate				
FY10 Office/Lab Rate				
Automation System Points				
DISTRIBUTION METHODS				
A, By Total Sq. Ft				
B, By Sq. Ft w/o Ely, Fleet				
C, By Sq Ft Cap Cmplx w/o Andersen, MH				
D, By Grounds	0,3820			
E, By Tunnel Connections				
F, By Automation System Points				
G, By Power House (Elec & Chiller Loop)				
H, By Packer				
I, M&L w/o RSB, Fleet				
COMPARISON TO PRIOR YEAR				
Revenue at FY12 Requested Rate	704,390			
Revenue at FY11 Requested Rate	589,141			
Variance	115,249			
% Rate Increase - Overall				
SQUARE FOOTAGE, USEABLE				
Office/Lab				
Production				
Storage				
Ceremonial				
Services for the Blind				
Rent Waived - Office				
Rent Waived - Storage				

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2013

LEASE RATE MATRIX FY13 September 13, 2010	Stassen	State Office Bldg	Transportation	Veterans Service Bldg	Admin O/H External	Admin O/H Internal	Automation System
DIRECT COSTS							
Salaries & Benefits	1,040,474	900,719	1,080,909	305,318	712,233	1,023,055	280,363
Maintenance & Leasehold	225,340	138,320	178,980	39,710			
Repairs & Maintenance	105,145	152,768	83,930	37,793		3,869	59,475
Insurance	43,392	22,027	30,410	7,881			222
Professional/Technical Services	22,901	6,561	15,198	1,628		21,265	
Purchased Services	56,409	6,817	7,007	2,574		76	2,464
Communications	8,448	5,546	7,403	2,210	12,697	39,871	10,438
Utilities - Electric	518,694	237,268	585,036	114,786			
Utilities - Water & Sewage	31,950	13,562	40,350	3,199			
Utilities - District Heat	161,969	126,110	267,172	53,253			
Utilities - District Cooling	74,190	37,095	74,190	24,730			
Utilities - Gas for Heating							
Utilities - Other	20,742	3,267	8,137	936			
Supplies	172,729	115,236	135,077	31,040		151,441	30,608
Other Operating Costs	26,843	10,815	17,966	24,069		6,747	75
Statewide Indirect					1,022,316		
Intrafund Expenses (PMD Rent)						504,165	24,026
Equipment Depreciation	5,622	3,452	4,465	990		8,100	55,200
Building Replacement Funds							
Depreciation of Bldg Improvements							
Admin & Trustee Fees							
Debt Service							
Building Depreciation	783,263	720,567	1,327,830	378,170			8,264
Bond Interest	1,336,271	65,539	15,372	65,271			1,743
Total Direct Costs	4,634,382	2,565,669	3,879,433	1,093,558	1,747,246	1,760,589	472,878
DISTRIBUTIONS/ALLOCATIONS							
Admin O/H Internal	200,788	123,308	159,511	35,330		(1,751,007)	
Admin O/H External	199,345	122,420	158,364	35,076	(1,747,246)		
Grounds	22,284	14,652	29,051	15,212			
Tunnels		4,428	5,731	1,273			
Common Space (Conf Rms)	13,052	3,483	10,372	(26,937)			
Power House (Electric/Chiller Loop)	187,409	115,033	149,922	33,034			
Automation System	51,118	9,978	31,210	15,416			(472,878)
Total Distributions/Allocations	673,996	393,300	543,161	108,404	(1,747,246)	(1,751,007)	(472,878)
TOTAL COSTS	5,308,378	2,958,969	4,422,594	1,201,962	0	9,582	0
REVENUE - IN LIEU OF RENT							
Approp. - Ceremonial							
Approp. - Services for Blind	7,936	2,773	6,687	3,752			
Approp. - Rent Waived		2,874,676		263,499			
Total In Lieu of Rent	7,936	2,877,449	6,687	267,251	0	0	0
REVENUE - OTHER							
Specialized Utilities	129,693		174,150	36,197			
Intrafund Revenue						9,582	
Misc Revenue							
Total Other Revenue	129,693	0	174,150	36,197	0	9,582	0
REVENUE - RENT / RATE							
Storage Rate Breakeven							
Storage Revenue Breakeven							
Requested Storage Rate	6.50	6.50	6.50	6.50			
Requested Storage Revenue	51,168		14,547	34,450			
Production Rate Breakeven							
Production Revenue Breakeven							
Requested Production Rate							
Requested Production Revenue							
Office/Lab Rate Breakeven							
Office/Lab Revenue Breakeven	15.84	14.63	16.21	22.18			
Requested Office/Lab Rate	5,119,203	99,469	4,226,466	834,988			
Requested Office/Lab Revenue	14.75	14.75	16.35	22.20			
Requested Office/Lab Revenue	4,766,935	100,285	4,262,968	835,741			
Total Rent Revenue	4,818,103	100,285	4,277,515	870,191	0	0	0
Total Breakeven Recoveries/Revenue	5,308,586	2,953,636	4,421,793	1,172,663	0	9,582	0
TOTAL RECOVERIES/REVENUE	4,955,732	2,977,734	4,458,352	1,173,639	0	9,582	0
INC (DEC) IN RETAINED EARNINGS	(352,647)	18,765	35,758	(28,323)	0	0	0
FY13 Storage Rate							
FY13 Production Rate	6.50	6.50	6.50	6.50			
FY13 Office/Lab Rate	0.00	0.00	0.00	0.00			
FY13 Office/Lab Rate	14.75	14.75	16.35	22.20			
FY12 Storage Rate							
FY12 Production Rate	6.50	6.50	6.50	6.50			
FY12 Office/Lab Rate	0.00	0.00	0.00	0.00			
FY12 Office/Lab Rate	14.45	14.75	15.85	21.35			
FY11 Storage Rate							
FY11 Production Rate	6.50	6.50	6.50	6.50			
FY11 Office/Lab Rate	0.00	0.00	0.00	0.00			
FY11 Office/Lab Rate	14.13	15.64	15.35	20.58			
Automation System Points	6,438	1,259	3,935	1,944			
DISTRIBUTION METHODS							
A. By Total Sq. Ft.	0.1140	0.0700	0.0906	0.0201			
B. By Sq. Ft. w/o Ely, Fleet	0.1148	0.0705	0.0912	0.0202			
C. By Sq Ft Cap Cmplx w/o Andersen, MH	0.1753	0.1076	0.1393	0.0309			
D. By Grounds	0.0438	0.0288	0.0571	0.0299			
E. By Tunnel Connections		0.1325	0.1715	0.0381			
F. By Automation System Points	0.1081	0.0211	0.0660	0.0326			
G. By Power House (Elec & Chiller Loop)	0.1753	0.1076	0.1393	0.0309			
H. By Packer	0.1148	0.0705	0.0912	0.0202			
I. M&L w/o RSB, Fleet	0.1185	0.0728	0.0942	0.0209			
COMPARISON TO PRIOR YEAR							
Revenue at FY13 Requested Rate	4,826,038	2,982,262	4,284,202	1,166,679			
Revenue at FY12 Requested Rate	4,728,922	2,982,262	4,153,632	1,124,087			
Variance	97,116	0	130,570	42,592			
% Rate Increase - Overall							
SQUARE FOOTAGE, USEABLE							
Office/Lab	323,182	7,106	260,732	38,953			
Production							
Storage	7,872		2,238	5,300			
Ceremonial							
Services for the Blind	538	188	409	169			
Rent Waived - Office		193,833		10,976			
Rent Waived - Storage		2,405		3,051			
Total	331,592	203,533	263,379	58,459			

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2013

LEASE RATE MATRIX FY13
September 13, 2010

	Ceremonial Grounds	Grounds O/H	Tunnels	Power House
DIRECT COSTS				
Salaries & Benefits	191,965	358,626		98,805
Maintenance & Leasehold				
Repairs & Maintenance	13,369	8,531		5,984
Insurance		3,778		2,191
Professional/Technical Services		1,297		
Purchased Services	6,248	1,586		802
Communications	205	1,759		438
Utilities - Electric	4,347			73,176
Utilities -Water & Sewage	35,943			
Utilities - District Heat				
Utilities - District Cooling				
Utilities - Gas for Heating				
Utilities - Other	3,653			
Supplies	27,561	77,540		12,632
Other Operating Costs	19,438	661		112,426
Statewide Indirect				
Intrafund Expenses (PMD Rent)		33,360		
Equipment Depreciation		21,628		
Building Replacement Funds				
Depreciation of Bldg Improvements				41,001
Admin & Trustee Fees				
Debt Service				
Building Depreciation	38,298		30,282	593,607
Bond Interest			3,137	194,951
Total Direct Costs	341,037	508,766	33,419	1,136,024
DISTRIBUTIONS/ALLOCATIONS				
Admin O/H Internal				
Admin O/H External				
Grounds	194,349	(508,766)		
Tunnels			(33,419)	
Common Space (Conf Rms)				
Power House (Electric/Chiller Loop)				(1,069,076)
Automation System				
Total Distributions/Allocations	194,349	(508,766)	(33,419)	(1,069,076)
TOTAL COSTS	535,386	0	0	66,948
REVENUE - IN LIEU OF RENT				
Approp. - Ceremonial	693,622			
Approp. - Services for Blind				
Approp. - Rent Waived				
Total In Lieu of Rent	693,622	0	0	0
REVENUE - OTHER				
Specialized Utilities				66,948
Intrafund Revenue				
Misc Revenue				
Total Other Revenue	0	0	0	66,948
REVENUE - RENT / RATE				
Storage Rate Breakeven				
Storage Revenue Breakeven				
Requested Storage Rate				
Requested Storage Revenue				
Production Rate Breakeven				
Production Revenue Breakeven				
Requested Production Rate				
Requested Production Revenue				
Office/Lab Rate Breakeven				
Office/Lab Revenue Breakeven				
Requested Office/Lab Rate				
Requested Office/Lab Revenue				
Total Rent Revenue	0	0	0	0
Total Breakeven Recoveries/Revenue	0	0	0	66,948
TOTAL RECOVERIES/REVENUE	693,622	0	0	66,948
INC (DEC) IN RETAINED EARNINGS	158,236	0	0	0
FY13 Storage Rate				
FY13 Production Rate				
FY13 Office/Lab Rate				
FY12 Storage Rate				
FY12 Production Rate				
FY12 Office/Lab Rate				
FY11 Storage Rate				
FY11 Production Rate				
FY11 Office/Lab Rate				
Automation System Points				
DISTRIBUTION METHODS				
A. By Total Sq. Ft.				
B. By Sq. Ft. w/o Ely. Fleet				
C. By Sq Ft Cap Cmplx w/o Andersen, MH				
D. By Grounds	0.3820			
E. By Tunnel Connections				
F. By Automation System Points				
G. By Power House (Elec & Chiller Loop)				
H. By Packer				
I. M&L w/o RSB, Fleet				
COMPARISON TO PRIOR YEAR				
Revenue at FY13 Requested Rate	693,622			
Revenue at FY12 Requested Rate	704,124			
Variance	(10,502)			
% Rate Increase - Overall				
SQUARE FOOTAGE, USEABLE				
Office/Lab				
Production				
Storage				
Ceremonial				
Services for the Blind				
Rent Waived - Office				
Rent Waived - Storage				

**Plant Management Leases
Fiscal Years 2012 & 2013
Lease Rate Proposal/Comparison**

Building	FY11	FY12	Difference FY11 - FY12	FY13	Difference FY12 - FY13
321 Grove Building 1	6.65	9.65	3.00	12.65	3.00
321 Grove Building 2	6.00	6.00	0.00	6.00	0.00
691 N. Robert Administration	14.00	12.50	(1.50)	12.50	0.00
Ag/Health Lab	18.12	19.20	1.08	20.25	1.05
Andersen	39.25	39.00	(0.25)	39.00	0.00
BCA Maryland	29.77	29.00	(0.77)	29.00	0.00
Capitol	21.63	20.00	(1.63)	20.00	0.00
Centennial	27.15	27.15	0.00	27.15	0.00
Ely	17.05	16.00	(1.05)	16.00	0.00
Fleet & Surplus Services	26.00	27.00	1.00	28.00	1.00
Freeman	12.00	12.00	0.00	12.00	0.00
Governors Residence	32.78	32.78	0.00	32.78	0.00
Judicial Center	35.00	35.00	0.00	35.00	0.00
MN History Center	19.61	15.75	(3.86)	15.75	0.00
Retirement Systems	17.93	17.00	(0.93)	17.00	0.00
Stassen	9.92	9.92	0.00	9.92	0.00
State Office Building	14.13	14.45	0.32	14.75	0.30
Transportation	15.64	14.75	(0.89)	14.75	0.00
Veterans Service	15.35	15.85	0.50	16.35	0.50
	20.58	21.35	0.77	22.20	0.85
Storage - Most Buildings	6.50	6.50	0.00	6.50	0.00

Minnesota Department of Administration
 Plant Management Division - Fund 820 (Leases)
 Fiscal Years 2012 & 2013
 Six-Year Rate Comparison

<u>Building</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>
321 Grove Bldg 1	\$6.65	\$6.65	\$6.65	\$6.65	\$9.65	\$12.65
321 Grove Bldg 2	6.00	6.00	6.00	6.00	6.00	6.00
691 N. Robert	12.00	14.00	14.00	14.00	12.50	12.50
Administration	15.70	16.70	17.70	18.12	19.20	20.25
Ag/Health Laboratory	35.75	37.25	38.65	39.25	39.00	39.00
Andersen	30.00	30.00	30.00	29.77	29.00	29.00
BCA Maryland	21.50	21.50	21.75	21.63	20.00	20.00
Capitol	28.00	28.00	28.00	27.15	27.15	27.15
Centennial	14.65	15.40	16.40	17.05	16.00	16.00
Ely	15.75	16.75	21.00	26.00	27.00	28.00
Fleet & Surplus Services				12.00	12.00	12.00
Freeman	35.00	35.00	33.00	32.78	32.78	32.78
Governor's Residence	24.00	25.00	29.50	35.00	35.00	35.00
Judicial Center	22.79	22.79	21.00	19.61	15.75	15.75
MN History Center	17.40	17.93	17.93	17.93	17.00	17.00
Retirement Systems	10.25	10.50	10.50	9.92	9.92	9.92
Stassen	15.55	15.55	14.25	14.13	14.45	14.75
State Office Building	14.50	15.25	15.75	15.64	14.75	14.75
Transportation	14.00	14.00	15.50	15.35	15.85	16.35
Veterans Service	15.70	15.70	18.70	20.58	21.35	22.20
Storage - most buildings	6.50	6.50	6.50	6.50	6.50	6.50

**Plant Management Division Leases
FY 2011 Proposed Rebates**

PMD Leases is proposing the following rebates in FY 2011:

- Andersen \$750,000
- BCA Maryland \$340,000
- Freeman \$1,000,000
- Judicial \$600,000
- Minnesota History Center \$250,000

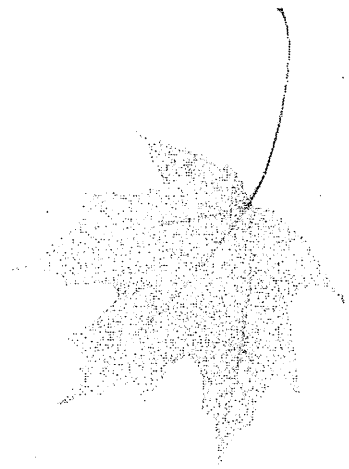
Total \$2,940,000

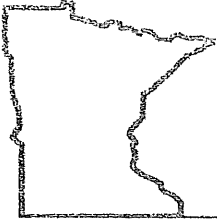
Plant Management - Leases
History & Proforma - FY2012

	FY07	FY08	FY09	FY10	FY11	FY12	Inc/Dec
	Actual	Actual	Actual	Projected	Projected	Projected	Over FY11
Revenue:							
Rent Revenue	53,827,362	53,546,539	54,296,748	54,461,441	53,916,816	52,002,463	(1,914,353)
Ceremonial	1,848,642	1,738,270	1,597,163	1,803,933	1,786,738	1,827,392	40,654
Services for Blind	42,396	94,156	95,776	92,649	91,372	110,565	19,193
Rent Waived	5,996,962	6,055,574	6,195,061	6,426,418	6,212,890	6,153,043	(59,847)
Intrafund Revenue	445,223	504,847	570,474	582,695	582,562	561,779	(20,783)
Misc (Elec,Int,Other)	938,900	1,006,330	1,135,712	1,182,098	1,280,497	1,354,014	73,517
Total Revenue	63,099,485	62,945,716	63,890,934	64,549,235	63,870,875	62,009,256	(1,861,619)
Expenses:							
Salaries & Benefits	11,317,338	12,407,150	13,391,810	12,908,832	13,431,805	13,494,580	62,775
Maintenance & Leasehold	4,664,792	3,488,978	955,858	780,483	2,000,000	2,650,000	650,000
Repairs & Maintenance	1,201,160	1,678,030	1,417,626	1,941,969	2,137,357	1,862,079	(275,278)
Insurance	825,904	824,202	463,068	518,036	519,473	529,342	9,869
Prof/Tech	181,049	327,323	156,679	236,635	201,632	205,461	3,829
Purchased Services	132,784	198,148	154,640	188,067	206,641	210,565	3,924
Communications	134,529	120,603	131,084	124,462	140,982	143,659	2,677
Utilities - Electric	5,484,230	5,711,371	5,758,577	5,429,066	5,917,682	6,341,340	423,658
Utilities - Water & Sewage	332,712	350,074	411,921	391,062	415,743	444,770	29,027
Utilities - District Heat	1,837,493	1,967,335	1,998,773	1,753,638	1,981,611	2,120,324	138,713
Utilities - District Cooling	763,656	784,176	830,113	831,193	964,184	1,017,897	53,713
Utilities - Gas for Heating	698,779	797,178	727,426	454,580	568,225	681,870	113,645
Utilities - Other	238,409	372,171	248,526	189,567	217,341	248,544	31,203
Supplies	1,863,141	2,090,599	1,702,281	1,723,010	2,012,538	2,050,778	38,240
Other Operating Costs	337,375	401,126	325,000	338,885	354,349	367,542	13,193
Statewide Indirect Costs	723,858	1,061,571	1,030,395	531,864	791,937	1,006,984	215,047
Intrafund Expense	1,593,323	1,668,830	1,742,090	1,829,017	585,081	547,526	(37,555)
Equipment Depreciation	57,440	65,814	69,916	68,932	70,761	106,635	35,874
Bldg Replacement Funds	0	603,670	603,670	603,670	603,670	596,412	(7,258)
Depr. of Building Improvements	45,342	41,001	41,001	41,001	41,001	41,001	0
Admin & Trustee Fees	82,192	82,192	82,576	86,799	86,799	86,799	0
Debt Service	13,342,772	12,983,310	12,792,762	12,826,229	12,320,352	12,320,352	0
Building Depreciation	9,024,487	9,332,289	9,332,289	9,823,045	9,823,045	9,971,052	148,007
Bond Interest	8,612,370	8,047,402	8,040,097	4,965,634	4,961,710	4,284,963	(676,747)
Customer Refunds					2,940,000		(2,940,000)
Total Expenses	63,495,135	65,404,542	62,408,178	58,585,675	63,293,919	61,330,475	(1,963,444)
Net Income (Loss)	(395,650)	(2,458,826)	1,482,757	5,963,560	576,956	678,781	
Increase/(Decrease) in RE Balance	(395,650)	(2,458,826)	1,482,757	5,963,560	576,956	678,781	
Retained Earnings, Beginning	11,731,882	11,345,242	7,921,898	9,639,573	15,536,767	16,113,723	
Prior Period Adjustments	9,008	(964,518)	234,918	(66,366)	0	0	
Retained Earnings, Ending	11,345,242	7,921,898	9,639,573	15,536,767	16,113,723	16,792,503	

Plant Management - Leases
History & Proforma - FY2013

	FY08 Actual	FY09 Actual	FY10 Projected	FY11 Projected	FY12 Projected	FY13 Projected	Inc/Dec Over FY12
Revenue:							
Rent Revenue	53,546,539	54,296,748	54,461,441	53,916,816	52,002,463	52,369,645	367,182
Ceremonial	1,738,270	1,597,163	1,803,933	1,786,738	1,827,392	1,816,624	(10,768)
Services for Blind	94,156	95,776	92,649	91,372	110,565	112,004	1,439
Rent Waived	6,055,574	6,195,061	6,426,418	6,212,890	6,153,043	6,162,372	9,330
Intrafund Revenue	504,847	570,474	582,695	582,562	561,779	579,146	17,367
Misc (Elec,Int,Other)	1,006,330	1,135,712	1,182,098	1,280,497	1,354,014	1,431,919	77,905
Total Revenue	62,945,716	63,890,934	64,549,235	63,870,875	62,009,256	62,471,710	462,455
Expenses:							
Salaries & Benefits	12,407,150	13,391,810	12,908,832	13,431,805	13,494,580	14,152,600	658,020
Maintenance & Leasehold	3,488,978	955,858	780,483	2,000,000	2,650,000	2,650,000	0
Repairs & Maintenance	1,678,030	1,417,626	1,941,969	2,137,357	1,862,079	1,897,457	35,378
Insurance	824,202	463,068	518,036	519,473	529,342	539,398	10,056
Prof/Tech	327,323	156,679	236,635	201,632	205,461	209,369	3,908
Purchased Services	198,148	154,640	188,067	206,641	210,565	214,569	4,004
Communications	120,603	131,084	124,462	140,982	143,659	146,391	2,732
Utilities - Electric	5,711,371	5,758,577	5,429,066	5,917,682	6,341,340	6,721,818	380,478
Utilities - Water & Sewage	350,074	411,921	391,062	415,743	444,770	471,456	26,686
Utilities - District Heat	1,967,335	1,998,773	1,753,638	1,981,611	2,120,324	2,247,544	127,220
Utilities - District Cooling	784,176	830,113	831,193	964,184	1,017,897	1,074,624	56,727
Utilities - Gas for Heating	797,178	727,426	454,580	568,225	681,870	722,782	40,912
Utilities - Other	372,171	248,526	189,567	217,341	248,544	261,435	12,891
Supplies	2,090,599	1,702,281	1,723,010	2,012,538	2,050,778	2,089,745	38,967
Other Operating Costs	401,126	325,000	338,885	354,349	367,542	381,396	13,854
Statewide Indirect Costs	1,061,571	1,030,395	531,864	791,937	1,006,984	1,022,316	15,332
Intrafund Expense	1,668,830	1,742,090	1,829,017	585,081	547,526	561,551	14,025
Equipment Depreciation	65,814	69,916	68,932	70,761	106,635	146,762	40,127
Bldg Replacement Funds	603,670	603,670	603,670	603,670	596,412	596,412	0
Depr. of Building Improvements	41,001	41,001	41,001	41,001	41,001	41,001	0
Admin & Trustee Fees	82,192	82,576	86,799	86,799	86,799	86,799	0
Debt Service	12,983,310	12,792,762	12,826,229	12,320,352	12,320,352	12,320,352	0
Building Depreciation	9,332,289	9,332,289	9,823,045	9,823,045	9,971,052	9,971,052	0
Bond Interest	8,047,402	8,040,097	4,965,634	4,961,710	4,284,963	4,283,558	(1,405)
Customer Refunds				2,940,000			
Total Expenses	65,404,542	62,408,178	58,585,675	63,293,919	61,330,475	62,810,387	1,479,912
Net Income (Loss)	(2,458,826)	1,482,757	5,963,560	576,956	678,781	(338,677)	
Increase/(Decrease) in RE Balance	(2,458,826)	1,482,757	5,963,560	576,956	678,781	(338,677)	
Retained Earnings, Beginning	11,345,242	7,921,897	9,639,573	15,536,766	16,113,722	16,792,503	
Prior Period Adjustments	(964,518)	234,918	(66,366)	0	0	0	
Retained Earnings, Ending	7,921,897	9,639,573	15,536,766	16,113,722	16,792,503	16,453,826	





STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 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

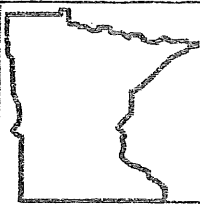
- *"Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable."*

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 2011 Actual

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

FOR YEAR ENDING JUNE 30, 2011

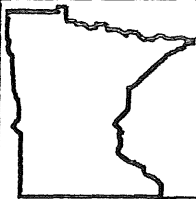
RISK MANAGEMENT

(All Figures in 000's)

FUND 410

R/E Balance July 1, 2008 (End balance per Prior Year A-87 Rec)		6,976
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		6,976
A-87 Revenues (Actual and Imputed)		
From Attachment A	12,279	
Other Revenues	111	
Total Revenues	12,390	
Expenditures (Actual Cash)		
Per State's Financial Report	8,016	
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)	515	
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	-	
Total OMB A-87 Allowable Expenditures	8,531	
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return		
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
Total Adjustments	-	
Net Increase to Retained Earnings Balance		3,859
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2011	A)	10,835
Allowable Reserve	B)	1,422
Excess Balance (A)-(B)		9,413

(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 2011 Actual

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

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

RISK MANAGEMENT
FUND 410

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2010	-		
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, 2011	C)		-

PART III A-87 ADJUSTMENTS BALANCE

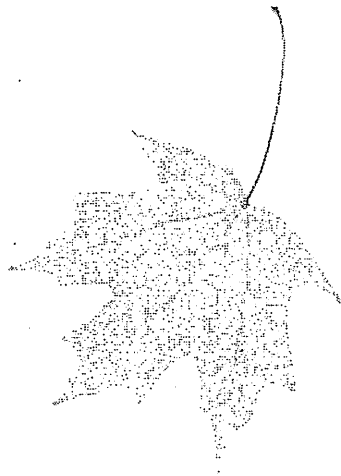
A-87 ADJUSTMENTS BALANCE JULY 1, 2010			
ADJUSTMENTS			
Less: A-87 Unallowable Costs	-		
Plus: A-87 Allowable Costs	-		
FY 98 PPD Adjustment	-		
Accumulated Prior Year Imputed Interest Adjustments	(322)		
Current Year Imputed Interest Adjustment	-		
Total Adjustments		(322)	
A-87 ADJUSTMENTS BALANCE JUNE 30, 2011	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)			10,513
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Check Figure			10,514 (1)
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STATE OF MINNESOTA
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 410
STATEMENT OF NET ASSETS
JUNE 30, 2011

01/10/12
Final

	FY11	FY10
ASSETS		
CURRENT ASSETS		
Cash	19,609,467.07	18,150,609.80
Accounts Receivable	19,319.50	20,959.66
Prepaid Expenses	0.00	400.00
Prepaid Insurance - Billback	15,230.58	20,917.36
Reinsurance Recoverable	2,036,739.00	3,000,000.00
Total Current Assets	<u>21,680,756.15</u>	<u>21,192,886.82</u>
NONCURRENT ASSETS		
Equipment (Note 3)	14,180.72	14,180.72
Accumulated Depreciation - Equipment	(14,180.72)	(14,180.72)
Software (Note 3)	250,321.48	0.00
Accumulated Amortization - Software	0.00	0.00
Internally Generated Computer Software (Note 3)	395,612.31	594,193.47
Accumulated Amortization - Internally Generated Computer Software	0.00	0.00
Total Noncurrent Assets	<u>645,933.79</u>	<u>594,193.47</u>
TOTAL ASSETS	<u>22,326,689.94</u>	<u>21,787,080.29</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	120,625.11	104,703.62
Salaries and Benefits Payable	56,583.15	49,384.33
Claims Payable	6,508,504.00	9,912,154.00
Claims Payable - IBNR (Note 1)	4,737,100.00	4,737,100.00
Retainage Payable (Note 4)	39,405.95	34,387.20
Unearned Premiums - Billback	117,478.38	111,565.62
Unearned Premiums - Self-Insurance	75,415.00	79,222.00
Compensated Absences Payable (Note 5)	14,618.18	4,534.21
Due to Other Funds (Note 7)	9,447.86	9,447.86
Total Current Liabilities	<u>11,679,177.63</u>	<u>15,042,498.84</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 5)	122,420.73	81,578.36
Net OPEB Obligation (Note 6)	11,356.35	9,159.68
Total Noncurrent Liabilities	<u>133,777.08</u>	<u>90,738.04</u>
TOTAL LIABILITIES	<u>11,812,954.71</u>	<u>15,133,236.88</u>
NET ASSETS (Note 9)		
Invested in Capital Assets, Net of Related Debt	606,527.84	559,806.27
Unrestricted Net Assets	<u>9,907,207.39</u>	<u>6,094,037.14</u>
TOTAL NET ASSETS	<u>10,513,735.23</u>	<u>6,653,843.41</u>

STATE OF MINNESOTA
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 410
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS
QUARTER ENDED JUNE 30, 2011

01/10/12
Final

	FY11 QTD	FY11 YTD	FY10 QTD	FY10 YTD
OPERATING REVENUES				
Insurance Premiums - Self-Insurance	2,741,201.00	10,988,608.00	2,711,340.00	10,819,975.00
Insurance Premiums - Billback	332,129.27	1,192,408.76	382,721.96	1,234,614.45
Non-Insured Tort Claims	26,625.50	97,438.00	26,955.50	108,135.50
Consulting Services	0.00	800.00	0.00	800.00
Total Operating Revenues	<u>3,099,955.77</u>	<u>12,279,254.76</u>	<u>3,121,017.46</u>	<u>12,163,524.95</u>
OPERATING EXPENSES				
Claims - Self-Insurance	(7,438.51)	1,687,867.70	1,436,511.89	4,533,513.70
Claims - IBNR	0.00	0.00	625,000.00	652,000.00
Salaries and Benefits	227,690.94	862,074.56	177,204.59	847,952.17
Rent	19,727.96	79,836.85	18,850.41	78,283.66
Repairs and Maintenance	225.00	225.00	225.00	269.50
Printing	54.40	163.20	199.25	397.39
Advertising	0.00	0.00	0.00	0.00
Professional and Technical Services - Adjuster	41,494.91	246,225.92	42,583.10	168,414.92
Professional and Technical Services - Broker	0.00	167,965.00	0.00	166,302.00
Professional and Technical Services - Legal and Other	31,963.20	95,362.60	25,675.26	153,790.59
Computer and Systems Services	20,727.35	92,560.18	21,464.46	72,804.07
Communications	3,065.18	8,918.39	3,274.35	10,722.69
Travel	586.26	2,043.42	636.20	2,485.15
Supplies and Materials	7,873.46	12,099.17	3,877.81	9,301.42
Employee Development	0.00	2,970.00	0.00	4,228.18
Insurance	0.00	331.00	0.00	169.60
Insurance Premiums - Self Insurance	868,344.71	3,473,620.40	836,593.50	3,346,374.00
Insurance Premiums - Billback	332,129.27	1,192,408.76	382,721.96	1,234,614.45
Indirect Costs	15,037.25	82,910.00	15,911.00	63,644.00
Depreciation	0.00	0.00	0.00	0.00
Other Expenses	303.25	8,740.19	292.32	6,863.35
Total Operating Expenses	<u>1,561,784.63</u>	<u>8,016,322.34</u>	<u>3,591,021.10</u>	<u>11,352,130.84</u>
OPERATING INCOME (LOSS)	<u>1,538,171.14</u>	<u>4,262,932.42</u>	<u>(470,003.64)</u>	<u>811,394.11</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	24,635.09	110,658.58	29,438.05	149,144.17
Policyholder Dividend Expense	0.00	(515,252.00)	0.00	(605,233.00)
Total Nonoperating Revenues (Expenses)	<u>24,635.09</u>	<u>(404,593.42)</u>	<u>29,438.05</u>	<u>(456,088.83)</u>
CHANGE IN NET ASSETS	<u>1,562,806.23</u>	<u>3,858,339.00</u>	<u>(440,565.59)</u>	<u>355,305.28</u>
NET ASSETS, BEGINNING	8,949,376.18	6,653,843.41	7,094,409.00	6,298,538.13
Adjustment to Net Assets (Note 8)	1,552.82	1,552.82	0.00	0.00
NET ASSETS, ENDING	<u>10,513,735.23</u>	<u>10,513,735.23</u>	<u>6,653,843.41</u>	<u>6,653,843.41</u>

STATE OF MINNESOTA
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 410
STATEMENT OF CASH FLOWS
QUARTER ENDED JUNE 30, 2011

01/10/12
Final

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	12,283,000.68
Payments to Claimants	(4,128,256.70)
Payments to Suppliers for Goods and Services	(5,442,818.99)
Payments to Employees	(801,752.73)
Net Cash Provided by (Used for) Operating Activities	<u>1,910,172.26</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Policyholder Dividend Payments	(515,252.00)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(515,252.00)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	(46,721.57)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(46,721.57)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	110,658.58
Net Cash Provided by (Used for) Investing Activities	<u>110,658.58</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	
Cash and Cash Equivalents, Beginning	18,150,609.80
Cash and Cash Equivalents, Ending	<u>19,609,467.07</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	4,262,932.42
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	0.00
(Increase) Decrease in Accounts Receivable	1,640.16
(Increase) Decrease in Prepaid Expenses	6,086.78
(Increase) Decrease in Reinsurance Recoverable	963,261.00
Increase (Decrease) in Accounts Payable	17,474.31
Increase (Decrease) in Salaries and Benefits Payable	7,198.82
Increase (Decrease) in Claims Payable	(3,403,650.00)
Increase (Decrease) in Unearned Revenue	2,105.76
Increase (Decrease) in Compensated Absences Payable	50,926.34
Increase (Decrease) in Net OPEB Obligation	2,196.67
Total Adjustments	<u>(2,352,760.16)</u>
Net Cash Provided by (Used for) Operating Activities	<u>1,910,172.26</u>
Noncash Investing, Capital and Financing Activities:	0.00

STATE OF MINNESOTA
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 410
BUDGET TO ACTUAL COMPARISON
QUARTER ENDED JUNE 30, 2011

01/10/12
Final

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Insurance Premiums - Self-Insurance	2,682,427.50	10,729,710.00	2,741,201.00	10,988,608.00	58,773.50	258,898.00
Insurance Premiums - Billback	275,000.00	1,100,000.00	332,129.27	1,192,408.76	57,129.27	92,408.76
Non-Insured Tort Claims	28,750.00	115,000.00	26,625.50	97,438.00	(2,124.50)	(17,562.00)
Consulting Services	200.00	800.00	0.00	800.00	(200.00)	0.00
Total Operating Revenue	2,986,377.50	11,945,510.00	3,099,955.77	12,279,254.76	113,578.27	333,744.76
OPERATING EXPENSES						
Claims - Self Insurance	1,324,024.25	5,296,097.00	(7,438.51)	1,687,867.70	1,331,462.76	3,608,229.30
Claims - IBNR	37,500.00	150,000.00	0.00	0.00	37,500.00	150,000.00
Salaries and Benefits	226,019.50	904,078.00	227,690.94	862,074.56	(1,671.44)	42,003.44
Rent	19,208.00	76,832.00	19,727.96	79,836.85	(519.96)	(3,004.85)
Repairs and Maintenance	50.00	200.00	225.00	225.00	(175.00)	(25.00)
Printing	62.50	250.00	54.40	163.20	8.10	86.80
Advertising	125.00	500.00	0.00	0.00	125.00	500.00
Professional and Technical Services - Adjuster	57,625.00	230,500.00	41,494.91	246,225.92	16,130.09	(15,725.92)
Professional and Technical Services - Broker	0.00	171,000.00	0.00	167,965.00	0.00	3,035.00
Professional and Technical Services - Legal and Other	41,241.75	164,967.00	31,963.20	95,362.60	9,278.55	69,604.40
Computer and Systems Services	15,000.00	60,000.00	20,727.35	92,560.18	(5,727.35)	(32,560.18)
Communications	2,625.00	10,500.00	3,065.18	8,918.39	(440.18)	1,581.61
Travel	600.00	2,400.00	586.26	2,043.42	13.74	356.58
Supplies and Materials	3,856.25	15,425.00	7,873.46	12,099.17	(4,017.21)	3,325.83
Employee Development	1,250.00	5,000.00	0.00	2,970.00	1,250.00	2,030.00
Insurance	42.50	170.00	0.00	331.00	42.50	(161.00)
Insurance Premiums - Self-Insurance	868,430.00	3,473,720.00	868,344.71	3,473,620.40	85.29	99.60
Insurance Premiums - Billback	275,000.00	1,100,000.00	332,129.27	1,192,408.76	(57,129.27)	(92,408.76)
Indirect Costs	23,000.00	92,000.00	15,037.25	82,910.00	7,962.75	9,090.00
Depreciation	15,436.50	61,746.00	0.00	0.00	15,436.50	61,746.00
Other Expenses	2,337.50	9,350.00	303.25	8,740.19	2,034.25	609.81
Total Operating Expense	2,913,433.75	11,824,735.00	1,561,784.63	8,016,322.34	1,351,649.12	3,808,412.66
OPERATING INCOME (LOSS)	72,943.75	120,775.00	1,538,171.14	4,262,932.42	1,465,227.39	4,142,157.42
NON-OPERATING REVENUE (EXPENSES)						
Interest Revenue	37,500.00	150,000.00	24,635.09	110,658.58	(12,864.91)	(39,341.42)
Policyholder Dividend Expense	0.00	(457,000.00)	0.00	(515,252.00)	0.00	(58,252.00)
Total Non-Operating Revenue (Expenses)	37,500.00	(307,000.00)	24,635.09	(404,593.42)	(12,864.91)	(97,593.42)
NET INCOME (LOSS)	110,443.75	(186,225.00)	1,562,806.23	3,858,339.00	1,452,362.48	4,044,564.00

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of the Risk Management Division (RMD) - Property and Casualty fund have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity:

The RMD - Property and Casualty 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 on January 1, 1987. The fund also purchases reinsurance to protect itself from catastrophic losses and the aggregation of losses. The fund 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.

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 June 30, 2011 for claims incurred prior to July 1, 2011.

Basis of Accounting:

The RMD - Property and Casualty fund is an internal service fund accounted for using the full accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized as incurred.

Capital assets, which include land, buildings, equipment, intangible assets, and internally generated computer software (IGCS) are reported in the financial statements. Capital assets are defined as assets with an initial, unit cost of more than \$5,000 for equipment, \$30,000 for intangible assets and IGCS, and \$200,000 for buildings. Capital assets are recorded at cost or, for donated assets, at fair market value at the date of acquisition.

Capital assets are depreciated using the straight-line method based on the following useful lives: 40-50 years for buildings, 20-50 years for large improvements, 3-10 years for small improvements, and 3-12 years for equipment.

2. LEGISLATION & AUTHORITY

The Risk Management fund was established under Minnesota Laws of 1986, Chapter 455, Section 3 (M.S. 16B.85 Subd.2).

3. CAPITAL ASSETS

	Balance 7/1/10	Additions	Deletions	Balance 6/30/11
Equipment	14,180.72	-	-	14,180.72
Software	-	250,321.48	-	250,321.48
Internally Generated Computer Software (IGCS)	594,193.47	51,740.32	(250,321.48)	395,612.31
Total Capital Assets	608,374.19	302,061.80	(250,321.48)	660,114.51
Accumulated Depreciation/Amortization for:				
Equipment	(14,180.72)	-	-	(14,180.72)
Internally Generated Computer Software (IGCS)	-	-	-	-
Total Accumulated Depr/Amort	(14,180.72)	-	-	(14,180.72)

FY11 is for the purchase of internally generated computer 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.

4. RETAINAGE PAYABLE

In FY11, the total retainage payable on invoices related to the new Information System is \$39,405.95. In FY10, the total retainage payable on invoices related to the new Information System was \$34,387.20. The retainage is 10% of the amount paid off the contract not including software licensing and hosting fees.

5. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in their collective bargaining agreements. Leave balances are liquidated upon separation from state employment. The balance is shown as a liability.

	Current	Noncurrent
Beginning Balance 7/1/10	4,534.21	81,578.36
Increase	10,083.97	40,842.37
Decrease	-	-
Ending Balance 6/30/11	14,618.18	122,420.73

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.

Beginning Balance 7/1/10	9,159.68
Increase	2,196.67
Decrease	-
Ending Balance 6/30/11	11,356.35

7. DUE TO OTHER FUNDS

In FY03, the Department of Administration became a participant in a new worker's compensation plan. As a result, the previous worker's compensation plan administered by RMD had a surplus balance. Funds were returned to the appropriate divisions based on the status of outstanding claims except for those held by the RMD on behalf of the Health and Safety Committee. During the course of the previous worker's compensation plan, .0025% of the premiums paid from the divisions had been allocated to the Department of Administration's Health and Safety Committee. These dollars are used to purchase supplies and/or memberships as needed. In both FY11 and FY10, the \$9,447.86 represents the remaining balance.

8. ADJUSTMENT TO NET ASSETS

During the 4th quarter of FY11 there was a prior period adjustment for \$1,552.82 to reflect an increase to Internally Generated Computer Software. The adjustment was necessary to capitalize prior year travel expenses related to the development of the software.

9. 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 show below.

Invested in Capital Assets, Net of Related Debt	606,527.84
Unrestricted Net Assets	9,907,207.39
Total Net Assets	<u>10,513,735.23</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	6,653,843.41	6,243,687.72	7,423,198.48	8,949,376.18
Prior Period Adjustment	-	-	-	1,552.82
Quarterly Net Income (Loss)	(410,155.69)	1,179,510.76	1,526,177.70	1,562,806.23
Ending Retained Earnings	<u>6,243,687.72</u>	<u>7,423,198.48</u>	<u>8,949,376.18</u>	<u>10,513,735.23</u>
Add: Capital Contributions	-	-	-	-
Reconciliation to Total Net Assets	<u>6,243,687.72</u>	<u>7,423,198.48</u>	<u>8,949,376.18</u>	<u>10,513,735.23</u>

STATE OF MINNESOTA
 ADMINISTRATIVE SERVICES DIVISION
 MAPS FUND 410
 SUMMARY OF ACTUAL AND IMPUTED REVENUES
 FOR THE YEAR ENDING JUNE 30, 2011

CONTACT: GAY SCHARI

	Self Insurance Fund	Purchased Insurance	COLLECTED BILLINGS			IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES		
			Consulting	Non-Insured Tort Claims	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	5,333			5,333							5,333		
B11	BARBER/COSMETOLOGIST EXAMINERS	354			354							354		
B13	COMMERCE DEPT	6,901		270	7,171							7,171		
B14	ANIMAL HEALTH BOARD	42		1,023	1,065							1,065		
B15	BARBER EXAMINERS BOARD				0							0		
B20	EXPLORE MINNESOTA TOURISM	2,509			2,509							2,509		
B22	EMPLOYMENT & ECONOMIC DEVELPMT	68,292	456		68,748							68,748		
B24	PUBLIC FACILITIES AUTHORITY				0							0		
B34	HOUSING FINANCE AGENCY	7,100	64,907		72,007							72,007		
B41	WORKERS COMP COURT OF APPEALS				0							0		
B42	LABOR AND INDUSTRY DEPT	5,756			5,756							5,756		
B43	IRON RANGE RESOURCES & REHAB	144,487	363		144,850							144,850		
B7E	ARCHITECTURE, ENGINEERING BD				0							0		
B7G	COMBATIVE SPORTS COMMISSION				0							0		
B7P	ACCOUNTANCY BOARD				0							0		
B7S	PRIVATE DETECTIVES BOARD				0							0		
B82	PUBLIC UTILITIES COMM	2,893			2,893							2,893		
B9D	AMATEUR SPORTS COMM	22,190			22,190							22,190		
B9V	AGRICULTURE UTILIZATION RESRCH				0							0		
E25	CENTER FOR ARTS EDUCATION	35,116			35,116							35,116		
E26	MN STATE COLLEGES/UNIVERSITIES	5,414,701	571,745	800	5,987,246							5,987,246		
E37	EDUCATION DEPARTMENT	17,869			17,869							17,869		
E40	HISTORICAL SOCIETY	45,542			45,542							45,542		
E44	FARIBAULT ACADEMIES	6,722			6,722							6,722		
E50	ARTS BOARD	2,459			2,459							2,459		
E60	OFFICE OF HIGHER EDUCATION	6,753			6,753							6,753		
E77	ZOOLOGICAL BOARD	119,771	3,896		123,667							123,667		
E81	UNIVERSITY OF MINNESOTA				0							0		
E95	HUMANITIES COMMISSION				0							0		
E97	SCIENCE MUSEUM				0							0		
E9W	HIGHER ED FACILITIES AUTHORITY	337	1,075		1,412							1,412		
G02-0012	STAR	321			321							321		
G02-0016	Development Disabilities	677			677							677		
G02-0037	MN Geospatial Information Office				0							0		
G03	LOTTERY	29,883	5,104		34,787							34,787		
G05	RACING COMMISSION	2,822			2,822							2,822		
G06	ATTORNEY GENERAL	18,478	348		18,826							18,826		
G09	GAMBLING CONTROL BOARD	1,554			1,554							1,554		
G10	MINNESOTA MANAGEMENT & BUDGET	658	1,703		2,361							2,361		
G16	ADMIN CAP PROJECT & RELOCATION				0							0		
G17	HUMAN RIGHTS DEPT	1,585			1,585							1,585		
G19	INDIAN AFFAIRS COUNCIL	987			987							987		
G38	INVESTMENT BOARD	3,706			3,706							3,706		
G39	GOVERNORS OFFICE	717			717							717		
G45	MEDIATION SERVICES DEPT	834			834							834		
G46	OFFICE OF ENTERPRISE TECHNOLOGY	49,506			49,506							49,506		
G53	SECRETARY OF STATE	8,254			8,254							8,254		
G61	STATE AUDITOR	4,597	1,500		6,097							6,097		
G62	MINN STATE RETIREMENT SYSTEM	1,931			1,931							1,931		
G63	PUBLIC EMPLOYEES RETIRE ASSOC	22,261			22,261							22,261		
G67	REVENUE DEPT	8,929	12,191		21,120							21,120		
G69	TEACHERS RETIREMENT ASSOC	5,005			5,005							5,005		
G8H	MMB HIGHER EDUCATION				0							0		
G8S	MMB INTERGOVERNMENTAL AIDS				0							0		
G90	REVENUE INTERGOVT PAYMENTS				0							0		
G92	OMBUDSPERSON FOR FAMILIES	93			93							93		
G93	MILLITARY ORDER OF PURPLE HEART				0							0		
G96	UNIFORM LAWS COMMISSION				0							0		
G98	VFW				0							0		
G99	DISABLED AMERICAN VETS				0							0		
G9J	CAMPAIGN FINANCE BOARD				0							0		
G9K	ADMINISTRATIVE HEARINGS				0							0		
G9L	BLACK MINNESOTANS COUNCIL	679			679							679		
G9M	CHICANO LATINO AFFAIRS COUNCIL	185			185							185		

G9N	ASIAN-PACIFIC COUNCIL				0						0				0
G9Q	MMB - COUNCIL SERVICE										0				0
G9R	MMB NO. OPERATING										0				0
G9T	TREASURY - NON OPERATING				0						0				0
G9X	CAPITOL AREA ARCHITECT				0						0				0
G9Y	DISABILITY COUNCIL	888			888						888				888
GPR	PAYROLL CLEARING				0						0				0
H12	HEALTH DEPT	69,322	11,424		385						81,131				81,131
H55	HUMAN SERVICES DEPT	222,972	379,558		5,990						608,520				608,520
H55(b)	Human Services Institutions										0				0
H75	VETERANS AFFAIRS DEPT	7,664									7,664				7,664
H76	VETERANS HOME BOARD	127,108			1,287						128,395				128,395
H7B	MEDICAL PRACTICE BOARD	1,239									1,239				1,239
H7C	NURSING BOARD	1,661									1,661				1,661
H7D	PHARMACY BOARD	1,260									1,260				1,260
H7F	DENTISTRY BOARD	803									803				803
H7H	CHIROPRACTIC EXAMINERS BOARD	685									685				685
H7J	OPTOMETRY BOARD	80									80				80
H7K	NURSING HOME ADMIN BOARD	91									91				91
H7L	SOCIAL WORK BOARD	222									222				222
H7M	MARRIAGE & FAMILY THERAPY BD	68									68				68
H7Q	PODIATRIC MEDICINE BOARD	50									50				50
H7R	VETERINARY MEDICINE BOARD	86									86				86
H7S	EMERGENCY MEDICAL SERVICES BD	1,131	8,183								9,314				9,314
H7U	DIETETICS & NUTRITION PRACTICE	50									50				50
H7V	PSYCHOLOGY BOARD	812									812				812
H7W	PHYSICAL THERAPY BOARD	176									176				176
H7X	BEHAVIORAL HEALTH & THERAPY BD	197									197				197
H9G	OMBUDSMAN MH/DD	458									458				458
J33	TRIAL COURTS	54,313									54,313				54,313
J52	PUBLIC DEFENSE BOARD	10,868									10,868				10,868
J58	COURT OF APPEALS										0				0
J65	SUPREME COURT	21,419									21,419				21,419
J68	TAX COURT										0				0
J70	JUDICIAL STANDARDS BOARD	204									204				204
L10	LEGISLATURE	805									805				805
L49	LEGISLATIVE AUDITOR										0				0
P01	MILITARY AFFAIRS DEPT	51,119			1,172						52,291				52,291
P07	PUBLIC SAFETY DEPT	392,241	12,829		8,729						413,799				413,799
P78	CORRECTIONS DEPT	714,382									714,382				714,382
P7T	PEACE OFFICERS BOARD (POST)										0				0
P9E	SENTENCING GUIDELINES COMM	234									234				234
P9Z	AUTOMOBILE THEFT PREVENTION BOARD										0				0
R18	ENVIRONMENTAL ASSISTANCE										0				0
R28	MINN CONSERVATION CORPS										0				0
R29	NATURAL RESOURCES DEPT	552,440	46,991		11,820						611,251				611,251
R32	POLLUTION CONTROL AGENCY	33,915			83						33,998				33,998
R9P	WATER & SOIL RESOURCES BOARD	509									509				509
T79	TRANSPORTATION DEPT	921,993	8,555		65,131						995,679				995,679
T9B	METROPOLITAN COUNCIL/TRANSPORT	5,465									5,465				5,465
	Other Federal Agencies										0				0
	Non-Federal Agencies	1,713,089	61,581		1,551						1,776,221				1,776,221
Total		10,988,608	1,192,409	800	97,438						12,279,255				12,279,255



RISK MANAGEMENT DIVISION
Property & Casualty
Fund 410

FISCAL YEAR 2012

Business Plan

May 16, 2011
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Risk Management Division / Property & Casualty
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Executive Summary

The overall FY12 rates for participants in the Risk Management Fund (RMF) will reflect a decrease compared to the rates for FY11. This is the result of savings in the cost of reinsurance the Risk Management Division (RMD) purchases to protect the Risk Management Fund against catastrophic losses. Given the seriousness of the state's budget situation, the business has targeted reductions in controllable expenses again in FY12. Proposed spending for FY12 includes reductions in broker fees, rent, and supplies.

It is important to recognize that reductions in broker fees, rent and supplies have little impact on rates due to their relatively small share of the total operating expense. Claim and reinsurance costs represent the vast majority of the program's total operating expense. The overall loss picture has shown improvement compared to prior years, allowing the RMF to reduce rates by (7.9 %).

- **Auto liability rates will change for tiers 1, 2, and 3.** – Tier 4 rates are based on the individual loss experience of agencies that do not meet the standard rate criteria. The overall rate structure will reflect a 5 percent average reduction in the per vehicle auto liability rate. The combined auto liability loss and expense ratio, for the last eight years as of March 31, 2011, is 87 percent. The auto liability loss ratios have continued to improve since FY06 when the overall ratio was a disappointing 143 percent. Continued focus on managing the state's auto fleet policies and procedures is intended to help protect against an eroding loss experience as a result of tort cap changes.
- **Auto physical damage rates will remain unchanged** – Due to continued favorable loss experience the base FY12 auto physical damage rates for the \$1,000 and \$500 deductible will remain the same as expiring. The current fiscal year loss ratio has climbed to 108 percent, however, the loss ratio for the experience period continues to be acceptable.
- **Property rates will be reduced an overall average of 10%.** – The current combined loss and expense ratio for property, which includes boiler & machinery and other ancillary coverages, is 90 percent (FY03 – FY11). The selection of a new broker for FY12 has produced a substantial premium savings for the property reinsurance program. This cost savings will be passed on to the customers of the RMF.
- **General liability rates will remain unchanged** – The general liability line continues to enjoy a favorable loss ratio (61 percent for FY03- FY11, as of 3/31). A rate decrease was considered for this line, but a premium modification to reflect increased tort limits offset that decrease. Therefore, the general liability rate for owners', landlords', and tenants' (OLT) exposures will remain at \$40 per 1,000 square feet.

Reinsurance

Property: The preliminary indication for FY12 suggests that the net rate for the property reinsurance program will decrease by 31 percent, \$.0162 compared to the expiring rate of \$.0235. Additionally, the property program is expected to be renewed with some improvements in the expiring terms and conditions. Although the retention will remain at \$1 million, the annual aggregate will be reduced from \$4 million to \$2.5 million. The Flood Zone A limit will increase from \$10 million to \$25 million. For the second year in a row, real property and personal property will not receive an inflation factor because the cost of construction is not accelerating. At the request of agencies, however, mid-term adjustments were made to the property values that resulted in less than a 3 percent increase in the total insured values. The property reinsurance premium is expected to decrease from \$2.818 million in FY11 to \$1.990 million in FY12 due to the rate reduction, an increase in property values and flat inflationary factors.

Casualty: The expiring casualty reinsurance program consisted of three separate policies written by three separate carriers for a total limit of \$10 million: one policy for the first \$5 million layer excluding MnSCU auto liability, a separate policy (80 percent funded by MnSCU) for the first \$5 million layer

covering MnSCU auto liability only, and a third policy affording a \$5 million layer excess of the aforementioned two policies. The expiring multi-policy Excess Casualty coverage totaled \$728,055, with MnSCU paying \$71,900 toward the policy dedicated to MnSCU auto liability. For FY12, these three policies are being replaced by a single policy with a \$10 million limit. The renewal indication received from the casualty market is \$557,116, a 23 percent reduction. The retention amount for FY12 remains at \$1 million.

Low-Cost Alternative to Conventional Insurance

The RMD's goal is to develop and maintain the RMF as a low-cost alternative to the purchase of conventional insurance. One measure used to determine the program's success is the annual expense ratio, which is well below the industry average. In FY12, RMD's estimated annual expense ratio is 17.2 percent, which is lower than the industry average annual expense ratio of 34.5 percent. The projected total savings passed on to state agencies over the last five fiscal years is \$5,140,512.

Dividend Payment in FY12

The total estimated dividends paid in FY12, as of 3/31/2011, will be \$1,860,837 (Auto \$608,441, General Liability \$413,475, Property \$838,921).

Net Position

The March 31, 2011 financial statements show a Policyholders' Surplus (Net Assets) of \$8,949,376, which is a 26 percent increase from the prior year. This increase is due to favorable claim experience.

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. 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 \$5,140,512 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

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 for auto liability and auto physical damage. We also insure many state agencies for property and general liability coverage.

In FY12, 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 M.S. 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 the limits of insurance provided by the RMF policies.

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.

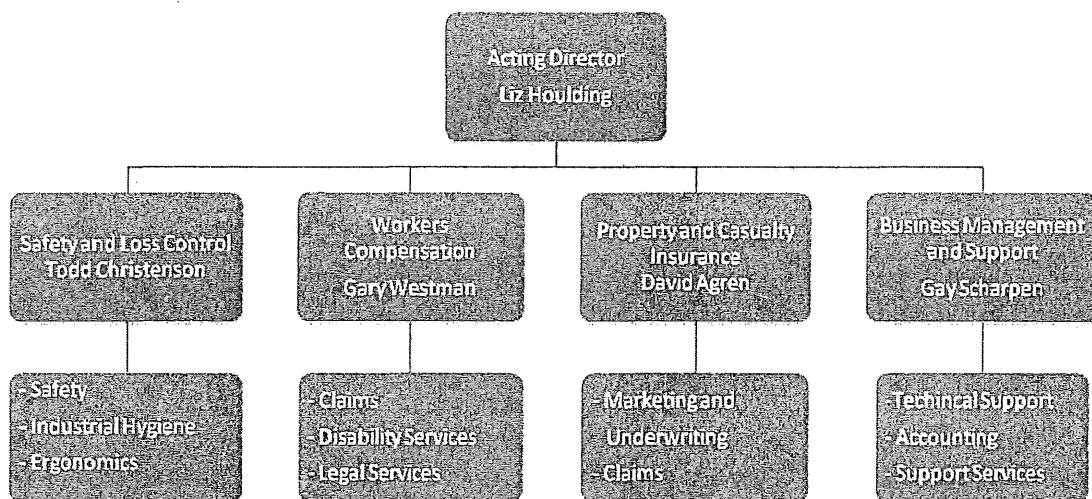
A Business Partnership. During FY05, Risk Management formed a partnership with the Attorney General to handle non-insured tort claims made against the state, with the exception of Employment Practices Liability claims. The RMD now handles both insured and non-insured claims. Specific details of the new 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 www.admin.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 Arthur J. Gallagher Risk Management Services, Inc. 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 10.5 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.

Katharine Barondeau
MN Management & Budget

Ryan Church
Risk Management Division/Administration

Larry Freund
Department of Public Safety

Todd Haglin
Department of Transportation

Wendy Hearn
Best Buy

Mary Lou Houde
Department of Commerce

Bill Hoyt
Metropolitan Airports Commission

Keswic Joiner
MN State Colleges and Universities

John King
Department of Corrections

Tim Morse
Fleet & Surplus Services/Administration

Mary Pittelko
MN State Agricultural Society/State Fair

Billi Sanders
Financial Mgmt & Reporting/Administration

Dave Schiller
Department of Natural Resources

Dr. Andy Whitman
University of Minnesota

Products and Services

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 RMF writes a ten-year homeowner warranty so that the colleges can meet this statutory requirement.

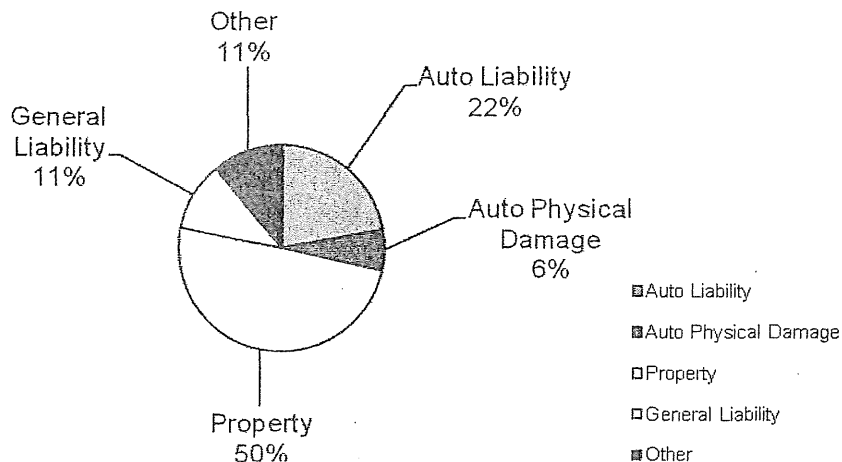
In addition to General Liability and Cyber Liability (third-party), Police Professional Liability, Broadcasters' Liability, and Public Officials' Liability coverages are also available.

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.

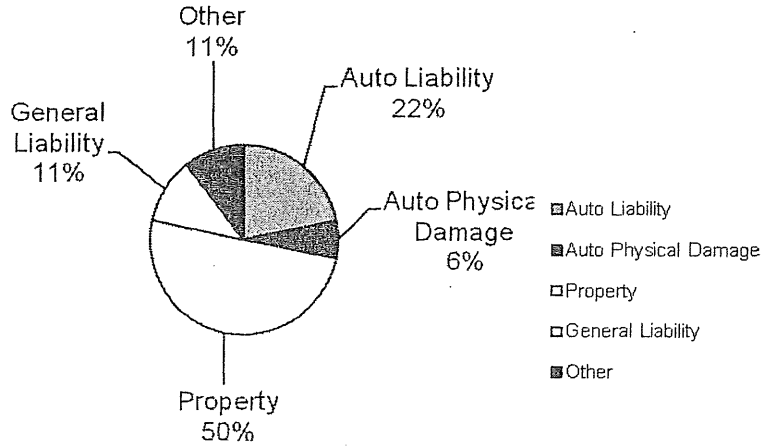
Claims Services: Insurance is necessary in order for our clients to be restored to normal operation in the event of a loss. The claims unit is the key to moving through that process in a timely fashion. The RMD handles auto physical damage, property, and general liability claims internally. Upon receipt 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.

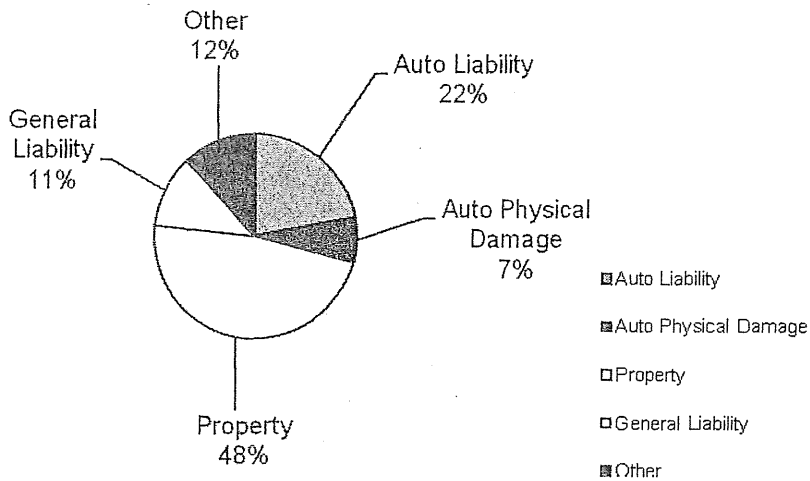
FY 2010 Revenue by Line of Business
(\$12,163,525 Actual)



**FY 2011 Revenue by Line of Business
(\$12,267,120 Estimated)**



**FY 2012 Revenue by Line of Business
(\$11,462,017 Estimated)**



Marketing Information

The Market. M.S. 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 over 13,000 units. We currently insure 100 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 FY11 new business, through 3/31/11, demonstrates the variety of insurance coverages the RMD is able to provide.

Gambling Control Board	Public Officials' Liability
Human Services, Dept. of – Anoka Metro RTC	Public Officials' Liability
Minnesota Board of Firefighter Training and Education	Package
Minnesota Board of Law Examiners, Continuing Legal Ed, and legal Certification	Public Officials' Liability
Minnesota Board of Medical Practice	Public Officials' Liability
Minnesota Board of Nursing	Public Officials' Liability
Minnesota State Colleges and Universities – Anoka-Ramsey Community & Technical College	Inland Marine
Minnesota State Colleges and Universities – MN State Community & Technical College	Vendor's Warranty (2)
Minnesota State Colleges and Universities – MnWEST Comm. & Tech. College - Pipestone	Builder's Risk
Minnesota State Colleges and Universities – Ridgewater College - Willmar	Vendor's Warranty
Minnesota State Colleges and Universities – St. Cloud Technical College	Vendor's Warranty (2)
Minnesota State Retirement System	Package
Natural Resources, Dept. of – Parks & Trails	Auto (short-term)
Public Safety – Pipeline Safety	Auto
Revenue, Dept. of – Criminal Investigation Division	Auto
Transportation, Dept. of – Crookston/Bemidji	Auto
Transportation, Dept. of – St. Cloud District	Auto

Top 5 Customers

Customer	FY 2010 Revenue	% of Revenue
MN State Colleges and Universities	5,878,885	48%
Administration, Department of	1,171,543	10%
Transportation, Department of	1,014,299	8%
Corrections, Department of	675,234	6%
Natural Resources, Department of	661,782	5%
Other	2,761,782	23%
Total *	12,163,525	100%

Customer	FY 2011 Est/Actual Revenue	% of Revenue
MN State Colleges and Universities	5,892,259	48%
Administration, Department of	1,241,769	10%
Transportation, Department of	994,848	8%
Natural Resources, Department of	714,317	6%
Human Services, Department of	642,621	5%
Other	2,781,306	23%
Total	12,267,120	100%

Customer	FY 2012 Est/Actual	
	Revenue	% of Revenue
MN State Colleges and Universities	5,498,831	48%
Administration, Department of	1,144,657	10%
Transportation, Department of	926,278	8%
Natural Resources, Department of	658,225	6%
Human Services, Department of	599,060	5%
Other	2,634,966	23%
Total	11,462,017	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. With the merger of the Workers' Compensation Program with the state's Risk Management Division, efforts are now directed to the annual State Safety and Loss Control Conference held each fall.

Meeting with Potential New Customers. In support of our mission statement, "Maximize Minnesota's government resources by helping our customers actively manage risk," the RMD continues to place emphasis on expanding the RMF by identifying state agencies that do not presently have insurance coverage. Unfortunately, we often obtain new customers after they've sustained a loss since the value of insurance becomes clearer after an uncovered loss occurs.

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 joint ventures in which the state is involved. The RMD currently serves as a member of the Risk Management Advisory Committee for the developing Central Corridor Light Rail Transit project, which will extend the Hiawatha Light Rail Transit line from Minneapolis to St. Paul. The Division also watches for Owner-Controlled Insurance Program opportunities.

Renewal Processing. A new Risk Management Information System (RMIS) is being implemented, 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 FY11, agencies chose to add additional coverages offered by the RMF to their existing insurance program (see New Business section).

Customer Surveys. Customer feedback is routinely gathered from seminar and workshop evaluations; e.g., MN State Safety and Loss Control Conference.

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.

The RMD's goal is to develop and maintain the RMF as a low-cost alternative to the purchase of conventional insurance. One measure used to determine the program's success is the annual expense ratio, which 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 expense ratios. This cost savings, when compared to the industry average, has resulted in savings slightly over \$5.1 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.

	FY07	FY08	FY09	FY10	(Est) FY11
Net premium written	\$6,654,412	\$6,753,716	\$6,935,118	\$7,552,824	\$7,579,087
Industry average Operation expense ratio	30.9%	32.6%	32.7%	34.5%	34.5%
Projected industry average Operation expense based on RMD's premium base	\$2,056,213	\$2,201,711	\$2,267,784	\$2,605,724	\$2,614,785
Actual RMD operating expenses	\$1,208,208	\$1,387,952	\$1,393,453	\$1,313,532	\$1,302,561
RMD operating expense ratio	18.2%	20.6%	20.1%	17.4%	17.2%
Savings to customers	<u>\$ 848,005</u>	\$ 813,759	\$ 874,331	\$1,292,193	\$1,312,224
Five-year total savings	<u>\$5,140,512</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. 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 exceeds \$12 billion. Customers include all MnSCU campuses and more than 90 other state agencies.

The market for commercial property reinsurance continues to be very competitive in 2011. The experience in this line of business continues to be profitable primarily due to the lack of catastrophic events in the United States over the past several years. The broker for the reinsurance purchased by the RMF has provided an indication that the rate for FY12 will decrease by 31 percent from the expiring year. The rates charged by the RMF continue to be considerably lower than the private insurance marketplace.

General Liability

The general liability program offered by the RMF includes over 90 state agencies and continue to be very competitive compared to the private insurance industry. The MnSCU system represents the largest single customer for general liability. The RMF combined loss ratio for general liability is 61 percent, which outperforms the private insurance marketplace. A major 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.

Investments

In FY09, the division took formal steps to purchase a new, comprehensive risk management information system. The new system will also provide direct data access to our agencies, allowing improved workflow and improved customer service.

In FY12, property and casualty will incur a depreciation charge of \$64,438 on a capital asset expenditure of \$664,381, which is the result of straight-line depreciating the capital charge over an estimated 10-year useful life.

Financial Outlook

The March 31, 2011 financial statements show a policyholders' surplus (net assets) of \$8,949,376 which is up 26 percent, or \$1,854,967, over a year ago. The financial outlook of the RMF will depend primarily on:

- 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 RMF. When claim activity is low, the RMF 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 RMF.

Following two consecutive years with loss ratios exceeding 100 percent in the property line the trend was showing improvement in FY10 until we experienced a significant loss from a tornado at the end of the fiscal year. Fortunately the majority of this loss is covered by the reinsurer.

As the tort limits have increased, severe losses could become increasingly problematic for the RMF. Due to the relatively small size of the pool, a small number of severe cases can have a sizable impact on the RMF. 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 property and casualty insurance market in the United States continues to be very competitive. While there have been catastrophes elsewhere in the world, the US experience has been better than predicted.

Insurers are reporting profitable underwriting results with combined ratios below 100 percent. Because of this trend, coupled with favorable RMF loss results, the property reinsurance for the RMF is expected to see a reduction for FY12, based on a "not to exceed indication" provided by the broker of \$1,989,992.

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 the program's success is the annual expense ratio as compared to the industry average.

In FY11, RMD's estimated annual expense ratio is 17.2 percent, which is lower than the industry average annual expense ratio of 34.5 percent. The RMD continues to operate at a level that has ranged from 12 to 17 percent lower than the private insurance industry.

The projected total savings passed on to state agencies over the last five fiscal years is \$5,140,512. 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 FY12 property rates for participants in the RMF will decrease by 10 percent. This is primarily due to a reduction in the property reinsurance premium and more favorable property claim activity in FY11 than in the previous three fiscal years. Auto Liability tier rates will decrease by \$10 per vehicle, also due to a reduction in reinsurance. Rates for general liability and other lines will renew per expiring.

Assumptions for Rate Matrix

Minnesota Department of Administration
 Risk Management Division
 Assumptions: Changes in Expenditures
 For Fiscal Year 2012

OPERATING REVENUE/EXPENSES

MAPS RSRC* 2595	SWIFT Account 670022	REVENUE – INSURANCE PREMIUMS – Self Insurance Change = (7.9%) or (\$862,243) Decrease is due to a 10% rate reduction on the property line and a \$10/vehicle tier rate reduction on the auto liability line.
2644	670040	REVENUE – NON-INSURED TORT CLAIMS Change = 8.7% or \$8,600 The estimate for FY12 is representative of hours billed in prior years, whereas FY11 was an anomaly.
2A	41100	RENT Change = (11.6%) or (\$9,309) Decrease is due to a rent rate reduction per a 2 yr lease agreement.
2M	43000	CLAIMS – Self Insurance Change = 81.96% or \$2,494,063 Increase is due to anticipated claims expense as a result of expected claim analysis.
2M	43000	OTHER OPERATING COSTS Change = 35.6% or \$3,141 Increase is due to an increase in the MN Auto Assigned Claims Bureau expense and an increase in copier lease.
2M	43000	REINSURANCE PREMIUM – Self Insured Change = (26.7%) or (\$926,512) Decrease is a result of a new reinsurance program.
2D	41130	PROFESSIONAL SERVICES Change = (13.7%) or (\$22,965) Decrease is due to a reduction in the broker fees.
2D	41130	PROFESSIONAL SERVICES – LEGAL & OTHER Change = 108.8% or \$96,907 Increase is due to additional expenses incurred while implementing the new system - contracted project manager and extension of existing systems.
2E	41150	COMPUTER & SYSTEM SERVICES Change = (38%) or (\$36,833) FY11 expenses are higher than anticipated.
2J	41300	SUPPLIES Change = (14.7%) or (\$1,726) Decrease is due to a reduction in office supplies.
2P	42010	STATEWIDE INDIRECT COSTS Change = 39.1% or \$36,909 Increase is due to an anticipated increase in indirects.
2K	41400	DEPRECIATION Change = N/A or \$64,438 The increase in depreciation anticipates a capital expenditure for a new risk management information system which has an estimated unit cost of \$664,381 with a 10-year straight-line depreciation starting in year of acquisition.
6E	44200	DIVIDENDS Change = 261.2% or (\$1,345,585) Dividends are cyclical and depend on loss experience. Due to favorable loss experience, the dividend calculation shows a \$1,860,837 possible payout in FY12.

Full-time equivalents (FTEs) for FY12 will be 10.5. This business plan includes the reduction of 0 FTEs to the FY11 FTEs of 10.

The assumptions for the business plan include an inflation factor of 0% for operating expenses.

Rate Matrix

FISCAL YEAR 2012 RATE PROJECTIONS

	Automobile Liability	Automobile Physical Damage	General Liability	(Estimated) Property/ Boiler/ Crime	Miscellaneous Lines	Total
Claim Expense	\$1,521,503	\$722,480	\$767,782	\$2,564,894	\$388,210	\$5,964,869
MN Auto Assigned Claims Bureau Expense	6,658					6,658
Estimated Statewide/Agency Allocation	36,912	9,538	48,449	27,751	8,549	131,199
Estimated Miscellaneous Expense	140,746	15,551	172,521	175,225	36,776	540,819
Estimated Salary Expense	309,589	63,132	195,460	211,304	49,466	828,951
Reinsurance Premium	417,837		139,279	1,989,992		2,547,108
Surcharge Premium	98,613					98,613
TOTAL BASE PREMIUM	2,531,858	810,701	1,323,491	4,969,167	483,000	10,118,217
2012 ESTIMATED DIVIDEND	608,441		413,475	838,921		1,860,837
TOTAL NET BASE PREMIUM	1,923,417	\$810,701	\$910,016	\$4,130,246	\$483,000	\$8,257,380

ESTIMATED FY12 PREMIUM

Based on Estimated Vehicle Costs and Insurable Values

Automobile Liability

Rate per Vehicle \$184 (\$251 sired)
(\$474 sired - Public Safety-State Patrol)

Number of Vehicles (FY12 Estimate) 13,213

Estimated FY12 Premium \$2,531,858

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*
\$1.97	\$1,500 Deductible Option – MAC

Number of vehicles (Estimated) 9,430

Estimated Insurable Value (FY12) \$80,306,295

Estimated FY12 premium \$ 810,701

General Liability

Specific rates established by exposure Various

Estimated FY12 premium \$1,323,491

Property (including Boiler and Crime)

Property per \$100 insurable value Various

Includes \$.0162 reinsurance premium

FY12 estimated total insurable value \$12,074,482,543

Estimated FY12 premium \$ 4,969,167

Inland Marine

Specific rates established by exposure Various

FY12 estimated total insurable value \$139,198,672

Estimated FY12 premium \$ 440,000

Garagekeepers

Specific rates vary by limits of liability Various

Estimated FY12 premium \$33,000

All Others

Rates established by consultation with insurance broker Various

Estimated FY12 premium \$10,000

TOTAL ESTIMATED FY12 PREMIUM \$10,118,217

* Average rates for MnSCU. Actual rates charged will be based on Auto Physical Damage loss experience.

Revenues at current rates	10,980,460
Change in Revenues	(862,243)
Overall change in Rates	(7.9%)

Rate Matrix Computations

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION FOR FISCAL YEAR 2012

1. Describe cost and usage estimation methods.

Property – The billable units for property coverage consist of the total insured property values.

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 FY12 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 FY12.

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 FY10, the division began development of a new, comprehensive risk management information system. It is estimated the system will be installed and operational in FY2012. The property and casualty program will incur a depreciation charge of \$64,438 on a capital asset expenditure of \$644,381, 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

Rate	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Change FY11/FY12
Automobile Liability per non-sireded vehicle - Tier 2	\$168	\$174	\$174	\$194	\$194	\$184	-5.15%
Tier 1		\$154	\$154	\$174	\$174	\$164	-5.75%
Tier 3		\$194	\$194	\$214	\$214	\$204	-4.67%
MnDOT	\$198	\$194	\$194	\$214	\$214	\$204	-4.67%
Minnesota State Colleges and Universities	\$198	\$194	\$194	\$214	\$224	\$204	-8.93%
Exception: Anoka County	\$420	\$700	N/A	N/A	N/A	N/A	N/A
Dakota County	\$210	\$194	\$275	N/A	N/A	N/A	N/A
Auto Liability per sireded vehicle							
Tier 1		\$231	\$231	\$231	\$231	\$221	-4.33%
Tier 2		\$261	\$261	\$261	\$261	\$251	-3.83%
Tier 3		\$291	\$291	\$291	\$291	\$281	-3.44%
Metropolitan Airports Commission	\$237	\$261	\$261	\$261	\$231	\$221	-4.33%
Exceptions: Anoka County	\$526	\$900	N/A	N/A	N/A	N/A	N/A
Dakota County	\$263	\$291	\$825	N/A	N/A	N/A	N/A
Public Safety	\$474	\$474	\$474	\$474	\$474	\$474	0.00%
Automobile Physical Damage (per \$100 of insurance)							
\$ 500 deductible	\$0.96	\$0.85	\$0.85	\$0.75	\$0.75	\$0.75	0.00%
\$1,000 deductible	\$0.80	\$0.75	\$0.75	\$0.65	\$0.65	\$0.65	0.00%
\$ 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	N/A	N/A	N/A	N/A
\$250/\$1,000 deductible (Anoka County)	\$1.58	\$3.95	N/A	N/A	N/A	N/A	N/A
\$1,500 deductible (Metropolitan Airports Commission)	N/A	N/A	N/A	N/A	\$1.97	\$1.97	0.00%
\$2,500 deductible (MnDOT lease/purchase snowplow chassis)	\$1.70	\$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	\$0.1313	\$0.1313	\$0.1181	-10.00%
\$ 2,500 deductible	\$0.0825	\$0.0825	\$0.0825	\$0.0866	\$0.0866	\$0.0780	-10.00%
\$ 5,000 deductible	\$0.0675	\$0.0675	\$0.0675	\$0.0709	\$0.0709	\$0.0638	-10.00%
\$ 10,000 deductible	\$0.0600	\$0.0600	\$0.0600	\$0.0630	\$0.0630	\$0.0567	-10.00%
\$ 25,000 deductible	\$0.0500	\$0.0500	\$0.0500	\$0.0525	\$0.0525	\$0.0473	-10.00%
\$ 50,000 deductible	\$0.0425	\$0.0425	\$0.0425	\$0.0446	\$0.0446	\$0.0402	-10.00%
\$ 75,000 deductible	\$0.0400	\$0.0400	\$0.0400	\$0.0420	\$0.0420	\$0.0378	-10.00%
\$100,000 deductible	\$0.0375	\$0.0375	\$0.0375	\$0.0394	\$0.0394	\$0.0354	-10.00%
\$250,000 deductible	\$0.0340	\$0.0340	\$0.0340	\$0.0357	\$0.0357	\$0.0321	-10.00%
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	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	0.00%
Underwriting Consulting	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	0.00%
Other	\$100.00	\$100.00	\$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

History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2012

Obj class RSRC*	FY 2007 <u>ACTUAL</u>	FY 2008 <u>ACTUAL</u>	FY 2009 <u>ACTUAL</u>	FY 2010 <u>ACTUAL</u>	FY 2011 <u>EST/ACTUAL</u>	FY 2012 <u>PROPOSED</u>	S CHANGE <u>FY11/FY12</u>	% CHANGE <u>FY11/FY12</u>
Operating Revenues								
Insurance Premiums - Self Insurance	9,815,959	9,764,345	9,910,840	10,819,975	10,980,460	10,118,217	(862,243)	-7.9%
Insurance Premiums - Billback	1,044,639	1,053,545	1,096,786	1,234,614	1,186,460	1,235,000	48,540	4.1%
Consulting Services	1,800	1,500	1,200	800	800	800	-	0.0%
Non-Insured Tort Claims	121,055	116,348	114,351	108,136	99,400 ¹	108,000	8,600	8.7%
Total Operating Revenue	10,983,453	10,935,738	11,123,177	12,163,525	12,267,120	11,462,017	(805,103)	-6.6%
Operating Expenses								
Claims - Self-Insurance	3,470,103	5,287,808	5,485,584	4,533,514	3,045,306	5,539,369	2,494,063	81.9%
Claims - IBNR	(71,143)	(983,389)	410,905	652,000	150,000	150,000	-	0.0%
Salaries and Benefits	872,647	966,870	962,452	847,952	834,384	910,438	76,054	9.1%
Rent	34,930	36,031	64,711	78,284	80,109	70,800	(9,309)	-11.6%
Advertising	-	791	-	-	-	-	-	N/A
Repairs	414	6,001	14,899	270	209	200	(9)	-4.2%
Insurance	1,040	1,657	144	170	331	330	(1)	-0.3%
Insurance Premium Expense - Billback	1,044,639	1,053,545	1,096,786	1,234,614	1,186,460	1,235,000	48,540	4.1%
Reinsurance Premium - Self-Insurance	3,224,278	3,079,747	3,043,275	3,346,374	3,473,620	2,547,108	(926,512)	-26.7%
Printing	5,163	5,066	426	397	109	400	291	267.6%
Adjusting Services	232,605	316,944	249,492	168,415	264,731	275,500	10,769	4.1%
Professional/Technical Services	150,000	167,333	160,368	166,302	167,965	145,000	(22,965)	-13.7%
Legal & Other Services	317	11,090	65,290	153,791	89,074	185,981	96,907	108.8%
Computer and Systems Services	73,838	86,309	57,344	72,804	96,833	60,000	(36,833)	-38.0%
Communications	41,450	30,050	10,274	10,723	7,853	8,000	147	1.9%
Other Operating Costs	10,748	13,198	5,711	6,863	8,817	11,958	3,141	35.6%
Travel	6,747	5,714	8,875	2,485	1,957	2,000	43	2.2%
Membership & Employee Development	2,826	4,500	3,648	4,228	3,070	3,200	130	4.2%
Supplies	17,172	11,303	10,394	9,301	11,726	10,000	(1,726)	-14.7%
Statewide Indirect Costs	75,987	141,200	139,700	63,644	94,290	131,199	36,909	39.1%
Depreciation	1,179	-	-	-	-	64,438	64,438	N/A
Total Operating Expenses	9,194,939	10,241,769	11,790,279	11,352,130	9,516,843	11,350,921	1,834,077	19.3%
Operating Income (Losses)	1,788,514	693,969	(667,102)	811,395	2,750,277	111,096	(2,659,181)	-96.0%
Nonoperating Revenues (Expenses)								
Interest Earnings	920,208	795,644	439,912	149,144	116,023	125,000	8,977	7.7%
Policyholder Dividend Expense	(1,036,430)	(1,875,409)	(1,383,335)	(605,233)	(515,252)	(1,860,837)	(1,345,585)	261.2%
Non-Operating Revenues	-	-	-	-	-	-	-	0.0%
Total Nonoperating Revenue (Expenses)	(116,222)	(1,079,765)	(943,423)	(456,089)	(399,229)	(1,735,837)	(1,336,608)	334.8%
Income (Loss) before Contributions and Transfers								
Transfers	-	-	-	-	-	-	-	-
Net Income (Loss) before Contributions	1,672,292	(385,796)	(1,610,525)	355,306	2,351,048	(1,624,741)	(3,975,789)	-169.1%
Retained Earnings, Beginning Period	6,616,058	8,288,762	7,906,205	6,298,539	6,653,844	9,004,892	2,351,048	35.3%
Adjustment to Retained Earnings	412	3,239	2,859	-	-	-	-	0.0%
Retained Earnings, Ending Period	8,288,762	7,906,205	6,298,539	6,653,844	9,004,892	7,380,151	(1,624,741)	-18.0%
Reconciliation to Net Assets								
Retained Earnings	8,288,762	7,906,205	6,298,539	6,653,844	9,004,892	7,380,151	(1,624,741)	-18.0%
Contributed Capital	-	-	-	-	-	-	-	0.0%
Total Net Assets, Ending Period	8,288,762	7,906,205	6,298,539	6,653,844	9,004,892	7,380,151	(1,624,741)	-18.0%

RSRC = Revenue Source Code

Detailed Capital Assets and Technology FY12 Purchases

MINNESOTA DEPARTMENT OF ADMINISTRATION
 RISK MANAGEMENT DIVISION
 FOR FISCAL YEAR 2012

Description of Item	Org #	Org Name	Justification	Qty	Unit Price	Total Amount	Included in	If yes, identify quarter in which item is planned to be purchased.
							Master Lease 12 Demand Survey Yes or No	
Sub-total of items with \$100,000 unit cost or more as identified in the business plan.						N/A		
Sub-total of items with unit cost less than \$100,000								
GRAND TOTAL								

MAPS Spending Plan by Object Code

MINNESOTA DEPARTMENT OF ADMINISTRATION
 RISK MANAGEMENT DIVISION
 FOR FISCAL YEAR 2012
 Fund 410

Revenue Description	Revenue Source Code	SWIFT Account	Org #6100 Org #6200 Org #6400			
			Total	Operations	Claims	Tort Claims
Self Insurance/						
Purchased Insurance	2595	670022	11,369,617	0	11,369,617	0
Non-Insured Tort Claims	2644	670040	108,000	0	0	108,000
Interest	8000	512001	125,000	0	125,000	0
Total			11,602,617	0	11,494,617	108,000
Expense Description	Object Code					
Salaries	1A	41000	909,106	827,751	0	81,355
Part-time/Seasonal	1B	41030	0	0	0	0
Overtime	1C	41050	0	0	0	0
Premium Pay	1D	41050	0	0	0	0
Other Benefits	1E	41070	1,332	1,200	0	132
Space Rent	2A	41100	70,800	63,725	0	7,075
Repairs	2B	41500	200	180	0	20
Printing/Advertising	2C	41110	400	360	0	40
Prof/Tech Services	2D	41130	695,731	330,231	365,500	0
Computer & Systems Svc	2E	41150	60,000	55,995	0	4,005
Communications	2F	41155	8,000	7,200	0	800
Travel - In-state	2G	41160	2,000	1,800	0	200
Travel - Out-of-state	2H	41170	0	0	0	0
Supplies	2J	41300	10,000	9,000	0	1,000
Equipment *	2K	41400	5,300	4,770	0	530
Employee Development	2L	41180	3,200	2,880	0	320
Claims & Insurance	2M	43000	9,163,465	6,958	9,156,477	30
Statewide Indirects	2P	42010	131,199	118,080	0	13,119
Agency Provided Prof/Tech	2S	41190	0	0	0	0
Attorney General	2Q	42020	225,750	750	225,000	0
Dividend	6E	44200	1,860,837	0	1,860,837	0
Total			13,147,320	1,430,880	11,607,814	108,626
Plus: Adjustments						
Depreciation			64,438	64,438	0	0
Total						
Minus:			0	0	0	0
Rate Matrix Amount			13,211,758	1,495,318	11,607,814	108,626

MAPS Spending Plan by Organization Code

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION - PROPERTY & CASUALTY FISCAL YEAR 2012

Reconciliation:

G0236100 Operating expenses	1,430,880
G0236200 Claims, Reinsurance, and Dividends	
6200-6260 Self-Insurance	10,372,814
6270-6276 Purchased Insurance (Billbacks)	<u>1,235,000</u>
	11,607,814
G0236400 Non-Insured Tort Claims Operating Expenses	<u>108,626</u>
TOTAL	<u>13,147,320</u>

Self-Insurance

	Other Operations	TPA - 2D	Outside Legal - 2D	Attorney General - 2Q	Dividends	Totals
G0246210 Auto Liability	1,579,340	195,000	30,000	135,000	608,441	2,547,781
G0246220 Auto Physical Damage	699,980	17,500	5,000		0	722,480
G0246230 General Liability	774,561	7,500	35,000	90,000	413,475	1,320,536
G0246240 Property/Boiler/crime	4,465,886	35,000			838,921	5,339,807
G0246250 Miscellaneous Lines	381,710	6,500			0	388,210
G0246260 Homeowner's Warranty	10,000	4,000			0	14,000
G0236200 Other Expenses	10,000	10,000	20,000		0	40,000
TOTAL	7,921,477	275,500	90,000	225,000	1,860,837	10,372,814

Purchased Insurance by Org - FY12

	2M (43000)
G0246270 Liability	850,000
G0246271 Property	60,000
G0246272 Accident Insurance	18,500
G0246273 Crime	90,000
G0246274 Bonds	1,500
G0246275 Aviation	175,000
G0246276 Workers' Compensation	<u>40,000</u>
TOTAL	1,235,000

Statement of Net Assets

STATE OF MINNESOTA
RISK MANAGEMENT FUND 410
STATEMENT OF NET ASSETS
MARCH 31, 2011

04/21/11
Unaudited

	<u>FY11</u>	<u>FY10</u>
ASSETS		
CURRENT ASSETS		
Cash	20,357,134.20	18,867,354.79
Accounts Receivable	32,077.69	92,491.05
Prepaid Expenses	8,854.80	3,351.58
Prepaid Insurance - Billback	313,893.71	390,851.19
Prepaid Insurance - Reinsurance	868,344.71	836,593.50
Prepaid Insurance - Workers' Compensation	330.25	307.25
Reinsurance Recoverable	2,036,739.00	0.00
Total Current Assets	<u>23,617,374.36</u>	<u>20,190,949.36</u>
NONCURRENT ASSETS		
Equipment (Note 3)	14,180.72	14,180.72
Accumulated Depreciation - Equipment	(14,180.72)	(14,180.72)
Internally Generated Computer Software (Note 4)	644,380.97	469,543.71
Accumulated Amortization - Internally Generated Computer Software	0.00	0.00
Total Noncurrent Assets	<u>644,380.97</u>	<u>469,543.71</u>
TOTAL ASSETS	<u><u>24,261,755.33</u></u>	<u><u>20,660,493.07</u></u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	75,254.32	97,707.88
Salaries and Benefits Payable	68,846.62	33,715.73
Claims Payable	7,066,828.00	5,910,757.00
Claims Payable - IBNR (Note 1)	4,737,100.00	4,112,100.00
Retainage Payable (Note 4)	39,405.95	21,922.23
Unearned Premium - Billback	414,745.15	488,122.38
Unearned Premium - Self-Insurance	2,805,479.00	2,774,406.00
Compensated Absences Payable (Note 5)	4,534.21	7,058.82
Due to Other Funds (Note 7)	9,447.86	9,447.86
Total Current Liabilities	<u>15,221,641.11</u>	<u>13,455,237.90</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 5)	81,578.36	105,610.82
Net OPEB Obligation (Note 6)	9,159.68	5,235.35
Total Noncurrent Liabilities	<u>90,738.04</u>	<u>110,846.17</u>
Total Liabilities	<u><u>15,312,379.15</u></u>	<u><u>13,566,084.07</u></u>
NET ASSETS (Note 8)		
Invested in Capital Assets, Net of Related Debt	604,975.02	447,621.48
Unrestricted Net Assets	<u>8,344,401.16</u>	<u>6,646,787.52</u>
TOTAL NET ASSETS	<u><u>8,949,376.18</u></u>	<u><u>7,094,409.00</u></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, 2011

04/21/11
 Unaudited

	FY11 QTD	FY11 YTD	FY10 QTD	FY10 YTD
OPERATING REVENUES				
Insurance Premiums – Self Insurance	2,702,004.00	8,247,407.00	2,668,339.00	8,108,635.00
Insurance Premiums – Billback	317,383.48	860,279.49	329,967.00	851,892.49
Non-Insured Tort Claims	25,432.00	70,812.50	26,169.00	81,180.00
Consulting Services	0.00	800.00	800.00	800.00
Total Operating Revenues	3,044,819.48	9,179,298.99	3,025,275.00	9,042,507.49
OPERATING EXPENSES				
Claims – Self Insurance	(48,778.69)	1,695,306.21	2,840,102.35	3,097,001.81
Claims – IBNR	0.00	0.00	(373,000.00)	27,000.00
Salaries and Benefits	223,342.34	634,383.62	234,857.04	670,747.58
Rent	20,177.82	60,108.89	19,650.42	59,433.25
Repairs and Maintenance	0.00	0.00	0.00	44.50
Printing	0.00	108.80	0.00	198.14
Advertising	0.00	0.00	0.00	0.00
Professional Services – Adjuster	77,049.96	204,731.01	19,533.10	125,831.82
Professional Services – Broker	0.00	167,965.00	0.00	166,302.00
Professional Services – Legal and Other	23,850.00	63,399.40	107,533.67	128,115.33
Computer and System Services	34,564.78	71,832.83	(7,577.85)	51,339.61
Communications	2,143.21	5,853.21	(3,482.70)	7,447.00
Travel	352.27	1,457.16	673.91	1,848.00
Supplies and Materials	1,072.87	4,225.71	804.31	5,423.60
Employee Development	1,095.00	2,970.00	1,019.18	4,228.08
Insurance	0.00	331.00	0.00	169.60
Insurance Premium – Self Insurance	868,425.23	2,605,275.69	836,593.50	2,509,780.50
Insurance Premium – Billback	317,383.48	860,279.49	329,967.00	851,892.49
Indirect Costs	26,417.75	67,872.75	15,911.00	47,733.00
Depreciation	0.00	0.00	0.00	0.00
Other Expenses	343.86	8,436.94	78.12	6,571.03
Total Operating Expenses	1,547,439.88	6,454,537.71	4,022,663.05	7,761,109.74
OPERATING INCOME (LOSS)	1,497,379.60	2,724,761.28	(997,388.05)	1,281,397.75
NON-OPERATING REVENUES (EXPENSES)				
Interest Revenue	28,798.10	86,023.49	32,220.27	119,706.12
Policyholder Dividend Expense	0.00	(515,252.00)	(478.00)	(605,233.00)
Total Non-Operating Revenues (Expenses)	28,798.10	(429,228.51)	31,742.27	(485,526.88)
CHANGE IN NET ASSETS	1,526,177.70	2,295,532.77	(965,645.78)	795,870.87
NET ASSETS, BEGINNING	7,423,198.48	6,653,843.41	8,060,054.78	6,298,538.13
NET ASSETS, ENDING	8,949,376.18	8,949,376.18	7,094,409.00	7,094,409.00

Statement of Cash Flows

STATE OF MINNESOTA
 RISK MANAGEMENT FUND 410
 STATEMENT OF CASH FLOWS
 FOR QUARTER ENDED MARCH 31, 2011

04/21/11
 Unaudited

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	12,197,617.49
Payments to Claimants	(3,577,371.21)
Payments to Suppliers for Goods and Services	(5,324,073.04)
Payments to Employees	(615,251.58)
Net Cash Provided by (Used for) Operating Activities	<u>2,680,921.66</u>

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Policyholder Dividend Payments	(515,252.00)
Net Cash Provided by (Used for) Non-capital Financing Activities	<u>(515,252.00)</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Investment in Capital Assets	(45,168.75)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(45,168.75)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings	86,023.49
Net Cash Provided by (Used for) Investing Activities	<u>86,023.49</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	2,206,524.40
Cash and Cash Equivalents – Beginning	18,150,609.80
Cash and Cash Equivalents – Ending	<u>20,357,134.20</u>

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

Operating Income	2,724,761.28
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities:	
Depreciation	0.00
(Increase) Decrease in Accounts Receivable	(11,118.03)
(Increase) Decrease in Prepaid Expenses	(1,169,775.86)
(Increase) Decrease in Prepaid Insurance – Workers' Compensation	(330.25)
(Increase) Decrease in Reinsurance Recoverable	963,261.00
Increase (Decrease) in Accounts Payable	(29,449.30)
Increase (Decrease) in Salaries and Benefits Payable	19,462.29
Increase (Decrease) in Claims Payable	(2,845,326.00)
Increase (Decrease) in Unearned Premium	3,029,436.53
Total Adjustments	<u>(43,839.62)</u>
Net Cash Provided by (Used for) Operating Activities	<u>2,680,921.66</u>
Noncash Investing, Capital, and Financing Activities:	0.00

Budget to Actual Comparison

STATE OF MINNESOTA
RISK MANAGEMENT FUND 410
BUDGET TO ACTUAL COMPARISON
FOR QUARTER ENDED MARCH 31, 2011

04/21/11
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUE						
Insurance Premiums –						
Self Insurance	2,682,427.50	8,047,282.50	2,702,004.00	8,247,407.00	19,576.50	200,124.50
Insurance Premiums – Billback	275,000.00	825,000.00	317,383.48	860,279.49	42,383.48	35,279.49
Non-Insured Tort Claims	28,750.00	86,250.00	25,432.00	70,812.50	(3,318.00)	(15,437.50)
Consulting Services	200.00	600.00	0.00	800.00	(200.00)	200.00
Total Operating Revenue	<u>2,986,377.50</u>	<u>8,959,132.50</u>	<u>3,044,819.48</u>	<u>9,179,298.99</u>	<u>58,441.98</u>	<u>220,166.49</u>
OPERATING EXPENSES						
Claims – Self Insurance	1,324,024.25	3,972,072.75	(48,778.69)	1,695,306.21	1,372,802.94	2,276,766.54
Claims – IBNR	37,500.00	112,500.00	0.00	0.00	37,500.00	112,500.00
Salaries and Benefits	226,019.50	678,058.50	223,342.34	634,383.62	2,677.16	43,674.88
Rent	19,208.00	57,624.00	20,177.82	60,108.89	(969.82)	(2,484.89)
Repairs and Maintenance	50.00	150.00	0.00	0.00	50.00	150.00
Printing	62.50	187.50	0.00	108.80	62.50	78.70
Advertising	125.00	375.00	0.00	0.00	125.00	375.00
Professional Services –						
Adjuster	57,625.00	172,875.00	77,049.96	204,731.01	(19,424.96)	(31,856.01)
Professional Services – Broker	0.00	171,000.00	0.00	167,965.00	0.00	3,035.00
Professional Services –						
Legal and Other	41,241.75	123,725.25	23,850.00	63,399.40	17,391.75	60,325.85
Computer Services	15,000.00	45,000.00	34,564.78	71,832.83	(19,564.78)	(26,832.05)
Communications	2,625.00	7,875.00	2,143.21	5,853.21	481.79	2,021.79
Travel	600.00	1,800.00	352.27	1,457.16	247.73	342.84
Supplies and Materials	3,856.25	11,568.75	1,072.87	4,225.71	2,783.38	7,343.04
Employee Development	1,250.00	3,750.00	1,095.00	2,970.00	155.00	780.00
Insurance	42.50	127.50	0.00	331.00	42.50	(203.50)
Insurance Premiums – Self						
Insurance	868,430.00	2,605,290.00	868,425.23	2,605,275.69	4.77	14.31
Insurance Premiums – Billback	275,000.00	825,000.00	317,383.48	860,279.49	(42,383.48)	(35,279.49)
Indirect Costs	23,000.00	69,000.00	26,417.75	67,872.75	(3,417.75)	1,127.25
Depreciation	15,436.50	46,309.50	0.00	0.00	15,436.50	46,309.50
Other Expenses	2,337.50	7,012.50	343.86	8,436.94	1,993.64	(1,424.44)
Total Operating Expenses	<u>2,913,433.75</u>	<u>8,911,301.25</u>	<u>1,547,439.88</u>	<u>6,454,537.71</u>	<u>1,365,993.87</u>	<u>2,456,763.54</u>
OPERATING INCOME (LOSS)	<u>72,943.75</u>	<u>47,831.25</u>	<u>1,497,379.60</u>	<u>2,724,761.28</u>	<u>1,424,435.85</u>	<u>2,676,930.03</u>
NON-OPERATING REVENUE (EXPENSES)						
Interest Revenue	37,500.00	112,500.00	28,798.10	86,023.49	(8,701.90)	(26,476.51)
Policyholder Dividend Expense	0.00	(457,000.00)	0.00	(515,252.00)	0.00	(58,252.00)
Total Non-Operating Revenue (Expenses)	<u>37,500.00</u>	<u>(344,500.00)</u>	<u>28,798.10</u>	<u>(429,228.51)</u>	<u>(8,701.90)</u>	<u>(84,728.51)</u>
NET INCOME (LOSS)	<u>110,443.75</u>	<u>(296,668.75)</u>	<u>1,526,177.70</u>	<u>2,296,532.77</u>	<u>1,415,733.95</u>	<u>2,592,201.52</u>

Footnotes to Financial Statements

STATE OF MINNESOTA
RISK MANAGEMENT FUND 410
FOOTNOTES TO FINANCIAL STATEMENTS
FOR QUARTER ENDED MARCH 31, 2011

Unaudited
04/21/11

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES:

Basis of Presentation:

The accompanying financial statements of the Risk Management Division (RMD) - Property and Casualty fund have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity:

The RMD - Property and Casualty 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 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, 2011 for claims incurred prior to April 1, 2011.

Basis of Accounting:

The RMD - Property and Casualty fund is an internal service fund accounted for using the full accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized as incurred.

Capital assets, which include land, buildings, equipment, intangible assets, and internally generated computer software (IGCS) are reported in the financial statements. Capital assets are defined as assets with an initial, unit cost of more than \$5,000 for equipment, \$30,000 for intangible assets, and IGCS, and \$200,000 for buildings. Capital assets are recorded at cost or, for donated assets, at fair market value at the date of acquisition.

Capital assets are depreciated using the straight-line method based on the following useful lives: 40-50 years for buildings, 20-50 years for large improvements, 3-10 years for small improvements, and 3-12 years for equipment.

2. LEGISLATION & AUTHORITY

The Risk Management Fund was established under Minnesota Laws of 1986, Chapter 455, Section 3 (MS 16B.85 Subd. 2).

3. CAPITAL ASSETS

	Balance 7/1/10	Additions	Deletions	Balance 03/31/11
Equipment	14,180.72	-	-	14,180.72
Internally Generated Computer Software (IGCS)	594,193.47	50,187.50	-	644,380.97
Total Capital Assets	608,374.19	50,187.50	-	658,561.69
Accumulated Depreciation/Amortization for: Equipment	(14,180.72)	-	-	(14,180.72)
Internally Generated Computer Software (IGCS)	-	-	-	-
Total Accumulated Depr/Amort	(14,180.72)	-	-	(14,180.72)

FY11 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 3/31/11.

4. RETAINAGE PAYABLE

IN FY11, the total retainage payable on invoices related to the new Information System is \$39,405.95. The retainage is 10% of the amount paid off the contract not including software licensing and hosting fees.

5. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in their collective bargaining agreements. Leave balances are liquidated upon separation from state employment. The balance is shown as a liability.

	Current	Noncurrent
Beginning Balance 7/1/10	4,534.21	81,578.36
Increase	-	-
Decrease	-	-
Ending Balance 3/31/11	<u>4,534.21</u>	<u>81,578.36</u>

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.

Beginning Balance 7/1/10	9,159.68
Increase	-
Decrease	-
Ending Balance 3/31/11	<u>9,159.68</u>

7. DUE TO OTHER FUNDS

In FY03, the Department of Administration became a participant in a new worker's compensation plan. As a result, the previous worker's compensation plan, administered by RMD, had a surplus balance. Funds were returned to the appropriate divisions based on the status of outstanding claims except for those held by the RMD on behalf of the Health and Safety Committee. During the course of the previous workers' compensation plan, .0025% of the premiums paid from the divisions had been allocated to the Department of Administration's Health and Safety Committee. These dollars are used to purchase supplies and/or memberships as needed. In FY11, the \$9,447.86 represents the remaining balance. In FY10, the remaining balance of the Health and Safety Committee was \$9,447.86.

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	604,975.02			
Unrestricted Net Assets	<u>8,344,401.16</u>			
Total Net Assets	<u>8,949,376.18</u>			
Schedule of Retained Earnings				
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	6,653,843.41	6,243,687.72	7,423,198.48	-
Prior Period Adjustment	-	-	-	-
Quarterly Net Income (Loss)	(410,155.69)	1,179,510.76	1,526,177.70	-
Ending Retained Earnings	6,243,687.72	7,423,198.48	8,949,376.18	-
Add: Capital Contributions	-	-	-	-
Reconciliation to Total Net Assets	<u>6,243,687.72</u>	<u>7,423,198.48</u>	<u>8,949,376.18</u>	-

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 FY12: The total estimated dividends to be paid in FY12, as of 3/31/2011, will be \$1,860,837 (Auto Liability \$608,441, General Liability \$413,475, Property 838,921).

**Estimated Dividend Summary
Loss Experiences
Calculated as of 3/31/2011**

	Auto Liability	General Liability	Property	Total
FY10 Payable in FY12	\$608,441	\$413,475	\$838,921	\$,1,860,837
FY11 Payable in FY12*	531,771	548,128	425,502	1,505,402
Total FY10 and FY11	1,140,212	961,603	1,264,423	3,366,239

*Dividend Retained

Below is a summary of dividends by line of business and by agency. A final decision regarding payment of dividends in FY12 will be made either at the July 15 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 FY11.

Dividend Summary Estimate Calculated as of 3/31/11 Loss Experiences

Agency	Property	Auto Liability	General Liability	Total Dividends
Administration, Department of	0	120,694	3,587	124,281
Administrative Hearings, Office of	606	46	696	1,348
Agriculture, Department of	475	245	0	720
Amateur Sports Commission	5,030	1,047	0	6,077
Arts Board	0	0	126	126
Attorney General's Office	2,862	0	2,402	5,264
Board of Barbers & Cosmetologists Examiners	12	0	0	12
Board of Behavioral Health & Therapy	12	0	0	12
Board of Dietetics & Nutrition Practice	2	0	0	2
Board of Optometry	4	0	0	4
Board of Psychology	34	0	70	104
Bureau of Mediation Services	11	0	0	11
Center for Criminal Justice	0	69	0	69
Chicano Latino Affairs Council	29	0	31	60
Chiropractic Board	40	0	258	298
Corrections, Department of	83,641	16,510	20,749	120,900
Council on Black Minnesotans	5	0	0	5
Dentistry, Board of	43	0	279	322
DEED	59	0	0	59
Education, Department of	2,908	0	2,944	5,852
Electricity, Board of	249	0	266	515
Emergency Medical Services Regulatory Board	117	0	151	268
Explore Minnesota Tourism	191	0	92	283
Gambling Control Board	157	0	207	364
Health, Department of	0	0	4,838	4,838
Higher Education Facilities Authority	65	0	44	110
Higher Education Services Office	1,498	0	430	1,928
Housing Finance Agency	2,133	0	0	2,133
Human Rights, Department of	255	0	286	541
Human Services, Department of	0	24,621	10,518	35,139
Indian Affairs Council	226	0	24	250
Investment Board	312	0	159	471
Iron Range Resources Agency (IRRA)	0	2,642	36,465	39,107

	Property	Auto Liability	General Liability	Total Dividends
Judicial Standards Board	29	0	10	39
Labor & Industry	1,246	0	0	1,246
Lawyers Professional Responsibility Board	192	0	219	411
Marriage & Family Therapy Board	7	0	3	10
Medical Practices Board	131	0	160	291
Metropolitan Airports Commission	0	44,557	18,575	63,132
Metropolitan Council	0	3,308	0	3,308
Metropolitan Radio Board	160	86	7,791	8,036
Military Affairs, Department of	0	3,170	0	3,170
Minnesota Historical Society	3,141	0	0	3,141
Minnesota Legislature	49	0	0	49
Minnesota Sentencing Guidelines Commission	1	0	0	1
Minnesota Technology	0	0	257	257
Minnesota Zoo	0	15,894	11,836	27,730
MN State Academies	0	3,773	0	3,773
MN State Colleges & Universities	655,777	50,942	235,640	942,359
Natural Resources, Department of	1,142	231,731	2,905	235,778
Nursing, Board of	0	0	5	5
Office of Enterprise Technology	3,338	0	0	3,338
Office of Environmental Assistance	3	73	8	84
Ombudsmen for Mental Health	103	0	0	103
Pennington County	417	0	0	417
Perpich School for the Arts	0	0	3,938	3,938
Pharmacy, Board of	108	0	303	411
Physical Therapy, Board of	32	0	10	42
Podiatry Medicine Board	5	0	0	5
Port Authority of St Paul	0	0	374	374
Pollution Control Agency	0	5,247	3,669	8,916
Public Defense Board	1,378	0	1,764	3,142
Public Employees Retirement Association	4,344	74	1,212	5,630
Public Safety, Department of	1,805	0	0	1,805
Public Service, Department of	0	1,104	0	1,104
Public Utilities Commission	60	0	0	60
Revenue, Department of	1,452	210	0	1,662
Secretary of State	1,905	0	420	2,325
Social Work, Board of	0	0	120	120
State Agricultural Society (State Fair)	0	7,460	24,411	31,871
State Armory Building Commission	4,876	0	0	4,876
State Auditor	0	0	620	620
State Lottery	1,777	0	2,072	3,849
Supreme Court	848	33	102	983
Teachers Retirement Association	627	0	626	1,253
Trad & Economic Development	9,246	0	1,671	10,917
Transportation, Department of	17,205	69,621	2,352	89,179
Treasurer's Office	36	0	28	64
Trial Courts – Sixth District	1,631	0	0	1,631
Veterans Affairs, Department of	1,268	782	240	2,291
Veterans Homes Board	23,594	4,502	7,501	35,597
Veterinary Medicine, Board of	10	0	11	21
Total Dividends	838,921	608,441	413,475	1,860,837

**Minnesota Department of Administration
Risk Management Division
Retained Liability Lines of Coverage**

**Statement of Actuarial Opinion
as of March 31, 2011**

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, 2011.

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, 2011.

**Table A
Net Loss and Allocated Loss Adjustment Expense Reserves**

Line of Coverage	Low	Expected	High
Automobile Liability	\$ 4,153,000	\$ 4,414,000	\$ 4,829,000
General Liability	\$ 2,113,000	\$ 2,320,000	\$ 2,556,000
Total (Excl. Strike Force)	\$ 6,265,000	\$ 6,734,000	\$ 7,385,000
Strike Force Only	\$ 34,000	\$ 34,000	\$ 34,000
Total (Incl. Strike Force)	\$ 6,299,000	\$ 6,768,000	\$ 7,419,000

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, 2011. 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. The Strike Force claims are an example of this type of claim.

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.

Actuarial projections involve estimates of future events. 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

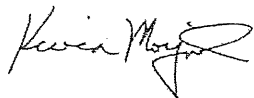
In my opinion, the net loss and ALAE reserves indicated above in Table A:

- 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, 2011.

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.



Kevin J. Moynihan ACAS MAAA
April 8, 2011

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 M.S. 16B.85, for a total fleet of over 13,000 vehicles.

Tier rating, a rating model introduced in FY08 that rewards the policyholder for good results in the form of lower premiums and also charges higher premiums for less favorable results, will continue in FY12.

➤ Non-sireded Rates

The FY12 rates will see a \$10 per vehicle reduction compared to FY11. The base rate for FY12 is \$184 per vehicle (Tier 2), compared to \$194 for FY11, and it applies to loss ratios between 51 percent and 85 percent. For ratios under 50 percent, the price per vehicle for FY12 is \$164 (Tier1), compared to \$174 for FY11. For ratios between 86 percent and 110 percent, the base rate is surcharged \$20, resulting in an FY12 per vehicle rate of \$204 (Tier 3), compared to the \$214 rate in FY11. There are two “A” rated policyholders in Tier 4. “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.

Continued focus of state agencies and Risk Management on managing the state’s auto policies and procedures is expected to provide further reinforcement against adverse effects to the loss experience that could result because of tort cap changes in 2008 and 2009. A recap of the FY11 and FY12 non-sireded rates is as follows:

Auto Liability Rates			
<u>Tier</u>	<u>Loss Ratio</u>	<u>FY11 Rates</u>	<u>FY12 Rates</u>
1	<50%	\$174	\$164
2	51% - 85%	\$194	\$184
3	86% - 110%	\$214	\$204
4	>110%	"A" rated	"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 FY11 was \$261 per vehicle or 1.35 times the non-sireded base rate of \$194 per vehicle. For FY12, the base rate per sireded vehicle will decrease by \$10 to \$251 per vehicle or 1.35 times the non-sireded base rate of \$184 per vehicle.

Public Safety has the largest number of sireded vehicles. The overall combined loss and expense ratio for Public Safety for FY10 and FY11 has shown improvement at 58 percent and 76 percent respectively, even though it is at 118.3 percent for all years. As a result, we are able to hold the line on Public Safety’s sireded vehicle rate for FY12 at \$474, the same as expiring.

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 9,430 vehicles, or approximately 70 percent of the total fleet. The number of vehicles insured for physical damage is up from 9,400 in the prior year. As a result of continued improvement in the loss results, the base auto physical damage rates for the \$1,000 and \$500 deductible options were reduced in FY10, by 12 percent, for each deductible option. The nine-month result in FY11 was 108 percent, however, due to continued favorable overall combined loss experience the base FY12 auto physical damage rates for the \$1,000 and \$500 deductible will remain the same as expiring.

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

\$1,500 Deductible – Automobile Physical Damage	\$1.97
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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 M.S. 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.

In view of the favorable current combined loss and expense ratio of 61percent (FY03- FY11 as of 3/31), this line of business would traditionally be under consideration for a rate decrease; however, due to an increase in the tort cap twice in an 18-month period, any rate decrease due to favorable loss experience would be offset by a premium modification to support the tort cap increases. Therefore, the FY12 OLT rate will remain the same as in FY11 - \$40 per \$1,000 sq. ft. The rate for MnSCU is based on the full time equivalent of the number of faculty and students for the campus.

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.

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, we started a project to conduct infrared electrical system surveys on state facilities we insure. This non-destructive process has been very beneficial in identifying potential problems that could have resulted in loss of electrical service, fire or serious damage to equipment.

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 determine if a valuation increase for both real and personal property is necessary. This process includes an analysis of the current real estate market, cost of building materials, and the impact of changes in building codes.

Again for FY12, 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, the RMD has conducted property appraisals on a wide variety of state-owned buildings.

➤ **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 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 current combined loss and expense ratio for property, which includes boiler & machinery and other ancillary coverages, is 90 percent (FY03-FY11). The FY09 and FY08 saw dramatic rises in the loss ratios – 109 percent for FY09 and 124 percent for FY08. The FY11 combined loss and expense ratio was showing marked improvement until a tornado struck a campus in June of 2010. The loss ratio as of 3/31/11 is 79 percent.

Due to a stable RMF loss experience and favorable conditions in the reinsurance marketplace, a new broker was selected for FY12. A program that afforded improvement in the terms and conditions at a premium savings was located by the new property broker. To this end, the plan is to renew the property reinsurance program through the Lexington Insurance Company. This will allow the RMD to reduce the property rates that have been in effect for the last two years by 10 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. Although the FY12 reinsurance will be written with a new carrier, the grant of coverage remains the same.

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 FY12 renewal will stay the same.

**Table 1
FY12 Property Rates**

Deductible	Combined	Reinsurance Boiler & Machinery	Reinsurance Property	RMF	RMF Property	RMF Boiler & Machinery	RMF Crime/Cyber
\$ 1,000	0.11812500	0.00041410	0.01606687	0.10164403	0.09351251	0.00713152	0.00100000
\$ 2,500	0.07796250	0.00041410	0.01606687	0.06148153	0.05656301	0.00391852	0.00100000
\$ 5,000	0.06378750	0.00041410	0.01606687	0.04730653	0.04352201	0.00278452	0.00100000
\$ 10,000	0.05670000	0.00041410	0.01606687	0.04021903	0.03700151	0.00221752	0.00100000
\$ 25,000	0.04725000	0.00041410	0.01606687	0.03076903	0.02830751	0.00146152	0.00100000
\$ 50,000	0.04016250	0.00041410	0.01606687	0.02368153	0.02155019	0.00113134	0.00100000
\$ 75,000	0.03780000	0.00041410	0.01606687	0.02131903	0.01918713	0.00113190	0.00100000
\$100,000	0.03543750	0.00041410	0.01606687	0.01895653	0.01687131	0.00108522	0.00100000
\$250,000	0.03213000	0.00041410	0.01606687	0.01564903	0.01345816	0.00119086	0.00100000

Insurable Value \$12,074,482,543

Boiler & Machinery	\$	155,052
Crime/Cyber		120,745
Property		2,703,378
Reinsurance		1,989,992
Total Premium	\$	4,969,166

Risk Management Fund		
Boiler & Machinery	\$	155,052
Crime		120,745
Property		2,703,378
Total RMF	\$	2,979,174

Reinsurance		
Boiler & Machinery	\$	50,000
Property		1,939,992
Total Reinsurance	\$	1,989,992

TOTAL \$ 4,969,166

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

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

Contractors' Equipment

Deductible Levels:	Rates per \$100:
\$2,500	\$.25
\$1,000	\$.30
\$ 500	\$.40
	\$250 minimum premium on first year of new business

Musical Instruments

Deductible Levels:	Rates per \$100:
\$1,000	\$.50
\$ 500	\$.65
	\$100 minimum premium on first year of new business

Scoreboards

Deductible Levels:	Rates per \$100:
\$1,000	\$.50
\$ 500	\$.65
	\$100 minimum premium on first year of new business

Cameras/ATV+Radio & TV Equipment

Deductible Levels:	Rates per \$100:
\$1,000	\$.30
\$ 500	\$.40
	\$100 minimum premium on first year of new business

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

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
		Average		\$1,034	\$ 827

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	\$440,000
Garagekeepers	33,000
Other	<u>10,000</u>
Total	\$483,000

Consulting Services

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 FY12.

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

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 \$6,658 is unique to automobile no-fault coverage. M.S. 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 \$131,199, which are composed of estimated costs from MN Management & Budget, the RMD is also assessed \$41,535 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 down from the FY11 business plan of \$556,347 to \$540,819 in FY12. This decrease of \$15,528 is primarily due to: 1) a decrease of \$26,000 in professional/technical services, which includes broker fees; 2) an increase of \$21,014 in legal and other, which includes the contract with Trissential; 3) a decrease of \$6,032 in rent; 4) a decrease of \$5,425 in supplies; 5) an increase of \$2,692 in depreciation and 6) a decrease of \$1,800 in employee development.

Reinsurance Premium

The FY12 property and casualty reinsurance programs will be renewed, subject to the Risk Management Advisory Committee's approval, on April 22, 2011.

Property

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 FY12 denotes that the net rate for the property reinsurance program will be reduced by 31 percent, from \$.0235 to \$.0162. Once finalized, the property program is expected to be renewed with improved terms and conditions.

For the second year in a row, real property and personal property will not receive an inflation factor because the cost of construction is not accelerating. However, property values are slated to increase by approximately 3 percent, due to FY11 mid-term adjustments to the values at the request of agencies. The premium indication forecasts a \$.0162 net reinsurance rate, and with the increase in property values, the cost of property reinsurance premiums will decrease from \$2.818 million in FY11 to \$1,990 million in FY12. The retention remains at \$1 million and the annual aggregate will be reduced from \$4 million to \$2.5 million.

The Boiler and Machinery reinsurance is included in the Lexington program, as has been the case over the last eight years with the PEP program. The coverage continues to carry a \$100 million limit per occurrence; however, the deductible (retention) will increase from \$100,000 to \$1 million to match the property retention. The Boiler and Machinery premium is included in the Property reinsurance premium, which is slated to receive an overall 31 percent rate decrease.

Casualty

The FY12 Excess Casualty Program will be written under one policy with a single carrier as opposed to the FY11 Program that consists of three separate policies written by three separate carriers. In FY11, the three policies were necessary to obtain the desired limit of \$10 million and to include the underlying RMF auto and general liability exposures. The FY12 single policy program meets each of these needs. The expiring multi-policy Excess Casualty coverage totaled \$728,055, with MnSCU paying \$71,900 towards one of the three policies dedicated to MnSCU Auto. The preliminary indication for the FY12 Excess Casualty coverage is \$557,116, a 23 percent reduction.

Financial Statements

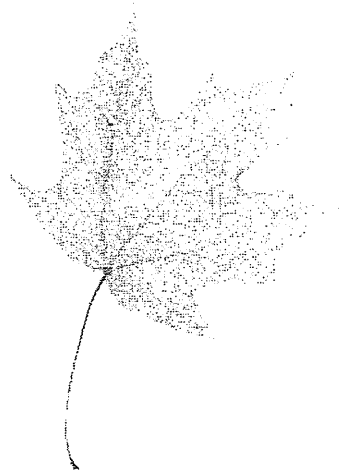
The March 31, 2011 financial statements show a Policyholders' Surplus (Net Assets) of \$8,949,376 which is up 26 percent, or \$1,854,967, over a year ago. This increase is due to lower claim activity.

The proforma June 30, 2011 financial statement projection shows a Policyholders' Surplus (Net Assets) of \$9,004,892, which is up \$2,351,048 from FY10 actual results. The elements of this increase are as follows:

\$2,750,277	Operating income (loss)
116,023	Interest Earnings
<u>(515,252)</u>	Dividend Expense
\$2,351,048	Net income (loss)

Tort Claims Cap

Effective January 1, 2000, the tort limits under M.S. 3.732 were revised. The tort limits under M. S. 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 increased to \$500,000 per person and \$1.5 million per occurrence. Although bills were introduced in both houses of the MN Legislature last year to eliminate the per occurrence tort cap, bills were introduced this year to reduce the per occurrence tort cap.



STATE OF MINNESOTA
RISK MANAGMENT
MAPS FUND 410
CLAIMS PAYABLE
FOR THE YEAR ENDING JUNE 30, 2011

	Claims Payable
Auto Liability	\$ 2,400,225
General Liability	\$ 900,269
Auto Physical Damage	\$ 104,281
Property	<u>\$ 3,103,729</u>
Total	\$ 6,508,504

The Outstanding claims payable does not include IBNR (Incurred But Not Reported)



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April 8, 2011

Mr. Ryan Church
Director
Minnesota Department of Administration
320 Centennial Office Building
658 Cedar St.
St. Paul, MN 55155

RE: Actuarial Analysis as of March 31, 2011 – Final

Dear Ryan:

Attached is the Minnesota Department of Administration ("State") actuarial analysis using loss data valued as of March 31, 2011. Summarized below are the items of note with respect to Results and Methodology:

Results

1. Results for the twelve month period ending March 31, 2011 were extremely favorable as paid and incurred losses developed by \$1.2 and \$0.7 million (p. 3, cols.13, 15) respectively (excl. Strike Force claims). By comparison, incurred development for prior twelve month periods was \$2.0 million (3/31/10) \$2.55 million (3/31/09) and \$1.75 million (3/31/08). The current level of development also compares very favorably with ultimate loss estimates that range between \$2.0 and \$3.7 million for recent policy years (p. 3, col.11).
2. Aggregate ultimate losses for all years through 7/1/10-11 have been reduced by \$1,582,000 reflecting the favorable results for the year. Ultimate losses for individual lines and years are revised based on the loss experience for the prior twelve months. Ultimate loss reductions are attributable to favorable settlements on a number of fairly large claims for both auto liability and general liability (p4, col.15).
3. In the aggregate, large claims continue to impact the overall program. Three auto claims account for \$1.19 million (36%) of all case reserves.
4. Development on one claim (Commerce 8/24/10 \$510k) accounted for \$510k (78%) of all development for the year. As with prior years, the impact of infrequent but large claims tends to determine the overall results.
5. The current policy year is the only area of weakness. Incurred losses of \$1.7 million are very high relative to historical policy years and ultimate losses have been increased by \$850,000.

6. Total Incurred But Not Reported ("IBNR") reserves are estimated at \$3.4 million through March 31, 2011 (p. 3, col. 10). Combined case and IBNR reserves total \$6.7 million. Case reserves have declined by over \$500,000 since the prior analysis due to the claim settlements noted above.
7. The ultimate loss expense for the twelve month period is estimated at \$0.95 million (p. 3, col. 17) compared to \$2.28 million for the prior year. The expense includes \$2.75 million of projected ultimate losses for the additional exposure period of 4/1/10 to 3/31/11 combined with a \$1.797 million reduction for policy periods through 3/31/11.
8. The Strike Force claims are summarized separately (p.5). Most claims have been settled and no IBNR is established.

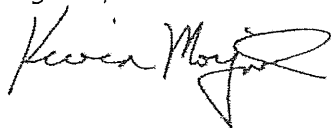
Methodology and Limitations

1. All methodologies used in the analysis are considered generally accepted by the Casualty Actuarial Society. Lines of coverage include auto liability (pp. 14-28) and general liability (pp. 29-43). Strike Force claims are summarized separately (pp. 44-46).
2. All loss data was compiled from the various files provided by the State. All loss data is reconciled to the various source files (pp. 10-13).
3. For the primary layer of coverage, each occurrence is limited to \$100,000 to mitigate the impact of the occasional large claim. Losses in the layers excess of \$100,000 are analyzed separately. Results for each layer are summed to determine losses at the appropriate retention. Loss projections for the upcoming policy year are provided at various per occurrence retention limits. The retention for 7/1/10-11 is assumed to remain at \$1.5 million per occurrence.
4. State-specific loss triangles limited to \$100,000 per occurrence have been compiled from the data files provided. State-specific development factors are derived from the resulting triangles. Various averages are also reviewed as part of the analysis.
5. The analysis attempts to provide the 'most likely' estimate of ultimate losses. However, the State has a fairly high per occurrence retention relative to the projected level of losses. Under this scenario a few claims can materially impact the indicated results.

* * * * *

Thank you for the opportunity to provide actuarial consulting services to the Minnesota Department of Administration. Please advise should you have any questions or comments.

Regards,



Kevin J. Moynihan ACAS MAAA

**State of Minnesota
Summary of Results
Losses (Incl. ALAE) – Limited to Retention
(Dollars in Thousands)**

Combined (Excl. Strike Force)

[1] Fiscal Year	[2] Retention	3/31/10 Evaluation				3/31/11 Evaluation						Change (12 Months)					
		[3] Paid Losses	[4] Incurred Losses	[5] Ultimate Losses [11]	[6] Open Claims	[7] Paid Losses	[8] Case Reserves [9]-[7]	[9] Incurred Losses	[10] IBNR Reserves [11]-[9]	[11] Ultimate Losses	[12] Open Claims	[13] Paid Losses [7]-[3]	[14] Case Reserves [15]-[13]	[15] Incurred Losses [9]-[4]	[16] IBNR Reserves [17]-[15]	[17] Ultimate Losses [11]-[5]	[18] Open Claims [12]-[6]
All Lines Combined (Excl. Strike Force)																	
7/1/00-01	\$ 1,000	2,085	2,110	2,110	1	2,110	-	2,110	-	2,110	-	25	(25)	-	-	-	(1)
7/1/01-02	\$ 1,000	1,593	1,593	1,593	-	1,593	2	1,595	-	1,595	-	-	2	2	-	2	-
7/1/02-03	\$ 1,000	2,125	2,506	2,551	3	2,207	105	2,312	-	2,312	1	82	(276)	(194)	(45)	(239)	(2)
7/1/03-04	\$ 1,000	1,474	1,529	1,550	2	1,500	30	1,530	-	1,530	1	26	(25)	1	(21)	(20)	(1)
7/1/04-05	\$ 1,000	3,137	3,197	3,263	3	3,142	-	3,142	-	3,142	1	5	(60)	(55)	(66)	(121)	(2)
7/1/05-06	\$ 1,000	1,535	1,937	2,030	4	1,535	172	1,707	34	1,741	3	-	(230)	(230)	(59)	(289)	(1)
7/1/06-07	\$ 1,000	1,726	1,887	2,170	7	1,752	134	1,886	104	1,990	3	26	(27)	(1)	(179)	(180)	(4)
7/1/07-08	\$ 1,200	1,288	2,143	2,640	19	1,540	196	1,736	309	2,045	5	252	(659)	(407)	(188)	(595)	(14)
7/1/08-09	\$ 1,200	593	2,146	3,050	44	769	797	1,566	734	2,300	15	176	(756)	(580)	(170)	(750)	(29)
7/1/09-10	\$ 1,500	334	684	2,500	128	517	566	1,083	1,177	2,260	28	183	216	399	(639)	(240)	(100)
7/1/10-11	\$ 1,500	-	-	2,830	-	386	1,335	1,721	1,959	3,680	192	386	1,335	1,721	(871)	850	192
7/1/11-12	\$ 1,500	-	-	-	-	-	-	-	2,830	2,830	-	-	-	-	2,830	2,830	-
		15,890	19,732	26,287	211	17,051	3,337	20,388	7,147	27,535	249	1,161	(505)	656	592	1,248	38
Cut Off at Eval. Point:		-	-	(3,455)	-	-	-	-	(3,750)	(3,750)	-	-	-	-	(295)	(295)	-
		15,890	19,732	22,832	211	17,051	3,337 [a]	20,388	3,397	23,785	249	1,161 *	(505) *	656 *	297 *	953 *	38 *
		Case & IBNR Combined:		6,942		Case & IBNR Combined:		6,734		* Represents change for the period.							
All years through 7/1/10-11: <u>(1,582)</u>																	

[a] Three AL claims account for \$1.19M (36%) of all case reserves.

<p>Notes:</p> <ul style="list-style-type: none"> • All loss and exposure data is accepted without independent audit or verification. Any changes in the underlying data may result in changes to the indicated results. • All loss data is shown Net of Recoveries. • The estimates reflected above exclude claims administration expense. 	<p>Limitations:</p> <ul style="list-style-type: none"> • Actuarial projections involve estimates of future events. As such, there can be no assurances that actual results will not differ, perhaps substantially, from the estimates reflected above. • A few large claims may materially impact the estimates reflected above.
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**State of Minnesota
Summary of Results
Losses (Incl. ALAE) – Limited to Retention
(Dollars in Thousands)**

By Line of Coverage

[1] Fiscal Year	[2] Retention	3/31/10 Evaluation				3/31/11 Evaluation						Change (12 Months)					
		[3] Paid Losses	[4] Incurred Losses	[5] Ultimate Losses [11]	[6] Open Claims	[7] Paid Losses	[8] Case Reserves [9]-[7]	[9] Incurred Losses	[10] IBNR Reserves [11]-[9]	[11] Ultimate Losses	[12] Open Claims	[13] Paid Losses [7]-[3]	[14] Case Reserves [15]-[13]	[15] Incurred Losses [9]-[4]	[16] IBNR Reserves [17]-[15]	[17] Ultimate Losses [11]-[5]	[18] Open Claims [12]-[6]
Auto Liability						p.16		p.16		p.16							
7/1/00-01	\$ 1,000	1,419	1,444	1,444	1	1,444	–	1,444	–	1,444	–	25	(25)	–	–	–	(1)
7/1/01-02	\$ 1,000	1,014	1,014	1,014	–	1,014	1	1,015	–	1,015	–	–	1	1	–	1	–
7/1/02-03	\$ 1,000	1,336	1,717	1,762	3	1,418	105	1,523	–	1,523	1	82	(276)	(194) [a]	(45)	(239)	(2)
7/1/03-04	\$ 1,000	974	1,029	1,050	2	1,000	30	1,030	–	1,030	1	26	(25)	1	(21)	(20)	(1)
7/1/04-05	\$ 1,000	2,804	2,864	2,930	2	2,809	–	2,809	–	2,809	–	5	(60)	(55)	(66)	(121)	(2)
7/1/05-06	\$ 1,000	1,366	1,626	1,680	1	1,366	–	1,366	–	1,366	–	–	(260)	(260) [b]	(54)	(314)	(1)
7/1/06-07	\$ 1,000	775	889	995	3	780	123	903	72	975	2	5	9	14	(34)	(20)	(1)
7/1/07-08	\$ 1,200	869	1,189	1,415	9	929	115	1,044	151	1,195	3	60	(205)	(145) [c]	(75)	(220)	(6)
7/1/08-09	\$ 1,200	551	1,668	2,100	20	594	729	1,323	327	1,650	10	43	(388)	(345) [d]	(105)	(450)	(10)
7/1/09-10	\$ 1,500	316	545	1,700	73	476	397	873	587	1,460	12	160	168	328	(568)	(240)	(61)
7/1/10-11	\$ 1,500	–	–	2,030	–	383	1,281	1,664	1,216	2,880	127	383	1,281	1,664 [c]	(814)	850	127
7/1/11-12	\$ 1,500	–	–	–	–	–	–	–	2,030	2,030	–	–	–	–	2,030	2,030	–
		11,424	13,985	18,120	114	12,213	2,781	14,994	4,383	19,377	156	789	220	1,009	248	1,257	42

[a] Favorable development on MCF-Togo claims of 6/3/03.

[b] Favorable development of \$260k on claim #VA091753.

[c] Favorable development of \$80k on claim #VA096837.

[d] Favorable development of \$250k on claim #VA099726B.

[e] The Commerce claim of 8/24/10 accounted for \$510k of development. Claim is currently valued at \$510k.

General Liability						p.31		p.31		p.31							
7/1/00-01	\$ 1,000	666	666	666	–	666	–	666	–	666	–	–	–	–	–	–	–
7/1/01-02	\$ 1,000	579	579	579	–	579	1	580	–	580	–	–	1	1	–	1	–
7/1/02-03	\$ 1,000	789	789	789	–	789	–	789	–	789	–	–	–	–	–	–	–
7/1/03-04	\$ 1,000	500	500	500	–	500	–	500	–	500	–	–	–	–	–	–	–
7/1/04-05	\$ 1,000	333	333	333	1	333	–	333	–	333	1	–	–	–	–	–	–
7/1/05-06	\$ 1,000	169	311	350	3	169	172	341	34	375	3	–	30	30	(5)	25	–
7/1/06-07	\$ 1,000	951	998	1,175	4	972	11	983	32	1,015	1	21	(36)	(15)	(145)	(160)	(3)
7/1/07-08	\$ 1,200	419	954	1,225	10	611	81	692	158	850	2	192	(454)	(262) [f]	(113)	(375)	(8)
7/1/08-09	\$ 1,200	42	478	950	24	175	68	243	407	650	5	133	(368)	(235)	(65)	(300)	(19)
7/1/09-10	\$ 1,500	18	139	800	55	41	169	210	590	800	16	23	48	71	(71)	–	(39)
7/1/10-11	\$ 1,500	–	–	800	–	3	54	57	743	800	65	3	54	57	(57)	–	65
7/1/11-12	\$ 1,500	–	–	–	–	–	–	–	800	800	–	–	–	–	800	800	–
		4,466	5,747	8,167	97	4,838	556	5,394	2,764	8,158	93	372	(725)	(353)	344	(9)	(4)

[f] Settlements on two claims were \$215k below prior incurred estimates.

State of Minnesota
Summary of Results
Losses (Incl. ALAE) – Limited to Retention
(Dollars in Thousands)

Combined (Incl. Strike Force)

[1] Fiscal Year	[2] Retention	3/31/10 Evaluation				3/31/11 Evaluation						Change (12 Months)					
		[3] Paid Losses	[4] Incurred Losses	[5] Ultimate Losses [11]	[6] Open Claims	[7] Paid Losses	[8] Case Reserves [9]-[7]	[9] Incurred Losses	[10] IBNR Reserves [11]-[9]	[11] Ultimate Losses	[12] Open Claims	[13] Paid Losses [7]-[3]	[14] Case Reserves [15]-[13]	[15] Incurred Losses [9]-[4]	[16] IBNR Reserves [17]-[15]	[17] Ultimate Losses [11]-[5]	[18] Open Claims [12]-[6]
All Lines Combined (Incl. Strike Force)																	
7/1/00-01	\$ 1,000	2,085	2,270	2,270	2	2,270	–	2,270	–	2,270	–	185	(185)	–	–	–	(2)
7/1/01-02	\$ 1,000	1,609	1,849	1,849	1	1,849	3	1,852	–	1,852	–	240	(237)	3	–	3	(1)
7/1/02-03	\$ 1,000	2,125	2,746	2,791	4	2,447	105	2,552	–	2,552	1	322	(516)	(194)	(45)	(239)	(3)
7/1/03-04	\$ 1,000	1,474	1,889	1,910	3	1,860	30	1,890	–	1,890	1	386	(385)	1	(21)	(20)	(2)
7/1/04-05	\$ 1,000	3,137	3,297	3,363	4	3,242	–	3,242	–	3,242	1	105	(160)	(55)	(66)	(121)	(3)
7/1/05-06	\$ 1,000	1,535	2,177	2,270	5	1,602	205	1,807	34	1,841	4	67	(437)	(370)	(59)	(429)	(1)
7/1/06-07	\$ 1,000	1,726	1,887	2,170	7	1,752	134	1,886	104	1,990	3	26	(27)	(1)	(179)	(180)	(4)
7/1/07-08	\$ 1,200	1,288	2,143	2,640	19	1,540	196	1,736	309	2,045	5	252	(659)	(407)	(188)	(595)	(14)
7/1/08-09	\$ 1,200	593	2,146	3,050	44	769	797	1,566	734	2,300	15	176	(756)	(580)	(170)	(750)	(29)
7/1/09-10	\$ 1,500	334	684	2,500	128	517	566	1,083	1,177	2,260	28	183	216	399	(639)	(240)	(100)
7/1/10-11	\$ 1,500	–	–	2,830	–	386	1,335	1,721	1,959	3,680	192	386	1,335	1,721	(871)	850	192
7/1/11-12	\$ 1,500	–	–	–	–	–	–	–	2,830	2,830	–	–	–	–	2,830	2,830	–
		15,906	21,088	27,643	217	18,234	3,371	21,605	7,147	28,752	250	2,328	(1,811)	517	592	1,109	33
Cut Off at Eval. Point:		–	–	(3,455)	–	–	–	–	(3,750)	(3,750)	–	–	–	–	(295)	(295)	–
		15,906	21,088	24,188	217	18,234	3,371	21,605	3,397	25,002	250	2,328 *	(1,811) *	517 *	297 *	814 *	33 *
		Case & IBNR Combined: <u>8,282</u>				Case & IBNR Combined: <u>6,768</u>						* Represents change for the period.					
		All years through 7/1/10-11: <u>(1,721)</u>															

Comments

- All loss and exposure data is accepted without independent audit or verification. Any changes in the underlying data may result in changes to the indicated results.
- All loss data is shown Net of Recoveries.
- The estimates reflected above exclude claims administration expense.

Limitations:

- Actuarial projections involve estimates of future events. As such, there can be no assurances that actual results will not differ, perhaps substantially, from the estimates reflected above.
- A few large claims may materially impact the estimates reflected above.

State of Minnesota
 Summary of Results
 Losses (Incl. ALAE) – Limited to Retention
 (Dollars in Thousands)

Strike Force Claims

[1] Fiscal Year	[2] Retention	3/31/10 Evaluation				3/31/11 Evaluation						Change (12 Months)					
		[3] Paid Losses	[4] Incurred Losses	[5] Ultimate Losses [11]	[6] Open Claims	[7] Paid Losses	[8] Case Reserves [9]-[7]	[9] Incurred Losses	[10] IBNR Reserves [11]-[9]	[11] Ultimate Losses	[12] Open Claims	[13] Paid Losses [7]-[3]	[14] Case Reserves [15]-[13]	[15] Incurred Losses [9]-[4]	[16] IBNR Reserves [17]-[15]	[17] Ultimate Losses [11]-[5]	[18] Open Claims [12]-[6]
Strike Force Claims						p.44		p.44		p.44							
7/1/00-01	\$ 1,000	-	160	160	1	160	-	160	-	160	-	160	(160)	-	-	-	(1)
7/1/01-02	\$ 1,000	16	256	256	1	256	1	257	-	257	-	240	(239)	1	-	1	(1)
7/1/02-03	\$ 1,000	-	240	240	1	240	-	240	-	240	-	240	(240)	-	-	-	(1)
7/1/03-04	\$ 1,000	-	360	360	1	360	-	360	-	360	-	360	(360)	-	-	-	(1)
7/1/04-05	\$ 1,000	-	100	100	1	100	-	100	-	100	-	100	(100)	-	-	-	(1)
7/1/05-06	\$ 1,000	-	240	240	1	67	33	100	-	100	-1	67	(207)	(140)	-	(140)	-
7/1/06-07	\$ 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7/1/07-08	\$ 1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7/1/08-09	\$ 1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7/1/09-10	\$ 1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7/1/10-11	\$ 1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7/1/11-12	\$ 1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		16	1,356	1,356	6	1,183	34	1,217	-	1,217	1	1,167	(1,306)	(139)	-	(139)	(5)

Notes with Respect to the Strike Force Claims:
 The Strike Force claims that were reported for the 3/31/10 actuarial analysis differ from the typical general liability claim for a number of reasons:

1. There are no similar types of claims in the State's loss history.
2. These types of claims are not expected to be recurring.
3. There are multiple claimants from multiple policy periods.

Due to all of these factors, no IBNR is established for the Strike Force claims.
 The case reserves as established by the claims adjuster and presumably the State's lawyers provide the most likely estimate of ultimate losses.

State of Minnesota
 Summary of Results
 Losses (Incl. ALAE) – Limited to Retention
 (Dollars in Thousands)

Range (Combined)

[1] Fiscal Year	Low Estimate			Expected at 3/31/11 Evaluation						High Estimate		
	[2] Case Reserves	[3] IBNR Reserves	[4] Ultimate Losses	[5] Paid Losses	[6] Case Reserves	[7] Incurred Losses	[8] IBNR Reserves	[9] Ultimate Losses	[10] Open Claims	[11] Case Reserves	[12] IBNR Reserves	[13] Ultimate Losses
	[6]	[4]-[7]			[7]-[5]		[9]-[7]			[6]	[13]-[7]	
All Lines Combined												
7/1/00-01	-	-	2,110	2,110	-	2,110	-	2,110	-	-	-	2,110
7/1/01-02	2	-	1,595	1,593	2	1,595	-	1,595	-	2	-	1,595
7/1/02-03	105	-	2,312	2,207	105	2,312	-	2,312	1	105	-	2,312
7/1/03-04	30	-	1,530	1,500	30	1,530	-	1,530	1	30	10	1,540
7/1/04-05	-	-	3,142	3,142	-	3,142	-	3,142	1	-	30	3,172
7/1/05-06	172	34	1,741	1,535	172	1,707	34	1,741	3	172	84	1,791
7/1/06-07	134	24	1,910	1,752	134	1,886	104	1,990	3	134	194	2,080
7/1/07-08	196	229	1,965	1,540	196	1,736	309	2,045	5	196	399	2,135
7/1/08-09	797	644	2,210	769	797	1,566	734	2,300	15	797	834	2,400
7/1/09-10	566	1,052	2,135	517	566	1,083	1,177	2,260	28	566	1,327	2,410
7/1/10-11	1,335	1,834	3,555	386	1,335	1,721	1,959	3,680	192	1,335	2,134	3,855
7/1/11-12	-	2,680	2,680	-	-	-	2,830	2,830	-	-	3,005	3,005
	3,337	6,497	26,885	17,051	3,337	20,388	7,147	27,535	249	3,337	8,017	28,405
Cut Off at Eval. Point:	-	(3,569)	(3,569)	-	-	-	(3,750)	(3,750)	-	-	(3,969)	(3,969)
	3,337	2,928	23,316	17,051	3,337	20,388	3,397	23,785	249	3,337	4,048	24,436
Case & IBNR Combined:	<u>6,265</u>				<u>6,734</u>					<u>7,385</u>		

Comments

- The range of estimates provided were determined based upon a review of the various methodologies and ultimate loss selections.
- These estimates represent our estimate of a reasonable range of the State's unpaid liabilities.
- Any accrual above(below) our estimates will provide increased(decreased) conservatism in the form of a risk margin.
- The range for the high estimate is sometimes greater than range for the low estimate due to the high per occurrence retention.
- While the range for any given year may appear narrow, it is important to recognize that the aggregate estimate is key and that each and every year must be unfavorable(favorable) in order to reach the indicated high(low) range.

State of Minnesota
Summary of Results
Losses (Incl. ALAE) – Limited to Retention
(Dollars in Thousands)

Range (By Line)

[1] Fiscal Year	Low Estimate			Expected at 3/31/11 Evaluation						High Estimate		
	[2] Case Reserves [6]	[3] IBNR Reserves [4]-[7]	[4] Ultimate Losses	[5] Paid Losses	[6] Case Reserves [7]-[5]	[7] Incurred Losses	[8] IBNR Reserves [9]-[7]	[9] Ultimate Losses	[10] Open Claims	[11] Case Reserves [6]	[12] IBNR Reserves [13]-[7]	[13] Ultimate Losses
Auto Liability												
7/1/00-01	-	-	1,444	p.4 1,444	-	p.4 1,444	-	p.4 1,444	-	-	-	1,444
7/1/01-02	1	-	1,015	1,014	1	1,015	-	1,015	-	1	-	1,015
7/1/02-03	105	-	1,523	1,418	105	1,523	-	1,523	1	105	-	1,523
7/1/03-04	30	-	1,030	1,000	30	1,030	-	1,030	1	30	10	1,040
7/1/04-05	-	-	2,809	2,809	-	2,809	-	2,809	-	-	30	2,839
7/1/05-06	-	-	1,366	1,366	-	1,366	-	1,366	-	-	50	1,416
7/1/06-07	123	32	935	780	123	903	72	975	2	123	122	1,025
7/1/07-08	115	111	1,155	929	115	1,044	151	1,195	3	115	201	1,245
7/1/08-09	729	277	1,600	594	729	1,323	327	1,650	10	729	377	1,700
7/1/09-10	397	512	1,385	476	397	873	587	1,460	12	397	687	1,560
7/1/10-11	1,281	1,141	2,805	383	1,281	1,664	1,216	2,880	127	1,281	1,316	2,980
7/1/11-12	-	1,955	1,955	-	-	-	2,030	2,030	-	-	2,130	2,130
	2,781	4,028	19,022	12,213	2,781	14,994	4,383	19,377	156	2,781	4,923	19,917
Cut Off at Eval. Point:	-	(2,656)	(2,656)	-	-	-	(2,750)	(2,750)	-	-	(2,875)	(2,875)
	2,781	1,372	16,366	12,213	2,781	14,994	1,633	16,627	156	2,781	2,048	17,042
Case & IBNR Combined:	4,153			Case & IBNR Combined:		4,414			Case & IBNR Combined:		4,829	
General Liability												
7/1/00-01	-	-	666	p.4 666	-	p.4 666	-	p.4 666	-	-	-	666
7/1/01-02	1	-	580	579	1	580	-	580	-	1	-	580
7/1/02-03	-	-	789	789	-	789	-	789	-	-	-	789
7/1/03-04	-	-	500	500	-	500	-	500	-	-	-	500
7/1/04-05	-	-	333	333	-	333	-	333	1	-	-	333
7/1/05-06	172	34	375	169	172	341	34	375	3	172	34	375
7/1/06-07	11	(8)	975	972	11	983	32	1,015	1	11	72	1,055
7/1/07-08	81	118	810	611	81	692	158	850	2	81	198	890
7/1/08-09	68	367	610	175	68	243	407	650	5	68	457	700
7/1/09-10	169	540	750	41	169	210	590	800	16	169	640	850
7/1/10-11	54	693	750	3	54	57	743	800	65	54	818	875
7/1/11-12	-	725	725	-	-	-	800	800	-	-	875	875
	556	2,469	7,863	4,838	556	5,394	2,764	8,158	93	556	3,094	8,488
Cut Off at Eval. Point:	-	(913)	(913)	-	-	-	(1,000)	(1,000)	-	-	(1,094)	(1,094)
	556	1,557	6,951	4,838	556	5,394	1,764	7,158	93	556	2,000	7,394
Case & IBNR Combined:	2,113			Case & IBNR Combined:		2,320			Case & IBNR Combined:		2,556	

Loss Data

- 1 Loss data was obtained from the data files provided by the State.
- 2 Loss data used in the analysis is reconciled to the source data within p.10.

Fiscal Year and Event Date

- 3 The indicated Fiscal Year is assumed to be the appropriate year for each claim. There are a few claims where the indicated Event Date does not coincide with the Fiscal Year.

Large Occurrences

- 4 This analysis assumes that case reserves are established at ultimate settlement values based on the currently available information.

Claim Count Data

- 5 All claim count data is from the Control Totals file.

Lines of Coverage

- 6 Auto liability and general liability are the only lines of coverage under review.

State of Minnesota
 Reconciliation of Loss Data
 Losses (Incl. ALAE) Evaluated at 3/31/11
 (Dollars in Thousands)

Data Reconciliation

[1] Fiscal Year	Source Data - Claim Detail Files					Actuarial Analysis Data						Difference			
	[2] Paid Losses (Source)	[3] Case Reserves [4]-[2]	[4] Incurred Losses (Source)	[5] Claims Entered (Source)	[6] Open Claims (Control)	[7] Paid Losses (retained)	[8] Incurred Losses (retained)	[9] Paid Losses (excess)	[10] Incurred Losses (excess)	[11] Claims Entered	[12] Open Claims	[13] Paid Losses [7]+[9]-[2]	[14] Incurred Losses [8]+[10]-[4]	[15] Claims Entered [11]-[5]	[16] Open Claims [12]-[6]
	All Lines Combined														
7/1/00-01	2,270	-	2,270	1,889	-	2,270	2,270	-	-	1,889	-	-	-	-	-
7/1/01-02	1,849	-	1,849	1,610	-	1,849	1,852	-	-	1,610	-	-	3	-	-
7/1/02-03	2,447	105	2,552	1,528	1	2,447	2,552	-	-	1,528	1	-	-	-	-
7/1/03-04	1,860	30	1,890	1,607	1	1,860	1,890	-	-	1,607	1	-	-	-	-
7/1/04-05	3,242	-	3,242	1,459	1	3,242	3,242	-	-	1,459	1	-	-	-	-
7/1/05-06	1,602	205	1,807	1,218	4	1,602	1,807	-	-	1,218	4	-	-	-	-
7/1/06-07	1,752	134	1,886	1,146	3	1,752	1,886	-	-	1,146	3	-	-	-	-
7/1/07-08	1,540	196	1,736	1,118	5	1,540	1,736	-	-	1,118	5	-	-	-	-
7/1/08-09	769	797	1,566	1,212	15	769	1,566	-	-	1,212	15	-	-	-	-
7/1/09-10	517	566	1,083	1,065	28	517	1,083	-	-	1,065	28	-	-	-	-
7/1/10-11	386	1,335	1,721	924	192	386	1,721	-	-	924	192	-	-	-	-
	<u>18,234</u>	<u>3,368</u>	<u>21,602</u>	<u>14,776</u>	250	18,234	21,605	-	-	14,776	250	-	3	-	-

16,954	2,779	19,733	12,252	-	Auto Liability Detail 3.31.11	This Exhibit is provided to assist in the reconciliation of the source data provided to the data used in the actuarial analysis.
(4,741)	-	(4,741)	-	-	Auto Liability Detail 3.31.11	
6,069	589	6,658	2,524	-	General Liability Detail 3.31.11	
(88)	-	(88)	-	-	General Liability Detail 3.31.11	
-	-	-	-	-	Additional Reserves per Control Sheet	
40	-	40	-	-	Manual correction per State of MN	
<u>18,234</u>	<u>3,368</u>	<u>21,602</u>	<u>14,776</u>			

State of Minnesota
 Reconciliation of Loss Data
 Losses (Incl. ALAE) Evaluated at 3/31/11
 (Dollars in Thousands)

Data Reconciliation

[1] Fiscal Year	Source Data - Claim Detail Files					Actuarial Analysis Data						Difference			
	[2] Paid	[3] Case Reserves	[4] Incurred Losses	[5] Claims Entered	[6] Open Claims	[7] Paid Losses	[8] Incurred Losses	[9] Paid Losses	[10] Incurred Losses	[11] Claims Entered	[12] Open Claims	[13] Paid Losses	[14] Incurred Losses	[15] Claims Entered	[16] Open Claims
	(Source)	[4]-[2]	(Source)	(Source)	(Control)	(retained)	(retained)	(excess)	(excess)			[7]+[9]-[2]	[8]+[10]-[4]	[11]-[5]	[12]-[6]
Auto Liability															
7/1/00-01	1,444	-	1,444	1,578	-	1,444	1,444	-	-	1,578	-	-	-	-	-
7/1/01-02	1,014	-	1,014	1,339	-	1,014	1,015	-	-	1,339	-	-	1	-	-
7/1/02-03	1,418	105	1,523	1,269	1	1,418	1,523	-	-	1,269	1	-	-	-	-
7/1/03-04	1,000	30	1,030	1,337	1	1,000	1,030	-	-	1,337	1	-	-	-	-
7/1/04-05	2,809	-	2,809	1,198	-	2,809	2,809	-	-	1,198	-	-	-	-	-
7/1/05-06	1,366	-	1,366	1,017	-	1,366	1,366	-	-	1,017	-	-	-	-	-
7/1/06-07	780	123	903	990	2	780	903	-	-	990	2	-	-	-	-
7/1/07-08	929	115	1,044	930	3	929	1,044	-	-	930	3	-	-	-	-
7/1/08-09	594	729	1,323	967	10	594	1,323	-	-	967	10	-	-	-	-
7/1/09-10	476	397	873	853	12	476	873	-	-	853	12	-	-	-	-
7/1/10-11	383	1,281	1,664	774	127	383	1,664	-	-	774	127	-	-	-	-
	12,213	2,780	14,993	12,252	156	12,213	14,994	-	-	12,252	156	-	1	-	-
General Liability															
7/1/00-01	666	-	666	308	-	666	666	-	-	308	-	-	-	-	-
7/1/01-02	579	-	579	261	-	579	580	-	-	261	-	-	1	-	-
7/1/02-03	789	-	789	256	-	789	789	-	-	256	-	-	-	-	-
7/1/03-04	500	-	500	267	-	500	500	-	-	267	-	-	-	-	-
7/1/04-05	333	-	333	258	1	333	333	-	-	258	1	-	-	-	-
7/1/05-06	169	172	341	198	3	169	341	-	-	198	3	-	-	-	-
7/1/06-07	972	11	983	156	1	972	983	-	-	156	1	-	-	-	-
7/1/07-08	611	81	692	188	2	611	692	-	-	188	2	-	-	-	-
7/1/08-09	175	68	243	245	5	175	243	-	-	245	5	-	-	-	-
7/1/09-10	41	169	210	212	16	41	210	-	-	212	16	-	-	-	-
7/1/10-11	3	54	57	150	65	3	57	-	-	150	65	-	-	-	-
	4,838	555	5,393	2,499	93	4,838	5,394	-	-	2,499	93	-	1	-	-
Strike Force Claims															
7/1/00-01	160	-	160	3	-	160	160	-	-	3	-	-	-	-	-
7/1/01-02	256	-	256	10	-	256	257	-	-	10	-	-	1	-	-
7/1/02-03	240	-	240	3	-	240	240	-	-	3	-	-	-	-	-
7/1/03-04	360	-	360	3	-	360	360	-	-	3	-	-	-	-	-
7/1/04-05	100	-	100	3	-	100	100	-	-	3	-	-	-	-	-
7/1/05-06	67	33	100	3	1	67	100	-	-	3	1	-	-	-	-
7/1/06-07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7/1/07-08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7/1/08-09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7/1/09-10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7/1/10-11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,183	33	1,216	25	1	1,183	1,217	-	-	25	1	-	1	-	-

State of Minnesota
 Reconciliation of Loss Data
 Losses (Incl. ALAE) Evaluated at 3/31/11
 (Dollars in Thousands)

Data Reconciliation

Source Data - Per Control Totals [a]								Actuarial Analysis Data						Difference [b]			
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]
Fiscal Year	Paid (BI,PD,EXP Reserves)	Case	Incurred (BI,PD,EXP Collect.)		Recov.	Claims	Open Claims	Paid Losses (retained)	Incurred Losses (retained)	Paid Losses (excess)	Incurred Losses (excess)	Claims	Open Claims	Paid Losses	Incurred Losses	Claims Entered	Open Claims
														([9]+[11])-([2]-[5]-[6])		[13]-[7]	[14]-[8]
														([10]+[12])-([4]-[5]-[6])			
Auto Liability																	
7/1/00-01	1,452	-	1,452	8	-	703	-	1,444	1,444	-	-	703	-	-	-	-	-
7/1/01-02	1,026	-	1,026	12	-	615	-	1,014	1,015	-	-	615	-	-	1	-	-
7/1/02-03	1,435	105	1,539	17	-	583	1	1,418	1,523	-	-	583	1	-	-	-	-
7/1/03-04	1,003	30	1,032	3	-	593	1	1,000	1,030	-	-	593	1	-	-	-	-
7/1/04-05	7,477	-	7,477	11	4,657 [c]	557	-	2,809	2,809	-	-	557	-	-	-	-	-
7/1/05-06	1,368	-	1,368	2	-	476	-	1,366	1,366	-	-	476	-	-	-	-	-
7/1/06-07	794	123	917	14	-	465	2	780	903	-	-	465	2	-	-	-	-
7/1/07-08	930	116	1,046	1	-	426	3	929	1,044	-	-	426	3	-	-	-	-
7/1/08-09	599	729	1,327	4	-	447	10	594	1,323	-	-	447	10	-	-	-	-
7/1/09-10	478	396	875	2	-	388	12	476	873	-	-	388	12	-	-	-	-
7/1/10-11	393	1,281	1,674	11	-	392	127	383	1,664	-	-	392	127	-	-	-	-
	<u>16,954</u>	<u>2,779</u>	<u>19,733</u>	<u>84</u>	<u>4,657</u>	<u>5,645</u>	<u>156</u>	<u>12,213</u>	<u>14,994</u>	<u>-</u>	<u>-</u>	<u>5,645</u>	<u>156</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>
General Liability																	
7/1/00-01	827	-	827	1	-	198	-	666	666	-	-	197	-	(160)	(160)	(1)	-
7/1/01-02	875	-	875	80	-	167	-	579	580	-	-	164	-	(216)	(215)	(3)	-
7/1/02-03	995	-	995	6	-	162	-	789	789	-	-	161	-	(200)	(200)	(1)	-
7/1/03-04	700	-	700	-	-	149	-	500	500	-	-	148	-	(200)	(200)	(1)	-
7/1/04-05	433	0	433	0	-	150	1	333	333	-	-	149	1	(100)	(100)	(1)	-
7/1/05-06	436	205	641	0	-	120	4	169	341	-	-	119	3	(267)	(300)	(1)	(1)
7/1/06-07	973	11	983	0	-	110	1	972	983	-	-	110	1	-	-	-	-
7/1/07-08	611	81	692	-	-	112	2	611	692	-	-	112	2	-	-	-	-
7/1/08-09	175	69	243	-	-	159	5	175	243	-	-	159	5	-	-	-	-
7/1/09-10	41	169	210	-	-	152	16	41	210	-	-	152	16	-	-	-	-
7/1/10-11	4	55	58	1	-	127	65	3	57	-	-	127	65	-	-	-	-
	<u>6,069</u>	<u>589</u>	<u>6,658</u>	<u>88</u>	<u>-</u>	<u>1,606</u>	<u>94</u>	<u>4,838</u>	<u>5,394</u>	<u>-</u>	<u>-</u>	<u>1,598</u>	<u>93</u>	<u>(1,143)</u>	<u>(1,175)</u>	<u>(8)</u>	<u>(1)</u>

State of Minnesota
 Reconciliation of Loss Data
 Losses (Incl. ALAE) Evaluated at 3/31/11
 (Dollars in Thousands)

Data Reconciliation

Source Data - Per Control Totals [a]								Actuarial Analysis Data						Difference [b]				
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	
Fiscal Year	Paid (BI,PD,EXP Reserves)	Case Incurred	BI,PD,EXP Collect.	Recov.	Claims	Open Claims	Paid Losses (retained)	Incurred Losses (retained)	Paid Losses (excess)	Incurred Losses (excess)	Claims	Open Claims	Paid Losses	Incurred Losses	Claims Entered	Open Claims		
													([9]+[11])-(2)-[5]-[6])		[13]-[7]		[14]-[8]	
													([10]+[12])-(4)-[5]-[6])					
Strike Force Claims																		
7/1/00-01	-	-	-	-	-	-	160	160	-	-	1	-	160	160	1	-		
7/1/01-02	-	-	-	-	-	-	256	257	-	-	3	-	256	257	3	-		
7/1/02-03	-	-	-	-	-	-	240	240	-	-	1	-	240	240	1	-		
7/1/03-04	-	-	-	-	-	-	360	360	-	-	1	-	360	360	1	-		
7/1/04-05	-	-	-	-	-	-	100	100	-	-	1	-	100	100	1	-		
7/1/05-06	-	-	-	-	-	-	67	100	-	-	1	1	67	100	1	1		
7/1/06-07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7/1/07-08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7/1/08-09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7/1/09-10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7/1/10-11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
							1,183	1,217	-	-	8	1	1,183	1,217	8	1		
All Lines Combined																		
7/1/00-01	2,279	-	2,279	9	-	901	2,270	2,270	-	-	901	-	-	-	-	-		
7/1/01-02	1,901	-	1,901	92	-	782	1,849	1,852	-	-	782	-	40 [d]	43 [d]	-	-		
7/1/02-03	2,430	105	2,535	23	-	745	2,447	2,552	-	-	745	1	40 [d]	40 [d]	-	-		
7/1/03-04	1,703	30	1,733	3	-	742	1,860	1,890	-	-	742	1	160 [d]	160 [d]	-	-		
7/1/04-05	7,910	0	7,910	11	4,657	707	3,242	3,242	-	-	707	1	-	-	-	-		
7/1/05-06	1,804	205	2,009	2	-	596	1,602	1,807	-	-	596	4	(200) [d]	(200) [d]	-	-		
7/1/06-07	1,767	134	1,900	14	-	575	1,752	1,886	-	-	575	3	(1)	-	-	-		
7/1/07-08	1,541	197	1,738	1	-	538	1,540	1,736	-	-	538	5	-	(1)	-	-		
7/1/08-09	773	798	1,571	4	-	606	769	1,566	-	-	606	15	-	(1)	-	-		
7/1/09-10	519	565	1,084	2	-	540	517	1,083	-	-	540	28	-	1	-	-		
7/1/10-11	397	1,336	1,733	11	-	519	386	1,721	-	-	519	192	-	-	-	-		
	23,023	3,369	26,392	172	4,657	7,251	18,234	21,605	-	-	7,251	250	39	42	-	-		

Notes:

- [a] Source Data File: 'Control Totals 3.31.11.xls'
- [b] Nominal differences may occur due to rounding or truncation.
- [c] Total of \$4.657M recovery.
- [d] Manual corrections per State of MN.

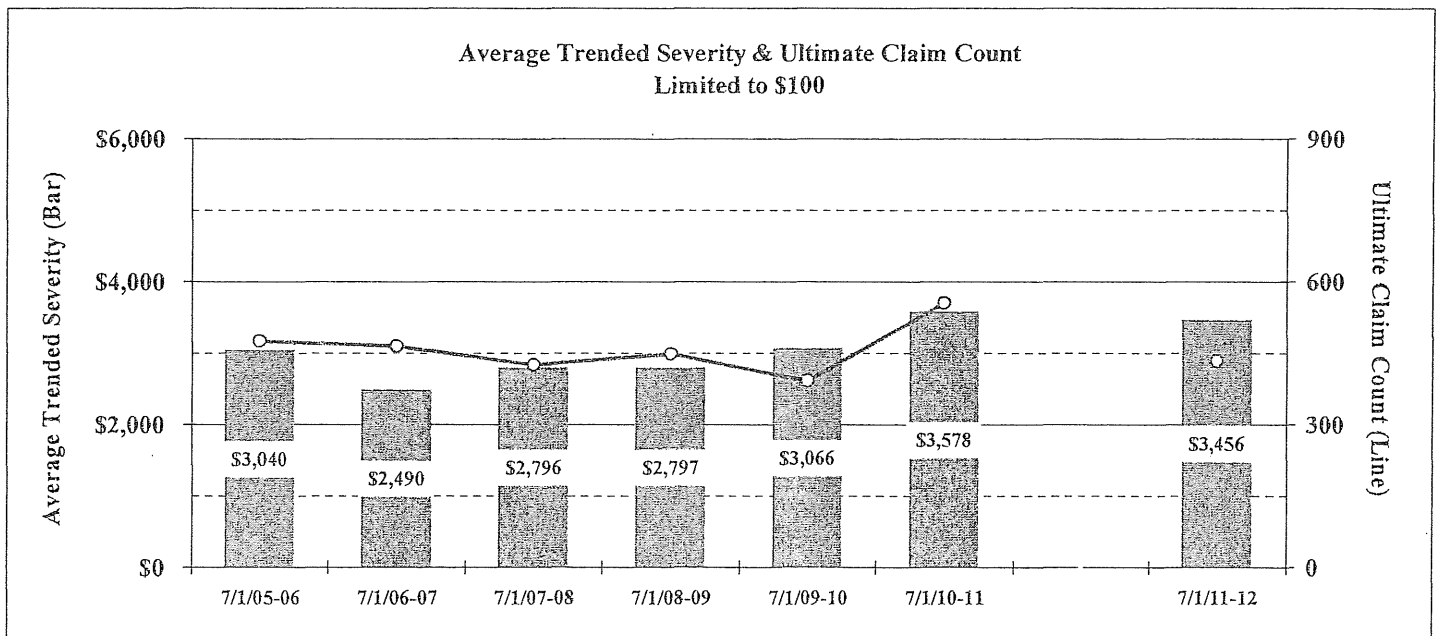
This Exhibit is provided to assist in the reconciliation of the source data provided to the data used in the actuarial analysis.

State of Minnesota
 Projection of Auto Liability Ultimate Losses – Fiscal Year 7/1/11-12
 Losses (Incl. ALAE) Evaluated at 3/31/11
 (Dollars in Thousands, Except Loss Rate & Average Severity)

Projection-1

7/1/11-12 Loss Projection					
[1] Loss Limit	[2] Increased Limits Factor p.26	[3] Estimated Losses \$1,500 x [2]	[4] Change in [3]	[5] Vehicles p.27	[6] Loss Rate per Vehicle [3]/[5]*1k
\$100	1.000	\$ 1,500 p.15		14,000	107
\$250	1.210	\$ 1,815	\$ 315		130
\$1,000	1.330	\$ 1,995	\$ 180		143
\$1,500	1.350	\$ 2,030 [a]	\$ 35		145

[a] The loss projection at retention is rounded to tens.



State of Minnesota
 Projection of Auto Liability Ultimate Losses – Fiscal Year 7/1/11-12
 Losses (Incl. ALAE) Evaluated at 3/31/11
 (Dollars in Thousands, Except Loss Rate & Average Severity)

Projection-2

I. Losses and Exposure Base Trended to Constant Dollars - Limited to \$100

Fiscal Year	Months from Inception	[1] Ultimate Losses p.16	[2] A.M. Best Claim Cost Index	[3] Trended Ult. Losses [1]*[2]	[4] Vehicles p.27	[5] Exposure Index	[6] Trended Exposures [4]*[5]
7/1/05-06	69	1,110	1.304	1,447	13,860	1.000	13,860
7/1/06-07	57	925	1.252	1,158	14,086	1.000	14,086
7/1/07-08	45	1,000	1.191	1,191	13,551	1.000	13,551
7/1/08-09	33	1,100	1.139	1,253	13,844	1.000	13,844
7/1/09-10	21	1,100	1.093	1,202	14,219	1.000	14,219
7/1/10-11	9	1,900	1.045	1,986	13,853	1.000	13,853

II. Loss Rate Analysis by Exposure Base - Limited to \$100

Fiscal Year	Months from Inception	[7] Open Claims p.27	[8] Reported Claims p.27	[9] Ultimate Claims p.18	[10] Loss Rate per Vehicle [3]/[6]*1k	[11] Avg. Severity per Claim [3]/[9]*1k	[12] Claim Rate per Vehicle [9]/[6]
7/1/05-06	69	–	476	476	104	3,040	0.034
7/1/06-07	57	2	465	465	82	2,490	0.033
7/1/07-08	45	3	426	426	88	2,796	0.031
7/1/08-09	33	10	447	448	91	2,797	0.032
7/1/09-10	21	12	388	392	85	3,066	0.028
7/1/10-11	9	127	392	555	143	3,578	0.040
		154	2,594	2,762			

Average:	99	2,961	0.033
Average Last 3:	106	3,147	0.033
Average Excl. High & Low:	92	2,925	0.033
Selected Loss/Severity Rate:	110 [a]	3,200 [b]	0.031 [c]

III. Projected Ultimate Losses for 7/1/11-12 Fiscal Year - Limited to \$100

7/1/11-12 Estimated Vehicles:	14,000	p.27
x Loss Rate per Vehicle:	110	[a]
= Projected Ultimate Losses:	<u>\$ 1,540</u>	

7/1/11-12 Estimated Vehicles:	14,000
x Claim Rate per Vehicle:	0.031 [c]
= Projected Number of Claims:	434
x Avg. Severity per Claim:	3,200 [b]
= Projected Ultimate Losses:	<u>\$ 1,389</u>

Selected Ultimate Losses	
Limited to \$100:	\$ 1,500
x Increased Limits Factor to Retention	1.350
Limited to \$1,500:	<u>\$ 2,030</u> [d]

[d] The loss projection at retention is rounded to tens.

State of Minnesota
 Summary of Estimated Auto Liability Ultimate Losses
 Losses (Incl. ALAE) – Evaluated at 3/31/11
 (Dollars in Thousands)

Summary

Fiscal Year	Retention	\$0 to \$100 Layer			\$100 to Retention Layer			\$0 to Retention Layer				
		[1] Paid Losses	[2] Incurred Losses	[3] Ultimate Losses	[4] Paid Losses	[5] Incurred Losses	[6] Ultimate Losses	[7] Paid Losses	[8] Case Reserves	[9] Incurred Losses	[10] IBNR Reserves	[11] Ultimate Losses
		p.17	p.17	p.17	p.26	p.26	p.26	[1]+[4]	[9]-[7]	[2]+[5]	[11]-[9]	[3]+[6]
7/1/00-01	\$1,000	1,292	1,292	1,292	152	152	152	1,444	–	1,444	–	1,444
7/1/01-02	\$1,000	989	990	990	25	25	25	1,014	1	1,015	–	1,015
7/1/02-03	\$1,000	1,151	1,224	1,224	267	299	299	1,418	105	1,523	–	1,523
7/1/03-04	\$1,000	1,000	1,030	1,030	–	–	–	1,000	30	1,030	–	1,030
7/1/04-05	\$1,000	1,446	1,446	1,446	1,363	1,363	1,363	2,809	–	2,809	–	2,809
7/1/05-06	\$1,000	1,110	1,110	1,110	256	256	256	1,366	–	1,366	–	1,366
7/1/06-07	\$1,000	762	885	925	18	18	50	780	123	903	72	975
7/1/07-08	\$1,200	790	905	1,000	139	139	195	929	115	1,044	151	1,195
7/1/08-09	\$1,200	594	892	1,100	–	431	550	594	729	1,323	327	1,650
7/1/09-10	\$1,500	476	796	1,100	–	77	360	476	397	873	587	1,460
7/1/10-11	\$1,500	383	1,254	1,900	–	410	980	383	1,281	1,664	1,216	2,880
7/1/11-12	\$1,500	–	–	1,500	–	–	530	–	–	–	2,030	2,030
		9,993	11,824	14,617	2,220	3,170	4,760	12,213	2,781	14,994	4,383	19,377

State of Minnesota
 Estimate of Auto Liability Ultimate Losses
 Losses (Incl. ALAE) Evaluated at 3/31/11
 (Dollars in Thousands, Except Average Claim Data)

\$0-\$100 Layer

<u>Selection of Ultimate Losses – Limited to \$100</u>							
Fiscal Year	Months from Inception	[1] Pd. Dev. Method p.18	[2] Inc. Dev. Method p.18	[3] Born.-Ferg. Method p.18	[4] Selected Ultimate Losses	[5] IBNR Reserves [4]-[8]	[6] Case Reserves [8]-[7]
7/1/00-01	129	1,292	1,292	1,292	1,292	–	–
7/1/01-02	117	989	990	990	990	–	1
7/1/02-03	105	1,163	1,224	1,224	1,224	–	73
7/1/03-04	93	1,030	1,030	1,030	1,030	–	30
7/1/04-05	81	1,534	1,446	1,446	1,446	–	–
7/1/05-06	69	1,213	1,116	1,116	1,110	–	–
7/1/06-07	57	883	898	899	925	40	123
7/1/07-08	45	1,007	937	942	1,000	95	115
7/1/08-09	33	946	970	988	1,100	208	298
7/1/09-10	21	1,024	952	1,009	1,100	304	320
7/1/10-11	9	1,647	1,979	1,803	1,900	646	871
		12,728	12,834	12,739	13,117	1,293	1,831

<u>Data Summary – Limited to \$100</u>							
Fiscal Year	Months from Inception	[7] Paid Losses p.27	[8] Incurred Losses p.27	[9] Reported Claims p.27	[10] Ultimate Claims p.18	[11] Open Claims p.27	[12] IBNR Claims p.18
7/1/00-01	129	1,292	1,292	703	703	–	–
7/1/01-02	117	989	990	615	615	–	–
7/1/02-03	105	1,151	1,224	583	583	1	–
7/1/03-04	93	1,000	1,030	593	593	1	–
7/1/04-05	81	1,446	1,446	557	557	–	–
7/1/05-06	69	1,110	1,110	476	476	–	–
7/1/06-07	57	762	885	465	465	2	–
7/1/07-08	45	790	905	426	426	3	–
7/1/08-09	33	594	892	447	448	10	1
7/1/09-10	21	476	796	388	392	12	4
7/1/10-11	9	383	1,254	392	555	127	163
		9,993	11,824	5,645	5,813	156	168

<u>Analytical Review – Limited to \$100</u>							
Fiscal Year	Months from Inception	[13] Vehicles p.27	[14] Average Incurred Severity	[15] Average Ultimate Severity	[16] Average IBNR Reserve	[17] Average Case Reserve	[18] Loss Rate per Vehicle
7/1/00-01	129	10,686	1,838	1,838	–	–	121.00
7/1/01-02	117	10,738	1,610	1,610	–	–	92.00
7/1/02-03	105	11,295	2,099	2,099	–	73,000	108.00
7/1/03-04	93	11,263	1,737	1,737	–	30,000	91.00
7/1/04-05	81	12,810	2,596	2,596	–	–	113.00
7/1/05-06	69	13,860	2,332	2,332	–	–	80.00
7/1/06-07	57	14,086	1,903	1,989	20,000	61,500	66.00
7/1/07-08	45	13,551	2,124	2,347	31,667	38,333	74.00
7/1/08-09	33	13,844	1,996	2,455	18,909	29,800	79.00
7/1/09-10	21	14,219	2,052	2,806	19,000	26,667	77.00
7/1/10-11	9	13,853	3,199	3,423	2,228	6,858	137.00
			2,095	2,256	3,991	11,737	

Notes:

- [14] Average incurred severity equals incurred losses divided by reported claim count.
- [15] Average ultimate severity equals ultimate losses divided by ultimate number of claims.
- [16] Average IBNR reserve equals IBNR divided by the open and IBNR claim count.
- [17] Average case reserve equals case reserves divided by the open claim count.

State of Minnesota
Estimate of Auto Liability Ultimate Losses
Losses (Incl. ALAE) Evaluated at 3/31/11
(Dollars in Thousands)

Methodologies

<u>Paid Loss Development Method – Limited to \$100</u>						
Fiscal Year	Months from Inception	[1]	[2]	[3]	[4]	[5]
		Paid Losses p.19	Pd. Dev. Factor p.19	Indicated Ult. Loss. [1]*[2]	Incurred Losses [6]	Indicated IBNR [3]-[4]
7/1/00-01	129	1,292	1.000	1,292	1,292	-
7/1/01-02	117	989	1.000	989	990	(1)
7/1/02-03	105	1,151	1.010	1,163	1,224	(61)
7/1/03-04	93	1,000	1.030	1,030	1,030	-
7/1/04-05	81	1,446	1.061	1,534	1,446	88
7/1/05-06	69	1,110	1.093	1,213	1,110	103
7/1/06-07	57	762	1.159	883	885	(2)
7/1/07-08	45	790	1.274	1,007	905	102
7/1/08-09	33	594	1.593	946	892	54
7/1/09-10	21	476	2.150	1,024	796	228
7/1/10-11	9	383	4.301	1,647	1,254	393

<u>Incurred Loss Development Method – Limited to \$100</u>					
Fiscal Year	Months from Inception	[6]	[7]	[8]	[9]
		Incurred Losses p.20	Inc. Dev. Factor p.20	Indicated Ult. Loss. [6]*[7]	Indicated IBNR [8]-[6]
7/1/00-01	129	1,292	1.000	1,292	-
7/1/01-02	117	990	1.000	990	-
7/1/02-03	105	1,224	1.000	1,224	-
7/1/03-04	93	1,030	1.000	1,030	-
7/1/04-05	81	1,446	1.000	1,446	-
7/1/05-06	69	1,110	1.005	1,116	6
7/1/06-07	57	885	1.015	898	13
7/1/07-08	45	905	1.035	937	32
7/1/08-09	33	892	1.087	970	78
7/1/09-10	21	796	1.196	952	156
7/1/10-11	9	1,254	1.578	1,979	725

<u>Bornhuetter-Ferguson Method – Limited to \$100</u>						
Fiscal Year	Months from Inception	[10]	[11]	[12]	[13]	[14]
		Prelim. Ultimate Losses	IBNR Factor 1-1/[7]	Indicated IBNR [10]*[11]	Incurred Losses [6]	Indicated Ult. Loss. [12]+[13]
7/1/00-01	129	1,292	-	-	1,292	1,292
7/1/01-02	117	989	-	-	990	990
7/1/02-03	105	1,168	-	-	1,224	1,224
7/1/03-04	93	1,050	-	-	1,030	1,030
7/1/04-05	81	1,525	-	-	1,446	1,446
7/1/05-06	69	1,210	0.005	6	1,110	1,116
7/1/06-07	57	925	0.015	14	885	899
7/1/07-08	45	1,100	0.034	37	905	942
7/1/08-09	33	1,200	0.080	96	892	988
7/1/09-10	21	1,300	0.164	213	796	1,009
7/1/10-11	9	1,500	0.366	549	1,254	1,803

[10] Preliminary ultimate losses are from the 3/31/10 reserve analysis.

<u>Claim Count Development Method</u>						
Fiscal Year	Months from Inception	[15]	[16]	[17]	[18]	[19]
		Reported Claims p.21	Clm. Dev. Factor p.21	Ultimate Claims [15]*[16]	Open Claims p.27	IBNR Claims [17]-[15]
7/1/00-01	129	703	1.000	703	-	-
7/1/01-02	117	615	1.000	615	-	-
7/1/02-03	105	583	1.000	583	1	-
7/1/03-04	93	593	1.000	593	1	-
7/1/04-05	81	557	1.000	557	-	-
7/1/05-06	69	476	1.000	476	-	-
7/1/06-07	57	465	1.000	465	2	-
7/1/07-08	45	426	1.000	426	3	-
7/1/08-09	33	447	1.003	448	10	1
7/1/09-10	21	388	1.011	392	12	4
7/1/10-11	9	392	1.415	555	127	163

State of Minnesota
 Estimate of Auto Liability Ultimate Losses
 Paid Loss Extrapolation Method
 Losses (Incl. ALAE) – \$100,000 Limit Per Occurrence
 (Dollars in Thousands)

Paid Triangle

Paid Losses

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	1,155	1,251	1,260	1,267	1,267	1,267	1,292
7/1/01-02	–	–	–	767	925	989	989	989	989	989	
7/1/02-03	–	–	567	782	829	881	940	1,069	1,152		
7/1/03-04	–	639	773	904	972	974	974	1,000			
7/1/04-05	436	884	1,215	1,338	1,441	1,441	1,446				
7/1/05-06	325	645	931	1,076	1,110	1,110					
7/1/06-07	206	425	541	757	762						
7/1/07-08	212	540	730	790							
7/1/08-09	306	551	594								
7/1/09-10	316	476									
7/1/10-11	383										

Period To Period Factors

Fiscal Year	Evaluation Point (Months from Inception)										
	9-21	21-33	33-45	45-57	57-69	69-81	81-93	93-105	105-117	117-129	129-Ult.
7/1/00-01					1.083	1.007	1.006	1.000	1.000	1.020	
7/1/01-02				1.206	1.069	1.000	1.000	1.000	1.000		
7/1/02-03			1.379	1.060	1.063	1.067	1.137	1.078			
7/1/03-04		1.210	1.169	1.075	1.002	1.000	1.027				
7/1/04-05	2.028	1.374	1.101	1.077	1.000	1.003					
7/1/05-06	1.985	1.443	1.156	1.032	1.000						
7/1/06-07	2.063	1.273	1.399	1.007							
7/1/07-08	2.547	1.352	1.082								
7/1/08-09	1.801	1.078									
7/1/09-10	1.506										
Average	1.988	1.288	1.215	1.076	1.036	1.016	1.042	1.026	1.000	1.020	–
Avg. Last 2	1.653	1.215	1.241	1.019	1.000	1.002	1.082	1.039	1.000	–	–
Avg. Ex Hi/Lo	1.969	1.302	1.201	1.061	1.033	1.004	1.016	1.000	–	–	–
Selected	2.000	1.350	1.250	1.100	1.060	1.030	1.030	1.020	1.010	1.000	1.000
Selected to Ult.	4.301	2.150	1.593	1.274	1.159	1.093	1.061	1.030	1.010	1.000	1.000
Percent of Ult.	23%	47%	63%	79%	86%	92%	94%	97%	99%	100%	100%

State of Minnesota
 Estimate of Auto Liability Ultimate Losses
 Incurred Loss Extrapolation Method
 Losses (Incl. ALAE) -- \$100,000 Limit Per Occurrence
 (Dollars in Thousands)

Incurred Triangle

Incurred Losses

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	—	—	—	—	1,308	1,300	1,270	1,277	1,267	1,292	1,292
7/1/01-02	—	—	—	1,062	1,090	989	989	989	989	989	
7/1/02-03	—	—	1,197	1,118	1,079	1,036	1,264	1,269	1,225		
7/1/03-04	—	1,042	1,077	1,196	1,078	989	999	1,030			
7/1/04-05	1,134	1,464	1,520	1,499	1,501	1,501	1,446				
7/1/05-06	1,195	1,246	1,288	1,250	1,210	1,110					
7/1/06-07	810	719	869	871	885						
7/1/07-08	897	1,062	969	906							
7/1/08-09	823	991	892								
7/1/09-10	545	795									
7/1/10-11	1,254										

Period To Period Factors

Fiscal Year	Evaluation Point (Months from Inception)										
	9-21	21-33	33-45	45-57	57-69	69-81	81-93	93-105	105-117	117-129	129-Ult.
7/1/00-01					0.994	0.977	1.006	0.992	1.020	1.000	
7/1/01-02				1.026	0.907	1.000	1.000	1.000	1.000		
7/1/02-03			0.934	0.965	0.960	1.220	1.004	0.965			
7/1/03-04		1.034	1.110	0.901	0.917	1.010	1.031				
7/1/04-05	1.291	1.038	0.986	1.001	1.000	0.963					
7/1/05-06	1.043	1.034	0.970	0.968	0.917						
7/1/06-07	0.888	1.209	1.002	1.016							
7/1/07-08	1.184	0.912	0.935								
7/1/08-09	1.204	0.900									
7/1/09-10	1.459										
Average	1.178	1.021	0.990	0.980	0.949	1.034	1.010	0.986	1.010	1.000	—
Avg. Last 2	1.331	0.906	0.969	0.992	0.959	0.987	1.017	0.983	1.010	—	—
Avg. Ex Hi/Lo	1.180	1.004	0.973	0.988	0.947	0.996	1.005	0.992	—	—	—
Selected	1.320	1.100	1.050	1.020	1.010	1.005	1.000	1.000	1.000	1.000	1.000
Selected to Ult.	1.578	1.196	1.087	1.035	1.015	1.005	1.000	1.000	1.000	1.000	1.000
Percent of Ult.	63%	84%	92%	97%	99%	100%	100%	100%	100%	100%	100%

State of Minnesota
 Estimate of Auto Liability Ultimate Losses
 Reported Claim Extrapolation

Claim Triangle

Reported Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	-	-	-	-	-	-	703	703	703	703	703
7/1/01-02	-	-	-	-	-	615	615	615	615	615	
7/1/02-03	-	-	-	-	583	583	583	583	583		
7/1/03-04	-	-	-	590	591	591	593	593			
7/1/04-05	-	-	557	557	557	557	557				
7/1/05-06	-	477	475	476	476	476					
7/1/06-07	334	462	464	464	465						
7/1/07-08	315	425	426	426							
7/1/08-09	313	444	447								
7/1/09-10	283	388									
7/1/10-11	392										

Period To Period Factors

Fiscal Year	Evaluation Point (Months from Inception)										
	9-21	21-33	33-45	45-57	57-69	69-81	81-93	93-105	105-117	117-129	129-Ult.
7/1/00-01							1.000	1.000	1.000	1.000	
7/1/01-02						1.000	1.000	1.000	1.000		
7/1/02-03					1.000	1.000	1.000	1.000			
7/1/03-04				1.002	1.000	1.003	1.000				
7/1/04-05			1.000	1.000	1.000	1.000					
7/1/05-06		0.996	1.002	1.000	1.000						
7/1/06-07	1.383	1.004	1.000	1.002							
7/1/07-08	1.349	1.002	1.000								
7/1/08-09	1.419	1.007									
7/1/09-10	1.371										
Average	1.380	1.002	1.001	1.001	1.000	1.001	1.000	1.000	1.000	1.000	-
Avg. Last 2	1.395	1.005	1.000	1.001	1.000	1.002	1.000	1.000	1.000	-	-
Avg. Ex Hi/Lo	1.377	1.003	1.000	1.001	1.000	1.000	1.000	1.000	-	-	-
Selected	1.400	1.008	1.003	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Selected to Ult.	1.415	1.011	1.003	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Percent of Ult.	71%	99%	100%	100%	100%	100%	100%	100%	100%	100%	100%

State of Minnesota
Review of Auto Liability Loss Triangulation Data
Losses (Incl. ALAE) – \$100,000 Limit Per Occurrence
(Dollars in Thousands, Except Average Claim Data)

Triangle Review

Incurred Losses

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	1,308	1,300	1,270	1,277	1,267	1,292	1,292
7/1/01-02	–	–	–	1,062	1,090	989	989	989	989	989	
7/1/02-03	–	–	1,197	1,118	1,079	1,036	1,264	1,269	1,225		
7/1/03-04	–	1,042	1,077	1,196	1,078	989	999	1,030			
7/1/04-05	1,134	1,464	1,520	1,499	1,501	1,501	1,446				
7/1/05-06	1,195	1,246	1,288	1,250	1,210	1,110					
7/1/06-07	810	719	869	871	885						
7/1/07-08	897	1,062	969	906							
7/1/08-09	823	991	892								
7/1/09-10	545	795									
7/1/10-11	1,254										

Paid Losses

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	1,155	1,251	1,260	1,267	1,267	1,267	1,292
7/1/01-02	–	–	–	767	925	989	989	989	989	989	
7/1/02-03	–	–	567	782	829	881	940	1,069	1,152		
7/1/03-04	–	639	773	904	972	974	974	1,000			
7/1/04-05	436	884	1,215	1,338	1,441	1,441	1,446				
7/1/05-06	325	645	931	1,076	1,110	1,110					
7/1/06-07	206	425	541	757	762						
7/1/07-08	212	540	730	790							
7/1/08-09	306	551	594								
7/1/09-10	316	476									
7/1/10-11	383										

Case Reserves

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	153	49	10	10	–	25	–
7/1/01-02	–	–	–	295	165	–	–	–	–	–	–
7/1/02-03	–	–	630	336	250	155	324	200	73		
7/1/03-04	–	403	304	292	106	15	25	30			
7/1/04-05	698	580	305	161	60	60	–				
7/1/05-06	870	601	357	174	100	–					
7/1/06-07	604	294	328	114	123						
7/1/07-08	685	522	239	116							
7/1/08-09	517	440	298								
7/1/09-10	229	319									
7/1/10-11	871										

State of Minnesota
 Review of Auto Liability Loss Triangulation Data
 Losses (Incl. ALAE) – \$100,000 Limit Per Occurrence
 (Dollars in Thousands, Except Average Claim Data)

Triangle Review

Total Reported Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	–	–	703	703	703	703	703
7/1/01-02	–	–	–	–	–	615	615	615	615	615	
7/1/02-03	–	–	–	–	583	583	583	583	583		
7/1/03-04	–	–	–	590	591	591	593	593			
7/1/04-05	–	–	557	557	557	557	557				
7/1/05-06	–	477	475	476	476	476					
7/1/06-07	334	462	464	464	465						
7/1/07-08	315	425	426	426							
7/1/08-09	313	444	447								
7/1/09-10	283	388									
7/1/10-11	392										

Open Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	–	–	1	1	–	1	1
7/1/01-02	–	–	–	–	–	–	–	–	–	–	
7/1/02-03	–	–	–	–	8	5	5	3	5		
7/1/03-04	–	–	–	11	5	1	2	1			
7/1/04-05	–	–	13	10	4	2	–				
7/1/05-06	–	22	10	6	1	–					
7/1/06-07	121	30	12	3	2						
7/1/07-08	116	28	9	3							
7/1/08-09	107	20	10								
7/1/09-10	73	12									
7/1/10-11	127										

Closed Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	–	–	702	702	703	702	702
7/1/01-02	–	–	–	–	–	615	615	615	615	615	
7/1/02-03	–	–	–	–	575	578	578	580	578		
7/1/03-04	–	–	–	579	586	590	591	592			
7/1/04-05	–	–	544	547	553	555	557				
7/1/05-06	–	455	465	470	475	476					
7/1/06-07	213	432	452	461	463						
7/1/07-08	199	397	417	423							
7/1/08-09	206	424	437								
7/1/09-10	210	376									
7/1/10-11	265										

State of Minnesota
 Review of Auto Liability Loss Triangulation Data
 Losses (Incl. ALAE) – \$100,000 Limit Per Occurrence
 (Dollars in Thousands, Except Average Claim Data)

Triangle Review

Average Severity on Reported Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	–	–	1,807	1,817	1,802	1,838	1,838
7/1/01-02	–	–	–	–	–	1,608	1,608	1,608	1,608	1,608	
7/1/02-03	–	–	–	–	1,851	1,777	2,168	2,177	2,101		
7/1/03-04	–	–	–	2,027	1,824	1,673	1,685	1,737			
7/1/04-05	–	–	2,729	2,691	2,695	2,695	2,596				
7/1/05-06	–	2,612	2,712	2,626	2,542	2,332					
7/1/06-07	2,425	1,556	1,873	1,877	1,903						
7/1/07-08	2,848	2,499	2,275	2,127							
7/1/08-09	2,629	2,232	1,996								
7/1/09-10	1,926	2,049									
7/1/10-11	3,199										

Average Reserve on Open Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	–	–	10,000	10,000	–	25,000	–
7/1/01-02	–	–	–	–	–	–	–	–	–	–	–
7/1/02-03	–	–	–	–	31,250	31,000	64,800	66,667	14,600		
7/1/03-04	–	–	–	26,545	21,200	15,000	12,500	30,000			
7/1/04-05	–	–	23,462	16,100	15,000	30,000	–				
7/1/05-06	–	27,318	35,700	29,000	100,000	–					
7/1/06-07	4,992	9,800	27,333	38,000	61,500						
7/1/07-08	5,905	18,643	26,556	38,667							
7/1/08-09	4,832	22,000	29,800								
7/1/09-10	3,137	26,583									
7/1/10-11	6,858										

Average Paid on Closed Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	–	–	1,795	1,805	1,802	1,805	1,840
7/1/01-02	–	–	–	–	–	1,608	1,608	1,608	1,608	1,608	
7/1/02-03	–	–	–	–	1,442	1,524	1,626	1,843	1,993		
7/1/03-04	–	–	–	1,561	1,659	1,651	1,648	1,689			
7/1/04-05	–	–	2,233	2,446	2,606	2,596	2,596				
7/1/05-06	–	1,418	2,002	2,289	2,337	2,332					
7/1/06-07	967	984	1,197	1,642	1,646						
7/1/07-08	1,065	1,360	1,751	1,868							
7/1/08-09	1,485	1,300	1,359								
7/1/09-10	1,505	1,266									
7/1/10-11	1,445										

State of Minnesota
 Review of Auto Liability LossTriangulation Data
 Losses (Incl. ALAE) – \$100,000 Limit Per Occurrence
 (Dollars in Thousands, Except Average Claim Data)

Triangle Review

Losses Paid as a Percent of Incurred Losses

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	88.3%	96.2%	99.2%	99.2%	100.0%	98.1%	100.0%
7/1/01-02	–	–	–	72.2%	84.9%	100.0%	100.0%	100.0%	100.0%	100.0%	
7/1/02-03	–	–	47.4%	69.9%	76.8%	85.0%	74.4%	84.2%	94.0%		
7/1/03-04	–	61.3%	71.8%	75.6%	90.2%	98.5%	97.5%	97.1%			
7/1/04-05	38.4%	60.4%	79.9%	89.3%	96.0%	96.0%	100.0%				
7/1/05-06	27.2%	51.8%	72.3%	86.1%	91.7%	100.0%					
7/1/06-07	25.4%	59.1%	62.3%	86.9%	86.1%						
7/1/07-08	23.6%	50.8%	75.3%	87.2%							
7/1/08-09	37.2%	55.6%	66.6%								
7/1/09-10	58.0%	59.9%									
7/1/10-11	30.5%										

Closed Claims as a Percent of Reported Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	–	–	99.9%	99.9%	100.0%	99.9%	99.9%
7/1/01-02	–	–	–	–	–	100.0%	100.0%	100.0%	100.0%	100.0%	
7/1/02-03	–	–	–	–	98.6%	99.1%	99.1%	99.5%	99.1%		
7/1/03-04	–	–	–	98.1%	99.2%	99.8%	99.7%	99.8%			
7/1/04-05	–	–	97.7%	98.2%	99.3%	99.6%	100.0%				
7/1/05-06	–	95.4%	97.9%	98.7%	99.8%	100.0%					
7/1/06-07	63.8%	93.5%	97.4%	99.4%	99.6%						
7/1/07-08	63.2%	93.4%	97.9%	99.3%							
7/1/08-09	65.8%	95.5%	97.8%								
7/1/09-10	74.2%	96.9%									
7/1/10-11	67.6%										

Open Claims as a Percent of Reported Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	–	–	0.1%	0.1%	–	0.1%	0.1%
7/1/01-02	–	–	–	–	–	–	–	–	–	–	
7/1/02-03	–	–	–	–	1.4%	0.9%	0.9%	0.5%	0.9%		
7/1/03-04	–	–	–	1.9%	0.8%	0.2%	0.3%	0.2%			
7/1/04-05	–	–	2.3%	1.8%	0.7%	0.4%	–				
7/1/05-06	–	4.6%	2.1%	1.3%	0.2%	–					
7/1/06-07	36.2%	6.5%	2.6%	0.6%	0.4%						
7/1/07-08	36.8%	6.6%	2.1%	0.7%							
7/1/08-09	34.2%	4.5%	2.2%								
7/1/09-10	25.8%	3.1%									
7/1/10-11	32.4%										

State of Minnesota
 Estimate of Auto Liability Ultimate Losses
 Bornhuetter-Ferguson Method – Loss Layers Excess of \$100,000
 Losses (Incl. ALAE) Evaluated at 3/31/11
 (Dollars in Thousands)

Excess of \$100

Fiscal Year	Months from Inception	Reten.	Limited to \$100		Prelim. Indication		Excess Layer					Burn. Cost Ratio		
			[1] Incurred Losses p.17	[2] Ultimate Losses p.17	[3] Excess Ratio	[4] Ultimate Losses [2]*[3]	[5] Devel. Factor	[6] Indicated IBNR	[7] Incurred Losses p.27	[8] Indicated Ult. Loss. [6]+[7]	[9] Selected Ultimate Losses [9]-[7]	[10] IBNR Reserves [9]-[7]	[11] Incurred Basis [7]/[1]	[12] Ultimate Basis [9]/[2]
<u>\$100-\$250 Layer</u>														
7/1/00-01	129	\$1,000	1,292	1,292	21.0%	271	1.000	-	150	150	150	-	11.6%	11.6%
7/1/01-02	117	\$1,000	990	990	21.0%	208	1.000	-	25	25	25	-	2.5%	2.5%
7/1/02-03	105	\$1,000	1,224	1,224	21.0%	257	1.000	-	248	248	248	-	20.3%	20.3%
7/1/03-04	93	\$1,000	1,030	1,030	21.0%	216	1.010	2	-	2	-	-	-	-
7/1/04-05	81	\$1,000	1,446	1,446	21.0%	304	1.040	12	458	470	458	-	31.7%	31.7%
7/1/05-06	69	\$1,000	1,110	1,110	21.0%	233	1.070	15	196	211	196	-	17.7%	17.7%
7/1/06-07	57	\$1,000	885	925	21.0%	194	1.110	19	18	37	50	32	2.0%	5.4%
7/1/07-08	45	\$1,200	905	1,000	21.0%	210	1.210	36	139	175	175	36	15.4%	17.5%
7/1/08-09	33	\$1,200	892	1,100	21.0%	231	1.430	69	161	230	250	89	18.0%	22.7%
7/1/09-10	21	\$1,500	796	1,100	21.0%	231	2.350	133	77	210	250	173	9.7%	22.7%
7/1/10-11	9	\$1,500	1,254	1,900	21.0%	399	7.453	345	150	495	500	350	12.0%	26.3%
			11,824	13,117		2,754		631	1,622	2,253	2,302	680	13.7%	17.5%
													Selected Ratio:	21.0%
<u>\$250-\$1,000 Layer</u>														
7/1/00-01	129	\$1,000	1,292	1,292	12.0%	155	1.000	-	2	2	2	-	0.2%	0.2%
7/1/01-02	117	\$1,000	990	990	12.0%	119	1.000	-	-	-	-	-	-	-
7/1/02-03	105	\$1,000	1,224	1,224	12.0%	147	1.000	-	51	51	51	-	4.2%	4.2%
7/1/03-04	93	\$1,000	1,030	1,030	12.0%	124	1.010	1	-	1	-	-	-	-
7/1/04-05	81	\$1,000	1,446	1,446	12.0%	174	1.040	7	905	912	905	-	62.6%	62.6%
7/1/05-06	69	\$1,000	1,110	1,110	12.0%	133	1.070	9	60	69	60	-	5.4%	5.4%
7/1/06-07	57	\$1,000	885	925	12.0%	111	1.110	11	-	11	-	-	-	-
7/1/07-08	45	\$1,200	905	1,000	12.0%	120	1.210	21	-	21	20	20	-	2.0%
7/1/08-09	33	\$1,200	892	1,100	12.0%	132	1.430	40	270	310	300	30	30.3%	27.3%
7/1/09-10	21	\$1,500	796	1,100	12.0%	132	2.350	76	-	76	100	100	-	9.1%
7/1/10-11	9	\$1,500	1,254	1,900	12.0%	228	7.453	197	260	457	450	190	20.7%	23.7%
			11,824	13,117		1,575		362	1,548	1,910	1,888	340	13.1%	14.4%
													Selected Ratio:	12.0%
<u>\$1,000-\$1,500 Layer</u>														
7/1/00-01	129	\$1,000	1,292	1,292	2.0%	26	1.000	-	-	-	-	-	-	-
7/1/01-02	117	\$1,000	990	990	2.0%	20	1.000	-	-	-	-	-	-	-
7/1/02-03	105	\$1,000	1,224	1,224	2.0%	24	1.000	-	-	-	-	-	-	-
7/1/03-04	93	\$1,000	1,030	1,030	2.0%	21	1.010	-	-	-	-	-	-	-
7/1/04-05	81	\$1,000	1,446	1,446	2.0%	29	1.040	1	-	1	-	-	-	-
7/1/05-06	69	\$1,000	1,110	1,110	2.0%	22	1.070	1	-	1	-	-	-	-
7/1/06-07	57	\$1,000	885	925	2.0%	19	1.110	2	-	2	-	-	-	-
7/1/07-08	45	\$1,200	905	1,000	2.0%	20	1.210	3	-	3	-	-	-	-
7/1/08-09	33	\$1,200	892	1,100	2.0%	22	1.430	7	-	7	-	-	-	-
7/1/09-10	21	\$1,500	796	1,100	2.0%	22	2.350	13	-	13	10	10	-	0.9%
7/1/10-11	9	\$1,500	1,254	1,900	2.0%	38	7.453	33	-	33	30	30	-	1.6%
			11,824	13,117		263		60	-	60	40	40	-	0.3%
													Selected Ratio:	2.0%
<u>Excess \$1,500 Layer</u>														
7/1/00-01	129	\$1,000	1,292	1,292	0.5%	6	1.000	-	-	-	-	-	-	-
7/1/01-02	117	\$1,000	990	990	0.5%	5	1.000	-	-	-	-	-	-	-
7/1/02-03	105	\$1,000	1,224	1,224	0.5%	6	1.000	-	-	-	-	-	-	-
7/1/03-04	93	\$1,000	1,030	1,030	0.5%	5	1.010	-	-	-	-	-	-	-
7/1/04-05	81	\$1,000	1,446	1,446	0.5%	7	1.040	-	-	-	-	-	-	-
7/1/05-06	69	\$1,000	1,110	1,110	0.5%	6	1.070	-	-	-	-	-	-	-
7/1/06-07	57	\$1,000	885	925	0.5%	5	1.110	-	-	-	-	-	-	-
7/1/07-08	45	\$1,200	905	1,000	0.5%	5	1.210	1	-	1	-	-	-	-
7/1/08-09	33	\$1,200	892	1,100	0.5%	6	1.430	2	-	2	-	-	-	-
7/1/09-10	21	\$1,500	796	1,100	0.5%	6	2.350	3	-	3	5	5	-	0.5%
7/1/10-11	9	\$1,500	1,254	1,900	0.5%	10	7.453	9	-	9	10	10	-	0.5%
			11,824	13,117		67		15	-	15	15	15	-	0.1%
													Selected Ratio:	0.5%

[3] Preliminary Excess Ratios are based on a review of the State's historical loss experience as well as industry experience.

[5] Development factors are derived from industry sources.

State of Minnesota
 Summary of Auto Liability Loss and Program Data
 Losses (Incl. ALAE) – Evaluated at 3/31/11
 (Dollars in Thousands, Unless Indicated Otherwise)

Data

Fiscal Year	Program Data			Unlimited Loss Data					Excess of Retention		Limited to Retention		
	[1] Retention	[2] Claims Admin.	[3] Vehicles	[4] Reported Claims	[5] Open Claims	[6] Paid Losses &ALAE	[7] Case Reserves [8]-[6]	[8] Incurred Losses &ALAE	[9] Paid Losses &ALAE	[10] Incurred Losses &ALAE	[11] Paid Losses &ALAE	[12] Case Reserves [13]-[11]	[13] Incurred Losses &ALAE
7/1/00-01	\$ 1,000	-	10,686	703	-	1,444	-	1,444	-	-	1,444	-	1,444
7/1/01-02	\$ 1,000	-	10,738	615	-	1,014	1	1,015	-	-	1,014	1	1,015
7/1/02-03	\$ 1,000	-	11,295	583	1	1,418	105	1,523	-	-	1,418	105	1,523
7/1/03-04	\$ 1,000	-	11,263	593	1	1,000	30	1,030	-	-	1,000	30	1,030
7/1/04-05	\$ 1,000	-	12,810	557	-	2,809	-	2,809	-	-	2,809	-	2,809
7/1/05-06	\$ 1,000	-	13,860	476	-	1,366	-	1,366	-	-	1,366	-	1,366
7/1/06-07	\$ 1,000	-	14,086	465	2	780	123	903	-	-	780	123	903
7/1/07-08	\$ 1,200	-	13,551	426	3	929	115	1,044	-	-	929	115	1,044
7/1/08-09	\$ 1,200	-	13,844	447	10	594	729	1,323	-	-	594	729	1,323
7/1/09-10	\$ 1,500	-	14,219	388	12	476	397	873	-	-	476	397	873
7/1/10-11	\$ 1,500	-	13,853	392	127	383	1,281	1,664	-	-	383	1,281	1,664
7/1/11-12	\$ 1,500	-	14,000	-	-	-	-	-	-	-	-	-	-
				2,594	154	4,528	2,645	7,173	-	-	4,528	2,645	7,173

Fiscal Year	\$0-\$100 Layer		\$100-\$250 Layer		\$250-\$1,000 Layer		\$1,000-\$1,500 Layer		Excess \$1,500 Layer		[24] No. of Entries
	[14] Paid Losses &ALAE	[15] Incurred Losses &ALAE	[16] Paid Losses &ALAE	[17] Incurred Losses &ALAE	[18] Paid Losses &ALAE	[19] Incurred Losses &ALAE	[20] Paid Losses &ALAE	[21] Incurred Losses &ALAE	[22] Paid Losses &ALAE	[23] Incurred Losses &ALAE	
7/1/00-01	1,292	1,292	150	150	2	2	-	-	-	-	1,578
7/1/01-02	989	990	25	25	-	-	-	-	-	-	1,339
7/1/02-03	1,151	1,224	216	248	51	51	-	-	-	-	1,269
7/1/03-04	1,000	1,030	-	-	-	-	-	-	-	-	1,337
7/1/04-05	1,446	1,446	458	458	905	905	-	-	-	-	1,198
7/1/05-06	1,110	1,110	196	196	60	60	-	-	-	-	1,017
7/1/06-07	762	885	18	18	-	-	-	-	-	-	990
7/1/07-08	790	905	139	139	-	-	-	-	-	-	930
7/1/08-09	594	892	-	161	-	270	-	-	-	-	967
7/1/09-10	476	796	-	77	-	-	-	-	-	-	853
7/1/10-11	383	1,254	-	150	-	260	-	-	-	-	774
7/1/11-12	-	-	-	-	-	-	-	-	-	-	-
	4,115	5,842	353	741	60	590	-	-	-	-	5,531

Ratio of Excess Losses to \$0-\$100 Layer:	[17]/[15]	[19]/[15]	[21]/[15]	[23]/[15]
7/1/03-04 through 7/1/06-07 (4 years):	15.0%	21.6%	0.0%	0.0%
7/1/04-05 through 7/1/08-09 (5 years):	18.6%	23.6%	0.0%	0.0%
7/1/05-06 through 7/1/09-10 (5 years):	12.9%	7.2%	0.0%	0.0%

State of Minnesota
 Summary of Auto Liability Losses Excess of \$100,000
 Losses (Incl. ALAE) – Evaluated at 3/31/11
 (Dollars in Thousands)

Large Claims

Claim Information							No Limit		Excess Retention		\$100-\$250		\$250-\$1,000		\$1,000-\$1,500		Excess \$1,500	
Fiscal Year	Stat.	Claimant Name	Site	Event Date	Reten.	[1] Paid Loss.	[2] Incur. Loss.	[3] Paid Loss.	[4] Incur. Loss.	[5] Paid Loss.	[6] Incur. Loss.	[7] Paid Loss.	[8] Incur. Loss.	[9] Paid Loss.	[10] Incur. Loss.	[11] Paid Loss.	[12] Incur. Loss.	
1	07/01/00	X Strategic & Long Range	auto-miscellaneous (use this c	09/13/01	\$1,000	252	252	-	-	150	150	2	2	-	-	-	-	
Total 7/1/00-01						252	252	-	-	150	150	2	2	-	-	-	-	
2	07/01/01	X Dnr Ctrl Off Do Not Use	auto - backing	09/06/01	\$1,000	125	125	-	-	25	25	-	-	-	-	-	-	
Total 7/1/01-02						125	125	-	-	25	25	-	-	-	-	-	-	
3	07/01/02	X Dot - Duluth	auto - rear end collision	09/26/02	\$1,000	301	301	-	-	150	150	51	51	-	-	-	-	
4	07/01/02	O Mnscu - Rainy River Cor	auto weather related	04/01/03	\$1,000	27	132	-	-	-	32	-	-	-	-	-	-	
5	07/01/02	X Mnscu - Rainy River Cor	auto weather related	04/01/03	\$1,000	161	161	-	-	61	61	-	-	-	-	-	-	
6	07/01/02	X Public Safety - Patrol	auto law enforcement -do not	05/06/03	\$1,000	105	105	-	-	5	5	-	-	-	-	-	-	
Total 7/1/02-03						594	699	-	-	216	248	51	51	-	-	-	-	
7	07/01/04	X Admin-Fleet & Surplus S	auto - rear end collision	11/03/04	\$1,000	309	309	-	-	150	150	59	59	-	-	-	-	
8	07/01/04	X Dot - Willmar	patching road	12/29/04	\$1,000	138	138	-	-	38	38	-	-	-	-	-	-	
9	07/01/04	X Mnscu Minnesota State U	auto-miscellaneous (use this c	05/18/05	\$1,000	1,096	1,096	-	-	150	150	846	846	-	-	-	-	
10	07/01/04	X Public Safety - Patrol	auto fail to yield	06/09/05	\$1,000	220	220	-	-	120	120	-	-	-	-	-	-	
Total 7/1/04-05						1,763	1,763	-	-	458	458	905	905	-	-	-	-	
Gross value of Mankato claim is \$5.75M of loss and expense with recovery of \$4.657M. Net retained is assumed to be \$1.096M																		
11	07/01/05	X Public Safety - Patrol	struck-miscellaneous	08/29/05	\$1,000	310	310	-	-	150	150	60	60	-	-	-	-	
12	07/01/05	X Public Safety - Patrol	auto law enforcement -do not	02/10/06	\$1,000	146	146	-	-	46	46	-	-	-	-	-	-	
Total 7/1/05-06						456	456	-	-	196	196	60	60	-	-	-	-	
13	07/01/06	X Anoka County	auto fail to yield	06/07/07	\$1,000	118	118	-	-	18	18	-	-	-	-	-	-	
Total 7/1/06-07						118	118	-	-	18	18	-	-	-	-	-	-	
14	07/01/07	X Dakota County	auto - turning	09/04/07	\$1,200	217	217	-	-	117	117	-	-	-	-	-	-	
15	07/01/07	X Dnr Reg 1 Enforcement	auto fail to yield	10/04/07	\$1,200	122	122	-	-	22	22	-	-	-	-	-	-	
Total 7/1/07-08						339	339	-	-	139	139	-	-	-	-	-	-	
16	07/01/08	O Admin-Fleet & Surplus S	struck by auto	09/19/08	\$1,200	15	520	-	-	-	150	-	270	-	-	-	-	
17	07/01/08	O Dot-Metro Oakdale Clair	auto fail to obey sign	10/27/08	\$1,200	2	104	-	-	-	4	-	-	-	-	-	-	
18	07/01/08	O Dot-Metro Oakdale Clair	auto - rear end collision	12/24/08	\$1,200	36	107	-	-	-	7	-	-	-	-	-	-	
Total 7/1/08-09						53	731	-	-	-	161	-	270	-	-	-	-	
19	07/01/09	O Mnscu - Saint Paul Colle	struck by auto	03/08/11	\$1,500	1	177	-	-	-	77	-	-	-	-	-	-	
Total 7/1/09-10						1	177	-	-	-	77	-	-	-	-	-	-	
20	07/01/10	O Commerce-Weights & M	auto fail to yield	08/24/10	\$1,500	-	510	-	-	-	150	-	260	-	-	-	-	
Total 7/1/10-11						-	510	-	-	-	150	-	260	-	-	-	-	

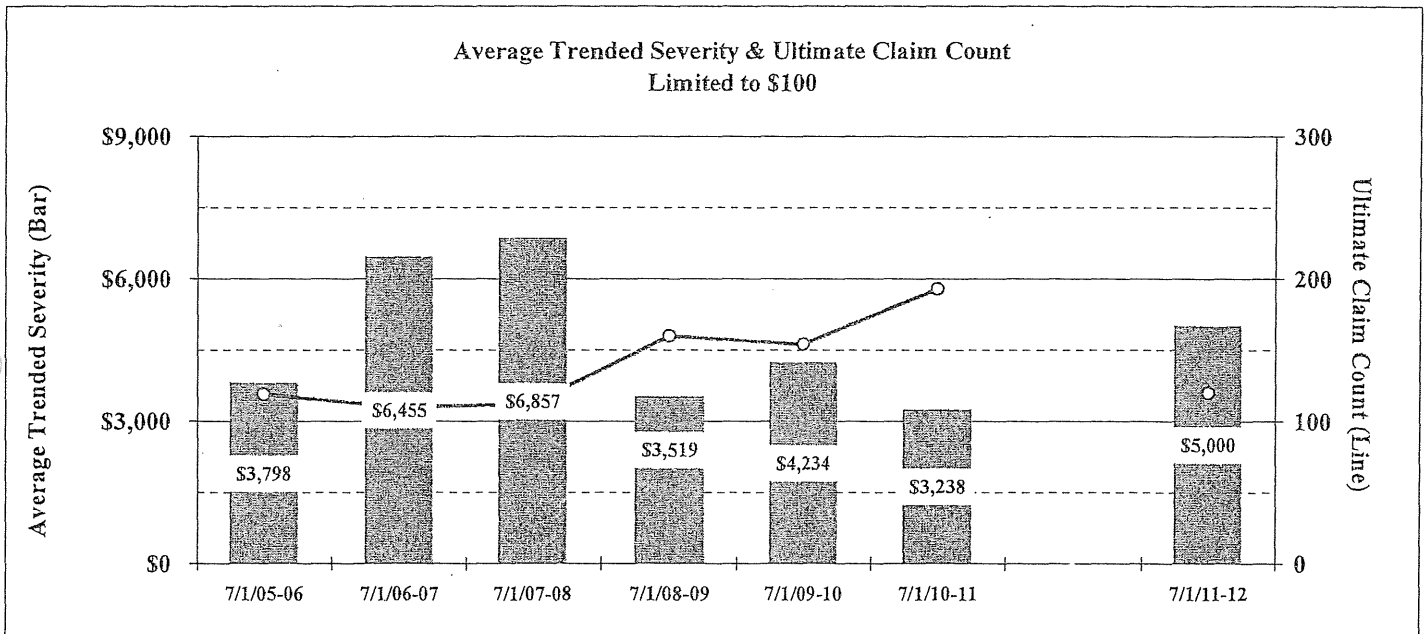
Projection of General Liability Ultimate Losses – Fiscal Year 7/1/11-12

Losses (Incl. ALAE) Evaluated at 3/31/11

(Dollars in Thousands, Except Loss Rate & Average Severity)

7/1/11-12 Loss Projection					
[1] Loss Limit	[2] Increased Limits Factor p.41	[3] Estimated Losses \$600 x [2]	[4] Change in [3]	[5] Sales p.42	[6] Loss Rate per FTE [3]/[5]*1k
\$100	1.000	\$ 600 p.30		8,000	75.00
\$250	1.260	\$ 756	\$ 156		95.00
\$1,000	1.330	\$ 798	\$ 42		100.00
\$1,500	1.340	\$ 800 [a]	\$ 2		100.00

[a] The loss projection at retention is rounded to tens.



State of Minnesota
 Projection of General Liability Ultimate Losses – Fiscal Year 7/1/11-12
 Losses (Incl. ALAE) Evaluated at 3/31/11
 (Dollars in Thousands, Except Loss Rate & Average Severity)

Projection-2

I. Losses and Exposure Base Trended to Constant Dollars - Limited to \$100

Fiscal Year	Months from Inception	[1] Ultimate Losses p.31	[2] A.M. Best Claim Cost Index	[3] Trended Ult. Losses [1]*[2]	[4] FTE p.42	[5] Exposure Index	[6] Trended Exposures [4]*[5]
7/1/05-06	69	350	1.290	452	6,927	1.103	7,640
7/1/06-07	57	575	1.234	710	7,039	1.084	7,630
7/1/07-08	45	650	1.181	768	7,271	1.045	7,598
7/1/08-09	33	500	1.126	563	7,599	1.025	7,789
7/1/09-10	21	600	1.086	652	7,760	1.038	8,055
7/1/10-11	9	600	1.042	625	8,000	1.011	8,088

II. Loss Rate Analysis by Exposure Base - Limited to \$100

Fiscal Year	Months from Inception	[7] Open Claims p.42	[8] Reported Claims p.42	[9] Ultimate Claims p.33	[10] Loss Rate per FTE [3]/[6]*1k	[11] Avg. Severity per Claim [3]/[9]*1k	[12] Claim Rate per FTE [9]/[6]
7/1/05-06	69	3	119	119	59	3,798	0.016
7/1/06-07	57	1	110	110	93	6,455	0.014
7/1/07-08	45	2	112	112	101	6,857	0.015
7/1/08-09	33	5	159	160	72	3,519	0.021
7/1/09-10	21	16	152	154	81	4,234	0.019
7/1/10-11	9	65	127	193	77	3,238	0.024
		92	779	848			

Average:	81	4,684	0.018
Average Last 3:	77	3,664	0.021
Average Excl. High & Low:	81	4,502	0.018
Selected Loss/Severity Rate:	75 [a]	5,000 [b]	0.015 [c]

III. Projected Ultimate Losses for 7/1/11-12 Fiscal Year - Limited to \$100

7/1/11-12 Estimated FTE:	8,000	p.42
x Loss Rate per FTE:	75	[a]
= Projected Ultimate Losses:	\$ 600	

7/1/11-12 Estimated FTE:	8,000
x Claim Rate per FTE:	0.015 [c]
= Projected Number of Claims:	120
x Avg. Severity per Claim:	5,000 [b]
= Projected Ultimate Losses:	\$ 600

Selected Ultimate Losses	
Limited to \$100:	\$ 600
x Increased Limits Factor to Retention	1.340
Limited to \$1,500:	\$ 800

p.41

The loss projection at retention is rounded to tens.

State of Minnesota
 Summary of Estimated General Liability Ultimate Losses
 Losses (Incl. ALAE) – Evaluated at 3/31/11
 (Dollars in Thousands)

Summary

Fiscal Year	Retention	\$0 to \$100 Layer			\$100 to Retention Layer			\$0 to Retention Layer				
		[1] Paid Losses p.32	[2] Incurred Losses p.32	[3] Ultimate Losses p.32	[4] Paid Losses p.41	[5] Incurred Losses p.41	[6] Ultimate Losses p.41	[7] Paid Losses [1]+[4]	[8] Case Reserves [9]-[7]	[9] Incurred Losses [2]+[5]	[10] IBNR Reserves [11]-[9]	[11] Ultimate Losses [3]+[6]
		7/1/00-01	\$1,000	568	568	568	98	98	98	666	–	666
7/1/01-02	\$1,000	460	461	461	119	119	119	579	1	580	–	580
7/1/02-03	\$1,000	572	572	572	217	217	217	789	–	789	–	789
7/1/03-04	\$1,000	498	498	498	2	2	2	500	–	500	–	500
7/1/04-05	\$1,000	333	333	333	–	–	–	333	–	333	–	333
7/1/05-06	\$1,000	169	316	350	–	25	25	169	172	341	34	375
7/1/06-07	\$1,000	532	543	575	440	440	440	972	11	983	32	1,015
7/1/07-08	\$1,200	456	537	650	155	155	200	611	81	692	158	850
7/1/08-09	\$1,200	175	243	500	–	–	150	175	68	243	407	650
7/1/09-10	\$1,500	41	210	600	–	–	200	41	169	210	590	800
7/1/10-11	\$1,500	3	57	600	–	–	200	3	54	57	743	800
7/1/11-12	\$1,500	–	–	600	–	–	200	–	–	–	800	800
		3,807	4,338	6,307	1,031	1,056	1,851	4,838	556	5,394	2,764	8,158

State of Minnesota
 Estimate of General Liability Ultimate Losses
 Losses (Incl. ALAE) Evaluated at 3/31/11
 (Dollars in Thousands, Except Average Claim Data)

\$0-\$100 Layer

Selection of Ultimate Losses – Limited to \$100							
Fiscal Year	Months from Inception	[1] Pd. Dev. Method p.33	[2] Inc. Dev. Method p.33	[3] Born.-Ferg. Method p.33	[4] Selected Ultimate Losses	[5] IBNR Reserves [4]-[8]	[6] Case Reserves [8]-[7]
7/1/00-01	129	568	568	568	568	-	-
7/1/01-02	117	460	461	461	461	-	1
7/1/02-03	105	572	572	572	572	-	-
7/1/03-04	93	505	498	498	498	-	-
7/1/04-05	81	346	340	343	333	-	-
7/1/05-06	69	185	332	332	350	34	147
7/1/06-07	57	668	605	574	575	32	11
7/1/07-08	45	745	658	657	650	113	81
7/1/08-09	33	429	372	503	500	257	68
7/1/09-10	21	201	434	597	600	390	169
7/1/10-11	9	118	353	560	600	543	54
		4,797	5,193	5,665	5,707	1,369	531

Data Summary – Limited to \$100							
Fiscal Year	Months from Inception	[7] Paid Losses p.42	[8] Incurred Losses p.42	[9] Reported Claims p.42	[10] Ultimate Claims p.33	[11] Open Claims p.42	[12] IBNR Claims p.33
7/1/00-01	129	568	568	197	197	-	-
7/1/01-02	117	460	461	164	164	-	-
7/1/02-03	105	572	572	161	161	-	-
7/1/03-04	93	498	498	148	148	-	-
7/1/04-05	81	333	333	149	149	1	-
7/1/05-06	69	169	316	119	119	3	-
7/1/06-07	57	532	543	110	110	1	-
7/1/07-08	45	456	537	112	112	2	-
7/1/08-09	33	175	243	159	160	5	1
7/1/09-10	21	41	210	152	154	16	2
7/1/10-11	9	3	57	127	193	65	66
		3,807	4,338	1,598	1,667	93	69

Analytical Review – Limited to \$100							
Fiscal Year	Months from Inception	[13] Sales p.42	[14] Average Incurred Severity	[15] Average Ultimate Severity	[16] Average IBNR Reserve	[17] Average Case Reserve	[18] Loss Rate per FTE
7/1/00-01	129	5,913	2,883	2,883	-	-	96.00
7/1/01-02	117	5,974	2,811	2,811	-	-	77.00
7/1/02-03	105	6,035	3,553	3,553	-	-	95.00
7/1/03-04	93	6,035	3,365	3,365	-	-	83.00
7/1/04-05	81	5,992	2,235	2,235	-	-	56.00
7/1/05-06	69	6,927	2,655	2,941	11,333	49,000	51.00
7/1/06-07	57	7,039	4,936	5,227	32,000	11,000	82.00
7/1/07-08	45	7,271	4,795	5,804	56,500	40,500	89.00
7/1/08-09	33	7,599	1,528	3,125	42,833	13,600	66.00
7/1/09-10	21	7,760	1,382	3,896	21,667	10,563	77.00
7/1/10-11	9	8,000	449	3,109	4,145	831	75.00
			2,715	3,424	8,451	5,710	

Notes:

- [14] Average incurred severity equals incurred losses divided by reported claim count.
- [15] Average ultimate severity equals ultimate losses divided by ultimate number of claims.
- [16] Average IBNR reserve equals IBNR divided by the open and IBNR claim count.
- [17] Average case reserve equals case reserves divided by the open claim count.

State of Minnesota
 Estimate of General Liability Ultimate Losses
 Losses (Incl. ALAE) Evaluated at 3/31/11
 (Dollars in Thousands)

Methodologies

Paid Loss Development Method – Limited to \$100

Fiscal Year	Months from Inception	[1]	[2]	[3]	[4]	[5]
		Paid Losses p.34	Pd. Dev. Factor p.34	Indicated Ult. Loss. [1]*[2]	Incurred Losses [6]	Indicated IBNR [3]-[4]
7/1/00-01	129	568	1.000	568	568	-
7/1/01-02	117	460	1.000	460	461	(1)
7/1/02-03	105	572	1.000	572	572	-
7/1/03-04	93	498	1.015	505	498	7
7/1/04-05	81	333	1.040	346	333	13
7/1/05-06	69	169	1.092	185	316	(131)
7/1/06-07	57	532	1.256	668	543	125
7/1/07-08	45	456	1.633	745	537	208
7/1/08-09	33	175	2.450	429	243	186
7/1/09-10	21	41	4.899	201	210	(9)
7/1/10-11	9	3	39.195	118	57	61

Incurred Loss Development Method – Limited to \$100

Fiscal Year	Months from Inception	[6]	[7]	[8]	[9]
		Incurred Losses p.35	Inc. Dev. Factor p.35	Indicated Ult. Loss. [6]*[7]	Indicated IBNR [8]-[6]
7/1/00-01	129	568	1.000	568	-
7/1/01-02	117	461	1.000	461	-
7/1/02-03	105	572	1.000	572	-
7/1/03-04	93	498	1.000	498	-
7/1/04-05	81	333	1.020	340	7
7/1/05-06	69	316	1.051	332	16
7/1/06-07	57	543	1.114	605	62
7/1/07-08	45	537	1.225	658	121
7/1/08-09	33	243	1.531	372	129
7/1/09-10	21	210	2.067	434	224
7/1/10-11	9	57	6.202	353	296

Bornhuetter-Ferguson Method – Limited to \$100

Fiscal Year	Months from Inception	[10]	[11]	[12]	[13]	[14]
		Prelim. Ultimate Losses	IBNR Factor 1-1/[7]	Indicated IBNR [10]*[11]	Incurred Losses [6]	Indicated Ult. Loss. [12]+[13]
7/1/00-01	129	102	-	-	568	568
7/1/01-02	117	568	-	-	461	461
7/1/02-03	105	460	-	-	572	572
7/1/03-04	93	572	-	-	498	498
7/1/04-05	81	498	0.020	10	333	343
7/1/05-06	69	333	0.048	16	316	332
7/1/06-07	57	300	0.102	31	543	574
7/1/07-08	45	650	0.184	120	537	657
7/1/08-09	33	750	0.347	260	243	503
7/1/09-10	21	750	0.516	387	210	597
7/1/10-11	9	600	0.839	503	57	560

[10] Preliminary ultimate losses are from the 3/31/10 reserve analysis.

Claim Count Development Method

Fiscal Year	Months from Inception	[15]	[16]	[17]	[18]	[19]
		Reported Claims p.36	Clm. Dev. Factor p.36	Ultimate Claims [15]*[16]	Open Claims p.42	IBNR Claims [17]-[15]
7/1/00-01	129	197	1.000	197	-	-
7/1/01-02	117	164	1.000	164	-	-
7/1/02-03	105	161	1.000	161	-	-
7/1/03-04	93	148	1.000	148	-	-
7/1/04-05	81	149	1.000	149	1	-
7/1/05-06	69	119	1.000	119	3	-
7/1/06-07	57	110	1.000	110	1	-
7/1/07-08	45	112	1.000	112	2	-
7/1/08-09	33	159	1.005	160	5	1
7/1/09-10	21	152	1.015	154	16	2
7/1/10-11	9	127	1.523	193	65	66

State of Minnesota
 Estimate of General Liability Ultimate Losses
 Paid Loss Extrapolation Method
 Losses (Incl. ALAE) – \$100,000 Limit Per Occurrence
 (Dollars in Thousands)

Paid Triangle

Paid Losses

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	568	568	568	568	568	568	568
7/1/01-02	–	–	–	476	460	486	431	476	460	460	
7/1/02-03	–	–	572	572	523	571	572	572	572		
7/1/03-04	–	498	498	353	476	498	498	498			
7/1/04-05	17	333	101	152	253	333	333				
7/1/05-06	15	51	94	169	169	169					
7/1/06-07	111	269	457	511	533						
7/1/07-08	7	160	276	456							
7/1/08-09	9	42	175								
7/1/09-10	18	41									
7/1/10-11	3										

Period To Period Factors

Fiscal Year	Evaluation Point (Months from Inception)										
	9-21	21-33	33-45	45-57	57-69	69-81	81-93	93-105	105-117	117-129	129-Ult.
7/1/00-01					1.000	1.000	1.000	1.000	1.000	1.000	
7/1/01-02				0.966	1.057	0.887	1.104	0.966	1.000		
7/1/02-03			1.000	0.914	1.092	1.002	1.000	1.000			
7/1/03-04		1.000	0.709	1.348	1.046	1.000	1.000				
7/1/04-05	19.588	0.303	1.505	1.664	1.316	1.000					
7/1/05-06	3.400	1.843	1.798	1.000	1.000						
7/1/06-07	2.423	1.699	1.118	1.043							
7/1/07-08	22.857	1.725	1.652								
7/1/08-09	4.667	4.167									
7/1/09-10	2.278										
Average	9.202	1.789	1.297	1.156	1.085	0.978	1.026	0.989	1.000	1.000	–
Avg. Last 2	3.472	2.946	1.385	1.022	1.158	1.000	1.000	0.983	1.000	–	–
Avg. Ex Hi/Lo	7.520	1.567	1.319	1.089	1.049	1.000	1.000	1.000	–	–	–
Selected	8.000	2.000	1.500	1.300	1.150	1.050	1.025	1.015	1.000	1.000	1.000
Selected to Ult.	39.195	4.899	2.450	1.633	1.256	1.092	1.040	1.015	1.000	1.000	1.000
Percent of Ult.	3%	20%	41%	61%	80%	92%	96%	99%	100%	100%	100%

State of Minnesota
 Estimate of General Liability Ultimate Losses
 Incurred Loss Extrapolation Method
 Losses (Incl. ALAE) – \$100,000 Limit Per Occurrence
 (Dollars in Thousands)

Incurred Triangle

Incurred Losses

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	-	-	-	-	568	568	574	568	568	568	568
7/1/01-02	-	-	-	476	460	486	431	476	460	460	
7/1/02-03	-	-	572	572	574	599	572	572	572		
7/1/03-04	-	498	498	411	502	498	498	498			
7/1/04-05	75	333	268	284	313	333	333				
7/1/05-06	43	98	133	288	286	316					
7/1/06-07	130	411	546	558	544						
7/1/07-08	8	376	584	537							
7/1/08-09	105	478	243								
7/1/09-10	139	210									
7/1/10-11	57										

Period To Period Factors

Fiscal Year	Evaluation Point (Months from Inception)										
	9-21	21-33	33-45	45-57	57-69	69-81	81-93	93-105	105-117	117-129	129-Ult.
7/1/00-01					1.000	1.011	0.990	1.000	1.000	1.000	
7/1/01-02				0.966	1.057	0.887	1.104	0.966	1.000		
7/1/02-03			1.000	1.003	1.044	0.955	1.000	1.000			
7/1/03-04		1.000	0.825	1.221	0.992	1.000	1.000				
7/1/04-05	4.440	0.805	1.060	1.102	1.064	1.000					
7/1/05-06	2.279	1.357	2.165	0.993	1.105						
7/1/06-07	3.162	1.328	1.022	0.975							
7/1/07-08	47.000	1.553	0.920								
7/1/08-09	4.552	0.508									
7/1/09-10	1.511										
Average	10.491	1.092	1.165	1.044	1.043	0.970	1.023	0.989	1.000	1.000	-
Avg. Last 2	3.032	1.031	0.971	0.984	1.084	1.000	1.000	0.983	1.000	-	-
Avg. Ex Hi/Lo	3.608	1.123	1.000	1.018	1.041	0.985	1.000	1.000	-	-	-
Selected	3.000	1.350	1.250	1.100	1.060	1.030	1.020	1.000	1.000	1.000	1.000
Selected to Ult.	6.202	2.067	1.531	1.225	1.114	1.051	1.020	1.000	1.000	1.000	1.000
Percent of Ult.	16%	48%	65%	82%	90%	95%	98%	100%	100%	100%	100%

State of Minnesota
 Estimate of General Liability Ultimate Losses
 Reported Claim Extrapolation

Claim Triangle

Reported Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	-	-	-	-	-	-	-	140	140	140	139
7/1/01-02	-	-	-	-	-	-	197	197	197	197	
7/1/02-03	-	-	-	-	-	165	165	166	159		
7/1/03-04	-	-	-	-	161	161	161	161			
7/1/04-05	-	-	-	148	148	148	148				
7/1/05-06	-	-	148	149	149	149					
7/1/06-07	-	118	119	119	119						
7/1/07-08	70	106	108	109							
7/1/08-09	78	112	112								
7/1/09-10	116	157									
7/1/10-11	101										

Period To Period Factors

Fiscal Year	Evaluation Point (Months from Inception)										
	9-21	21-33	33-45	45-57	57-69	69-81	81-93	93-105	105-117	117-129	129-Ult.
7/1/00-01								1.000	1.000	0.993	
7/1/01-02							1.000	1.000	1.000		
7/1/02-03						1.000	1.006	0.958			
7/1/03-04					1.000	1.000	1.000				
7/1/04-05				1.000	1.000	1.000					
7/1/05-06			1.007	1.000	1.000						
7/1/06-07		1.008	1.000	1.000							
7/1/07-08	1.514	1.019	1.009								
7/1/08-09	1.436	1.000									
7/1/09-10	1.353										
Average	1.435	1.009	1.005	1.000	1.000	1.000	1.002	0.986	1.000	0.993	-
Avg. Ex Hi/Lo	1.436	1.008	1.007	1.000	1.000	1.000	1.000	1.000	-	-	-
Selected	1.500	1.010	1.005	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Selected to Ult.	1.523	1.015	1.005	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Percent of Ult.	66%	99%	100%	100%	100%	100%	100%	100%	100%	100%	100%

State of Minnesota
 Review of General Liability Loss Triangulation Data
 Losses (Incl. ALAE) – \$100,000 Limit Per Occurrence
 (Dollars in Thousands, Except Average Claim Data)

Triangle Review

Incurred Losses

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	568	568	574	568	568	568	568
7/1/01-02	–	–	–	476	460	486	431	476	460	460	
7/1/02-03	–	–	572	572	574	599	572	572	572		
7/1/03-04	–	498	498	411	502	498	498	498			
7/1/04-05	75	333	268	284	313	333	333				
7/1/05-06	43	98	133	288	286	316					
7/1/06-07	130	411	546	558	544						
7/1/07-08	8	376	584	537							
7/1/08-09	105	478	243								
7/1/09-10	139	210									
7/1/10-11	57										

Paid Losses

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	568	568	568	568	568	568	568
7/1/01-02	–	–	–	476	460	486	431	476	460	460	
7/1/02-03	–	–	572	572	523	571	572	572	572		
7/1/03-04	–	498	498	353	476	498	498	498			
7/1/04-05	17	333	101	152	253	333	333				
7/1/05-06	15	51	94	169	169	169					
7/1/06-07	111	269	457	511	533						
7/1/07-08	7	160	276	456							
7/1/08-09	9	42	175								
7/1/09-10	18	41									
7/1/10-11	3										

Case Reserves

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	–	–	6	–	–	–	–
7/1/01-02	–	–	–	–	–	–	–	–	–	–	–
7/1/02-03	–	–	–	–	51	28	–	–	–	–	–
7/1/03-04	–	–	–	58	26	–	–	–	–	–	–
7/1/04-05	58	–	167	132	60	–	–	–	–	–	–
7/1/05-06	28	47	39	119	117	147	–	–	–	–	–
7/1/06-07	19	142	89	47	11	–	–	–	–	–	–
7/1/07-08	1	216	308	81	–	–	–	–	–	–	–
7/1/08-09	96	436	68	–	–	–	–	–	–	–	–
7/1/09-10	121	169	–	–	–	–	–	–	–	–	–
7/1/10-11	54	–	–	–	–	–	–	–	–	–	–

State of Minnesota
 Review of General Liability Loss Triangulation Data
 Losses (Incl. ALAE) – \$100,000 Limit Per Occurrence
 (Dollars in Thousands, Except Average Claim Data)

Triangle Review

Total Reported Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	-	-	-	-	-	-	-	140	140	140	139
7/1/01-02	-	-	-	-	-	-	197	197	197	197	
7/1/02-03	-	-	-	-	-	165	165	166	159		
7/1/03-04	-	-	-	-	161	161	161	161			
7/1/04-05	-	-	-	148	148	148	148				
7/1/05-06	-	-	148	149	149	149					
7/1/06-07	-	118	119	119	119						
7/1/07-08	70	106	108	109							
7/1/08-09	78	112	112								
7/1/09-10	116	157									
7/1/10-11	101										

Open Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	-	-	-	-	-	-	-	-	-	-	-
7/1/01-02	-	-	-	-	-	-	2	-	-	-	-
7/1/02-03	-	-	-	-	-	-	-	-	-	-	-
7/1/03-04	-	-	-	-	4	2	-	-	-	-	-
7/1/04-05	-	-	-	5	2	-	-	-	-	-	-
7/1/05-06	-	-	7	6	2	1	-	-	-	-	-
7/1/06-07	-	13	7	4	3						
7/1/07-08	26	15	5	4							
7/1/08-09	53	14	10								
7/1/09-10	64	24									
7/1/10-11	55										

Closed Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	-	-	-	-	-	-	-	140	140	140	139
7/1/01-02	-	-	-	-	-	-	195	197	197	197	
7/1/02-03	-	-	-	-	-	165	165	166	159		
7/1/03-04	-	-	-	-	157	159	161	161			
7/1/04-05	-	-	-	143	146	148	148				
7/1/05-06	-	-	141	143	147	148					
7/1/06-07	-	105	112	115	116						
7/1/07-08	44	91	103	105							
7/1/08-09	25	98	102								
7/1/09-10	52	133									
7/1/10-11	46										

State of Minnesota
 Review of General Liability Loss Triangulation Data
 Losses (Incl. ALAE) – \$100,000 Limit Per Occurrence
 (Dollars in Thousands, Except Average Claim Data)

Triangle Review

Average Severity on Reported Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	-	-	-	-	-	-	-	4,057	4,057	4,057	4,086
7/1/01-02	-	-	-	-	-	-	2,188	2,416	2,335	2,335	
7/1/02-03	-	-	-	-	-	3,630	3,467	3,446	3,597		
7/1/03-04	-	-	-	-	3,118	3,093	3,093	3,093			
7/1/04-05	-	-	-	1,919	2,115	2,250	2,250				
7/1/05-06	-	-	899	1,933	1,919	2,121					
7/1/06-07	-	3,483	4,588	4,689	4,571						
7/1/07-08	114	3,547	5,407	4,927							
7/1/08-09	1,346	4,268	2,170								
7/1/09-10	1,198	1,338									
7/1/10-11	564										

Average Reserve on Open Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	-	-	-	-	-	-	-	-	-	-	-
7/1/01-02	-	-	-	-	-	-	-	-	-	-	-
7/1/02-03	-	-	-	-	-	-	-	-	-	-	-
7/1/03-04	-	-	-	-	6,500	-	-	-	-	-	-
7/1/04-05	-	-	-	26,400	30,000	-	-	-	-	-	-
7/1/05-06	-	-	5,571	19,833	58,500	147,000					
7/1/06-07	-	10,923	12,714	11,750	3,667						
7/1/07-08	38	14,400	61,600	20,250							
7/1/08-09	1,811	31,143	6,800								
7/1/09-10	1,891	7,042									
7/1/10-11	982										

Average Paid on Closed Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	-	-	-	-	-	-	-	4,057	4,057	4,057	4,086
7/1/01-02	-	-	-	-	-	-	2,210	2,416	2,335	2,335	
7/1/02-03	-	-	-	-	-	3,461	3,467	3,446	3,597		
7/1/03-04	-	-	-	-	3,032	3,132	3,093	3,093			
7/1/04-05	-	-	-	1,063	1,733	2,250	2,250				
7/1/05-06	-	-	667	1,182	1,150	1,142					
7/1/06-07	-	2,562	4,080	4,443	4,595						
7/1/07-08	159	1,758	2,680	4,343							
7/1/08-09	360	429	1,716								
7/1/09-10	346	308									
7/1/10-11	65										

State of Minnesota
Review of General Liability Loss Triangulation Data
Losses (Incl. ALAE) – \$100,000 Limit Per Occurrence
(Dollars in Thousands, Except Average Claim Data)

Triangle Review

Losses Paid as a Percent of Incurred Losses

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	100.0%	100.0%	99.0%	100.0%	100.0%	100.0%	100.0%
7/1/01-02	–	–	–	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
7/1/02-03	–	–	100.0%	100.0%	91.1%	95.3%	100.0%	100.0%	100.0%		
7/1/03-04	–	100.0%	100.0%	85.9%	94.8%	100.0%	100.0%	100.0%			
7/1/04-05	22.7%	100.0%	37.7%	53.5%	80.8%	100.0%	100.0%				
7/1/05-06	34.9%	52.0%	70.7%	58.7%	59.1%	53.5%					
7/1/06-07	85.4%	65.5%	83.7%	91.6%	98.0%						
7/1/07-08	87.5%	42.6%	47.3%	84.9%							
7/1/08-09	8.6%	8.8%	72.0%								
7/1/09-10	12.9%	19.5%									
7/1/10-11	5.3%										

Closed Claims as a Percent of Reported Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	–	–	–	100.0%	100.0%	100.0%	100.0%
7/1/01-02	–	–	–	–	–	–	99.0%	100.0%	100.0%	100.0%	
7/1/02-03	–	–	–	–	–	100.0%	100.0%	100.0%	100.0%		
7/1/03-04	–	–	–	–	97.5%	98.8%	100.0%	100.0%			
7/1/04-05	–	–	–	96.6%	98.6%	100.0%	100.0%				
7/1/05-06	–	–	95.3%	96.0%	98.7%	99.3%					
7/1/06-07	–	89.0%	94.1%	96.6%	97.5%						
7/1/07-08	62.9%	85.8%	95.4%	96.3%							
7/1/08-09	32.1%	87.5%	91.1%								
7/1/09-10	44.8%	84.7%									
7/1/10-11	45.5%										

Open Claims as a Percent of Reported Claims

Fiscal Year	Evaluation Point (Months from Inception)										
	9	21	33	45	57	69	81	93	105	117	129
7/1/00-01	–	–	–	–	–	–	–	–	–	–	–
7/1/01-02	–	–	–	–	–	–	1.0%	–	–	–	–
7/1/02-03	–	–	–	–	–	–	–	–	–	–	–
7/1/03-04	–	–	–	–	2.5%	1.2%	–	–	–	–	–
7/1/04-05	–	–	–	3.4%	1.4%	–	–	–	–	–	–
7/1/05-06	–	–	4.7%	4.0%	1.3%	0.7%	–	–	–	–	–
7/1/06-07	–	11.0%	5.9%	3.4%	2.5%	–	–	–	–	–	–
7/1/07-08	37.1%	14.2%	4.6%	3.7%	–	–	–	–	–	–	–
7/1/08-09	67.9%	12.5%	8.9%	–	–	–	–	–	–	–	–
7/1/09-10	55.2%	15.3%	–	–	–	–	–	–	–	–	–
7/1/10-11	54.5%	–	–	–	–	–	–	–	–	–	–

State of Minnesota
Estimate of General Liability Ultimate Losses
Bornhuetter-Ferguson Method – Loss Layers Excess of \$100,000
Losses (Incl. ALAE) Evaluated at 3/31/11
(Dollars in Thousands)

Excess of \$100

Fiscal Year	Months from Inception	Reten.	Limited to \$100		Prelim. Indication		Excess Layer					Born. Cost Ratio		
			[1] Incurred Losses p.32	[2] Ultimate Losses p.32	[3] Excess Ratio	[4] Ultimate Losses [2]*[3]	[5] Devel. Factor	[6] Indicated IBNR (1-[5])*[4]	[7] Incurred Losses p.42	[8] Indicated Ult. Loss. [6]+[7]	[9] Selected Ultimate Losses	[10] IBNR Reserves [9]-[7]	[11] Incurred Basis [7]/[1]	[12] Ultimate Basis [9]/[2]
<u>\$100-\$250 Layer</u>														
7/1/00-01	129	\$1,000	568	568	26.0%	148	1.050	7	98	105	98	-	17.3%	17.3%
7/1/01-02	117	\$1,000	461	461	26.0%	120	1.110	12	119	131	119	-	25.8%	25.8%
7/1/02-03	105	\$1,000	572	572	26.0%	149	1.140	18	217	235	217	-	37.9%	37.9%
7/1/03-04	93	\$1,000	498	498	26.0%	129	1.180	20	2	22	2	-	0.4%	0.4%
7/1/04-05	81	\$1,000	333	333	26.0%	87	1.240	17	-	17	-	-	-	-
7/1/05-06	69	\$1,000	316	350	26.0%	91	1.330	23	25	48	25	-	7.9%	7.1%
7/1/06-07	57	\$1,000	543	575	26.0%	150	1.480	49	307	356	307	-	56.5%	53.4%
7/1/07-08	45	\$1,200	537	650	26.0%	169	1.770	74	155	229	200	45	28.9%	30.8%
7/1/08-09	33	\$1,200	243	500	26.0%	130	2.500	78	-	78	100	100	-	20.0%
7/1/09-10	21	\$1,500	210	600	26.0%	156	5.760	129	-	129	150	150	-	25.0%
7/1/10-11	9	\$1,500	57	600	26.0%	156	30.307	151	-	151	150	150	-	25.0%
			4,338	5,707		1,485		578	923	1,501	1,368	445	21.3%	24.0%
													Selected Ratio:	26.0%
<u>\$250-\$1,000 Layer</u>														
7/1/00-01	129	\$1,000	568	568	7.0%	40	1.050	2	-	2	-	-	-	-
7/1/01-02	117	\$1,000	461	461	7.0%	32	1.110	3	-	3	-	-	-	-
7/1/02-03	105	\$1,000	572	572	7.0%	40	1.140	5	-	5	-	-	-	-
7/1/03-04	93	\$1,000	498	498	7.0%	35	1.180	5	-	5	-	-	-	-
7/1/04-05	81	\$1,000	333	333	7.0%	23	1.240	4	-	4	-	-	-	-
7/1/05-06	69	\$1,000	316	350	7.0%	25	1.330	6	-	6	-	-	-	-
7/1/06-07	57	\$1,000	543	575	7.0%	40	1.480	13	133	146	133	-	24.5%	23.1%
7/1/07-08	45	\$1,200	537	650	7.0%	46	1.770	20	-	20	-	-	-	-
7/1/08-09	33	\$1,200	243	500	7.0%	35	2.500	21	-	21	50	50	-	10.0%
7/1/09-10	21	\$1,500	210	600	7.0%	42	5.760	35	-	35	50	50	-	8.3%
7/1/10-11	9	\$1,500	57	600	7.0%	42	30.307	41	-	41	50	50	-	8.3%
			4,338	5,707		400		155	133	288	283	150	3.1%	5.0%
													Selected Ratio:	7.0%
<u>\$1,000-\$1,500 Layer</u>														
7/1/00-01	129	\$1,000	568	568	1.0%	6	1.050	-	-	-	-	-	-	-
7/1/01-02	117	\$1,000	461	461	1.0%	5	1.110	-	-	-	-	-	-	-
7/1/02-03	105	\$1,000	572	572	1.0%	6	1.140	1	-	1	-	-	-	-
7/1/03-04	93	\$1,000	498	498	1.0%	5	1.180	1	-	1	-	-	-	-
7/1/04-05	81	\$1,000	333	333	1.0%	3	1.240	1	-	1	-	-	-	-
7/1/05-06	69	\$1,000	316	350	1.0%	4	1.330	1	-	1	-	-	-	-
7/1/06-07	57	\$1,000	543	575	1.0%	6	1.480	2	-	2	-	-	-	-
7/1/07-08	45	\$1,200	537	650	1.0%	7	1.770	3	-	3	-	-	-	-
7/1/08-09	33	\$1,200	243	500	1.0%	5	2.500	3	-	3	-	-	-	-
7/1/09-10	21	\$1,500	210	600	1.0%	6	5.760	5	-	5	-	-	-	-
7/1/10-11	9	\$1,500	57	600	1.0%	6	30.307	6	-	6	-	-	-	-
			4,338	5,707		59		23	-	23	-	-	-	-
													Selected Ratio:	1.0%
<u>Excess \$1,500 Layer</u>														
7/1/00-01	129	\$1,000	568	568	0.5%	3	1.050	-	-	-	-	-	-	-
7/1/01-02	117	\$1,000	461	461	0.5%	2	1.110	-	-	-	-	-	-	-
7/1/02-03	105	\$1,000	572	572	0.5%	3	1.140	-	-	-	-	-	-	-
7/1/03-04	93	\$1,000	498	498	0.5%	2	1.180	-	-	-	-	-	-	-
7/1/04-05	81	\$1,000	333	333	0.5%	2	1.240	-	-	-	-	-	-	-
7/1/05-06	69	\$1,000	316	350	0.5%	2	1.330	-	-	-	-	-	-	-
7/1/06-07	57	\$1,000	543	575	0.5%	3	1.480	1	-	1	-	-	-	-
7/1/07-08	45	\$1,200	537	650	0.5%	3	1.770	1	-	1	-	-	-	-
7/1/08-09	33	\$1,200	243	500	0.5%	3	2.500	2	-	2	-	-	-	-
7/1/09-10	21	\$1,500	210	600	0.5%	3	5.760	2	-	2	-	-	-	-
7/1/10-11	9	\$1,500	57	600	0.5%	3	30.307	3	-	3	-	-	-	-
			4,338	5,707		29		9	-	9	-	-	-	-
													Selected Ratio:	0.5%

[3] Preliminary Excess Ratios are based on a review of the State's historical loss experience as well as industry experience.

[5] Development factors are derived from industry sources.

State of Minnesota
 Summary of General Liability Loss and Program Data
 Losses (Incl. ALAE) – Evaluated at 3/31/11
 (Dollars in Thousands, Unless Indicated Otherwise)

Data

Fiscal Year	Program Data			Unlimited Loss Data					Excess of Retention		Limited to Retention		
	[1] Retention	[2] Claims Admin.	[3] FTE	[4] Reported Claims	[5] Open Claims	[6] Paid Losses &ALAE	[7] Case Reserves [8]-[6]	[8] Incurred Losses &ALAE	[9] Paid Losses &ALAE	[10] Incurred Losses &ALAE	[11] Paid Losses &ALAE	[12] Case Reserves [13]-[11]	[13] Incurred Losses &ALAE
7/1/00-01	\$ 1,000	–	5,913	197	–	666	–	666	–	–	666	–	666
7/1/01-02	\$ 1,000	–	5,974	164	–	579	1	580	–	–	579	1	580
7/1/02-03	\$ 1,000	–	6,035	161	–	789	–	789	–	–	789	–	789
7/1/03-04	\$ 1,000	–	6,035	148	–	500	–	500	–	–	500	–	500
7/1/04-05	\$ 1,000	–	5,992	149	1	333	–	333	–	–	333	–	333
7/1/05-06	\$ 1,000	–	6,927	119	3	169	172	341	–	–	169	172	341
7/1/06-07	\$ 1,000	–	7,039	110	1	972	11	983	–	–	972	11	983
7/1/07-08	\$ 1,200	–	7,271	112	2	611	81	692	–	–	611	81	692
7/1/08-09	\$ 1,200	–	7,599	159	5	175	68	243	–	–	175	68	243
7/1/09-10	\$ 1,500	–	7,760	152	16	41	169	210	–	–	41	169	210
7/1/10-11	\$ 1,500	–	8,000	127	65	3	54	57	–	–	3	54	57
7/1/11-12	\$ 1,500	–	8,000	–	–	–	–	–	–	–	–	–	–
				1,598	93	4,838	556	5,394	–	–	4,838	556	5,394

Fiscal Year	\$0-\$100 Layer		\$100-\$250 Layer		\$250-\$1,000 Layer		\$1,000-\$1,500 Layer		Excess \$1,500 Layer		[24] No. of Entries
	[14] Paid Losses &ALAE	[15] Incurred Losses &ALAE	[16] Paid Losses &ALAE	[17] Incurred Losses &ALAE	[18] Paid Losses &ALAE	[19] Incurred Losses &ALAE	[20] Paid Losses &ALAE	[21] Incurred Losses &ALAE	[22] Paid Losses &ALAE	[23] Incurred Losses &ALAE	
7/1/00-01	568	568	98	98	–	–	–	–	–	–	308
7/1/01-02	460	461	119	119	–	–	–	–	–	–	261
7/1/02-03	572	572	217	217	–	–	–	–	–	–	256
7/1/03-04	498	498	2	2	–	–	–	–	–	–	267
7/1/04-05	333	333	–	–	–	–	–	–	–	–	258
7/1/05-06	169	316	–	25	–	–	–	–	–	–	198
7/1/06-07	532	543	307	307	133	133	–	–	–	–	156
7/1/07-08	456	537	155	155	–	–	–	–	–	–	188
7/1/08-09	175	243	–	–	–	–	–	–	–	–	245
7/1/09-10	41	210	–	–	–	–	–	–	–	–	212
7/1/10-11	3	57	–	–	–	–	–	–	–	–	150
7/1/11-12	–	–	–	–	–	–	–	–	–	–	–
	3,807	4,338	898	923	133	133	–	–	–	–	2,499

Ratio of Excess Losses to \$0-\$100 Layer:	[17]/[15]	[19]/[15]	[21]/[15]	[23]/[15]
7/1/03-04 through 7/1/06-07 (4 years):	19.8%	7.9%	0.0%	0.0%
7/1/04-05 through 7/1/08-09 (5 years):	24.7%	6.7%	0.0%	0.0%
7/1/05-06 through 7/1/11-12 (7 years):	25.6%	7.0%	0.0%	0.0%

State of Minnesota
 Summary of General Liability Losses Excess of \$100,000
 Losses (Incl. ALAE) – Evaluated at 3/31/11
 (Dollars in Thousands)

Large Claims

<i>Claim Information</i>							<i>No Limit</i>		<i>Excess Retention</i>		<i>\$100-\$250</i>		<i>\$250-\$1,000</i>		<i>\$1,000-\$1,500</i>		<i>Excess \$1,500</i>	
Fiscal Year	Stat.	Claimant Name	Site	Event Date	Reten.	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
						Paid Loss.	Incur. Loss.	Paid Loss.	Incur. Loss.	Paid Loss.	Incur. Loss.	Paid Loss.	Incur. Loss.	Paid Loss.	Incur. Loss.	Paid Loss.	Incur. Loss.	Paid Loss.
1	07/01/00	X	Mnscu - Dakota County	slip/fall miscellaneous	04/30/01	\$1,000	156	156	-	-	56	56	-	-	-	-	-	
2	07/01/00	X	Mnscu - Winona State U	slip/fall miscellaneous	10/11/05	\$1,000	142	142	-	-	42	42	-	-	-	-	-	
Total 7/1/00-01							298	298	-	-	98	98	-	-	-	-	-	-
3	07/01/01	X	Mnscu Tc-Northwest Wa	slip & fall - ladder/scaf	02/06/02	\$1,000	217	217	-	-	117	117	-	-	-	-	-	
4	07/01/01	X	Mnscu - Southwest State	miscellaneous-other	04/09/02	\$1,000	102	102	-	-	2	2	-	-	-	-	-	
Total 7/1/01-02							319	319	-	-	119	119	-	-	-	-	-	-
5	07/01/02	X	Mnscu - Century College	slip/fall miscellaneous	12/30/02	\$1,000	143	143	-	-	43	43	-	-	-	-	-	
6	07/01/02	X	Minnesota State Academ	slip/fall miscellaneous	01/30/03	\$1,000	184	184	-	-	84	84	-	-	-	-	-	
7	07/01/02	X	Minnesota State Academ	slip/fall different level	09/15/04	\$1,000	180	180	-	-	80	80	-	-	-	-	-	
8	07/01/02	X	Mnscu - Mn West Comun	strain/sprain	10/26/05	\$1,000	110	110	-	-	10	10	-	-	-	-	-	
Total 7/1/02-03							617	617	-	-	217	217	-	-	-	-	-	-
9	07/01/03	X	Mnscu - Century College	slip/fall miscellaneous	08/29/03	\$1,000	102	102	-	-	2	2	-	-	-	-	-	
Total 7/1/03-04							102	102	-	-	2	2	-	-	-	-	-	-
10	07/01/05	O	Mnscu - Central Lakes C	slip/fall different level	08/03/05	\$1,000	8	125	-	-	-	25	-	-	-	-	-	
Total 7/1/05-06							8	125	-	-	-	25	-	-	-	-	-	-
11	07/01/06	X	Metropolitan Council	sewer backup-met council	11/29/06	\$1,000	285	285	-	-	150	150	35	35	-	-	-	
12	07/01/06	X	Mnscu - St Cloud State U	slip/fall miscellaneous	12/04/06	\$1,000	107	107	-	-	7	7	-	-	-	-	-	
13	07/01/06	X	Metropolitan Council	sewer backup-met council	04/02/07	\$1,000	348	348	-	-	150	150	98	98	-	-	-	
Total 7/1/06-07							740	740	-	-	307	307	133	133	-	-	-	-
14	07/01/07	X	Mnscu - Mesabi Range C	inappropriate behavior	07/24/08	\$1,200	243	243	-	-	143	143	-	-	-	-	-	
15	07/01/07	X	Mnscu Minnesota State U	beh-assault/rape	03/16/09	\$1,200	112	112	-	-	12	12	-	-	-	-	-	
Total 7/1/07-08							355	355	-	-	155	155	-	-	-	-	-	-

State of Minnesota
 Summary of Estimated Strike Force Claims Ultimate Losses
 Losses (Incl. ALAE) – Evaluated at 3/31/11
 (Dollars in Thousands)

Summary

Fiscal Year	Retention	\$0 to \$100 Layer			\$100 to Retention Layer			\$0 to Retention Layer				
		[1] Paid Losses p.45	[2] Incurred Losses p.45	[3] Ultimate Losses p.45	[4] Paid Losses p.45	[5] Incurred Losses p.45	[6] Ultimate Losses p.45	[7] Paid Losses [1]+[4]	[8] Case Reserves [9]-[7]	[9] Incurred Losses [2]+[5]	[10] IBNR Reserves [11]-[9]	[11] Ultimate Losses [3]+[6]
		7/1/00-01	\$1,000	100	100	100	60	60	60	160	-	160
7/1/01-02	\$1,000	116	117	117	140	140	140	256	1	257	-	257
7/1/02-03	\$1,000	100	100	100	140	140	140	240	-	240	-	240
7/1/03-04	\$1,000	100	100	100	260	260	260	360	-	360	-	360
7/1/04-05	\$1,000	100	100	100	-	-	-	100	-	100	-	100
7/1/05-06	\$1,000	67	100	100	-	-	-	67	33	100	-	100
7/1/06-07	\$1,000	-	-	-	-	-	-	-	-	-	-	-
7/1/07-08	\$1,200	-	-	-	-	-	-	-	-	-	-	-
7/1/08-09	\$1,200	-	-	-	-	-	-	-	-	-	-	-
7/1/09-10	\$1,500	-	-	-	-	-	-	-	-	-	-	-
7/1/10-11	\$1,500	-	-	-	-	-	-	-	-	-	-	-
7/1/11-12	\$1,500	-	-	-	-	-	-	-	-	-	-	-
		583	617	617	600	600	600	1,183	34	1,217	-	1,217

State of Minnesota
 Summary of Strike Force Claims Loss and Program Data
 Losses (Incl. ALAE) – Evaluated at 3/31/11
 (Dollars in Thousands, Unless Indicated Otherwise)

Data

Fiscal Year	Program Data			Unlimited Loss Data					Excess of Retention		Limited to Retention		
	[1] Retention	[2] Claims Admin.	[3] FTE	[4] Reported Claims	[5] Open Claims	[6] Paid Losses &ALAE	[7] Case Reserves [8]-[6]	[8] Incurred Losses &ALAE	[9] Paid Losses &ALAE	[10] Incurred Losses &ALAE	[11] Paid Losses &ALAE	[12] Case Reserves [13]-[11]	[13] Incurred Losses &ALAE
7/1/00-01	\$ 1,000	–	–	1	–	160	–	160	–	–	160	–	160
7/1/01-02	\$ 1,000	–	–	3	–	256	1	257	–	–	256	1	257
7/1/02-03	\$ 1,000	–	–	1	–	240	–	240	–	–	240	–	240
7/1/03-04	\$ 1,000	–	–	1	–	360	–	360	–	–	360	–	360
7/1/04-05	\$ 1,000	–	–	1	–	100	–	100	–	–	100	–	100
7/1/05-06	\$ 1,000	–	–	1	1	67	33	100	–	–	67	33	100
7/1/06-07	\$ 1,000	–	–	–	–	–	–	–	–	–	–	–	–
7/1/07-08	\$ 1,200	–	–	–	–	–	–	–	–	–	–	–	–
7/1/08-09	\$ 1,200	–	–	–	–	–	–	–	–	–	–	–	–
7/1/09-10	\$ 1,500	–	–	–	–	–	–	–	–	–	–	–	–
7/1/10-11	\$ 1,500	–	–	–	–	–	–	–	–	–	–	–	–
7/1/11-12	\$ 1,500	–	–	–	–	–	–	–	–	–	–	–	–
				8	1	1,183	34	1,217	–	–	1,183	34	1,217

Fiscal Year	\$0-\$100 Layer		\$100-\$250 Layer		\$250-\$1,000 Layer		\$1,000-\$1,500 Layer		Excess \$1,500 Layer		[24] No. of Entries
	[14] Paid Losses &ALAE	[15] Incurred Losses &ALAE	[16] Paid Losses &ALAE	[17] Incurred Losses &ALAE	[18] Paid Losses &ALAE	[19] Incurred Losses &ALAE	[20] Paid Losses &ALAE	[21] Incurred Losses &ALAE	[22] Paid Losses &ALAE	[23] Incurred Losses &ALAE	
7/1/00-01	100	100	60	60	–	–	–	–	–	–	3
7/1/01-02	116	117	140	140	–	–	–	–	–	–	10
7/1/02-03	100	100	140	140	–	–	–	–	–	–	3
7/1/03-04	100	100	150	150	110	110	–	–	–	–	3
7/1/04-05	100	100	–	–	–	–	–	–	–	–	3
7/1/05-06	67	100	–	–	–	–	–	–	–	–	3
7/1/06-07	–	–	–	–	–	–	–	–	–	–	–
7/1/07-08	–	–	–	–	–	–	–	–	–	–	–
7/1/08-09	–	–	–	–	–	–	–	–	–	–	–
7/1/09-10	–	–	–	–	–	–	–	–	–	–	–
7/1/10-11	–	–	–	–	–	–	–	–	–	–	–
7/1/11-12	–	–	–	–	–	–	–	–	–	–	–
	583	617	490	490	110	110	–	–	–	–	25

State of Minnesota
 Summary of Strike Force Claims Losses Excess of \$100,000
 Losses (Incl. ALAE) – Evaluated at 3/31/11
 (Dollars in Thousands)

Large Claims

<i>Claim Information</i>							No Limit		<i>Excess Retention</i>		<i>\$100-\$250</i>		<i>\$250-\$1,000</i>		<i>\$1,000-\$1,500</i>		<i>Excess \$1,500</i>	
Fiscal Year	Stat.	Claimant Name	Description	Event Date	Reten.	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
						Paid Loss.	Incur. Loss.	Paid Loss.	Incur. Loss.	Paid Loss.	Incur. Loss.	Paid Loss.	Incur. Loss.	Paid Loss.	Incur. Loss.	Paid Loss.	Incur. Loss.	Paid Loss.
1	07/01/00	X	P Safety-Metro Gang Uni inappropriate behavior	03/26/10	\$1,000	160	160	–	–	60	60	–	–	–	–	–	–	
Total 7/1/00-01						160	160	–	–	60	60	–	–	–	–	–	–	
2	07/01/01	X	P Safety-Metro Gang Uni inappropriate behavior	03/26/10	\$1,000	240	240	–	–	140	140	–	–	–	–	–	–	
Total 7/1/01-02						240	240	–	–	140	140	–	–	–	–	–	–	
3	07/01/02	X	P Safety-Metro Gang Uni inappropriate behavior	03/26/10	\$1,000	240	240	–	–	140	140	–	–	–	–	–	–	
Total 7/1/02-03						240	240	–	–	140	140	–	–	–	–	–	–	
4	07/01/03	X	P Safety-Metro Gang Uni inappropriate behavior	03/26/10	\$1,000	360	360	–	–	150	150	110	110	–	–	–	–	
Total 7/1/03-04						360	360	–	–	150	150	110	110	–	–	–	–	
5	07/01/05	O	P Safety-Metro Gang Uni neg. supervision	02/23/10	\$1,000	67	100	–	–	–	–	–	–	–	–	–	–	
Total 7/1/05-06						67	100	–	–	–	–	–	–	–	–	–	–	



Office Memorandum

Date: June 3, 2011

To: Spencer Cronk, Commissioner
Department of Administration

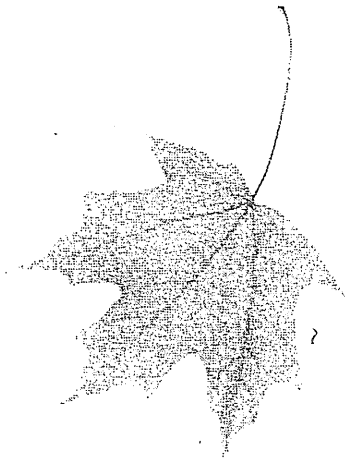
From: Margaret Kelly, Assistant Commissioner *MK*

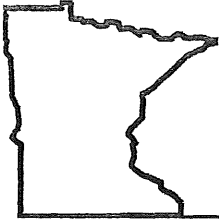
Phone: (651) 201-8021

Subject: Approval of 2012 Rates for the Property and Casualty Program

Pursuant to your request, Minnesota Management and Budget approves the FY 2012 rates for the Risk Management Division's Property and Casualty Program as proposed in its business plan.

cc: Lenora Madigan, Department of Administration
Julie Poser, Department of Administration
Liz Houlding, Department of Administration
Abigail Read, MMB
Katharine Barondeau, MMB





STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 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.

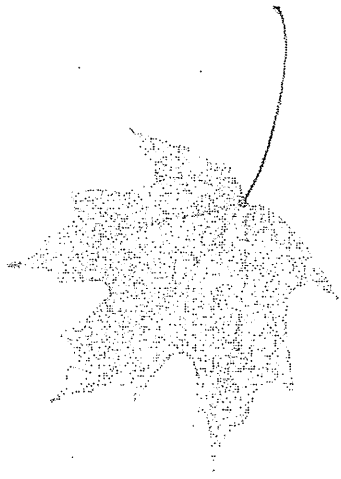
- Provides temporary benefits to qualified persons out of work through no fault of their own.
- Collects employer taxes and pays unemployment benefits to qualified persons.

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

By law, state agencies must reimburse the Department of Employment and Economic Development (DEED) for cost of unemployment benefits paid to former employees rather than pay a quarterly tax as do private employers. State agencies remit payment to DEED quarterly for any cost accrued during the previous quarter. The controlling provisions of state law do not distinguish between state agencies and other private or public employers. Administrative cost of the Unemployment Insurance program is borne by a payroll tax administered by the IRS and paid only by private employers. State agencies do not fund the administrative cost of the UI program.



File: Unemployment Insurance 080
Enterprise Fund -Unemployment Insurance 2011

June 30, 2011

Balance Sheet Worksheet

Account	30-Jun-10 Amounts	30-Jun-11 Amounts	Change	
ASSETS				
Current Assets				
101.00 Cash on Hand June 30	23	78	55	
106.00 Cash and Cash Equivalents	0	9,114	9,114	
130.00 Accounts Receivable	394,119	478,307	84,188	
135.00 Federal Aid Receivable	35,276	25,735	(9,541)	
	0	0	0	
Total Current Assets	<u>429,418</u>	<u>513,233</u>	<u>83,815</u>	
Noncurrent Assets				
Total Noncurrent Assets	<u> </u>	<u> </u>	<u> </u>	
LIABILITIES AND FUND BALANCE				
Liabilities:				
203.00 Accounts Payable	65,731	47,799	(17,932)	
	Federal Grant Aid to Individuals Payable	224	262	38
221.01 Loans and Notes Payable Interest - Current	0	11,589	11,589	
221.01 Loans and Notes Payable - Current	0	277,046	277,046	
221.01 Loans and Notes Payable - Non-Current	598,793	183,133	(415,660)	
208.00 Interfund Payable	25,829	17,589	(8,240)	
230.00 Deferred Revenue/Unearned Revenue	4,976	7,208	2,232	
Total Liabilities	<u>695,553</u>	<u>544,627</u>	<u>(150,926)</u>	
NET ASSETS				
Restricted for:				
371.01 Unemployment Benefits	(266,135)	(27,256)	238,879	
371.01 Restricted for Loan Interest	0	(4,138)	(4,138)	
Total Restricted	<u>(266,135)</u>	<u>(31,394)</u>	<u>234,741</u>	
Unrestricted	0	0	0	
Total Net Assets	<u>(266,135)</u>	<u>(31,394)</u>	<u>234,741</u>	
Total Liabilities and Net Assets	<u>429,418</u>	<u>513,233</u>	<u>83,815</u>	
	0	0	0	

Enterprise Fund -Unemployment Insurance 2011
Operating Statement Worksheet

June 30, 2011

Account	30-Jun-10 Amounts	30-Jun-11 Amounts	Change		
Revenues:					
400.48 Insurance Premiums - Unemployment Taxes	965,874	1,235,133	269,259		
400.60 Federal Revenues	0	0	0		
	0	0	0		
400.94 Other Income/Other Program Revenues	6,551	963	(5,588)		
Gross Revenues	972,425	1,236,096	263,671		
Less Other Revenue Refunds	0	0	0		
Net Revenues	972,425	1,236,096	263,671		
Operating Expenditures:					
500.29 Unemployment Benefits	3,036,515	2,172,287	(864,228)		
Total Expenditures	3,036,515	2,172,287	(864,228)		
Operating Income (Loss)	(2,064,090)	(936,191)	1,127,899		
Nonoperating Revenues (Expenses)					
Investment Income	546	7	(539)		
400.61 Grants and Subsidies	1,489,438	1,188,735	(300,703)		
Grant Aid to Individuals	(2,042)	(6,220)	(4,178)		
400.71 Other Non-Operating Revenues	0	0	0		
500.66 Interest and Financing costs	0	(11,589)	(11,589)		
Total Nonoperating Revenues (Expenses)	1,487,942	1,170,933	(317,009)		
Income (Loss) Before Transfers	(576,148)	234,742	810,890		
720.00 Accrual (699/200) P&I/MP 62.5%	593	0	(593)		
720.00 Accrual (218/200) MP 37.5%/Benefit Fraud	(134)	0	134		
720.00 Accrual (210/310) Admin Costs	(48)	0	48		
720.00 Accrual (213/200) UI TIP	0	0	0		
720.00 Accrual (300/245) WFD	0	0	0		
720.00 Other Operating Transfers-Out (699/200)	(6,635)	0	6,635		
720.00 Other Operating Transfers-Out (218/200)	(961)	0	961		
720.00 Other Operating Transfers-Out (213/200)	0	0	0		
720.00 Other Operating Transfers-Out (210/310)	(20)	0	20	-7,205.00	0.00
Net Income (Loss)	(583,353)	234,742	818,095		
Net Assets, Beginning	317,218	(266,135)	(583,353)		
Adjustment for Prior Year		0	0		
371.00 Adjustment for MAPS Interest (B22 - 242/200)	0		0		
Net Assets, Beginning, as Restated	317,218	(266,135)	(583,353)		
Net Assets, Ending	(266,135)	(31,393)	234,742		
	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, 2011

ACCOUNT	AMOUNT 6/30/10	AMOUNT 6/30/11	CHANGE	
Cash Flows From Operating Activities				
Cash Received from Customers	\$ 902,076	1,175,504	\$ 273,428	23.26%
Cash Received from Grants	-	-	-	0.00%
Cash Received from Earnings on Investments	-	-	-	0.00%
Cash Received from Other Operating Revenue	-	-	-	0.00%
Cash Payments to Employees for Services	-	-	-	0.00%
Cash Payments for Claimants	(3,043,669)	(2,212,074)	\$ 831,595	-37.59%
Cash Payments to Loans	-	-	-	0.00%
Cash Payments to Suppliers for Goods and Services	-	-	-	0.00%
Cash Payments for Other Operating Expenses	-	-	-	0.00%
Net Cash Provided by (Used for) Operating Activities	<u>\$ (2,141,593)</u>	<u>\$ (1,036,571)</u>	<u>\$ 1,105,022</u>	
Cash Flows from Noncapital Financing Activities:				
Transfers-In	\$ -	\$ -	\$ -	0.00%
Transfers-Out	(6,701)	(7,746)	\$ (1,045)	13.49%
Interfund Receivable	-	-	-	0.00%
Advances from Other Funds/Proceeds from Loans	1,144,457	1,031,297	\$ (113,160)	-10.97%
Grant Receipts	1,483,460	1,198,289	\$ (285,171)	-23.80%
Grant Payments/Aid to Individuals	(1,911)	(6,197)	\$ (4,286)	69.16%
Interest Paid	-	-	-	0.00%
Other Non Operating Revenue	-	7	-	0.00%
Repayments of Advances from Other Funds/Repayment of Loan	<u>(545,664)</u>	<u>(1,169,911)</u>	<u>\$ (624,247)</u>	53.36%
Net Cash Flows from Noncap Fin Activities	<u>\$ 2,073,641</u>	<u>\$ 1,045,740</u>	<u>\$ (1,027,908)</u>	
Cash Flows from Capital Financing Activities:				
Investment in Fixed Assets	\$ -	\$ -	\$ -	0.00%
Proceeds from Sale of Fixed Assets	-	-	-	0.00%
Net Cash Flows from Capital Financing Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Cash Flows from Investing Activities:				
Purchase of Investments	\$ -	\$ -	\$ -	0.00%
200 Fund				
Investment Earnings	<u>\$ 546</u>	<u>\$ -</u>	<u>\$ (546)</u>	0.00%
Net Cash Flows from Investment Activities	<u>\$ 546</u>	<u>\$ -</u>	<u>\$ (546)</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	<u>\$ (67,405)</u>	<u>\$ 9,169</u>	<u>\$ 76,567</u>	835.06%
Cash and Investments, Beginning, as Reported	\$ 67,428	\$ 23	\$ (67,405)	-293065.22%
Cash and Investments, Beginning, as Restated	\$ -	\$ -	\$ -	0.00%
Cash and Investments, Beginning, as Restated	<u>\$ 67,428</u>	<u>\$ 23</u>	<u>\$ (67,405)</u>	-293065.22%
Cash and Cash Equivalents, Ending	<u>\$ 23</u>	<u>\$ 9,192</u>	<u>\$ 9,162</u>	

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

Cash Flows from Operating Activities:

Operating Income (Loss)	\$ (2,064,090)	\$ (936,191)	\$ 1,127,899	-120.48%
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Adjustments to Reconcile Operating Income to

Net Cash Flows from Operating Activities:

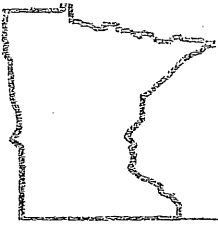
Depreciation and Net Amortization	\$ -	-	\$ -	0.00%
-Transfer from Inventory to Fixed Asset	-	-	-	0.00%
Transfer from Inventory to Fixed Asset	-	-	-	0.00%
Transfer from Inventory to Fixed Asset	-	-	-	0.00%
Change in Assets and Liabilities:				
Accounts Receivable	(58,748)	(84,735)	\$ (25,987)	30.67%
Federal Aid Receivable	-	-	-	0.00%
Interfund Receivables	-	-	-	0.00%
Inventories	-	-	-	0.00%
Other Assets	-	-	-	0.00%
Accounts Payable	(4,480)	(17,931)	\$ (13,451)	75.02%
Interfund Payable	-	-	-	0.00%
Other Liabilities	-	-	-	0.00%
Deferred Revenues	(14,278)	2,232	\$ 16,510	739.65%
Due to other Fund	4	54	\$ 50	92.62%

Net Reconciling Items to be Added (Deducted)
from Operating Income

\$ (77,502)	\$ (100,380)	\$ (22,878)	22.79%
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Net Cash Flows from Operating Activities

\$ (2,141,593)	\$ (1,036,571)	\$ 1,105,022	
-	0	0	-



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 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 2011 Summary

Appropriation Unit	Administration WCA	Claims Paid Premiums WCR	Claims Paid WKR	Summary
Revenue:				
Receipts	<u>\$24,736</u>	<u>\$6,383,497</u>	<u>\$24,189,653</u>	<u>\$30,597,886</u>
	\$24,736	\$6,383,497	\$24,189,653	\$30,597,886
Expenses:				
Expenditures	3,019,149	5,650,950	22,084,996	30,755,095
Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>3,019,149</u>	<u>5,650,950</u>	<u>22,084,996</u>	<u>30,755,095</u>
Operating Income/(Loss)	(2,994,413)	732,547	2,104,657	(157,209)
Other Sources or Uses				
Transfers In/ (Out)	<u>2,908,901</u>	<u>(751,019)</u>	<u>(2,157,881)</u>	<u>1</u>
Net Income or (Loss)	(85,512)	(18,472)	(53,224)	(157,208)
Prior Balance Forward Out (Beginning Account Balance)	<u>283,418</u>	<u>3,048,953</u>	6,097,573	9,429,944
Adjustments to Prior Period receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current Balance Forward In	<u>283,418</u>	<u>3,048,953</u>	<u>6,097,573</u>	<u>9,429,944</u>
Balance Forward Out (Ending Account Balance)	197,906	3,030,481	6,044,349	9,272,736
Less: Original Appropriated Balance	<u>-</u>	<u>-</u>	<u>3,000,000</u>	<u>3,000,000</u>
Accumulated Account Balance	<u>\$ 197,906</u>	<u>\$ 3,030,481</u>	<u>\$ 3,044,349</u>	<u>\$6,272,736</u>

\$25,104,145 Expenditures in WCA & WKR

4,184,024 Allowable reserves (60 days operating costs)
3,233,000 WCR recommended reserves
7,417,024



WORKER'S COMP APPROPRIATION BALANCE BY FUND REPORT

AGENCY G02 Department of Administration

LEGAL_CITATION_MS 176 603

Fiscal Year 2011	Appr Unit WCA	Balance Forward In \$283,417.78	Appropriated Funds \$0.00	Actual Transfer In \$3,192,318.67	Actual Receipts \$24,736.18
		Transfer Out \$283,417.78	Reverted Amount \$0.00	Canceled Amount \$0.00	Balance Forward Out \$0.00
Budget Encumbrance Auth	Total Allotments	Pre-Encumbered	Encumbered	Unobligated Balance	Expended
\$3,217,054.85	\$3,139,378.64	\$0.00	\$0.00	\$197,906.26	\$3,019,148.59

LEGAL_CITATION_MS 176 611 02A

Fiscal Year 2011	Appr Unit WCR	Balance Forward In \$3,048,952.80	Appropriated Funds \$0.00	Actual Transfer In \$1,268,952.80	Actual Receipts \$6,383,496.84
		Transfer Out \$2,019,972.32	Reverted Amount \$0.00	Canceled Amount \$0.00	Balance Forward Out \$0.00
Budget Encumbrance Auth	Total Allotments	Pre-Encumbered	Encumbered	Unobligated Balance	Expended
\$8,681,430.12	\$6,226,900.00	\$0.00	\$0.00	\$3,030,480.42	\$5,650,949.70

LEGAL_CITATION_MS 176 611 002

Fiscal Year 2011	Appr Unit WKR	Balance Forward In \$6,097,572.60	Appropriated Funds \$0.00	Actual Transfer In \$2,767,572.60	Actual Receipts \$24,189,652.96
		Transfer Out \$4,925,453.97	Reverted Amount \$0.00	Canceled Amount \$0.00	Balance Forward Out \$0.00
Budget Encumbrance Auth	Total Allotments	Pre-Encumbered	Encumbered	Unobligated Balance	Expended
\$28,129,344.19	\$22,473,022.00	\$0.00	\$0.00	\$6,044,348.53	\$22,084,995.66



DEPARTMENT OF ADMINISTRATION
WORKERS COMPENSATION
Receipts for fiscal year 2011

AGENCY OR CUSTOMER NAME - SOURCE OF FUNDS	COLLECTED AMOUNT	APPROP UNIT NBR
SEMINAR & WORKSHOP FEES	24,736	
APPROPRIATION TOTAL	24,736	WCA
ACCOUNTANCY BD	170	
ADMIN DEPT	531,204	
ADMIN HEARINGS	34,292	
AGRICULTURE DEPT	325,076	
AMATEUR SPORTS COMM	170	
ANIMAL HEALTH BD	21,784	
ARCHITECTS BD	206	
ARTS BOARD	694	
ASIAN PACIFIC MINN	170	
ATTY GENERAL OFFICE	189,267	
AUDITOR	3,330	
BARBER EXAMINERS BD	351	
BEHAVIORAL HEALTH & THERAPY BD	170	
CAMPAIGN FIN & PUB DIS	206	
CAPITOL AREA ARCH &	170	
CHICANO LATINO AFFAIRS COUNCIL	170	
CHIROPRACTIC BD	478	
CIVIL SERVICE COMMISSION	232	
COMMERCE DEPT	61,902	
CORRECTIONS DEPT	2,762,041	
COUNCIL ON BLACK MINN	170	
COUNCIL ON DISABILITY	444	
COURT OF APPEALS	2,704	
DENTISTRY BD	360	
DIETETIC & NUTRITN BD	170	
DNR	1,672,614	
EDUCATION	74,564	
EMERG MED SERV REG BD	1,695	
EMPLOYEE & ECON DEV	449,181	
EXPLORE MN TOURISM	4,806	
FRIBAULT ACADEMIES	279,549	
GAMBLING CONTROL BOARD	2,543	
GOVERNORS OFFICE	6,639	
GUARDIAN AD LITEMS	7,172	
HEALTH DEPT	220,603	
HIGHER EDUC FACILITY	170	
HIGHER EDUC SERV OFC	7,167	
HISTORICAL SOCIETY	35,915	
HOUSING FINANCE AGENCY	16,737	
HUMAN RIGHTS DEPT	17,653	
HUMAN SERVICES DEPT	6,901,004	
INDIAN AFFAIRS DEPT	170	
INVESTMENT BD	569	
RURAL RANGE RESOURCES	150,925	
TC	51,360	
JUDICIAL STANDARDS BD	79	
LABOR & INDUSTRY DEPT	192,217	

DEPARTMENT OF ADMINISTRATION
WORKERS COMPENSATION

Receipts for fiscal year 2011

LEGISLATIVE AUDIT COMM	1,884	
LEGISLATURE COORD COMM	2,270	
LEGISLATURE HOUSE	32,995	
LEGISLATURE SENATE	18,585	
LOTTERY	27,032	
MARRIAGE & FAMILY	170	
MED EXAMINERS BD	26,850	
MEDIATION SERVICES	10,385	
MILITARY AFFAIRS	250,765	
MINN STATE FAIR	102,750	
MN MANAGEMENT & BUDGET	10,542	
MNSCU	4,000,407	
NORTHEAST SERVICE UNIT	435	
NURSING BD	22,653	
NURSING HOME ADMIN BD	309	
OFFICE OF ENTERPRISE TECHNOLOGY	62,841	
OMBUDSMAN FOR FAMILIES	170	
OMBUDSMAN MENTAL HLTH	1,604	
OPTOMETRY BD	170	
PEACE OFFICERS BD	335	
PERPICH CENTER FOR ARTS EDUC	4,624	
PHARMACY BD	1,653	
PHYSICAL THERAPY BD	170	
PODIATRY BD	170	
POLLUTION CONTROL BD	69,344	
PRIVATE DETECTIVE BD	170	
PSYCHOLOGY BD	758	
PUBLIC DEFENSE BD	29,692	
PUBLIC EMPLOYEES	5,702	
PUBLIC SAFETY	1,450,208	
PUBLIC UTILITIES	6,505	
RACING COMMISSION	387	
RETIREMENT SYSTEM	8,624	
REVENUE DEPT	124,742	
SECRETARY OF STATE	10,940	
SENTENCING GUIDELINES	231	
SOCIAL WORK BD	365	
SUPREME COURT	55,309	
TAX COURT DEPT	170	
TEACHERS RETIREMENT	2,893	
TRANSPORTATION	4,394,082	
TRIAL COURTS	892,075	
VETERANS AFFAIRS	2,089,406	
VETERINARY MED BD	170	
WATER & SOIL RESOURCES	13,385	
WORKERS COMPENSATION	13,769	
ZOOLOGICAL BOARD	171,279	
INDIVIDUAL PAYMENTS	-131,126	
SUPP BENEFITS REIMBURSEMENTS	2,755,040	
TOTAL	30,573,150	WCR & WKR
APPROPRIATION TOTAL	30,573,150	
	0	

Bulletin

WORKERS' COMPENSATION

BULLETIN 11-4

Date May 4, 2011

To: Workers' Compensation Coordinators
Agency Accounting Coordinators

Subject: Administrative Fees for FY 2012

Background:

The Worker's Compensation Program's administrative fee will be \$2,496,000 for FY 2012, which is the same amount as it was in FY 2011.

The administrative fee is apportioned based on the following factors:

- Average number of employees for the period 7/01/10 through 3/31/11
- Number of open claims on 3/31/11
- Number of payment transactions for the period 7/01/10 through 3/31/11

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 the first six months of FY 2012. We will announce any change to the managed care administrative fee upon completion of our negotiated contract extension with CorVel for Calendar Year 2012. The hourly rate for the program's in-house legal will be \$114 per hour for attorney time and \$64 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. Rehabilitation service costs provided by program staff are also billed to the individual claim. The hourly rate for services provided by the QRC's will be \$65 and will be invoiced on line 4 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 2012 premium amount.

Administrative Fees

The attached spreadsheet details each agency's administrative fees for FY 2012. The spreadsheet contains the following information:

- Employee average for the period 7/01/10 through 3/31/11
- Percentage of the total number of employees
- Number of open claims on 3/31/11
- Percentage of the total number of open claims
- Number of transactions processed for the period 07/01/10 through 3/31/11
- 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 2012 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 (Note: this fee might be adjusted January 1, 2012)

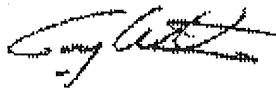
The administrative fees will be invoiced monthly through the state's accounts receivable system to those agencies who are not participating in the alternative cost allocation account. Because we operate from a revolving fund, it is vital that you pay your invoice promptly.

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
(651) 201-2587
Email: gay.scharpen@state.mn.us

Sincerely,



Gary Westman, Manager
Workers' Compensation Program
Risk Management Division

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY
FY 2011**

GenComp Loc #	Department Name	FY 10 Avg. # of EE's	% of EE's	# of OP Claims as of 6/30/10	% of OP Claims	FY 10 # of Trans.	% of Trans.	Avg. %	FY 2011 Work Comp Admin Fee	FY2011 MONTHLY Managed Care Fee
01A	Military Affairs	277	0.456%	29	1.360%	525	2.065%	1.294%	\$32,297	\$595.55
02 (All)	Administration	501	0.825%	33	1.548%	672	2.644%	1.672%	\$41,739	\$1,077.15
03A	State Lottery	144	0.237%	3	0.141%	30	0.118%	0.165%	\$4,126	\$309.60
04A	Agriculture	472	0.777%	10	0.469%	236	0.928%	0.725%	\$18,095	\$1,014.80
05A	Racing Commission	15	0.025%	0	0.000%	0	0.000%	0.008%	\$206	\$32.25
06A	Attorney General	322	0.530%	5	0.235%	75	0.295%	0.353%	\$8,819	\$692.30
07 (All)	Public Safety	2,021	3.329%	113	5.300%	1,208	4.752%	4.460%	\$111,333	\$4,345.15
09A	Gambling Control	33	0.054%	1	0.047%	59	0.232%	0.111%	\$2,774	\$70.95
10A	Minnesota Management and Budget (MMB)	290	0.478%	1	0.047%	30	0.118%	0.214%	\$5,347	\$623.50
15B	Board of Barbers	2	0.003%	0	0.000%	0	0.000%	0.001%	\$27	\$4.30
11B	Board of Cosmetologist	8	0.013%	1	0.047%	3	0.012%	0.024%	\$598	\$17.20
7HH	Board of Chiropractors	5	0.008%	0	0.000%	0	0.000%	0.003%	\$69	\$10.75
7FH	Board of Dentistry	11	0.018%	0	0.000%	0	0.000%	0.006%	\$151	\$23.65
7TP	Bd of Peace Officers	12	0.020%	0	0.000%	0	0.000%	0.007%	\$164	\$25.80
7KH	Bd of Nursing Home Admin	11	0.018%	0	0.000%	0	0.000%	0.006%	\$151	\$23.65
7LH	Bd of Social Work	11	0.018%	1	0.047%	0	0.000%	0.022%	\$541	\$23.65
7MH	Bd of Marriage & Family Therapy	2	0.003%	0	0.000%	0	0.000%	0.001%	\$27	\$4.30
7BH	Bd of Medical Practice	24	0.040%	0	0.000%	1	0.004%	0.014%	\$362	\$51.60
7CH	Board of Nursing	34	0.056%	1	0.047%	28	0.110%	0.071%	\$1,773	\$73.10
7DH	Board of Pharmacy	11	0.018%	0	0.000%	0	0.000%	0.006%	\$151	\$23.65
7EB	Board of Architects	7	0.012%	0	0.000%	0	0.000%	0.004%	\$96	\$15.05
7VH	Board of Psychology	10	0.016%	1	0.047%	0	0.000%	0.021%	\$527	\$21.50
7JH	Board of Optometry	2	0.003%	0	0.000%	0	0.000%	0.001%	\$27	\$4.30
7PB	Board of Accountancy	4	0.007%	0	0.000%	0	0.000%	0.002%	\$55	\$8.60
7RH	Bd of Vet Medicine	2	0.003%	0	0.000%	0	0.000%	0.001%	\$27	\$4.30
7QH	Bd of Podiatry	1	0.002%	0	0.000%	0	0.000%	0.001%	\$14	\$2.15
7SB	Private Detective Board	1	0.002%	0	0.000%	0	0.000%	0.001%	\$14	\$2.15
7GB	MN Boxing Commission	17	0.028%	0	0.000%	0	0.000%	0.009%	\$233	\$36.55
7VH	Bd of Physical Therapy	3	0.005%	0	0.000%	0	0.000%	0.002%	\$41	\$6.45
7SH	Emergency Medical Svs Reg. Bd.	22	0.036%	0	0.000%	0	0.000%	0.012%	\$302	\$47.30
7UH	Dietetics & Nutrition Practice Bd.	2	0.003%	0	0.000%	0	0.000%	0.001%	\$27	\$4.30
7XH	Behavior Health & Therapy Bd	5	0.008%	0	0.000%	0	0.000%	0.003%	\$69	\$10.75
12A	Health	1,454	2.395%	25	1.173%	172	0.677%	1.415%	\$35,313	\$3,126.10
13A	Commerce	331	0.545%	8	0.375%	88	0.346%	0.422%	\$10,539	\$711.65
80A	Commerce-Weights & Measures	0	0.000%	1	0.047%	53	0.208%	0.085%	\$2,125	\$0.00

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY
FY 2011**

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14A	Animal Health Board	53	0.087%	1	0.047%	6	0.024%	0.053%	\$1,313	\$113.95
17A	Human Rights	42	0.069%	1	0.047%	3	0.012%	0.043%	\$1,064	\$90.30
19A	Indian Affairs Council	5	0.008%	1	0.047%	3	0.012%	0.022%	\$557	\$10.75
20B	Explore MN Tourism	65	0.107%	0	0.000%	0	0.000%	0.036%	\$891	\$139.75
22A	Employment & Economic Development	1,822	3.001%	33	1.548%	448	1.762%	2.104%	\$52,512	\$3,917.30
25A	Perpich Center for Arts Educ.	82	0.135%	0	0.000%	3	0.012%	0.049%	\$1,222	\$176.30
X00	MNSCU-Office of the Chancellor	427	0.703%	1	0.047%	12	0.047%	0.266%	\$6,635	\$918.05
X01	MNSCU-Bemidji State Univ	548	0.903%	9	0.422%	38	0.149%	0.491%	\$12,266	\$1,178.20
X02	MNSCU-MSU Mankato	1,509	2.486%	41	1.923%	312	1.227%	1.879%	\$46,893	\$3,244.35
X03	MNSCU-MSU Moorhead	796	1.311%	10	0.469%	93	0.366%	0.715%	\$17,855	\$1,711.40
X04	MNSCU-St Cloud State Univ	1,643	2.706%	34	1.595%	303	1.192%	1.831%	\$45,703	\$3,532.45
X05	MNSCU-Southwest MN State Univ	388	0.639%	5	0.235%	44	0.173%	0.349%	\$8,709	\$834.20
X06	MNSCU-Winona State Univ	919	1.514%	10	0.469%	85	0.334%	0.772%	\$19,279	\$1,975.85
X07	MNSCU-Metro State Univ	696	1.146%	8	0.375%	75	0.295%	0.606%	\$15,115	\$1,496.40
X20	MNSCU-Riverland CC - Austin	248	0.409%	3	0.141%	2	0.008%	0.186%	\$4,635	\$533.20
X21	MNSCU-Central Lks College-Brainerd	251	0.413%	2	0.094%	4	0.016%	0.174%	\$4,351	\$539.65
X22	MNSCU-Anoka/Ramsey CC-Cambridge	97	0.160%	0	0.000%	0	0.000%	0.053%	\$1,329	\$208.55
X23	MNSCU-C & T College-Fergus Falls	128	0.211%	1	0.047%	37	0.146%	0.134%	\$3,355	\$275.20
X24	MNSCU-Hibbing Community College	189	0.311%	4	0.188%	11	0.043%	0.181%	\$4,511	\$406.35
X25	MNSCU-Itasca Community College	142	0.234%	0	0.000%	0	0.000%	0.078%	\$1,946	\$305.30
X27	MNSCU-MN West C&T - Worthington	109	0.180%	1	0.047%	0	0.000%	0.075%	\$1,884	\$234.35
X28	MNSCU-Vermillion Community College	81	0.133%	1	0.047%	34	0.134%	0.105%	\$2,613	\$174.15
X29	MNSCU-Rochester Community College	525	0.865%	5	0.235%	32	0.126%	0.408%	\$10,194	\$1,128.75
							0.000%			
X30	MNSCU-Northland C&T - Thief River Fls	169	0.278%	1	0.047%	6	0.024%	0.116%	\$2,903	\$363.35
X31	MNSCU-Mesabi Range C&T -Virginia	90	0.148%	3	0.141%	0	0.000%	0.096%	\$2,404	\$193.50
X32	MNSCU-Minneapolis C&T College	717	1.181%	8	0.375%	92	0.362%	0.639%	\$15,960	\$1,541.55
X33	MNSCU-Anoka/Ramsey Comm College	408	0.672%	4	0.188%	17	0.067%	0.309%	\$7,709	\$877.20
X34	MNSCU-N Hennepin Comm College	437	0.720%	5	0.235%	37	0.146%	0.367%	\$9,151	\$939.55
X35	MNSCU-Century College	769	1.267%	21	0.985%	81	0.319%	0.857%	\$21,385	\$1,653.35
X36	MNSCU-Rainy River Comm College	41	0.068%	1	0.047%	1	0.004%	0.039%	\$985	\$88.15
X37	MNSCU-Normandale Comm College	589	0.970%	3	0.141%	21	0.083%	0.398%	\$9,930	\$1,266.35
X38	MNSCU-Inver Hills Comm College	391	0.644%	9	0.422%	21	0.083%	0.383%	\$9,558	\$840.65
X39	MNSCU-NE Higher Education District	11	0.018%	0	0.000%	0	0.000%	0.006%	\$151	\$23.65

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X40	MNSCU-Mpls C&T College Law Enforce	5	0.008%	0	0.000%	0	0.000%	0.003%	\$69	\$10.75
X41	MNSCU-Fond du Lac Tribal & Comm Coll	138	0.227%	2	0.094%	2	0.008%	0.110%	\$2,737	\$296.70
X51	MNSCU-Anoka Tech College	198	0.326%	5	0.235%	7	0.028%	0.196%	\$4,894	\$425.70
X52	MNSCU-Alexandria Tech College	246	0.405%	4	0.188%	65	0.256%	0.283%	\$7,060	\$528.90
X53	MNSCU-Hennepin Tech Coll-Plymouth	50	0.082%	0	0.000%	0	0.000%	0.027%	\$685	\$107.50
X54	MNSCU-Pine Tech College	113	0.186%	0	0.000%	0	0.000%	0.062%	\$1,549	\$242.95
X55	MNSCU-St Paul College	386	0.636%	6	0.281%	28	0.110%	0.342%	\$8,548	\$829.90
X56	MNSCU-Lake Superior College	373	0.614%	10	0.469%	77	0.303%	0.462%	\$11,535	\$801.95
X57	MNSCU-St. Cloud Tech College	343	0.565%	6	0.281%	17	0.067%	0.304%	\$7,599	\$737.45
X59	MNSCU-Dakota County Tech College	279	0.460%	6	0.281%	48	0.189%	0.310%	\$7,736	\$599.85
			0.000%							
X60	MNSCU-Hennepin TC-Brooklyn Prk	244	0.402%	6	0.281%	50	0.197%	0.293%	\$7,322	\$524.60
X61	MNSCU-Hennepin TC-Eden Prairie	207	0.341%	3	0.141%	3	0.012%	0.164%	\$4,106	\$445.05
X62	MNSCU-MN West C&T - Canby	56	0.092%	0	0.000%	0	0.000%	0.031%	\$767	\$120.40
X63	MNSCU-MN West C&T - Granite Falls	37	0.061%	0	0.000%	0	0.000%	0.020%	\$507	\$79.55
X64	MNSCU-MN West C&T - Jackson	49	0.081%	0	0.000%	0	0.000%	0.027%	\$672	\$105.35
X65	MNSCU-MN West C&T - Pipestone	42	0.069%	0	0.000%	0	0.000%	0.023%	\$576	\$90.30
X66	MNSCU-Mesabi Range C&T- Eveleth	69	0.114%	0	0.000%	0	0.000%	0.038%	\$946	\$148.35
X68	MNSCU-SE Tech College-Red Wing	77	0.127%	2	0.094%	11	0.043%	0.088%	\$2,196	\$165.55
X69	MNSCU-SE Tech College-Winona	126	0.208%	1	0.047%	2	0.008%	0.087%	\$2,183	\$270.90
X71	MNSCU-Central Lks College-Staples	50	0.082%	1	0.047%	0	0.000%	0.043%	\$1,075	\$107.50
X72	MNSCU-Northwest Tech College	95	0.156%	1	0.047%	1	0.004%	0.069%	\$1,725	\$204.25
X73	MNSCU-C&T College-Detroit Lakes	106	0.175%	2	0.094%	35	0.138%	0.135%	\$3,379	\$227.90
X74	MNSCU-Northland C&T-E.Grand Forks	141	0.232%	3	0.141%	22	0.087%	0.153%	\$3,823	\$303.15
X75	MNSCU-C&T College-Moorhead	223	0.367%	0	0.000%	66	0.260%	0.209%	\$5,216	\$479.45
X77	MNSCU-C&T College-Wadena	88	0.145%	0	0.000%	0	0.000%	0.048%	\$1,206	\$189.20
X78	MNSCU-Riverland Comm Coll-Albert Lea	52	0.086%	1	0.047%	0	0.000%	0.044%	\$1,103	\$111.80
X79	MNSCU-S Central Tech Coll-Mankato	296	0.488%	3	0.141%	2	0.008%	0.212%	\$5,293	\$636.40
X80	MNSCU-Ridgewater College-Hutchinson	91	0.150%	0	0.000%	0	0.000%	0.050%	\$1,247	\$195.65
X81	MNSCU-Ridgewater College-Willmar	280	0.461%	5	0.235%	56	0.220%	0.305%	\$7,621	\$602.00
X83	MNSCU-S Central Tech Coll-Faribault	61	0.100%	1	0.047%	4	0.016%	0.054%	\$1,357	\$131.15
X99	MNSCU-Student Workers	4,247	6.996%	19	0.891%	97	0.382%	2.756%	\$68,794	EXEMPT

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28A	State Senate	286	0.471%	3	0.141%	0	0.000%	0.204%	\$5,090	\$614.90
29 (All)	DNR (All regions)	2,711	4.466%	144	6.754%	1,402	5.515%	5.578%	\$139,237	\$5,828.65
CC (All)	Conservation Corp Minnesota	159	0.262%	63	2.955%	5	0.020%	1.079%	\$26,928	\$341.85
31A	House of Representatives	398	0.656%	2	0.094%	27	0.106%	0.285%	\$7,119	\$855.70
32A	Pollution Control Agency	946	1.558%	10	0.469%	41	0.161%	0.730%	\$18,209	\$2,033.90
33A	Trial Courts	2,709	4.462%	37	1.735%	529	2.081%	2.760%	\$68,880	\$5,824.35
J50	State Guardian ad Litem Board	253	0.417%	0	0.000%	0	0.000%	0.139%	\$3,467	\$543.95
34A	Housing Finance	208	0.343%	1	0.047%	42	0.165%	0.185%	\$4,616	\$447.20
37A	Education	406	0.669%	7	0.328%	114	0.448%	0.482%	\$12,027	\$872.90
38A	Investment Board	22	0.036%	0	0.000%	0	0.000%	0.012%	\$302	\$47.30
39A	Governor's Office	53	0.087%	1	0.047%	2	0.008%	0.047%	\$1,182	\$113.95
40A	Historical Society	499	0.822%	7	0.328%	0	0.000%	0.383%	\$9,570	\$1,072.85
41A	Work Comp Court of Appeals	13	0.021%	1	0.047%	29	0.114%	0.061%	\$1,518	\$27.95
42 (All)	Labor & Industry	452	0.745%	17	0.797%	259	1.019%	0.854%	\$21,306	\$971.80
43A	IRRRB	71	0.117%	6	0.281%	158	0.622%	0.340%	\$8,486	\$152.65
44 (All)	Minnesota State Academies	332	0.547%	16	0.750%	307	1.208%	0.835%	\$20,842	\$713.80
45A	Mediation Services	14	0.023%	1	0.047%	27	0.106%	0.059%	\$1,466	\$30.10
46A	Office of Enterprise Technology	329	0.542%	5	0.235%	109	0.429%	0.402%	\$10,028	\$707.35
49A	Legislative Auditor	63	0.104%	0	0.000%	0	0.000%	0.035%	\$863	\$135.45
50A	State Arts Board	10	0.016%	0	0.000%	0	0.000%	0.005%	\$137	\$21.50
5DA	Leg. Coord Committee/Rev of Statutes	89	0.147%	1	0.047%	1	0.004%	0.066%	\$1,643	\$191.35
52A	Public Defense Board	612	1.008%	2	0.094%	10	0.039%	0.380%	\$9,495	\$1,315.80
53A	Secretary of State	81	0.133%	1	0.047%	1	0.004%	0.061%	\$1,533	\$174.15
55A	Human Svs-Anoka RTC	783	1.290%	63	2.955%	925	3.639%	2.628%	\$65,592	\$1,683.45
55B	Human Svs-Brainerd RTC	12	0.020%	23	1.079%	428	1.684%	0.927%	\$23,149	\$25.80
552	Human Svs-CARE	243	0.400%	5	0.235%	8	0.031%	0.222%	\$5,543	\$522.45
554	Human Svs-Child	70	0.115%	20	0.938%	182	0.716%	0.590%	\$14,721	\$150.50
55C	Human Svs-Cambridge RTC (closed)	0	0.000%	10	0.469%	422	1.660%	0.710%	\$17,715	\$0.00
55D	Human Svs-Central Office	2,362	3.891%	29	1.360%	225	0.885%	2.045%	\$51,052	\$5,078.30
55E	Human Svs-Fergus Falls RTC	0	0.000%	7	0.328%	102	0.401%	0.243%	\$6,070	\$0.00
55F	Human Svs-Faribault RTC (closed)	0	0.000%	12	0.563%	330	1.298%	0.620%	\$15,484	\$0.00
55G	Human Svs-AhGwahChing RTC	0	0.000%	16	0.750%	428	1.684%	0.811%	\$20,252	\$0.00
55H	Human Svs-Hastings (closed)	0	0.000%	2	0.094%	4	0.016%	0.037%	\$911	\$0.00
55K	Human Svs-METO	209	0.344%	29	1.360%	405	1.593%	1.099%	\$27,437	\$449.35

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555	Human Svcs-MSOCS Group Homes	1,401	2.308%	132	6.191%	2,327	9.154%	5.884%	\$146,876	\$3,012.15
55M	Human Svcs-Moose Lake RTC (closed)	0	0.000%	5	0.235%	153	0.602%	0.279%	\$6,959	\$0.00
55N	Human Svcs-NNE-SOS-Gen.Fund	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55P	Human Svcs-Moose Lk Reg. St. OP Svcs	735	1.211%	26	1.220%	290	1.141%	1.190%	\$29,711	\$1,580.25
55Q	Human Svcs-St Peter MSH	805	1.326%	72	3.377%	632	2.486%	2.396%	\$59,815	\$1,730.75
55R	Human Svcs-Rochester (closed)	0	0.000%	1	0.047%	54	0.212%	0.086%	\$2,158	\$0.00
55S	Human Svcs-St Peter RTC (closed)	0	0.000%	9	0.422%	128	0.504%	0.309%	\$7,702	\$0.00
55T	Human Svcs-Oak Terrace RTC (closed)	0	0.000%	6	0.281%	128	0.504%	0.262%	\$6,531	\$0.00
55U	Human Svcs-NNE-SOS-Eveleth	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55W	Human Svcs-Willmar RTC	58	0.096%	7	0.328%	88	0.346%	0.257%	\$6,407	\$124.70
558	Human Svcs-MNS	7	0.012%	9	0.422%	112	0.441%	0.291%	\$7,274	\$15.05
55Y	Human Svcs-CBHH	402	0.662%	22	1.032%	120	0.472%	0.722%	\$18,022	\$864.30
58A	Court of Appeals	89	0.147%	1	0.047%	6	0.024%	0.072%	\$1,806	\$191.35
60A	Higher Educ Services Office	74	0.122%	2	0.094%	3	0.012%	0.076%	\$1,893	\$159.10
61A	State Auditor	108	0.178%	2	0.094%	54	0.212%	0.161%	\$4,028	\$232.20
62A	MN State Retirement	88	0.145%	0	0.000%	3	0.012%	0.052%	\$1,304	\$189.20
63A	Public EE Retirement Assoc.	91	0.150%	2	0.094%	4	0.016%	0.086%	\$2,159	\$195.65
65 (All)A	Judicial	257	0.423%	4	0.188%	28	0.110%	0.240%	\$6,000	\$552.55
67A	Revenue	1,459	2.403%	17	0.797%	204	0.803%	1.334%	\$33,307	\$3,136.85
68A	Tax Court	6	0.010%	0	0.000%	0	0.000%	0.003%	\$82	\$12.90
69A	Teachers Retirement Assoc.	83	0.137%	0	0.000%	0	0.000%	0.046%	\$1,138	\$178.45
70J	Judicial Standards Board	2	0.003%	0	0.000%	0	0.000%	0.001%	\$27	\$4.30
75C	Veterans Affairs-Benefits & Services	96	0.158%	2	0.094%	1	0.004%	0.085%	\$2,129	\$206.40
75B	Veterans Home Silver Bay	156	0.257%	22	1.032%	217	0.854%	0.714%	\$17,826	\$335.40
75F	Veterans Home Fergus Falls	147	0.242%	7	0.328%	17	0.067%	0.212%	\$5,303	\$316.05
75H	Veterans Home Hastings	104	0.171%	16	0.750%	108	0.425%	0.449%	\$11,204	\$223.60
75L	Veterans Home Luverne	198	0.326%	15	0.704%	224	0.881%	0.637%	\$15,899	\$425.70
75M	Veterans Home Minneapolis	625	1.030%	85	3.987%	1,292	5.083%	3.366%	\$84,024	\$1,343.75
77 (All)	Minnesota Zoo	298	0.491%	25	1.173%	561	2.207%	1.290%	\$32,202	\$640.70
78A	MCF-Central Office	765	1.260%	23	1.079%	369	1.452%	1.264%	\$31,537	\$1,644.75
78B	MCF-St. Cloud	396	0.652%	18	0.844%	188	0.740%	0.745%	\$18,605	\$851.40
78C	MCF-Sauk Center (closed)	0	0.000%	1	0.047%	0	0.000%	0.016%	\$390	\$0.00

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY
FY 2011**

GenComp Loc #	Department Name	FY 10 Avg. # of EE's	% of EE's	# of OP Claims as of 6/30/10	% of OP Claims	FY 10 # of Trans.	% of Trans.	Avg. %	FY 2011 Work Comp Admin Fee	FY2011 MONTHLY Managed Care Fee
78F	MCF-Faribault	593	0.977%	14	0.657%	153	0.602%	0.745%	\$18,598	\$1,274.95
78H	MCF-Shakopee	248	0.409%	18	0.844%	287	1.129%	0.794%	\$19,817	\$533.20
78L	MCF-Lino Lakes	440	0.725%	16	0.750%	176	0.692%	0.723%	\$18,035	\$946.00
78P	MCF-Oak Park Heights	342	0.563%	28	1.313%	392	1.542%	1.140%	\$28,444	\$735.30
78R	MCF-Red Wing	175	0.288%	15	0.704%	106	0.417%	0.470%	\$11,721	\$376.25
78S	MCF-Stillwater	509	0.838%	42	1.970%	598	2.352%	1.720%	\$42,939	\$1,094.35
78T	MCF-Togo	62	0.102%	7	0.328%	99	0.389%	0.273%	\$6,822	\$133.30
78U	MCF-Rush City	338	0.557%	18	0.844%	564	2.219%	1.207%	\$30,116	\$726.70
78W	MCF-Willow River/Mooselake	410	0.675%	10	0.469%	46	0.181%	0.442%	\$11,027	\$881.50
790	DOT-Central Office	1,479	2.436%	36	1.689%	363	1.428%	1.851%	\$46,199	\$3,179.85
791	DOT-District 1-Duluth/Virginia	380	0.626%	45	2.111%	351	1.381%	1.372%	\$34,257	\$817.00
792	DOT-District 2-Bemidji/Crookston	221	0.364%	8	0.375%	60	0.236%	0.325%	\$8,115	\$475.15
793	DOT-District 3-Baxter/St. Cloud	415	0.684%	31	1.454%	380	1.495%	1.211%	\$30,223	\$892.25
794	DOT-District 4-Detroit Lakes/Morris	216	0.356%	19	0.891%	207	0.814%	0.687%	\$17,150	\$464.40
796	DOT-District 6-Rochester/Owatonna	405	0.667%	32	1.501%	173	0.681%	0.950%	\$23,701	\$870.75
797	DOT-District 7-Mankato/Window	286	0.471%	28	1.313%	351	1.381%	1.055%	\$26,335	\$614.90
798	DOT-District 8-Willmar	205	0.338%	15	0.704%	183	0.720%	0.587%	\$14,653	\$440.75
799	DOT-District 9-Metro	1,344	2.214%	116	5.441%	1,141	4.489%	4.048%	\$101,033	\$2,889.60
82A	Public Utilities Comm	47	0.077%	0	0.000%	0	0.000%	0.026%	\$644	\$101.05
90A	State Fair	299	0.493%	11	0.516%	219	0.862%	0.623%	\$15,558	\$642.85
92G	Ombudsperson for Families	5	0.008%	0	0.000%	0	0.000%	0.003%	\$69	\$10.75
9KG	Office of Admin Hearings	78	0.128%	3	0.141%	71	0.279%	0.183%	\$4,564	\$167.70
9GH	Ombudsman-Mental Health	18	0.030%	0	0.000%	0	0.000%	0.010%	\$247	\$38.70
9XG	Capitol Area Architect	4	0.007%	0	0.000%	0	0.000%	0.002%	\$55	\$8.60
9YG	Disability Council	7	0.012%	0	0.000%	0	0.000%	0.004%	\$96	\$15.05
9JG	Campaign Financing & Public Dis. Bd	8	0.013%	0	0.000%	0	0.000%	0.004%	\$110	\$17.20
9WE	Higher Education Facility	2	0.003%	0	0.000%	0	0.000%	0.001%	\$27	\$4.30
9EP	Sentencing Guidelines	7	0.012%	0	0.000%	0	0.000%	0.004%	\$96	\$15.05
9LG	Black Minnesotans Council	5	0.008%	0	0.000%	0	0.000%	0.003%	\$69	\$10.75
9PR	Water & Soil Resources Board	82	0.135%	2	0.094%	73	0.287%	0.172%	\$4,294	\$176.30
9NG	Asian-Pacific Council	4	0.007%	0	0.000%	0	0.000%	0.002%	\$55	\$8.60
9MG	Chicano/Latino Affairs Council	4	0.007%	0	0.000%	0	0.000%	0.002%	\$55	\$8.60
9DB	Amateur Sports Commission	3	0.005%	0	0.000%	0	0.000%	0.002%	\$41	\$6.45
	TOTALS	60,708	100.000%	2,132	100.000%	25,420	100.000%	100.00%	\$2,496,000	\$121,391.15



**RISK MANAGEMENT DIVISION
Workers' Compensation
Fund 211**

FISCAL YEAR 2012

Business Plan

May 16, 2011
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EXECUTIVE SUMMARY

State agency customers will experience no cost increases in administrative fees, legal fees and disability management fees from the State's Workers' Compensation (WC) Program for FY12.

Business Challenges: The following business challenges continue in FY12 and will impact pricing for our customers.

- Costs for benefits, reinsurance, and managed care administrative fees continue to increase. Per the Annual Report, total program costs increased 5.52 percent from \$28.7 million in FY09 to \$30.2 million in FY10.
- Premium pool surpluses have been trending down for the past three years. Based on an actuarially determined distribution formula, a deficit of \$228,638 is projected for FY12.
- Fees paid by agencies to reimburse the state compensation revolving fund for administrative expenses have not paid the full cost in recent years. Steep reductions in investment income since FY08, and the gradual exhaustion of savings from prior years are continuing to reduce the program's ability to subsidize administrative costs (see Impact on Rates).

Cost Reductions: Given the seriousness of the state's budget situation, the business has targeted reductions in expenses and the use of new technology to improve efficiency in FY12. Spending for FY12 includes reductions in computer services, the closing of the PO Box and associated mail delivery costs, and other operating expenses. Even with cost reductions and efficiency gains from new technology, agencies will need to begin to fully reimburse the state compensation revolving fund (M.S. 176.611) beginning in FY13.

Impact on Rates: The administrative fee that supports the WC Program has not changed since FY04 when the fee was reduced by 15 percent. Annual administrative fees continue to be insufficient to adequately reimburse the state compensation revolving fund. However, if the program can continue to hold expenses below budget as we have done over the past few years, we can cover our administrative expenses with a combination of revenue from administrative fees, legal fees and disability management fees. Rather than increase the administrative fee to fully reimburse the state compensation fund, which would require an increase of approximately \$128,100 (5.1% increase), the program will use interest income to cover total administrative costs of the program in FY12.

- Beginning in FY11, rehabilitation service costs were billed to the individual claim rather than paying for these costs from the administrative fee. Thus, those agencies using the services are charged on individual claims for the cost of the services. This is the current practice for rehabilitation services that have been outsourced. The Program will continue to charge \$65 per hour even though the maximum hourly rate allowed by DLI is \$92.82. Rehabilitation services revenue projected for FY12 is \$155,000.
- Legal fees: The rates for FY12 will remain the same as in FY11, \$114 per hour for attorneys and \$64 per hour for paralegals. The Attorney General's Office provides comparable services to state agencies and their FY12 rate will be \$123 for attorneys and \$68 for paralegals. Legal fee revenue for FY12 is projected to be \$399,000.
- Managed Care fees: The managed care vendor agreed not to increase fees for calendar year 2011, holding them at the 2009 rate of \$2.15 per employee per month. The rates will be renewed effective January 1, 2012, at a rate no higher than the current rate plus an increase commensurate with the Consumer Price Index.

Conclusion: This business plan shows that the state compensation revolving fund is able to meet its obligations in FY12 and continues to provide an excellent alternative to purchasing workers' compensation insurance on the open market. A variety of business challenges are being addressed through cost reductions, and effective use of new technology.

Description of Business

The Business: The purpose of the self-insured Workers' Compensation Program is to provide workers' compensation insurance coverage for state employees. The Program includes the pay-as-you-go revolving fund, the premium pool cost allocation fund, and provides other functions of a full-service workers' compensation insurance program.

The Program enters into partnerships with state agencies to reduce costs by focusing on accident prevention, job modifications, and early return-to-work programs. The Program strives to achieve a performance level that exceeds the standards established by the Minnesota Department of Labor and Industry (DLI) and excels among self-insured employers.

The WC Program's philosophy is to treat injured employees with dignity and respect while managing their claims. Working in close coordination with state agencies and a certified managed care organization, the goal is to facilitate an injured employee's quick recovery and return to work.

Program staff strives for superior, efficient, and equitable evaluation and payment of legitimate claims. Investigating claims, paying benefits, ensuring medical care, and providing for disability management, rehabilitation and placement services are done in a fair, prompt, and equitable manner. Program staff makes unbiased, legal-based decisions that center on the facts of each case. State laws and policies of the WC Program are followed to ensure that all parties are treated fairly.

Pay-as-you-go program: The Program's State Compensation Revolving Fund is used to make workers' compensation payments for agencies until the agency reimburses the Fund. The Fund is also reimbursed by the DLI Special Compensation Fund, the Workers' Compensation Reinsurance Association (WCRA), and by subrogation recoveries. The pay-as-you-go agencies are: Department of Human Services (DHS), Department of Transportation (DOT), Department of Natural Resources (DNR), Minnesota State Colleges and Universities (MnSCU), Department of Corrections (DOC), Veterans Affairs, Attorney General, Historical Society, Minnesota State Retirement System (MSRS), Public Employees Retirement Association (PERA), Gambling Control Board, and Judicial Standards Board. After making claim payments, the program invoices the agency for payments made on its behalf during the prior month, thus a pay-as-you-go system.

Premium pool: The premium pool allows state agencies to join together in an alternative cost account for funding workers' compensation costs. This account was started in FY03 after researching alternatives, planning for inception, and marketing the concept to customer agencies.

Annual rate calculations for the premium pool are computed based on a formula developed in FY07 by an actuary from Marsh USA. The rate is based on the previous 5-year average agency loss experience. Participation in this account brings predictable and stable workers' compensation costs to the agency level. This occurs simply because larger numbers bring a stabilizing effect for even the smallest participating agency. Participation in this account also provides agencies with a plan on how to pay for catastrophic losses. Agencies no longer need to search for funds from their operating budgets or be in a position where they have to seek emergency legislative funding to meet workers' compensation obligations. Moreover, this account provides claims management staff with the flexibility to settle claims when it is in the best interests of the agency to limit long-term financial obligations. Because the rate is experience based, there is a strong incentive to continue and enhance loss control activities already in place in most agencies.

Program administration: Another important component of the Program's State Compensation Revolving Fund is the fee needed to administer the program. Beginning in FY93, the WC Program's administrative fees were increased from \$1,861,263 to \$2,731,554 per year. It is interesting to note that from FY94 through FY98 nearly \$900,000 was contributed from these administrative fees to pay for certified managed care services that were implemented in FY94. The WC Program's administrative fee remained at the annual \$2.7 million level until a 7.5 percent increase was implemented in FY02. The 7.5

percent increase raised the fee to \$2,936,000 per year for two fiscal years. Then, because of a state budget deficit, a 15 percent reduction was implemented starting in FY04 which reduced the annual fee to \$2,496,000 where it has remained ever since. This fee helps pay the operating costs for claims management, administrative support, and safety and loss control services.

Legal services: Legal fees were increased in FY11 from \$95.00 per hour to \$114.00 per hour for attorney time and from \$55.00 per hour to \$64.00 per hour for paralegal time. These hourly rates matched the rates charged by the Attorney General's office for comparable services in FY11. Although our legal fees will remain unchanged, the Attorney General's office is increasing their rates to \$123 per hour for attorney time and to \$68 per hour for paralegal time for FY12.

Disability management services: Historically, the program paid for staff provided rehabilitation services out of the administrative fee. It is common industry practice to treat rehabilitation services as a claim cost and they are reported as such to the Minnesota Department of Labor and Industry (DLI). Beginning in FY11, we began to bill agencies as part of individual claim costs for rehabilitation services provided by program staff at the rate of \$65 per hour. Outsourced rehabilitation providers bill at the rate of \$92.82 per hour. These fees will remain unchanged for FY12.

Managed care: To complement the services provided by the WC Program, starting in FY94, the program contracted with a managed care vendor to provide certified managed care services (described later in the plan). In FY94, the administrative fees for managed care services were \$668,000, growing to the current level of \$1,429,808 in FY10. CorVel, the managed care vendor agreed not to increase fees for calendar year 2010 and 2011, holding them at the 2009 rate of \$2.15 per employee per month. The rates will be renewed effective January 1, 2012, at a rate no higher than the current rate plus an increase commensurate with the Consumer Price Index U.S. City Average for Urban Wage Earners and Clerical Workers. This index currently indicates an increase of approximately 2.3%.

Reinsurance: The State and all other insurers and self-insured employers in Minnesota are required to purchase workers' compensation reinsurance through the Workers' Compensation Reinsurance Association (WCRA). The WCRA was created by the State Legislature in 1979 with the State being mandated to join in 1984. The WC Program is responsible for paying annual reinsurance premiums from an open appropriation. The premium for fiscal year 2011 will be \$982,522. The WCRA offers three retention limits, or deductibles, and the State has selected the highest retention level, currently \$1,800,000 which remains unchanged from the prior year. Typically, retention limits change annually; however, no changes were made this year because the calculation of retention levels is tied to the Statewide Average Weekly Wage which decreased for the first time in the history of the WCRA. The State is reimbursed for claim payments over and above the retention level. The State has paid \$20,059,687 in reinsurance premiums since becoming a member in 1984 and the program has received \$2,263,014 in claim reimbursements and \$21,556,858 in surplus distributions and premium credits over this same period. Excess premiums and better than expected investment results led to the distribution of these funds and the premium credits the state has realized. However, these surplus distributions have currently left the WCRA with inadequate funds to protect against the kinds of sharp market declines experienced during 2008 and the beginning of 2009. To address the deficit, payments to the WCRA in fiscal year 2011 increased and will be \$2,531,877. A deficient premium assessment in the amount of \$572,226 was paid on July 15, 2010, a deficiency assessment of \$404,903 on July 15, 2010, another deficient premium assessment in the amount of \$572,226 on January 15, 2011 and premiums in the amount of \$982,522. We anticipate paying \$1,956,465 in reinsurance and assessments in FY12.

Payments to the Department of Labor and Industry: The special assessment paid to DLI is also paid from the Program's State Compensation Revolving Fund. The assessment is included in the premium calculations and is invoiced on a monthly basis to the pay-as-you-go agencies. Self-insured employers are assessed 22.4319 percent of wage loss benefits or indemnity benefits paid. Most of the assessment dollars fund supplemental and second-injury benefits. The assessment also funds the operating expenses of the

Workers' Compensation Division at DLI, the Office of Administrative Hearings, and the Workers' Compensation Court of Appeals.

Location of Business: The WC Program is located in the Capitol Complex's Centennial Office Building (COB). The physical address is 310 COB, 658 Cedar Street, St. Paul, MN 55155. On the Web, we are located at <http://www.admin.state.mn.us/risk>.

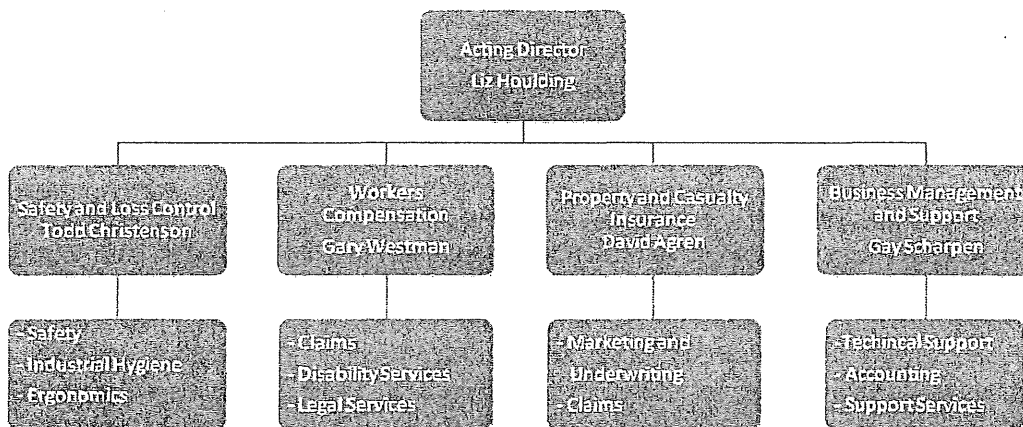
Claim services are managed entirely from this location. Although most legal, disability management/rehabilitation/placement, and loss control services are provided from this location, some are outsourced to private WC defense firms, disability management/rehabilitation/placement firms, and specialty safety consultants. Covered employees are located throughout the state, with a few located elsewhere within the United States.

Hours of Business: The WC Program maintains typical business hours. Employees have flexible work hours, so you will typically find someone in the office from 6:00 a.m. to 5:00 p.m., Monday through Friday. The WC Program has contracted with CorVel, a certified managed care vendor, to provide 24/7 nurse phone line and other services to help injured state employees seek care regardless of the time and place of the injury. The Safety and Loss Control Unit (SLC) also offers its customers 24-hour access via a work unit cell phone.

Current and Future Staffing: The Program currently funds 31.5 program specific FTEs. The Program also funds Admin FTE's that provide support to the Program. Of the current 31.5 program-specific positions, 10 employees, or 32 percent, are eligible to retire before the end of 2016. In addition to enhancing the Division's existing technology capabilities and changing work processes to become more efficient, we will continue our ongoing work force and succession planning efforts.

During the next fiscal year, we anticipate one retirement at the end of the fiscal year and do not anticipate any significant changes to our current staffing levels. Over the last couple of years, we have reduced staff as the opportunities presented themselves.

The following organization chart shows an overview of RMD.



Workers' Compensation Program Advisory Committees

The WC Program's Advisory Committee, comprised of partner agencies' managers and workers' compensation coordinators, meets on an ad hoc basis. The purpose of the Committee is to provide direction regarding major WC Program initiatives. Members include:

Anita Gardner, Admin
Amy Kockelman, DOT

Lonna Bielke, Health
Mary Muenchow, MnSCU

Joe Piwoschuk, DHS
Karren Taillon, DNR
Deb Allen, Vets Affairs

Brenda Tuma, DEED
Brook Tupa, Corrections
Jason Amborn, Public Safety

The WC Program also has a Premium Pool Advisory Group. This group, which also meets on an ad hoc basis, provides direction to the Program regarding the premium pool.

Anita Gardner, Admin
Dan Boytim, Public Safety
Dan Ostdiek, Revenue
Jeff Higgins, MN Zoo
Lisa Schoeder, Judicial/Trial Courts

Lonna Bielke, Health
vacant, Agriculture
Phil Meyer, Finance
Katharine Barondeau, MN Management & Budget

The SLC also coordinates an Interagency Safety and Health Committee that provides the SLC with guidance and advice on statewide loss control activities and initiatives. This committee meets quarterly and is comprised of the following agencies:

Sandea O'Bryant, Admin
Anthony Becker, Agriculture
Reena Abraham, DOC
Lonna Bielke, Health
Joe Piwoschuk, DHS
Lisa Schoeder, Judicial/Trial Courts
Sandi Arvin, DLI
Brenda Tuma, DEED
Donna Baker, Revenue

vacant, Military Affairs
Don Beckering, MnSCU
vacant, DNR
Chuck Petry, Pollution Control Agency
Jason Amborn, Public Safety
Todd Haglin, DOT
Deb Allen, Veterans Affairs
Ken Weisenburger, MN Zoo

Products and Services

The WC Program provides WC coverage to all state employees, volunteers as defined in M.S. 176, and employees of quasi-state agencies. WC insurance is a no-fault coverage provided to employees if they are injured within the course and scope of their employment. In general, the exclusive remedy for an employee injured in the workplace is recovery of benefits under the WC law.

The law represents a trade-off of sorts for the employee; the employee receives compensation for any employment-related injury regardless of fault, but the nature and extent of the benefits are limited to those provided in the law. The employee gives up their right to tort damages against a negligent employer in exchange for a “lesser” recovery in cases where the employer is not at fault.

The WC law also represents a similar trade-off for employers; the employer is liable for some benefits in nearly every case of workplace injury, but this liability is limited, even in cases of employer fault, to the nature and extent of benefits provided by the law.

The WC Program provides administrative services through four distinct units: safety and loss control, claims management, disability management, and legal services.

- The SLC unit works with agency safety and loss control representatives, agency safety committees, and statewide safety committees to address a wide variety of loss control issues, including safety management, Occupational Safety and Health Administration (OSHA) compliance, workplace injuries, occupational health, and indoor air quality.
- The claims management unit works with injured employees, agencies, the DLI, rehabilitation/vocational specialists, and medical providers to determine compensability and administer and resolve state employee workers’ compensation claims.
- The disability management unit works with injured employees, agencies, rehabilitation/vocational specialists, and medical providers to help state workers who have been hurt or disabled on the job to return to active employment as quickly and safely as possible.
- The legal services unit represents state agencies in workers’ compensation court cases.

Safety and Loss Control Unit

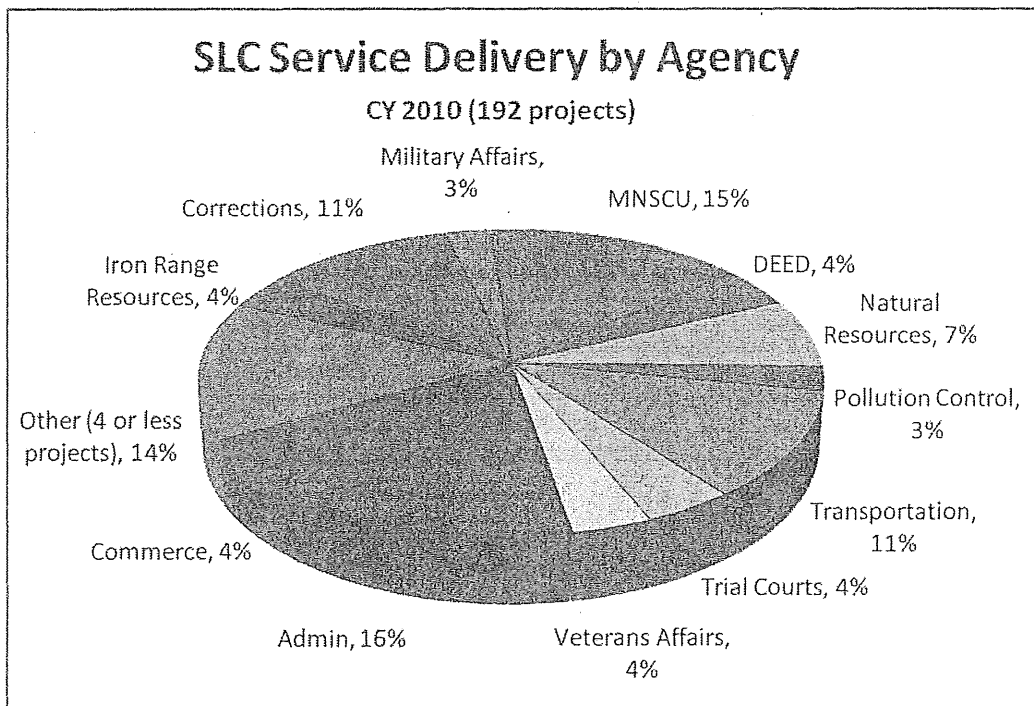
M.S. 16B.495 requires Administration and the WC Program to provide hazard identification and accident prevention services. The SLC provides customers of the WC Program with professional loss control, safety, and industrial hygiene consulting services through a variety of means including direct on-site work, communications, and updates regarding regulatory and industry trends, web-based information and resources, safety training resources and services, and contracting with outside vendors. In addition, SLC provides statewide coordination of safety programming, injury data analysis and reporting, working with labor/management safety issues and concerns, and coordinating the sharing of safety and health best practices developed at the department/agency level.

State agencies, as employers, are required to provide “to each of its employees conditions of employment and a place of employment free from recognized hazards that are causing or are likely to cause death or serious injury or harm to its employees” (M.S. 182.653). The SLC is working to help agencies comply with this obligation by:

- Working to reduce frequency and severity of most common injury types,
- Increasing the level of safety competence across the state workforce through professional development opportunities and communication plans,
- Establishing statewide accountability for workplace safety and loss control,
- Delivering high value loss control consulting services to stakeholders.

Services by the SLC are delivered both directly to state agencies as well as indirectly through an enterprise-wide approach to loss control. Direct services include indoor air quality investigations, employee exposure monitoring, hazard identification, control measure recommendations, and loss data reporting. Enterprise-wide activities include safety consultation on labor negotiations, product and service procurement, space leasing recommendations, building construction and maintenance guidelines, and statewide personnel systems use. During FY10-11, SLC successfully delivered ergonomic training to agencies by using outside vendors. Access to these training services required agencies to pay a nominal fee which was significantly less than market rates and the fee covered the cost of the vendor. SLC expects to continue this practice in FY12.

SLC's customers are the clients of the WC Program. The following chart indicates the distribution of SLC services for calendar year 2010 by agency.



The following table summarizes SLC services for FY10.

FY10 Safety & Loss Control

Market Value Analysis of Services Internally Provided to State Agencies

Type of Service	First Quarter FY2010		Second Quarter FY2010		Third Quarter FY2010		Fourth Quarter FY2010	
	Service Performed	Market Value of Service	Service Performed	Market Value of Service	Service Performed	Market Value of Service	Service Performed	Market Value of Service
Industrial Hygiene Consulting Services (hours)	67.50	\$6,750.00	102.50	\$10,250.00	146.50	\$14,650.00	114.25	\$11,425.00
Indoor Air Quality Investigations (# of projects)	11.00	\$27,500.00	7.00	\$17,500.00	14.00	\$35,000.00	14.00	\$35,000.00
IH Equip Utilized by Agencies (# of days)	134.00	\$8,710.00	48.00	\$3,120.00	92.00	\$5,980.00	72.50	\$4,712.50
IH Laboratory cost savings (# of samples)	74.00	\$370.00	18.00	\$90.00	53.00	\$265.00	51.00	\$255.00
Safety Consulting Services (hours)	192.50	\$19,250.00	279.50	\$27,950.00	265.50	\$26,550.00	215.00	\$21,500.00
Safety and Health Training (hours)	156.00	\$3,900.00	120.00	\$3,000.00	275.00	\$6,875.00	80.00	\$2,000.00
Ergonomic Consulting Services (hours)	24.00	\$2,400.00	8.00	\$800.00	28.00	\$2,800.00	7.50	\$750.00
Ergonomic Evaluations (# of evals)	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00
Indirect Agency Services (hours)	433.75	\$43,375.00	614.00	\$61,400.00	382.00	\$38,200.00	434.75	\$43,475.00
Pandemic planning (hours)	25.00		14.00		0.00		3.00	
Training Material utilization (# of days)	585.00	\$5,850.00	40.00	\$400.00	172.00	\$1,720.00	630.00	\$6,300.00
Total Cost to Provide Externally		\$118,105.00		\$124,510.00		\$132,040.00		\$125,417.50
Total Cost to Provide Internally *	\$62,992.50		\$76,159.56		\$65,967.66		\$84,133.54	
Cost Savings by Providing Services Internally	\$55,112.50		\$48,350.44		\$66,072.34		\$41,283.96	
Year to Date Cost Savings	\$55,112.50		\$103,462.94		\$169,535.28		\$210,819.24	

* amount reflects org #6704 expenditures for reporting quarter of FY10

Assumptions

Average air quality investigation estimated at \$2500
 Average ergonomic evaluation estimated at \$150
 Average hour of training estimated at \$25 (# of attendees x hours of training)

Hourly labor rate of \$100 used to calculate Market Value
 Equipment rental based on average daily rate of \$65
 Training Material utilization valued at \$10 per day
 Average IH laboratory cost per sample estimated at \$5

Several professional safety and health vendors exist in the open market. Their fees for service can cause agencies to balk or delay response to safety and health issues identified by staff. Access to the SLC staff, free of charge, provides a greater likelihood that agencies will respond in a timely manner to safety and health concerns.

Much of our industrial hygiene services over the past 15 years have focused on indoor air quality (IAQ) investigations and corrective action recommendations for state agencies. IAQ issues can be extremely disruptive and complicated in the workplace, requiring extensive time and resources to correct. Our ability to work with agencies at no charge helps facilitate agency action to address these issues. IAQ issues are not covered by Occupational Safety and Health Administration (OSHA) regulations and therefore are not addressed by Minnesota OSHA or other agency resources.

The SLC maintains routine email communications through a network of agency identified safety coordinators and interested individuals. These communications provide agency contacts with information regarding safety compliance, availability of new services or resources, opportunities for professional development, and current events. SLC's goal is to average one communication per week.

Claims Management Unit

The Claims Management Unit administers all workers' compensation claims filed by state employees in accordance with Minnesota's workers' compensation laws. The unit seeks to resolve workers' compensation cases in a fair, prompt, and equitable manner.

Generally, for an injury or illness to be covered by workers' compensation, the condition must be caused, aggravated, or accelerated by work activities or the work environment. Disabilities include those caused by traumatic incidents, as well as those attributable to the gradual effects of normal work activities or from normal exposure to hazardous materials.

The first step in managing a claim is determining eligibility for workers' compensation benefits. This process begins with the employer submitting a First Report of Injury through SEMA4 to the Program's claims management system GenComp. The Claims Management Unit then investigates the details of the claim to determine whether the injury or illness is work related. If the investigation shows that benefits are payable, there are four main types of benefits an injured employee may be entitled to:

1. Wage replacement benefits

- A. Temporary Total Disability Benefits are paid to employees who are unable to return to work in any capacity on a temporary basis. These benefits are paid at two-thirds of the average gross weekly wage the injured employee earned on the date of the injury, subject to maximums and minimums. There may be limitations on the duration of these benefits, depending on the statute in effect on the date of injury.
- B. Temporary Partial Disability Benefits are paid to an employee who, due to the effects of the injury, returns to work at reduced wages or hours. These benefits are calculated at two-thirds of the difference between the employee's gross average weekly wage on the date of injury, and his or her current gross wage, subject to maximum limits. These benefits are generally payable until the current earnings equal the wage at the time of the injury.
- C. Permanent Total Disability Benefits are paid to an injured employee who is unable to sustain any gainful employment. The effects of the work injury need only be a substantial contributing factor in the employee's inability to work, not necessarily the sole cause. These benefits are generally equal to two-thirds of the employee's date-of-injury gross wage, subject to minimums and maximums and are payable to age 67 or for life depending on the statute in effect on the date of the injury.
- D. Dependency Benefits are paid to the spouse and/or dependents should an employee die as the result of a work-related incident. The benefits are payable based upon the employee's earnings, number of dependents, and the law in effect on the date of death.

2. Payment for loss of body function

Permanent Partial Disability Benefits are benefits that compensate the injured employee for loss of use or permanent damage to an injured body part. The amount of loss of use is determined in accordance with the permanent partial disability schedule maintained by DLI.

3. Medical care

The State contracts with a certified managed care plan that is certified and regulated by DLI and is governed by Minnesota rules. Employee compliance with the plan is set forth in rules. The State utilizes a certified plan largely due to the compliance requirements it places upon employees. Non-certified plans are not regulated and participation is voluntary on the part of employees. Typically, a non-certified managed care plan is made up of some individual components of the certified programs.

The State's certified managed care program monitors all medical care for state employees injured at work. The injured employee is entitled to payment for all reasonable and necessary medical expenses

for life as long as the care is related to a compensable injury or illness and if the rules of the managed care program are followed.

Payments for medical expenses are limited by a fee schedule maintained by DLI, and the health care provider is prohibited from asking the employer or the employee to pay the difference between the billed amount and the maximum allowed by the fee schedule. Claims management also reimburses mileage expenses and lost wages for attending medical appointments that the employee incurs as a result of a compensable work-related injury.

The managed care program for injured state employees provides the following services:

- A. **Provider Network:** The statewide network includes primary care providers, specialized occupational medicine providers and all health care disciplines necessary to offer quality health care services to injured state employees. Each agency chooses one of the managed care program's providers to be its designated provider/clinic. Agencies are to direct injured employees to designated clinics.
 - B. **Nurse Phone Line:** The managed care program provides a 24/7 nurse phone line. Registered nurses are available to receive calls from injured employees, supervisors, and workers' compensation coordinators. If an employee has notified his or her supervisor of an injury and has agreed to go to the designated clinic, there is no need to call the nurse phone line. Employees should be encouraged to call the nurse phone line if they have questions about their medical care or need a referral to a medical provider. If employees wish to change primary treating doctors, they must select a new primary treating provider who is a member of the managed care network. Employees should be referred to CorVel's nurse phone line to discuss this option.
 - C. **Medical Case Management:** This unit provides continuous review of all medical treatment employees receive for their work-related injuries or illness; in other words, cases are followed until all medical issues are resolved. On-site nurse case management services can also be provided with these services being paid for on an hourly basis.
 - D. **Medical Bill Payment:** All medical bills are processed by the certified managed care organization, including reimbursement of medication charges incurred by the employee. An employer's liability for medical services is limited to the maximum fee allowed by the Minnesota workers' compensation relative value fee schedule for care needed to cure and relieve from the effects of the injury. Providers in the managed care network are not prepaid nor are they paid on a capitated basis for their services.
 - E. **Ergonomic office evaluations:** Agencies can contract directly with CorVel for pre-injury ergonomic office assessments. Evaluations are fee-for-service paid by the requesting agency in accordance with the master contract.
 - F. **Pharmacy Benefit Management Services:** CorCare RX services include a pharmacy-preferred provider organization network, mail order services for employees on long-term drug regimens, a drug utilization review component and formulary management.
4. Rehabilitation services

A listing of these services follows in the Disability Management Unit section.

Disability Management Unit

The Disability Management Unit works with injured state employees, state agencies, workers' compensation specialists, medical providers, and other professionals to provide rehabilitation services to assist injured state employees in their recovery and to facilitate their return to work. Services provided by the Disability Management Unit include:

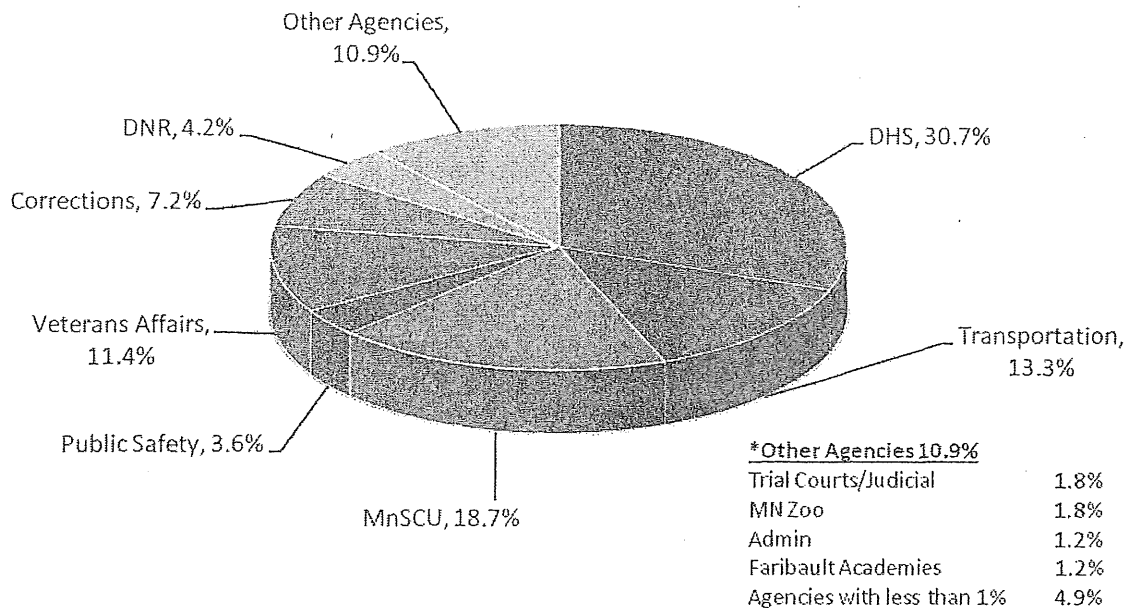
1. **Statutory Vocational Rehabilitation:** A service provided by Qualified Rehabilitation Counselors (QRCs) under M.S. 176.102 designed to help the injured employee return to their same job or a job related to their former employment that provides an economic status as close as possible to that which the employee had before their disability.
2. **Disability Case Management:** A service providing coordination, guidance, and support to an injured employee as well as facilitating communication between all parties.
3. **Screenings/Assessments:** An evaluation that helps to determine each employee's physical potential for returning to work.
4. **On-Site Job Analysis:** A comprehensive evaluation of the physical and cognitive demands associated with the workplace duties to determine an injured employee's return-to-work options.
5. **Ergonomic Evaluations:** An evaluation that provides job modification solutions to injured employees.
6. **Return-to-Work Program:** Individual plans are developed to help agencies return injured employees to jobs within the state system when disabilities prevent a return to the previous job.
7. **Vocational Testing:** Testing provided to injured employees to determine their abilities, aptitudes, and interests when they are unable to return to their pre-injury job.

Disability management is a proactive program directed at minimizing the impact of disability on each employee's physical capabilities as they relate to job performance. A disability management program benefits both the employing agency and the members of its workforce by reducing the cost of disability while assisting disabled employees in returning to work.

Promoting the early return to work of injured employees is desirable for a number of reasons. An employee's chance for successfully returning to his/her regular job increases if he/she returns to work soon after (ideally within two weeks) an injury occurs. Most employees are capable of doing some work activities within a few days of sustaining an injury.

The following chart shows the distribution of disability management services for FY10 by agency.

**Disability Management Services by Agency
Fiscal Year 2010**



Legal Services Unit

The law is not always clear about what benefits must be paid. Disagreements can arise regarding medical treatment, rehabilitation issues, payment of benefits, or any combination of these factors. Litigation occurs when there is an irreconcilable dispute involving these factors. This process is formal, most likely requiring legal counsel for the parties involved. The Legal Services Unit of the WC Program represents the employer (state agency) in these disputes.

To assist the Legal Services Unit, according to M.S. 176.541, Subd. 3, the Attorney General may assume the duties of defending the state at any stage in the WC legal process and is required to do so if asked by the Program or a state agency. To provide these services, the Attorney General's Office enters into agreements with private workers' compensation defense firms. Currently, there are five firms with "Special Attorney Appointment" agreements providing WC defense work. We also maintain an agreement with one additional firm that provides legal representation on subrogation claims.

Disputed (contested) cases are presented at hearings that are conducted before an administrative law judge in the Minnesota Office of Administrative Hearings (OAH). Decisions from OAH may be appealed to the Minnesota Workers' Compensation Court of Appeals and from there to the Minnesota Supreme Court.

In calendar year 2010, 66 new cases were handled by the two attorneys in the Legal Services Unit, with 23 new cases outsourced to private defense firms. Additionally, 37 new cases were outsourced for legal representation on subrogation activities. On average, the two staff attorneys maintain an active caseload of 60 files each.

The Legal Services Unit consists of two attorneys, a legal assistant, and a legal secretary. Legal services are billed on an hourly rate basis to the claim file and the cost for the services is either collected directly from the pay-as-you-go agencies or from the premium pool. Revenue and operating costs will be discussed in the Expected Impact of Pricing section.

Marketing Information

M.S. 176.541 requires that the WC Program provide workers' compensation coverage for employees of any department of the state, including the Historical Society. Departments include the executive, legislative, and judicial branches of state government, and MnSCU.

In addition to the Historical Society, the WC Program provides workers' compensation coverage for other quasi-state agencies such as the Minnesota Zoo and the Minnesota State Fair.

Top 5 Customers

Pay-as-You-Go Agencies

	FY10 Revenue	FY11 Revenue Actual/Est.	FY12 Revenue (Projected)
DHS	\$ 6,372,945	\$ 6,853,916	\$ 7,502,809
DOT	4,273,661	4,160,203	4,786,369
MnSCU	4,278,368	3,828,491	4,602,687
DOC	2,833,190	2,450,573	3,000,366
DNR	1,348,339	1,548,964	1,642,936
Other Agencies	1,929,527	2,611,173	2,572,790
Total	\$21,036,030	\$21,453,320	\$24,107,957

Premium Pool Agencies

	FY10 Revenue	FY11 Revenue Actual/Est.	FY12 Revenue Projected
Public Safety	\$1,284,325	\$1,450,208	\$1,452,458
Trial Courts	709,161	892,075	706,865
Admin	548,921	532,239	499,759
DEED	382,401	449,181	480,780
Agriculture	249,737	325,076	343,510
Other Agencies	1,882,709	2,196,640	2,534,566
Total	\$5,057,254	\$5,845,419	\$6,017,938

Additional Marketing Initiatives

Meetings with Customers. The WC Program continues to place emphasis on measuring the level of its service by meeting directly and frequently with customer agencies.

Web Site. Information on the WC Program web site is designed to provide state employees and state agencies access to basic workers' compensation information. The majority of state-mandated forms and instructions for each are available. The *Agency Workers' Compensation Handbook* is accessible and provides step-by-step instructions for agency supervisors regarding what to do when a state employee is injured. In addition, links to CorVel, the certified workers' compensation managed care plan, allow both state employees and state agencies access to on-line information. Copies of annual reports are available, as well as past issues of Workers' Compensation Bulletins.

In addition to workers' compensation post-injury information, valuable safety and loss control tools and resources are available for safety professionals and others in state agencies. These resources include: (1) assessment tools to evaluate safety management practices in agencies, including best practice guides, training resources, and sample safety policies; and, (2) safety information links.

E-mail. The WC Program maintains agency e-mail lists so that pertinent program and safety data announcements can be distributed quickly and efficiently to state agency customers. The SLC e-mail distribution list is used as the target for weekly safety communication announcements.

Annual Report. The Workers' Compensation Annual Report provides program information and comparison data for state agencies. Agencies can track their performance relative to the rest of state government. Several industry data benchmarks are available that measure the state WC Program.

Alert Newsletter. Topical issues pertinent to state agencies in the management of their workers' compensation risk are included in this quarterly publication. Electronic distribution of the *Alert* newsletter includes state agency workers' compensation coordinators and state safety professionals.

Serving Minnesota Newsletter. The WC Program periodically develops articles for inclusion in the Department of Admin's *Serving Minnesota* newsletter.

Workers' Compensation Bulletins. The WC Program issues periodic bulletins that announce pertinent news to state agency workers' compensation coordinators. An e-mail distribution list of all state agency workers' compensation coordinators is used to quickly and efficiently communicate news.

Training. Workers' compensation and workplace safety training is provided to state supervisors who attend CORE training. Placement services training has been provided to agencies as requested. As customers access the claims management system to view workers' compensation activity, they are also offered one-on-one system training for all new agency workers' compensation coordinators. New agency workers' compensation coordinators can also utilize our web-based training materials.

New Products. The division continues work on implementation of the iVOS system that will merge RMD's current four separate systems into one integrated system. The single integrated system will bring a number of efficiencies to the WC Program. One of the efficiencies is the development of a new workers' compensation incident reporting process that will improve the reporting of injury process for our customers. This component of the system will: (1) Address the automation recommendations that came out of the Kaizen event the division conducted along with other agency representatives regarding the reporting of incidents and injuries.; (2) Build on the streamlined process that was developed through Lean, including the new workers compensation and supervisor checklists for claim reporting; (3) Reduce multiple hand-offs by allowing agency staff to enter data directly into the system; and (4) Incorporate other improvements in workflow and communications with our customers, such as providing "guest links" into the system so that work comp coordinators can monitor progress of their claims directly in our system.

Customer Service Goals

A primary objective for the WC Program 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 our mode of operation.

Over the years, the WC Program has tracked survey data it receives on its training component of Supervisory CORE and survey feedback data received during other training events including the annual State Safety Conference. The WC Program also solicits feedback in the form of a customer satisfaction survey on a quarterly basis. The survey form provides our customers with an opportunity to provide feedback and comments on our workers' compensation claims services. The target audiences for receiving a survey form are agencies that have participated in a claim review regarding the agencies most difficult workers' compensation claims. The results have been very positive. The survey also gives customers the opportunity to make recommendations for improving our services and the limited number of comments, that we have received in the past, have been helpful.

Competition

Comparison to the Private Sector

Services provided to state agencies by the WC Program are mandated by M.S. 176.541. State agencies cannot purchase workers' compensation services from other entities, making agencies captive customers. The primary reason for a captive program is the law of numbers needed to run a self-insured, self-administered workers' compensation program that is efficient in the delivery of service and cost effective. The WC Program uses industry benchmarks to measure its performance.

To measure the competitive level of our services, both from an administrative pricing standpoint and effectiveness in delivering risk management services, the WC Program utilizes three standard industry benchmarks: (1) paid claims per 100 full-time equivalent (FTE) employees; (2) WC costs per \$100 of payroll; and, (3) average cost of indemnity (loss of time from work) claims.

The benchmark data is from the Workers' Compensation System Report published by DLI. There is a two-year lag time on the collection of data and numbers from prior years which are continuously updated with each release of the annual report. The WC Program's numbers are adjusted annually, so historical data listed below will change in the future.

All state workers' compensation costs (benefits paid + administrative costs) are included in these benchmarks.

Claims rate (number of paid claims per 100 FTE employees) has declined slightly during the last five years and is lower than the rate for all Minnesota employers (Chart 1).

Paid Claims Per 100 FTEs

Comparison of the State of Minnesota paid claims per 100 FTE employees to all Minnesota employers.

State of Minnesota			
Paid Claims Per 100 FTE CY DOI/FTE by FY			
Injury Calendar Year	Indemnity Claims	Medical Only Claims	Total Claims
2005	1.1	3.6	4.7
2006	1.1	3.3	4.4
2007	1.1	3.5	4.5
2008	1.0	3.2	4.2
2009	1.0	3.1	4.1

All Minnesota Employers			
Paid Claims Per 100 FTE CY DOI/FTE by FY			
Injury Calendar Year	Indemnity Claims	Medical Only Claims	Total Claims
2005	1.3	4.7	6.0
2006	1.2	4.6	5.8
2007	1.2	4.5	5.7
2008	1.2	4.3	5.5
2009	1.1	3.8	4.9

Data Source: DLI's Workers' Compensation System Report (Released 2011). Data from prior years updated.

The total cost of the state's workers' compensation expenditures has been stable during the last five years when compared to payroll costs and to the average cost of indemnity claims (loss of time from work claims) for all other Minnesota employers including other self-insured employers. (Charts 2 and 3).

**Comparison of State of Minnesota Cost Per \$100 Payroll to
Self-Insured Employers and Insurers**

Year	State of Minnesota	Minnesota Self-insured Employers	All Minnesota Employers
2005	\$0.99	\$1.28	\$1.70
2006	\$1.01	\$1.29	\$1.60
2007	\$1.00	\$1.29	\$1.52
2008	\$0.93	\$1.25	\$1.39
2009	\$0.96	\$1.23	\$1.35

Data Source: DLI's Workers' Compensation System Report (Released 2011). Data from prior years updated.

Average Cost of Indemnity Claims

Comparison of State of Minnesota average indemnity benefits per indemnity claim to Minnesota employers (figures adjusted for wage growth).

Year	State of Minnesota	All Other Minnesota Employers
2005	\$12,200	\$17,379
2006	\$13,300	\$17,827
2007	\$12,600	\$18,386
2008	\$14,000	\$20,050
2009	\$14,800	\$21,862

Data Source: DLI's Workers' Compensation System Report (Released 2011). Data from prior years updated.

Investments

In FY09, the division took formal steps to purchase a new, comprehensive risk management information system. It is estimated the system will be installed and operational in FY12. In FY12, the WC Program will incur a depreciation charge of \$60,668 on a capital asset expenditure of \$606,676 which is the result of straight-line depreciating the capital charge over an estimated 10-year useful life.

Financial Outlook

A variety of economic and business challenges continue to increase the cost of the Program. For example, medical and reinsurance costs continue to increase at an alarming rate. Although the Program continues to manage its controllable expenses and leverage technology to improve efficiency, the fees paid by agencies to reimburse the state compensation revolving fund for administration have not paid the full cost. Steep reductions in investment income since FY08 and a gradual exhaustion of savings from prior years will require agencies to begin to fully reimburse the State Compensation Revolving fund beginning in FY13.

Business Challenges: The following business challenges continue in FY12 and will impact pricing for our customers.

- Costs for benefits, reinsurance, and managed care administrative fees continue to increase. Per the Annual Report, total program costs increased 5.52 percent from \$28.7 million in FY09 to \$30.2 million in FY10.
- Premium pool surpluses have been trending down for the past three years. Based on an actuarially determined distribution formula, a deficit of \$228,638 is projected for FY12.
- The fees paid by agencies to reimburse the state compensation revolving fund for administrative expenses have not paid the full cost in recent years. Steep reductions in investment income since FY08, and the gradual exhaustion of savings from prior years are continuing to reduce the program's ability to subsidize administrative costs (see Impact on Rates in the Executive Summary).

Cost Reductions: Given the seriousness of the state's budget situation, the business has targeted reductions in expenses and the use of new technology to improve efficiency in FY12. Spending for FY12 includes reductions in computer services, the closing of the PO Box and associated mail delivery costs, and other operating expenses. Even with cost reductions and efficiency gains from new technology, agencies will need to begin to fully reimburse the state compensation revolving fund (M.S. 176.611) beginning in FY13.

Expected Impact of Pricing

The administrative fee that supports the WC Program has not changed since FY04 when the fee was reduced by 15 percent. Annual administrative fees continue to be insufficient to adequately reimburse the state compensation revolving fund. However, if we can continue to hold our expenses below budget as we have done over the past few years, we can cover our administrative expenses with a combination of revenue from administrative fees, legal fees and disability management fees.

Rather than increase the administrative fee to fully reimburse the state compensation fund, which would require an increase of approximately \$128,100 (5.1% increase), the program will use interest income to cover total administrative costs of the program in FY12.

Rehabilitation costs billed to individual claims: Rehabilitation services are claim costs and are reported to DLI as such. Beginning in FY11, rehabilitation service costs were billed to the individual claim rather than paying for these costs from the administrative fee. Thus, those agencies using the services are charged on individual claims for the cost of the services. This is the current practice for rehabilitation services that have been outsourced.

The table below displays projected revenues and estimated hourly costs for services provided by the QRCs in the Disability Management Unit.

	FY11 Actual/Est	FY12 (Projected)
Hourly Rate	\$65	\$65
Revenue	\$126,000	\$155,000
Operating costs	\$216,100	\$223,000

*Includes an allocated share of general office expenses

The Program will continue to charge \$65 per hour even though the maximum hourly rate allowed by DLI is \$92.82. Agencies will realize a savings of nearly \$28 per hour over outsourced work efforts. Fees charged plus revenue from other sources (such as claim reimbursements and interest income) will be sufficient to cover the disability management operating costs.

Legal fees: The table below displays the operating costs and revenue collected for the Legal Services unit. Rates charged for legal services are inadequate to cover total operating expenses. Total operating expenses include rent, computers, postage, supplies, equipment, etc. However, revenue from other sources (such as claim reimbursements and interest income) will generate enough revenue to adequately cover the legal operating costs in FY12.

	FY07	FY08	FY09	FY10	FY11 (Estimated)	FY12 (Projected)
Hourly Rate						
Attorney	\$80	\$95	\$95	\$95	\$114	\$114
Paralegal	50	55	55	55	64	64
Revenue	\$268,929	\$327,718	\$354,028	\$365,562	\$399,000	\$399,000
Legal Services Unit Expenses	325,318	341,932	350,124	356,565		
Operating costs*					437,200	455,000
Total	(\$56,389)	(\$14,214)	\$ 3,904	\$ 8,997	(\$38,200)	(\$56,000)

*Includes an allocated share of general office expenses

The Attorney General's Office provides comparable services to state agencies and their FY12 rate will be \$123 for attorneys and \$68 for paralegals. For FY10 and FY11 the Attorney General's Office rates were \$114 for attorneys and \$64 for paralegals. Prior to FY10, their rates were \$101 for attorneys and \$55 for paralegals. For outside counsel that provides legal services to the WC Program, the rates are \$135 for attorneys who are partners in the firm, \$120 for attorneys who are associates in the firm and \$68 for paralegals.

Pay-as-you-go: Agencies participating in the "pay-as-you-go" fund will continue to be invoiced for actual claim costs in FY12. Per the Annual Report, overall program costs increased by 5.52 percent from \$28.7 million in FY09 to \$30.2 million in FY10. The largest cost increase was in benefits, largely driven by increases in medical costs.

Premium pool: Agencies participating in the premium pool will share a deficit of \$228,638 in FY12. As described in the FY11 business plan, surplus distributions from the premium pool are trending down. Based on an actuarially determined distribution formula, a small deficit is also projected for FY13, before returning to a surplus position.

Future pricing impacts: Benefit cost increases and inadequate reimbursements to the state compensation revolving fund will result in increased costs to agencies in FY13. Since participation in the WC Program is mandatory and agencies are required by statute to reimburse the State Compensation Revolving Fund (M.S. 176.611), agencies will see additional pressure on already strained agency resources. The WC Program will continue to work closely with customer agencies and do everything in its power to control cost and price increases.

Assumptions for Rate Matrix

Minnesota Department of Administration
 Risk Management Division/Workers' Compensation Program
 Assumptions: Changes in Expenditures
 For Fiscal Year 2012

OPERATING REVENUE/EXPENSES

RSRC 8285/9830	SWIFT 512814/514213	WORKERS' COMP REVOLVING REVENUE (Premium Pool) Change = 6.2% or \$315,540 Increase is due to the trend of increasing claim costs.
RSRC 8285/9830	512814/514213	WORKERS' COMP REVOLVING REVENUE (Pay-as-you-go) Change = 15.2% or \$2,925,773 Increase is due to the trend of increasing claim costs.
RSRC 8285/9830	512814/514213	OTHER REVENUE Change = (34.7%) or (1,275,253) FY11 reflects an increase in supplementary benefits that we not anticipate in FY12.
RSRC 8700	513304	SAFETY TRAINING Change = 21.1% or \$4,860 Increase is due to additional activity of providing safety training to customers and increased participation in the Minnesota Safety Council Conference.
2C0	41110	PRINTING Change = 37.6% or 683 Increase in printing costs is nominal.
2D0	41130	PROFESSIONAL/TECHNICAL SERVICES Change = 5.5% or \$91,939 Increase is due to the maintenance fees on the new system, run-off maintenance costs of the old system and project manager costs.
2E0	41150	COMPUTER SERVICES Change = (11.5%) or (\$16,647) Decrease is due to a reduction of computer services with the implementation of a new software system.
2F0	41155	COMMUNICATIONS Change = (10.4%) or \$4,235 Decrease is due to closing the PO box and mail delivery.
2G0	41160	TRAVEL - IN-STATE Change = 18.3% or \$3,300 Increase is due to increased fuel costs and travel associated with the placement coordinator activities.
2J0	41300	SUPPLIES Change = 11.1% or \$2,948 Increase is due to replacement of a scanner.
2M0	43000	OTHER OPERATING COSTS Change = (13.3%) or (\$2,000) Decrease is due to a reduction in billable hours from the Attorney General office.
2M0	43000	CLAIMS EXPENSE Change = 5.8% or \$1,372,870 Increase is due to the trend of increasing claim costs.
2P	42010	INDIRECT COSTS Change = (60.7%) or (\$69,604) Decrease is due to a significant drop in statewide indirect costs.
2K0	41400	DEPRECIATION Change = N/A or \$60,668 The increase in depreciation anticipates a capital expenditure for a new risk management information system which has an estimated unit cost of \$606,676 with a 10-year straight-line depreciation starting in year of acquisition.

Full-time equivalents (FTEs) for FY12 will be 31.5. This business plan includes the addition of .5 FTE from the FY11 FTEs of 31.

The assumptions for the business plan include an inflation factor of 0% for operating expenses.

Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION / WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2012

	WCA Safety Training	WCR Premium Pool	WKR Pay-As-You-Go	Total
Claim Expense	0	\$5,281,720	\$19,900,000	\$25,181,720
Special Assessment	0	258,000	1,335,500	1,593,500
Managed Care Fee	0	468,218	992,800	1,461,018
Estimated Salary Expense	0	494,475	2,135,725	2,630,200
Estimated Statewide/Agency Allocation	0	10,000	35,000	45,000
Miscellaneous Expenses	27,850	131,718	600,050	759,618
TOTAL BASE REVENUE	27,850	6,644,131	24,999,075	31,671,056
Less: Surplus Distribution				
TOTAL NET BASE REVENUE	27,850	6,644,131	24,999,075	31,671,056

A portion of revenue from other sources included in the total base revenue, such as claim reimbursements, legal services and disability management revenues, as well as the anticipated carry forward will offset any administration expenses not covered by the administrative fee.

The Administrative Fee is apportioned based on the following factors:

- Average number of employees in previous fiscal year
- Number of open claims at the end of the current fiscal year
- Number of payment transactions in previous fiscal year

Premium Pool

Average number of employees	18,148
Rate/average number of employees	\$33.96

Pay-As-You-Go

Average number of employees	42,319
Rate/average number of employees	\$44.42

Rate Matrix Computations

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION / WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2012

1. **Describe cost and usage estimation methods.**

The administrative fee is apportioned based on the following factors:

- a. Average number of employees in previous fiscal year
- b. Number of open claims at the end of the current fiscal year
- c. Number of payment transactions in previous fiscal year

2. **Method used to allocate expenses to cost centers by MAPS object class (each cost center should recover its own expenses).**

Operating expenses are recovered from the administrative fee that is built into the premium pool and revolving revenue accounts.

3. **Treatment of capital equipment, including estimated purchases and depreciation method.**

In FY10, the division began development of a new, comprehensive risk management information system. It is estimated the system will be installed and operational in FY12. The WC Program will incur a depreciation charge of \$60,668 on a capital asset expenditure of \$606,676 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 / WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2011

RATE	FY2007	FY2008	FY2009	FY 2010	FY 2011	FY2012
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Administrative Fee

The Administrative Fee of \$2,496,000 has remained the same since FY 2004. It is apportioned based on the following factors:

- Average number of employees in previous fiscal year
- Number of open claims at the end of the current fiscal year
- Number of payment transactions in previous fiscal year

When shown as a comparison to the average number of covered employees there may be a slight variance from year to year as the number of covered employees can fluctuate annually. (\$2,496,000 / Avg number of covered employees) *

	43.67	42.55	41.90	41.51	41.51	41.28
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Premium Pool

The amount charged to agencies in the premium pool is based on the previous 5-year average agency loss experience.

Pay-As-You-Go

The amount charged to pay-as-you-go agencies is based on actual claim payments.

Legal Services

Attorney	80.00	95.00	95.00	95.00	114.00	114.00
Paralegal	50.00	55.00	55.00	55.00	64.00	64.00

Rehabilitation Services

QRC's	N/A	N/A	N/A	N/A	65.00	65.00
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Managed Care Fee

(rate/employee/month)

1 st six months	2.00	2.08	2.10	2.15	2.15	2.15
2 nd six months	2.08	2.10	2.15	2.15	2.15	*

*The rates will be renewed effective January 1, 2012 at a rate no higher than the current rate plus an increase commensurate with the CPI.

History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION / WORKERS' COMPENSATION PROGRAM FOR FISCAL YEAR 2012

		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	\$ CHANGE	% CHANGE
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EST/ACTUAL</u>	<u>PROPOSED</u>	<u>FY11/FY12</u>	<u>FY11/FY12</u>
Obj class	RSRC*							
Operating Revenues								
Premium Pool Revenue	8285	5,262,989	4,126,165	4,289,368	5,086,055	5,401,595	315,540	6.2%
Workers' Comp Revolving Revenue	8285	18,749,046	17,167,505	18,942,359	19,302,527	22,228,300	2,925,773	15.2%
Administrative Fees *	8349	2,496,000	2,496,000	2,496,000	2,496,000	2,496,000	-	0.0%
Other Revenue	9830	514,732	4,077,500	2,930,419	3,677,753	2,402,500	(1,275,253)	-34.7%
Safety Training	8700	-	23,825	24,925	22,990	27,850	4,860	21.1%
Total Operating Revenue		27,022,767	27,890,995	28,683,071	30,583,325	32,556,245	1,970,920	6.4%
Operating Expenses								
Salaries and Benefits		2,608,423	2,740,762	2,543,457	2,513,150	2,630,200	117,050	4.7%
Rent		117,675	109,922	120,981	122,130	127,500	5,370	4.4%
Repairs		5,504	33,709	4,588	4,927	5,000	73	1.5%
Insurance		1,409,196	1,553,858	1,546,564	1,566,943	1,593,500	26,557	1.7%
Printing/Advertising		4,854	2,100	1,856	1,817	2,500	683	37.6%
Professional Technical Services		1,372,343	1,483,763	1,623,819	1,677,879	1,769,818	91,939	5.5%
Computer Services		205,109	186,018	175,093	145,347	128,700	(16,647)	-11.5%
Other Operating Costs		18,847	11,772	11,447	15,000	13,000	(2,000)	-13.3%
Communications		37,614	35,937	41,213	40,835	36,600	(4,235)	-10.4%
Travel - In State		18,582	18,451	17,691	18,000	21,300	3,300	18.3%
Travel - Out State		491	-	-	-	-	-	0.0%
Claims Expense		21,141,439	22,215,513	23,699,964	23,808,850	25,181,720	1,372,870	5.8%
Employee Development/Memberships		22,274	24,334	25,851	26,333	26,050	(283)	-1.1%
Supplies		26,871	23,486	19,475	26,552	29,500	2,948	11.1%
Indirect Costs		69,730	247,741	279,022	114,604	45,000	(69,604)	-60.7%
Depreciation		-	-	-	-	60,668	60,668	0.0%
Total Operating Expenses		27,058,952	28,687,366	30,111,021	30,082,367	31,671,056	1,588,689	5.3%
Operating Income (Losses)		(36,185)	(796,370)	(1,427,950)	502,958	885,189	382,231	76.0%
Nonoperating Revenues (Expenses)								
Interest Revenue		573,027	322,437	93,183	66,885	55,000	(11,885)	-17.8%
Total Nonoperating Revenue (Expenses)		573,027	322,437	93,183	66,885	55,000	(11,885)	-17.8%
Income (Loss) before Contributions and Transfers								
Net Income (Loss) before Contributions		536,842	(473,933)	(1,334,767)	569,843	940,189	370,346	65.0%
Retained Earnings, Beginning Period		9,791,434	10,673,083	10,196,721	8,861,954	9,431,796	569,843	6.4%
Adjustment to Retained Earnings		344,807	(2,429)	-	-	-	-	0.0%
Retained Earnings, Ending Period		10,673,083	10,196,721	8,861,954	9,431,796	10,371,985	940,189	9.1%
Reconciliation to Net Assets								
Retained Earnings		10,673,083	10,196,721	8,861,954	9,431,796	10,371,985	940,189	10.0%
Contributed Capital		-	-	-	-	-	-	0.0%
Total Net Assets, Ending Period		10,673,083	10,196,721	8,861,954	9,431,796	10,371,985	940,189	10.0%
* The admin fee revenue is collected from:								
Premium Pool		FY08 621,058	FY09 613,130	FY10 627,807	FY11 633,670	FY12 616,343		
Pay-As-You-Go		1,874,942	1,882,870	1,868,193	1,862,330	1,879,657		
RSRC = Revenue Source Code								

MINNESOTA DEPARTMENT OF ADMINISTRATION
 RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
 FOR FISCAL YEAR 2012

	Fund 200		Org #6701	Org #6702	Org #6703	Org #6704	Org #6708	Org #6705	Org #6706	Org #6707
Revenue Description*	Revenue Source	SWIFT Code Acct	Office Support	Disability Mgmt	Legal Services	Consultant Serv	Safety Training	Claims Mgmt	Indirect Support	WC Systems
			Total							
Premium/Revolving/Admin Fee	8285/8349		30,125,895	-	-	-	-	-	-	-
Safety Training	8700		27,850	-	-	-	27,850	-	-	-
Claim Reimbursements	9830		2,402,500	2,500	-	-	-	-	-	-
Interest	8000		55,000	5,000	-	-	-	-	-	-
Total			32,611,245	7,500	-	-	27,850	-	-	-
Expense Description*	Object Code									
Salaries	1A 41000		2,418,200	434,000	225,900	275,700	279,500	1,008,600	195,500	-
Part-time/Seasonal	1B 41030		193,300	47,700	-	70,400	-	75,200	-	-
Overtime	1C 41050		-	-	-	-	-	-	-	-
Premium Pay	1D 41050		-	-	-	-	-	-	-	-
Other Benefits	1E 41070		17,700	10,000	-	7,700	-	-	-	-
Space Rent	2A 41100		114,500	114,500	-	-	-	-	-	-
Repairs	2B 41500		5,000	1,000	-	-	4,000	-	-	-
Printing/Advertising	2C 41110		2,500	2,000	100	-	300	100	-	-
Prof/Tech Services	2D0 41130		1,769,818	-	-	-	11,000	-	-	174,600
Prof/Tech Services	2D7 41145		-	-	-	-	-	-	-	-
Computer & Systems Svc	2E 41150		128,700	-	-	-	-	-	128,700	-
Communications	2F 41155		36,600	33,000	2,000	600	1,000	-	-	-
Travel - In-state	2G 41160		21,300	1,500	11,000	5,000	3,500	300	-	-
Travel - Out-of-state	2H 41170		-	-	-	-	-	-	-	-
Supplies	2J 41300		29,500	20,000	500	4,500	1,500	500	2,500	-
Equipment (see below)	2K** 41400		13,000	10,000	-	-	3,000	-	-	-
Employee Development	2L 41180		25,050	1,500	1,500	2,000	2,000	16,050	3,000	-
Claims & Insurance	2M 43000		26,786,720	6,000	-	-	5,500	-	-	-
Statewide Indirects	2P 42010		45,000	-	-	-	-	-	-	-
Agency Provided Prof/Tech	2S0 41190		-	-	-	-	-	-	-	-
Agency Provided Prof/Tech	2S7 41195		-	-	-	-	-	-	-	-
Attorney General	2Q 42020		1,500	1,500	-	-	-	-	-	-
Total			31,610,388	682,700	241,000	365,900	300,000	27,850	1,089,700	324,200
Adjustments										
Plus:										
Depreciation			60,668	-	-	-	-	-	-	-
Total			60,668	-	-	-	-	-	-	-
Minus:										
New System			-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-
Rate Matrix Amount			31,671,056	682,700	241,000	365,900	300,000	27,850	1,089,700	324,200

MINNESOTA DEPARTMENT OF ADMINISTRATION
 RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
 FOR FISCAL YEAR 2012

	Fund 200		Org #6801	Org #6802	Org #6803	Org #6804	Org #6811	Org #6812	Org #6813	Org #6814	Org #6815
	Revenue	SWIFT	Premium Pool	Premium Pool	Premium Pool	Premium Pool	Pay-As-You-Go	Pay-As-You-Go	Pay-As-You-Go	Pay-As-You-Go	New
Revenue Description*	Source Code	Acct	Claims	Special Assess	Managed Care	Indirects	Claims	Special Assess	Managed Care	Indirects	System
Premium/Revolving/Admin Fee	8285/8349		6,017,938	-	-	-	24,107,957	-	-	-	-
Safety Training	8700		-	-	-	-	-	-	-	-	-
Claim Reimbursements	9830		600,000	-	-	-	1,800,000	-	-	-	-
Interest	8000		25,000	-	-	-	25,000	-	-	-	-
Total			6,642,938	-	-	-	25,932,957	-	-	-	-
Object											
Expense Description*	Object Code										
Salaries	1A	41000	-	-	-	-	-	-	-	-	-
Part-time/Seasonal	1B	41030	-	-	-	-	-	-	-	-	-
Overtime	1C	41050	-	-	-	-	-	-	-	-	-
Premium Pay	1D	41050	-	-	-	-	-	-	-	-	-
Other Benefits	1E	41070	-	-	-	-	-	-	-	-	-
Space Rent	2A	41100	-	-	-	-	-	-	-	-	-
Repairs	2B	41500	-	-	-	-	-	-	-	-	-
Printing/Advertising	2C	41110	-	-	-	-	-	-	-	-	-
Prof/Tech Services	2D0	41130	-	-	468,218	-	-	-	992,800	-	123,200
Prof/Tech Services	2D7	41145	-	-	-	-	-	-	-	-	-
Computer & Systems Svc	2E	41150	-	-	-	-	-	-	-	-	-
Communications	2F	41155	-	-	-	-	-	-	-	-	-
Travel - In-state	2G	41160	-	-	-	-	-	-	-	-	-
Travel - Out-of-state	2H	41170	-	-	-	-	-	-	-	-	-
Supplies	2J	41300	-	-	-	-	-	-	-	-	-
Equipment (see below)	2K**	41400	-	-	-	-	-	-	-	-	-
Employee Development	2L	41180	-	-	-	-	-	-	-	-	-
Claims & Insurance	2M	43000	5,281,720	258,000	-	-	19,900,000	1,335,500	-	-	-
Statewide Indirects	2P	42010	-	-	-	10,000	-	-	-	35,000	-
Agency Provided Prof/Tech	2S0	41190	-	-	-	-	-	-	-	-	-
Agency Provided Prof/Tech	2S7	41195	-	-	-	-	-	-	-	-	-
Attorney General	2Q	42020	-	-	-	-	-	-	-	-	-
Total			5,281,720	258,000	468,218	10,000	19,900,000	1,335,500	992,800	35,000	123,200
Adjustments											
Plus:											
Depreciation											60,668
Total											60,668
Minus:											
New System											
Total											
Rate Matrix Amount			5,281,720	258,000	468,218	10,000	19,900,000	1,335,500	992,800	35,000	183,868

Statement of Net Assets

For Internal Use Only

STATE OF MINNESOTA
RISK MANAGEMENT – WORKERS' COMPENSATION FUND 211
STATEMENT OF NET ASSETS
MARCH 31, 2011

4/22/11
Unaudited

ASSETS	FY11	FY10
CURRENT ASSETS		
Cash	8,119,818.76	8,453,807.95
Accounts Receivable	2,143,679.87	1,869,695.84
Accounts Receivable – Supplemental Benefits	1,470,259.40	0.00
Prepaid Expenses	8,854.80	4,183.91
Prepaid Insurance	175.50	0.00
Prepaid Workers' Compensation Insurance	1,247.00	2,443.25
Total Current Assets	<u>11,744,035.33</u>	<u>10,330,130.95</u>
NONCURRENT ASSETS		
Recoverable (Note 3)	123,084,813.00	99,680,323.00
Internally Generated Computer Software (IGCS) (Note 4)	587,676.05	548,000.79
Accumulated Amortization - IGCS	0.00	0.00
Total Noncurrent Assets	<u>123,672,489.05</u>	<u>100,228,323.79</u>
TOTAL ASSETS	<u>135,416,524.38</u>	<u>110,558,454.74</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	409,388.02	443,693.44
Salaries and Benefits Payable	115,844.67	99,613.89
Claims Payable (Note 5)	18,462,721.95	14,952,048.45
Retainage Payable (Note 6)	26,614.06	22,646.53
Unearned Premiums	1,461,355.25	1,264,314.25
Compensated Absences Payable (Note 7)	29,712.91	32,740.65
Total Current Liabilities	<u>20,505,636.86</u>	<u>16,815,057.21</u>
NONCURRENT LIABILITIES		
Claims Payable (Note 5)	104,622,091.05	84,728,274.55
Compensated Absences Payable (Note 7)	336,722.60	346,762.03
Net OPEB Obligation (Note 8)	27,175.84	17,504.48
Total Noncurrent Liabilities	<u>104,985,989.49</u>	<u>85,092,541.06</u>
TOTAL LIABILITIES	<u>125,491,626.35</u>	<u>101,907,598.27</u>
NET ASSETS (Note 10)		
Invested in Capital Assets, Net of Related Debt	561,061.99	525,354.26
Unrestricted Net Assets	<u>9,363,836.04</u>	<u>8,125,502.21</u>
TOTAL NET ASSETS	<u>9,924,898.03</u>	<u>8,650,856.47</u>

Statement of Revenues, Expenses & Changes in Net Assets

For Internal Use Only

**STATE OF MINNESOTA
RISK MANAGEMENT – WORKERS’ COMPENSATION FUND 211
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS
FOR THE QUARTER ENDED MARCH 31, 2011**

4/22/11
Unaudited

	FY11 QTD	FY11 YTD	FY10 QTD	FY10 YTD
OPERATING REVENUES				
Premium Pool	1,273,749.03	3,814,541.31	1,073,059.88	3,224,169.39
Pay-As-You-Go	4,644,754.80	14,476,894.79	4,859,080.04	13,944,611.08
Administrative Fees	729,486.23	2,182,617.84	712,527.13	2,130,073.54
Safety Training	1,100.00	6,940.00	1,175.00	8,875.00
Other Revenue	1,385,506.45	3,064,793.59	252,301.89	1,672,435.48
Total Operating Revenues	8,034,596.51	23,545,787.53	6,908,143.94	20,980,164.49
OPERATING EXPENSES				
Claims	5,716,647.95	17,856,637.72	6,131,444.82	17,752,209.62
Salaries and Benefits	620,206.49	1,884,862.11	616,098.95	1,937,046.31
Rent	30,666.76	91,598.36	30,227.08	91,028.30
Repairs and Maintenance	815.00	2,926.75	770.00	2,121.05
Printing	0.00	1,317.31	1,558.77	1,855.77
Professional Technical Services	417,276.19	1,258,409.03	436,906.70	1,256,424.62
Computer and System Services	36,089.42	109,257.71	40,820.72	110,424.62
Communications	10,011.84	30,626.10	9,166.22	28,396.89
Travel – In-State	4,747.71	13,072.26	4,018.70	13,631.76
Supplies and Materials	2,613.33	12,039.42	1,694.90	10,854.62
Employee Development	1,888.00	10,283.00	620.00	8,205.00
Purchased Services	2,142.11	6,896.33	1,100.16	7,457.90
Insurance	385,272.01	1,155,816.01	400,315.00	1,176,686.40
Indirect Costs	28,651.00	85,953.00	69,755.50	209,266.50
Amortization	0.00	0.00	0.00	0.00
Total Operating Expenses	7,257,027.81	22,519,695.11	7,444,497.52	22,606,173.70
OPERATING INCOME (LOSS)	777,568.70	1,026,092.42	(836,353.58)	(1,626,009.21)
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	11,912.95	41,945.70	16,108.67	80,144.85
Total Nonoperating Revenue (Expenses)	11,912.95	41,945.70	16,108.67	80,144.85
CHANGE IN NET ASSETS	789,481.65	1,068,038.12	(820,244.91)	(1,545,864.36)
NET ASSETS, BEGINNING	9,135,416.38	8,861,954.69	9,471,101.38	10,196,720.83
Adjustment to Net Assets (Note 9)	0.00	(5,094.78)	0.00	0.00
NET ASSETS, ENDING	9,924,898.03	9,924,898.03	8,650,856.47	8,650,856.47

Statement of Cash Flows

For Internal Use Only

STATE OF MINNESOTA

RISK MANAGEMENT – WORKERS' COMPENSATION FUND 211

STATEMENT OF CASH FLOWS

FOR THE QUARTER ENDED MARCH 31, 2011

4/22/11

Unaudited

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	19,948,303.58
Receipts from Other Revenue	3,064,793.59
Payment to Claimants	(17,856,637.72)
Payments to Suppliers for Goods and Services	(3,220,854.28)
Payments to Employees	(1,922,195.60)
Net Cash Provided by (Used for) Operating Activities	13,409.57

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Net Cash Provided by (Used for) Noncapital Financing Activities	0.00
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Investment in Capital Assets	0.00
Proceeds from Disposal of Capital Assets	0.00
Interest Paid	0.00
Capital Contributions	0.00
Net Cash Provided by (Used for) Capital and Related Financing Activities	0.00

CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings	41,945.70
Net Cash Provided by (Used for) Investing Activities	41,945.70

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	55,355.27
Cash and Cash Equivalents, Beginning	8,064,463.49
Cash and Cash Equivalents, Ending	8,119,818.76

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

Operating Income (Loss)	1,026,092.42
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	0.00
(Increase) Decrease in Accounts Receivable	(528,880.99)
(Increase) Decrease in Accounts Receivable – Supplemental Benefits	(1,470,259.40)
(Increase) Decrease in Prepaid Expenses	(8,344.80)
(Increase) Decrease in Prepaid Insurance	(175.50)
(Increase) Decrease in Prepaid Insurance – Workers' Compensation	(1,247.00)
(Increase) Decrease in Recoverable	(11,313,281.00)
(Increase) Decrease in Accounts Payable	(429,043.92)
Increase (Decrease) in Salaries and Benefits Payable	(36,086.49)
Increase (Decrease) in Claims Payable	11,313,281.00
Increase (Decrease) in Unearned Premiums	1,461,355.25
Increase (Decrease) in Compensated Absences	0.00
Increase (Decrease) in Net OPEB Obligations	0.00
Total Adjustments	(1,012,682.85)
Net Cash Provided by (Used for) Operating Activities	13,409.57

Noncash Investing, Capital and Financing Activities:

None

Budget to Actual Comparison

For Internal Use Only

STATE OF MINNESOTA
 RISK MANAGEMENT – WORKERS' COMPENSATION FUND 211
 BUDGET TO ACTUAL COMPARISON
 FOR THE QUARTER ENDED MARCH 31, 2011

4/22/11
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUE						
Premium Pool	1,303,277.50	3,909,832.50	1,273,749.03	3,814,541.31	(29,528.47)	(95,291.19)
Pay-As-You-Go	5,482,750.00	16,448,250.00	4,644,754.80	14,476,894.79	(837,995.20)	(1,971,355.21)
Administrative Fees	624,000.00	1,872,000.00	729,486.23	2,182,617.84	105,486.23	310,617.84
Safety Training	7,587.00	22,762.50	1,100.00	6,940.00	(6,487.50)	(15,822.50)
Other Revenue	600,625.00	1,801,875.00	1,385,506.45	3,064,793.59	784,881.45	1,262,918.59
Total Operating Revenue	8,018,240.00	24,054,720.00	8,034,596.51	23,545,787.53	16,356.51	(508,932.47)
OPERATING EXPENSES						
Claims	6,225,000.00	18,675,000.00	5,716,647.95	17,856,637.72	508,352.05	818,362.28
Salaries and Benefits	664,100.00	1,992,300.00	620,206.49	1,884,862.11	43,893.51	107,437.89
Rent	32,125.00	96,375.00	30,666.76	91,598.36	1,458.24	4,776.6
Repairs and Maintenance	1,250.00	3,750.00	815.00	2,926.75	435.00	823.25
Printing	625.00	1,875.00	0.00	1,317.31	625.00	557.69
Professional and Technical Services	460,400.00	1,381,200.00	417,276.19	1,258,409.03	43,123.81	122,790.97
Computer and Systems Services	32,175.00	96,525.00	36,089.42	109,257.71	(3,914.42)	(12,732.71)
Communications	10,150.00	30,450.00	10,011.84	30,626.10	138.16	(176.10)
Travel – In State	5,075.00	15,225.00	4,747.71	13,072.26	327.29	2,152.74
Supplies & Materials	8,000.00	24,000.00	2,613.33	12,039.42	5,386.67	11,960.58
Employee Development	6,512.50	19,537.50	1,888.00	10,283.00	4,624.50	9,254.50
Purchased Services	4,000.00	12,000.00	2,142.11	6,896.33	1,857.89	5,103.67
Insurance	412,000.00	1,236,000.00	385,272.01	1,155,816.01	26,727.99	80,183.99
Indirect Costs	69,925.00	209,775.00	28,651.00	85,953.00	41,274.00	123,822.00
Amortization	15,167.00	45,501.00	0.00	0.00	15,167.00	45,501.00
Total Operating Expenses	7,946,504.50	23,839,513.50	7,257,027.81	22,519,695.11	689,476.89	1,319,818.39
OPERATING INCOME (LOSS)	71,735.50	215,206.50	777,568.70	1,026,092.42	705,833.20	810,885.92
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	27,500.00	82,500.00	11,912.95	41,945.70	(15,587.50)	(40,554.30)
Total Non-Operating Revenues	27,500.00	82,500.00	11,912.95	41,945.70	(15,587.50)	(40,554.30)
NET INCOME (LOSS)	99,235.50	297,706.50	789,481.65	1,068,038.12	690,246.15	770,331.62

Footnotes to Financial Statements

For Internal Use Only

STATE OF MINNESOTA
RISK MANAGEMENT – WORKERS' COMPENSATION FUND 211
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED MARCH 31, 2011

4/22/11
Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis for Presentation:

The accompanying financial statements of Risk Management - Workers' Compensation have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity:

The fund provides workers' compensation benefits to state employees in the executive, legislative, and judicial branches of state government and in quasi-state agencies.

Supplementary benefits are paid on some claims in conjunction with Temporary Total Disability or Permanent Total Disability benefits to bring these payments up to 65 percent of the statewide average wage. The Workers' Compensation Program does not invoice agencies for these benefit payments instead using money from workers' compensation revolving fund. The program receives reimbursement from the Department of Labor & Industry (DLI). Payments made by the program may not always be totally reimbursed.

Basis for Accounting:

The Risk Management – Workers' Compensation is a special revenue which utilizes full accrual accounting in the financial statements for the purpose of determining financial position of the business operation only.

Capital assets, which include land, buildings, equipment, intangible assets, and internally generated computer software (IGCS) are reported in the financial statements. Capital assets are defined as assets with an initial, unit cost of more than \$5,000 for equipment, \$30,000 for intangible assets and IGCS, and \$200,000 for buildings. Capital assets are recorded at cost or, for donated assets, at fair market value at the date of acquisition.

This financial statement includes claims information known as of March 31, 2011 for claims incurred prior to April 1, 2011.

2. LEGISLATION & AUTHORITY

The Workers' Compensation program for state employees was specified in 1927 legislation as part of the former Industrial Commission, now Department of Labor and Industry (DLI). The legislation for the program can be found in M.S. 176.5401 through M.S. 176.611. The State Compensation Revolving Fund was created in 1934.

The General Fund and other funds have contributed a total of \$3,437,690 to the program. These contributions are used to make workers' compensation payments for the pay-as-you-go agencies, until they are reimbursed by the injured employee's state agency, the Special Compensation Fund, the Workers' Compensation Reinsurance Association, or recovered from a subrogation claim.

The Premium Pool was given \$1 million during the 1997 Legislative Session from the General Fund.

3. RECOVERABLE

Due to the nature of workers' compensation benefits, and the fact that claims may take decades to mature, the reserves are relatively large when viewed in context of the financial statements covering a 12 month period. Agencies are obligated to pay their actual claims cost. Therefore, Claims Payable are offset by Recoverable noncurrent assets.

4. CAPITAL ASSETS

	Balance 7/1/10	Additions	Deletions	Balance 03/31/11
Internally Generated Computer Software (IGCS)	587,676.05	-	-	587,676.05
Total Capital Assets	587,676.05	-	-	587,676.05
Accumulated Depreciation/Amortization for:				
Internally Generated Computer Software (IGCS)	-	-	-	-
Total Accumulated Depr/Amort	-	-	-	-

The amortization of IGCS will begin when placed in service.

5. CLAIMS PAYABLE

Due to the nature of workers' compensation benefits, and the fact that claims may take decades to mature, the reserves are relatively large when viewed in context of the financial statements covering a 12 month period. Agencies are obligated to pay their actual claims cost. Therefore, Claims Payable are offset by Recoverable noncurrent assets.

6. RETAINAGE PAYABLE

FY11 has a balance of \$26,614.06 and FY10 has a balance of \$22,646.53 which represents the retainage payable on invoices related to the new Information System. The retainage is 10% of the amount paid off the contract not including software licensing and hosting fees.

7. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in their collective bargaining agreements. Leave balances are liquidated upon separation from state employment. The balance is shown as a liability.

	Current	Noncurrent
Beginning Balance 7/1/10	29,712.91	336,722.60
Increases	0.00	0.00
Decreases	0.00	0.00
Ending Balance 3/31/11	29,712.91	336,722.60

8. 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.

Beginning Balance 7/1/10	27,175.84
Increases	0.00
Decreases	0.00
Ending Balance 3/31/11	27,175.84

9. **ADJUSTMENTS TO NET ASSETS**

In FY11 the prior period adjustments of (\$5,094.78) represents an increase to beginning accounts receivable.

10. **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	561,061.99
Unrestricted Net Assets	<u>9,363,836.04</u>
Total Net Assets	<u><u>9,924,898.03</u></u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	8,861,954.69	9,255,711.46	9,135,416.38	-
Quarterly Net Income (Loss)	393,756.77	(115,200.30)	789,481.65	-
Adjustments to Net Assets (Note 9)	-	(5,094.78)	-	-
Ending Retained Earnings	<u>9,255,711.46</u>	<u>9,135,416.38</u>	<u>9,924,898.03</u>	-
Add: Capital Contributions	-	-	-	-
Reconciliation to Total Net Assets	<u><u>9,255,711.46</u></u>	<u><u>9,135,416.38</u></u>	<u><u>9,924,898.03</u></u>	-



Office Memorandum

Date: June 3, 2011

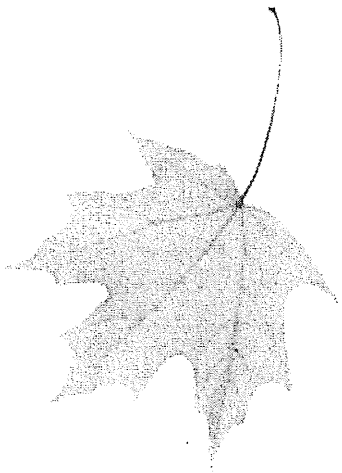
To: Spencer Cronk, Commissioner
Department of Administration

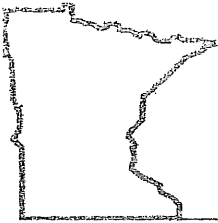
From: Margaret Kelly, Assistant Commissioner *MMB*

Subject: Approval of 2012 Rates for the Workers' Compensation Program

Pursuant to your request, Minnesota Management and Budget approves the FY 2012 rates for the Risk Management Division's Workers' Compensation Program as proposed in its business plan.

cc: Lenora Madigan, Department of Administration
Julie Poser, Department of Administration
Liz Houlding, Department of Administration
Gary Westman, Department of Administration
Abigail Read, MMB
Katharine Barondeau, MMB





STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2010 ACTUAL
Section II—Billed Services

MINNESOTA MANAGEMENT & BUDGET —HUMAN RESOURCES DEVELOPMENT

Services Provided

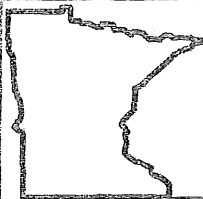
The Human Resource Development program provides training for state agency supervisors and managers in contract administration. In addition, this program monitors local government subdivisions to ensure compliance with the Local Government Pay Equity Act.

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 2011 Actual

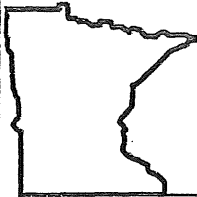
**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES
DEPARTMENT OF ADMINISTRATION**

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

HUMAN RESOURCES DEVELOPMENT
FUND 200

R/E Balance July 1, 2010 (End balance per Prior Year A-87 Rec)		25
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		25
A-87 Revenues (Actual and Imputed)		
From Attachment A	1	
Other Revenues	-	
Total Revenues	-	1
Expenditures (Actual Cash)		
Per State's Financial Report	1	
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	-	
Total OMB A-87 Allowable Expenditures	-	1
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	-	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
Total Adjustments	-	-
Net Increase to Retained Earnings Balance		-
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2011	A)	25
Allowable Reserve	B)	0
Excess Balance (A)-(B)		25

(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 2011 Actual

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

FOR YEAR ENDING JUNE 30, 2011
(All Figures in 000's)

HUMAN RESOURCES DEVELOPMENT
FUND 200

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2010		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,)	-	
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, 2011	C)	62

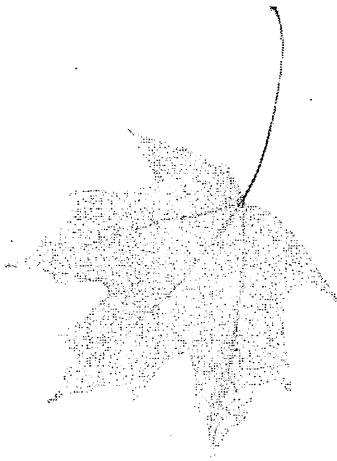
PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2010		
ADJUSTMENTS		
Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs	-	
FY 98 PPD Adjustment	1	
Accumulated Prior Year Imputed Interest Adjustments	(78)	
Current Year Imputed Interest Adjustment	-	
Total Adjustments	(77)	
A-87 ADJUSTMENTS BALANCE JUNE 30, 2011	D)	(77)

**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)		10
		10
Check Figure		0



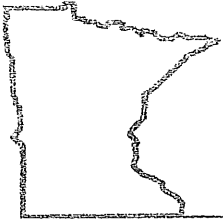
Activities Statement

Appropriation Unit	Training and Development Resources TDR	
Revenue:		
Receipts	\$1,160	
		\$1,160
Expenses:		
Expenditures	1,007	
Encumbrances		
		1,007
Operating Income/(Loss)		153
Other Sources or Uses		
Transfers In/ (Out)		-
Net Income or (Loss)		153
Prior Balance Forward Out	9,837	
Prior Year Encumbrances (Beginning Account Balance)		
Adjustments to Prior Period Expenses	-	
Current Balance Forward In		9,837
Balance Forward Out (Ending Account Balance)		9,990
Less: Original Appropriated Balance		-
Accumulated Account Balance		\$ 9,990

TDRC Training Course Revenues for FY11

FY 2011 ACTUAL REVENUE

Course Name	End Date	Cost	Attendees	Revenue
365T	9/23/2010	\$ 115	135	\$ 15,525.00
365T	12/17/2010	\$ 115	142	\$ 16,330.00
365T	2/16/2011	\$ 115	81	\$ 9,315.00
365T	4/28/2011	\$ 115	135	\$ 15,525.00
365T	6/29/2011	\$ 115	99	\$ 11,385.00
NEXT	8/25/2010	\$ 110	43	\$ 4,730.00
NEXT	1/25/2011	\$ 110	47	\$ 5,170.00
NEXT	3/22/2001	\$ 110	46	\$ 5,060.00
NEXT	5/25/2011	\$ 110	50	\$ 5,500.00
MGMT CORE	8/26/2010	\$ 770	20	\$ 15,400.00
MGMT CORE	11/30/2010	\$ 770	24	\$ 18,480.00
MGMT CORE	1/26/2011	\$ 770	16	\$ 12,320.00
MGMT CORE	5/11/2011	\$ 770	16	\$ 12,320.00
SUPV CORE	7/15/2010	\$ 770	37	\$ 28,490.00
SUPV CORE	9/16/2010	\$ 770	41	\$ 31,570.00
SUPV CORE	11/18/2010	\$ 770	38	\$ 29,260.00
SUPV CORE	1/6/2011	\$ 770	41	\$ 31,570.00
SUPV CORE	3/3/2011	\$ 770	40	\$ 30,800.00
SUPV CORE	5/5/2011	\$ 770	45	\$ 34,650.00
Total			1051	\$ 298,750.00



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2011 ACTUAL
Section II—Billed Services

OFFICE OF THE ATTORNEY GENERAL—LEGAL SERVICES BILLED & UNDER AGREEMENT

Services Provided

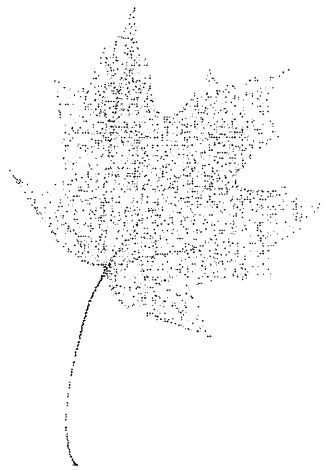
The Office of the Attorney General provides legal services for all state officers, boards and commissions in the state. The Attorney General is authorized by statute to issue written legal opinions only to constitutional executive officers, state agencies, bodies of the state legislature, and attorneys 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.



STATE OF MINNESOTA
 Labor Distribution Report by Expense Budget
 Fiscal Year 2011

Section	Legal Asst	Manager Attorney	Attorney	Support	Section Admn	Administration	Federal & Match	Policy	(Across) TOTAL
Civil Protection - Admin Salaries	0.00	147,874.35	0.00	0.00	233,156.77	0.00	0.00	0.00	381,031.12
Civil Protection - Operation Salaries	1,927,477.49	0.00	631,630.78	1,162,848.09	0.00	0.00	0.00	0.00	3,721,956.36
Civil Regulation - Admin Salaries	0.00	221,931.62	0.00	0.00	174,350.24	0.00	0.00	0.00	396,281.86
Civil Regulation - Operation Salaries	116,464.96	414,626.46	2,894,358.87	513,251.84	0.00	0.00	0.00	0.00	3,938,702.13
Civil Regulation - Health / Licensing	522,953.29	141,589.72	519,311.69	393,288.38	0.00	0.00	0.00	0.00	1,577,143.08
Civil Regulation - Remediation Fund	0.00	0.00	56,229.78	13,388.06	0.00	0.00	0.00	0.00	69,617.84
Solicitor General - Admin Salaries	0.00	140,360.39	0.00	0.00	282,433.06	0.00	0.00	0.00	422,793.45
Solicitor General - Operation Salaries	370,382.63	220,696.53	1,809,542.79	553,762.72	0.00	0.00	0.00	0.00	2,954,384.67
Solicitor General - Criminal Environment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Enforcement - Admin Salaries	0.00	148,007.98	0.00	0.00	163,658.03	0.00	0.00	0.00	311,666.01
Public Enforcement - Operation Salaries	702,903.91	205,416.67	2,387,086.81	756,096.45	0.00	0.00	0.00	0.00	4,051,503.84
Narcotics 10 - Grant	0.00	0.00	0.00	0.00	0.00	0.00	42,186.81	0.00	42,186.81
Government Operations - Admin Salaries	0.00	147,968.67	0.00	0.00	111,178.88	0.00	0.00	0.00	259,147.55
Government Operations - Operation Salaries	157,829.09	276,134.26	3,857,306.09	502,797.55	0.00	0.00	0.00	0.00	4,794,066.99
Med Fraud 11 - MATCH	0.00	0.00	0.00	0.00	0.00	0.00	222,692.35	0.00	222,692.35
Med Fraud 10 - MATCH	0.00	0.00	0.00	0.00	0.00	0.00	74,349.00	0.00	74,349.00
Med Fraud 11 - Grant	0.00	0.00	0.00	0.00	0.00	0.00	519,661.18	0.00	519,661.18
Med Fraud 10 - Grant	0.00	0.00	0.00	0.00	0.00	0.00	173,495.62	0.00	173,495.62
Administration	0.00	0.00	0.00	0.00	0.00	1,759,272.77	0.00	0.00	1,759,272.77
Executive Office	0.00	0.00	0.00	0.00	0.00	0.00	0.00	510,996.53	510,996.53
Employee Benefits	0.00	19,867.02	94,284.80	7,554.84	0.00	0.00	0.00	0.00	121,706.66
ADA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summer Law Clerks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00	123,905.84	0.00	0.00	123,905.84
Grand Total	3,798,011.37	2,084,473.67	12,249,751.61	3,902,987.93	964,776.98	1,883,178.61	1,032,384.96	510,996.53	26,426,561.66

Total - per Crystal (Labor Distribution Report) \$26,426,561.66

This needs to agree with MAPS
 s/b off by approx 9111

Paid/Processed in MAPS

Employee Benefits - 9111				221,670.03					221,670.03
Salary Reimbursements									0.00

Agency TOTAL Payroll	3,798,011.37	2,084,473.67	12,249,751.61	4,124,657.96	964,776.98	1,883,178.61	1,032,384.96	510,996.53	26,648,231.69
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Total - per MAPS \$26,648,231.69

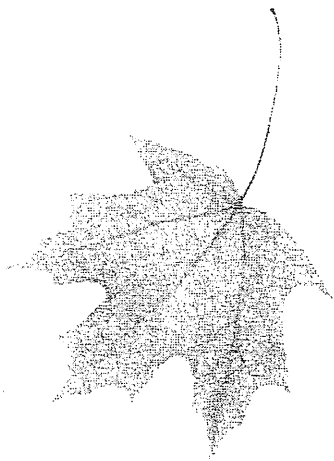
STATE OF MINNESOTA
 Labor Distribution Report by Expense Budget
 Fiscal Year 2011

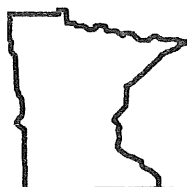
Section	Legal Asst	Manager Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	(Across) TOTAL
Agency TOTAL Payroll	3,798,011.37	2,084,473.67	12,249,761.61	4,124,657.96	964,776.98	1,883,178.61	1,032,384.96	510,996.53	26,648,231.69
Senior Attorney (recharge 25%) Percentage based on subtotal	0.24		0.76						
Amount of Recharge	123,332.68	(521,118.42)	397,785.73						0.00
SUBTOTAL	3,921,344.05	1,563,355.25	12,647,537.34	4,124,657.96	964,776.98	1,883,178.61	1,032,384.96	510,996.53	26,648,231.69
Percentage based on subtotal	0.22	0.09	0.70						
Redistribution of Clerical Support	892,013.67	355,626.60	2,877,017.69	(4,124,657.96)					0.00
SUBTOTAL	4,813,357.72	1,918,981.85	15,524,555.03	0.00	964,776.98	1,883,178.61	1,032,384.96	510,996.53	26,648,231.69
Redistribute Overhead Salaries (Admin and Section Admin Salaries)	0.22	0.09	0.70						
	615,909.33	245,549.76	1,986,496.50		(964,776.98)	(1,883,178.61)			0.00
SUBTOTAL	5,429,267.05	2,164,531.61	17,511,051.53	0.00	0.00	0.00	1,032,384.96	510,996.53	26,648,231.69
Operating Expenses	0.22	0.09	0.70						
	723,992.48	288,640.18	2,335,097.81						3,347,730.46
TOTAL - Agency Expenditures - w/out Rent	6,153,259.53	2,453,171.79	19,846,149.34				1,032,384.96	510,996.53	29,985,962.15
Total Billable Hours (per docketing)	103,535.60		213,753.40						
Hourly Rates - w/out Rent	59.43		104.32						
RENT	0.22	0.09	0.70						
	599,969.94	239,195.07	1,935,087.10						2,774,252.11
TOTAL - Agency Expenditures - w/ RENT	6,753,229.48	2,692,366.86	21,781,236.44				0.00	0.00	32,770,214.26
Total Billable Hours (per docketing)	103,535.60		213,753.40						
Hourly Rates - w/ RENT	65.23		114.49						

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Attorney General's Office
Partner Agreements
Fiscal Year 2011

Agency	Payments per Agreement	Services Provided per Agreement
Risk Management (Admin., Dept. of)	139,075	139,075
Corrections, Department of	174,124	174,124
Education, Department of	291,744	348,744
Gambling Control Board	11,001	11,001
Health, Department of	279,489	279,489
Housing Finance Agency	342,000	270,875
Human Services, Department of	2,284,800	2,401,810
Iron Range Rehabilitation Resources	254,448	254,448
Medical Practices Board	636,400	578,940
Minnesota Racing Commission	37,483	37,483
Minnesota State Retirement System (MSRS)	51,129	51,129
MnSCU	442,249	442,249
Natural Resources, Department of	770,750	767,703
Petroleum Tank Release Compensation Board (Petro Board)	3,146	3,146
Pollution Control Agency	1,284,637	1,468,891
Public Employees Retirement Association (PERA)	160,462	160,462
Public Safety, Department of	342,000	342,000
Teachers Retirement Association (TRA)	55,847	55,847
Transportation, Department of	1,689,840	1,678,003
Total	9,250,624	9,465,419





State of Minnesota
 Statewide Cost Allocation Plan
 Fiscal Year 2013 Budget

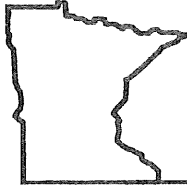
Table of Contents and Exhibit C Step-Down Schedules

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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**
Description of Services & Estimated Cost Details for Section I **Exhibit C**
Allocation Statistics **Exhibit D**
Cost Pools

Exhibit C—Central Service Costs Step-Down Calculations

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
EQUIPMENT USE CHARGE		
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
ADMINISTRATION—DEPARTMENT ALLOCATED FROM STEP 1		
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	
ADMINISTRATION—MANAGEMENT SERVICES		
Nature and Extent of Services	3.0	21.0
Schedule of Costs to be Allocated by Function.....	3.1	21.1
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
ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES		
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
Allocation: Real Estate & Construction Services - Leasing.....	4.5	22.5
Allocation: Real Property Enterprise System	4.7	22.7



**State of Minnesota
Statewide Cost Allocation Plan
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Table of Contents and Exhibit C Step-Down Schedules

SCHEDULE NUMBER
1st STEP 2nd STEP

ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES (cont'd.)

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

OFFICE OF ENTERPRISE TECHNOLOGY

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
Non-Allocable: Other	6.5	24.5

MN MANAGEMENT & BUDGET (MMB)—FISCAL MANAGEMENT AND ADMINISTRATION

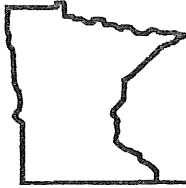
Nature and Extent of Services.....	8.0	26.0
Schedule of Costs to be Allocated by Function.....	8.1	26.1
Allocation: General Support.....	8.2	26.2
Allocation: Internal Controls & Accountability.....	8.3	26.3
Allocation: Treasury Division	9.2	27.2
Allocation: Budget Division.....	10.2	28.2
Allocation: Accounting Division	11.2	29.2
Allocation: IT Management & Administration.....	12.2	30.2
Non-Allocable: Other	12.9	30.9
Allocation: State HR, Benefits & Labor Relations.....	13.2	31.2

MMB—INTERNAL CONTROL & ACCOUNTABILITY

Nature and Extent of Services.....	8.2	26.2
Schedule of Costs to be Allocated by Function.....	8.2	26.2
Allocation: General Support.....	8.2	26.2
Allocation: Internal Control & Accountability	8.3	26.3

MMB—TREASURY DIVISION

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: General Government	9.4	27.4



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MMB—BUDGET DIVISION

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: General Government.....	10.5.....	28.5

MMB—ACCOUNTING DIVISION

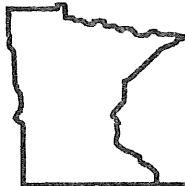
Nature and Extent of Services.....	11.0.....	29.0
Schedule of Costs to be Allocated by Function.....	11.1.....	29.1
Allocation: General Support.....	11.2.....	29.2
Allocation: Central Payroll.....	11.3.....	29.3
Allocation: Accounting Services	11.4.....	29.4
Allocation: Financial Reporting	11.5.....	29.5
Allocation: Financial Reporting-Single Audit	11.6.....	29.6
Non-Allocable: Accounting Division	11.7.....	29.7

MMB—INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION

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: Accounting & Procurement Operations & System Support.....	12.4.....	30.4
Allocation: Personnel Operations and System Support	12.5.....	30.5
Allocation: Budget Service-Computer Operations	12.6.....	30.6
Allocation: Personnel Operations-Special Billing	12.7.....	30.7
Allocation: Accounting & Procurement Operations-Special Billing	12.8.....	30.8
Non-Allocable: MMB Other	12.9.....	30.9

MMB - STATE HR, BENEFITS & LABOR RELATIONS

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: Employee Relations	13.5.....	31.5



State of Minnesota
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	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
MEDIATION SERVICES		
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: General Government.....	14.4.....	32.4
LEGISLATIVE AUDITOR		
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: General Government.....	15.6.....	33.6
STATE AUDITOR—SINGLE AUDIT		
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
STATEWIDE INTEGRATED FINANCIAL TOOLS—(SWIFT)		
(Internally developed software to be amortized over a ten (10) year period beginning in budget fiscal year 2013)		
Nature and Extent of Services.....	17.0.....	N/A
Schedule of Costs to be Allocated by Function.....	17.1.....	N/A

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department

Federal Version

State Fiscal Year 2013 - Budget

		G02-0009	G02-0010	G02-0012	G02-0014	G02-0015	G02-0016	G02-0017a
DP#	Name	Construction Services	Oil Overcharge (Stripper Wells)	STAR	Capital Group Parking	Fleet Services	Development Disabilities	Risk Management - Workers' Compensation
3.3	Commissioner's Office	19,071	0	6,117	20,121	7,730	3,311	7,336
3.4	Human Resources	17,333	0	5,559	18,287	7,026	3,009	6,667
3.5	Financial Management and Reporting	37,695	0	33,053	29,803	163,782	7,972	28,447
4.2	Government & Citizen Services	0	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	0	0	902	0	902	1,804	902
4.7	Real Property System	0	0	0	0	77	0	0
4.8	Materials Management	4,928	0	3,270	1,820	1,721	703	1,207
4.1	Central Mail	127	0	150	225	113	137	101
4.11	Enterprise Performance Improvement	68	0	22	72	28	12	26
4.12	Grants Mgt	0	0	23	0	0	34	0
4.13	SmART FMR	0	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	0
6.3	IT Spend	4,100	0	139	195	7,966	2,081	2,409
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0	0
8.3	Internal Controls & Accountability	111	0	97	88	483	24	84
9.2	TREASURY DIVISION	0	0	0	0	0	0	0
9.3	Treasury	596	0	295	181	221	62	462
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	475	0	416	375	2,063	100	358
10.4	Budget Operations and Planning	3,148	0	393	430	421	449	645
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0	0
11.3	Central Payroll	766	0	246	808	311	133	295
11.4	Accounting Services	590	0	518	467	2,565	125	445
11.5	Financial Reporting	744	0	652	588	3,232	157	561
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	1,801	0	1,579	1,424	7,825	381	1,359
12.5	Personnel Operations and System Support	464	0	149	490	188	81	179
12.6	Budget Service - Computer Operations	485	0	60	66	65	69	99
12.7	Personnel Operations Special Billing	990	0	318	1,045	401	172	381
12.8	Accounting & Procurement Operations Special Billing	2,487	0	2,181	1,967	10,807	526	1,877
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0	0
13.3	Personnel Administration	1,699	0	545	1,792	689	295	653
14.2	MEDIATION SERVICES	0	0	0	0	0	0	0
14.3	State Agencies	92	0	29	97	37	16	35
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0	0
15.3	Financial Audits	0	0	0	0	0	0	0
15.4	Program Audits	0	0	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	3	0	0	7	0
17.1	SWIFT	2,372	0	2,080	1,876	10,307	502	1,790
20	ADMINISTRATION	1,936	0	138	1,022	3,253	280	4,709
	Total Budget	102,079	0	58,936	83,237	232,212	22,438	61,029
	Rollforward Adjustment	18,690	15	14,753	25,164	-184,500	9,940	14,026
	Final Plan Allocation	120,768	15	73,688	108,402	47,712	32,378	75,055

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department

Federal Version

State Fiscal Year 2013 - Budget

		G02-0017b	G02-0021a	G02-0021b	G02-0021c	G02-0021d	G02-0021f
DP#	Name	Risk Management - Workers' Compensation	Plant Management (Leases)	Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management (Energy)	Plant Management (Facilities Repair & Replacement)
3.3	Commissioner's Office	21,621	203,219	1,423	5,913	0	0
3.4	Human Resources	19,650	184,695	1,293	5,374	0	0
3.5	Financial Management and Reporting	176,496	178,628	8,123	3,179	0	468
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	0	15,332	902	1,804	0	0
4.7	Real Property System	0	138,823	0	0	0	0
4.8	Materials Management	766	21,928	108	234	0	162
4.1	Central Mail	1,121	27	0	0	0	0
4.11	Enterprise Performance Improvement	77	727	5	21	0	0
4.12	Grants Mgt	0	0	0	0	0	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	5,066	10,291	0	17	0	0
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	520	527	24	9	0	1
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	6,484	1,839	26	33	0	8
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	2,223	2,250	102	40	0	6
10.4	Budget Operations and Planning	916	991	9	19	0	196
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	869	8,165	57	238	0	0
11.4	Accounting Services	2,764	2,797	127	50	0	7
11.5	Financial Reporting	3,483	3,525	160	63	0	9
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	8,433	8,535	388	152	0	22
12.5	Personnel Operations and System Support	526	4,946	35	144	0	0
12.6	Budget Service - Computer Operations	141	153	1	3	0	30
12.7	Personnel Operations Special Billing	1,123	10,554	74	307	0	0
12.8	Accounting & Procurement Operations Special Billing	11,646	11,787	536	210	0	31
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	1,926	18,100	127	527	0	0
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	104	977	7	28	0	0
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	0	0	0	0	0
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	0
17.1	SWIFT	11,107	11,241	511	200	0	29
20	ADMINISTRATION	13,138	12,334	70	172	0	1,047
	Total Budget	290,200	852,390	14,110	18,736	0	2,018
	Rollforward Adjustment	46,509	225,617	2,550	-8,395	-44	3,788
	Final Plan Allocation	336,709	1,078,007	16,660	10,342	-44	5,806

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department

Federal Version

State Fiscal Year 2013 - Budget

	G02-0021g	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031
	Plant Management (Janitorial Services)	Office MN Bookstore	Office Supply Connection	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail
DP# Name						
3.3 Commissioner's Office	0	9,502	92	18,948	17,477	6,554
3.4 Human Resources	0	8,636	84	17,221	15,884	5,957
3.5 Financial Management and Reporting	0	25,337	0	3,976	5,642	40,643
4.2 Government & Citizen Services	0	0	0	0	0	0
4.4 Resource Recovery	0	0	0	0	0	0
4.5 Real Estate & Construction Services - Leasing	0	902	0	0	0	902
4.7 Real Property System	0	0	0	0	0	0
4.8 Materials Management	0	1,054	0	559	838	423
4.1 Central Mail	0	418	0	156	177	1,828
4.11 Enterprise Performance Improvement	0	34	0	68	63	23
4.12 Grants Mgt	0	0	0	0	0	0
4.13 SmART FMR	0	0	0	0	0	0
4.14 SmART HR	0	0	0	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3 IT Spend	0	513	0	1,225	8,780	296
8.2 MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3 Internal Controls & Accountability	0	75	0	12	17	120
9.2 TREASURY DIVISION	0	0	0	0	0	0
9.3 Treasury	0	187	0	77	118	33
10.2 MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3 Analysis & Control (EBO's)	0	319	0	50	71	512
10.4 Budget Operations and Planning	0	692	0	75	56	318
11.2 MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3 Central Payroll	0	382	4	761	702	263
11.4 Accounting Services	0	397	0	62	88	636
11.5 Financial Reporting	0	500	0	78	111	802
11.6 Financial Reporting - Single Audit	0	0	0	0	0	0
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	0	1,211	0	190	270	1,942
12.5 Personnel Operations and System Support	0	231	2	461	425	160
12.6 Budget Service - Computer Operations	0	106	0	12	9	49
12.7 Personnel Operations Special Billing	0	494	5	984	908	340
12.8 Accounting & Procurement Operations Special Billing	0	1,672	0	262	372	2,682
13.2 State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3 Personnel Administration	0	846	8	1,688	1,557	584
14.2 MEDIATION SERVICES	0	0	0	0	0	0
14.3 State Agencies	0	46	0	91	84	31
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3 Financial Audits	0	0	0	0	0	0
15.4 Program Audits	0	0	0	0	0	0
15.5 Single Audits	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	0
17.1 SWIFT	0	1,594	0	250	355	2,558
20 ADMINISTRATION	0	602	1	574	1,295	3,795
Total Budget	0	55,749	196	47,780	55,299	71,451
Rollforward Adjustment	-46,193	14,533	-181,121	-2,927	44,233	19,150
Final Plan Allocation	-46,193	70,282	-180,925	44,854	99,532	90,601

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department

Federal Version

State Fiscal Year 2013 - Budget

		B04	B13	B14	B22	B42	E25
DP#	Name	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOPMENT	LABOR AND INDUSTRY DEPT	CENTER FOR ARTS EDUCATION
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	9,019	4,509	902	51,408	4,509	6,313
4.7	Real Property System	276	107	0	1,631	0	6,111
4.8	Materials Management	34,450	17,639	3,568	392,995	22,901	9,784
4.1	Central Mail	5,614	12,718	483	171	12,100	0
4.11	Enterprise Performance Improvement	1,475	1,063	210	3,842	989	184
4.12	Grants Mgt	202	9,227	0	21,162	147	25
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	22,293
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	34,854	50,184	3,585	348,748	36,609	4,431
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	1,002	1,413	129	28,370	3,045	126
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	3,205	11,561	890	52,761	7,445	885
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	4,282	6,036	552	121,212	13,009	540
10.4	Budget Operations and Planning	58,457	16,952	4,180	13,520	3,534	6,854
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	16,557	11,930	2,354	43,123	11,104	2,063
11.4	Accounting Services	5,324	7,503	686	150,691	16,172	671
11.5	Financial Reporting	6,710	9,457	865	189,926	20,383	846
11.6	Financial Reporting - Single Audit	3	66	0	1,013	2	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	16,243	22,894	2,094	459,789	49,345	2,048
12.5	Personnel Operations and System Support	10,030	7,227	1,426	26,123	6,727	1,250
12.6	Budget Service - Computer Operations	8,997	2,609	643	2,081	544	1,055
12.7	Personnel Operations Special Billing	21,403	15,422	3,043	55,745	14,355	2,667
12.8	Accounting & Procurement Operations Special Billing	22,433	31,618	2,891	634,993	68,148	2,829
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	36,706	26,449	5,219	95,601	24,618	4,574
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	1,981	1,427	282	5,159	1,328	247
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	54,410	58,294	1,709	215,099	54,531	24,795
15.4	Program Audits	251	8,593	0	754	0	0
15.5	Single Audits	0	20,801	0	74,601	0	0
16.2	STATE AUDITOR	48	1,057	7	16,139	37	0
17.1	SWIFT	21,395	30,155	2,758	605,612	64,995	2,698
20	ADMINISTRATION	0	0	0	0	0	0
Total Budget		375,328	386,915	38,476	3,612,269	436,579	103,287
Rollforward Adjustment		35,929	-102,390	-8,849	-114,498	-155,808	41,080
Final Plan Allocation		411,257	284,525	29,627	3,497,771	280,772	144,367

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department

Federal Version

State Fiscal Year 2013 - Budget

	E26	E37	E44	E50	E60	E77
DP# Name	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT	FARIBAULT ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD
3.3 Commissioner's Office	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0
4.4 Resource Recovery	0	0	0	0	0	0
4.5 Real Estate & Construction Services - Leasing	902	0	1,804	0	3,608	0
4.7 Real Property System	0	0	8,461	0	0	17,866
4.8 Materials Management	0	24,513	11,108	5,522	7,369	21,333
4.1 Central Mail	1,763	4,213	0	317	3,878	0
4.11 Enterprise Performance Improvement	35,541	1,011	620	48	212	646
4.12 Grants Mgt	0	8,887	0	7,693	383	0
4.13 SmART FMR	0	0	0	0	0	0
4.14 SmART HR	0	0	0	5,822	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3 IT Spend	870,598	101,214	4,488	3,535	5,245	5,612
8.2 MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3 Internal Controls & Accountability	43,819	3,750	179	57	238	440
9.2 TREASURY DIVISION	0	0	0	0	0	0
9.3 Treasury	197,894	35,325	1,137	641	1,858	2,236
10.2 MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3 Analysis & Control (EBO's)	187,215	16,024	763	244	1,015	1,879
10.4 Budget Operations and Planning	70,145	40,337	7,611	1,543	5,283	4,535
11.2 MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3 Central Payroll	398,876	11,350	6,953	539	2,385	7,255
11.4 Accounting Services	232,746	19,921	948	304	1,262	2,337
11.5 Financial Reporting	293,344	25,107	1,195	383	1,590	2,945
11.6 Financial Reporting - Single Audit	472	283	0	0	0	0
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	710,154	60,782	2,893	927	3,849	7,129
12.5 Personnel Operations and System Support	241,636	6,876	4,212	326	1,445	4,395
12.6 Budget Service - Computer Operations	10,796	6,208	1,171	237	813	698
12.7 Personnel Operations Special Billing	515,629	14,672	8,988	696	3,083	9,379
12.8 Accounting & Procurement Operations Special Billing	980,761	83,943	3,995	1,281	5,316	9,846
13.2 State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3 Personnel Administration	884,288	25,162	15,414	1,194	5,287	16,085
14.2 MEDIATION SERVICES	0	0	0	0	0	0
14.3 State Agencies	47,717	1,358	832	64	285	868
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3 Financial Audits	54,125	88,008	29,309	8,655	21,195	6,925
15.4 Program Audits	0	34,042	0	0	0	0
15.5 Single Audits	0	117,548	0	0	0	0
16.2 STATE AUDITOR	7,527	4,511	0	7	0	0
17.1 SWIFT	935,380	80,059	3,811	1,221	5,070	9,390
20 ADMINISTRATION	0	0	0	0	0	0
Total Budget	6,721,329	815,105	115,892	41,259	80,667	131,801
Rollforward Adjustment	-464,693	63,360	-10,171	7,461	10,516	378
Final Plan Allocation	6,256,636	878,465	105,720	48,720	91,183	132,179

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department

Federal Version

State Fiscal Year 2013 - Budget

	G06	G09	G17	G19	G45	G46
DP# Name	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	MEDIATION SERVICES DEPT	OFFICE OF ENTERPRISE TECHNOLOGY
3.3 Commissioner's Office	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0
4.4 Resource Recovery	0	0	0	0	0	0
4.5 Real Estate & Construction Services - Leasing	902	2,706	2,706	902	0	2,706
4.7 Real Property System	0	0	0	0	0	0
4.8 Materials Management	3,333	252	1,135	577	349	11,027
4.1 Central Mail	5,704	171	1,330	12	116	0
4.11 Enterprise Performance Improvement	687	64	78	13	24	596
4.12 Grants Mgt	0	48	0	81	0	0
4.13 SmART FMR	0	0	0	25,233	0	0
4.14 SmART HR	0	0	0	1,569	2,961	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3 IT Spend	18,688	641	3,676	266	1,493	27,425
8.2 MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3 Internal Controls & Accountability	129	20	20	19	6	613
9.2 TREASURY DIVISION	0	0	0	0	0	0
9.3 Treasury	705	88	69	159	41	2,553
10.2 MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3 Analysis & Control (EBO's)	552	85	85	82	24	2,620
10.4 Budget Operations and Planning	4,750	1,094	1,655	626	299	9,612
11.2 MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3 Central Payroll	7,705	713	872	145	274	6,690
11.4 Accounting Services	686	106	105	101	29	3,257
11.5 Financial Reporting	864	134	132	128	37	4,105
11.6 Financial Reporting - Single Audit	0	0	0	0	0	0
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	2,093	324	321	309	89	9,937
12.5 Personnel Operations and System Support	4,667	432	528	88	166	4,053
12.6 Budget Service - Computer Operations	731	168	255	96	46	1,479
12.7 Personnel Operations Special Billing	9,960	922	1,127	188	354	8,649
12.8 Accounting & Procurement Operations Special Billing	2,890	447	443	427	123	13,723
13.2 State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3 Personnel Administration	17,081	1,581	1,934	322	607	14,832
14.2 MEDIATION SERVICES	0	0	0	0	0	0
14.3 State Agencies	922	85	104	17	33	800
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3 Financial Audits	32,848	2,348	0	0	0	30,503
15.4 Program Audits	0	0	0	0	0	0
15.5 Single Audits	0	0	0	0	0	0
16.2 STATE AUDITOR	6	0	0	0	0	0
17.1 SWIFT	2,756	426	422	407	118	13,088
20 ADMINISTRATION	0	0	0	0	0	0
Total Budget	118,659	12,854	16,997	31,767	7,189	168,267
Rollforward Adjustment	-11,764	536	-12,498	-41,226	10,363	-26,967
Final Plan Allocation	106,894	13,390	4,498	-9,459	17,552	141,301

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department

Federal Version

State Fiscal Year 2013 - Budget

G67 G92 G9L G9M G9N G9Q

DP#	Name	REVENUE DEPT	BLACK				
			OMBUDSPERSON FOR FAMILIES	MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	8,117	2,706	902	902	1,804	0
4.7	Real Property System	0	0	0	0	0	0
4.8	Materials Management	10,640	324	1,153	333	396	0
4.1	Central Mail	92,775	9	26	19	23	0
4.11	Enterprise Performance Improvement	3,325	10	12	12	7	0
4.12	Grants Mgt	56	0	0	0	0	0
4.13	SmART FMR	0	9,101	26,318	12,188	8,924	0
4.14	SmART HR	0	1,159	1,400	1,408	902	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	308,242	183	103	155	158	0
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	366	7	20	9	7	25
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	1,883	42	154	71	39	52
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	1,564	29	85	39	29	106
10.4	Budget Operations and Planning	15,605	402	991	346	477	13,679
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	37,322	107	130	130	84	0
11.4	Accounting Services	1,945	37	106	49	36	132
11.5	Financial Reporting	2,451	46	133	62	45	166
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	5,934	112	323	149	109	401
12.5	Personnel Operations and System Support	22,609	65	79	79	51	0
12.6	Budget Service - Computer Operations	2,402	62	153	53	73	2,105
12.7	Personnel Operations Special Billing	48,246	139	168	168	108	0
12.8	Accounting & Procurement Operations Special Billing	8,196	154	445	206	151	554
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	82,740	238	287	289	185	0
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	4,465	13	16	16	10	0
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	285,570	2,348	13,926	0	2,348	0
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	3,075	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	0
17.1	SWIFT	7,817	147	425	197	144	529
20	ADMINISTRATION	0	0	0	0	0	0
Total Budget		955,346	17,439	47,352	16,881	16,110	17,748
Rollforward Adjustment		-68,007	12,743	16,876	12,804	13,273	18,687
Final Plan Allocation		887,339	30,182	64,229	29,685	29,384	36,435

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2013 - Budget

	G9Y	H12	H55	H55(b)
DP# Name	DISABILITY COUNCIL	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS
3.3 Commissioner's Office	0	0	0	0
3.4 Human Resources	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0
4.4 Resource Recovery	0	0	0	0
4.5 Real Estate & Construction Services - Leasing	4,509	7,215	70,348	1,804
4.7 Real Property System	0	0	0	0
4.8 Materials Management	1,000	59,594	35,180	47,513
4.1 Central Mail	41	28,802	41,328	376
4.11 Enterprise Performance Improvement	23	3,649	4,892	9,127
4.12 Grants Mgt	0	3,482	18,018	15
4.13 SmART FMR	29,897	0	0	0
4.14 SmART HR	2,777	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0
6.3 IT Spend	529	239,468	851,319	68,011
8.2 MINNESOTA MANAGEMENT & BUDGET	0	0	0	0
8.3 Internal Controls & Accountability	23	2,741	46,220	2,860
9.2 TREASURY DIVISION	0	0	0	0
9.3 Treasury	124	6,282	385,087	13,325
10.2 MMB - BUDGET DIVISION	0	0	0	0
10.3 Analysis & Control (EBO's)	97	11,711	197,473	12,221
10.4 Budget Operations and Planning	477	38,326	106,938	99,009
11.2 MMB-ACCOUNTING DIVISION	0	0	0	0
11.3 Central Payroll	257	40,953	54,902	102,429
11.4 Accounting Services	120	14,559	245,498	15,193
11.5 Financial Reporting	151	18,349	309,417	19,149
11.6 Financial Reporting - Single Audit	0	97	2,389	0
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	366	44,422	749,065	46,357
12.5 Personnel Operations and System Support	156	24,809	33,259	62,051
12.6 Budget Service - Computer Operations	73	5,899	16,459	15,239
12.7 Personnel Operations Special Billing	332	52,941	70,972	132,410
12.8 Accounting & Procurement Operations Special Billing	506	61,349	1,034,499	64,022
13.2 State HR, Benefits & Labor Relations	0	0	0	0
13.3 Personnel Administration	570	90,792	121,715	227,080
14.2 MEDIATION SERVICES	0	0	0	0
14.3 State Agencies	31	4,899	6,568	12,254
15.2 LEGISLATIVE AUDITOR	0	0	0	0
15.3 Financial Audits	0	31,084	161,760	34,265
15.4 Program Audits	0	0	49,488	0
15.5 Single Audits	0	71,977	244,218	0
16.2 STATE AUDITOR	0	1,545	38,072	0
17.1 SWIFT	483	58,510	986,632	61,060
20 ADMINISTRATION	0	0	0	0
Total Budget	42,541	923,456	5,881,714	1,045,769
Rollforward Adjustment	-36,426	104,698	-1,288,379	486,245
Final Plan Allocation	6,116	1,028,154	4,593,336	1,532,014

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department

Federal Version

State Fiscal Year 2013 - Budget

H75 H7S J33 J52 J65 P01

DP#	Name	EMERGENCY MEDICAL SERVICES BD					
		VETERANS AFFAIRS DEPT	TRIAL COURTS	PUBLIC DEFENSE BOARD	SUPREME COURT	MILITARY AFFAIRS DEPT	
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	2,706	0	0	0	7,215	2,706
4.7	Real Property System	24,936	0	0	0	0	154,436
4.8	Materials Management	46,360	739	12,901	8,081	8,468	59,504
4.1	Central Mail	462	1,100	1,227	0	3,345	21
4.11	Enterprise Performance Improvement	3,212	47	4,386	1,162	648	721
4.12	Grants Mgt	26	113	0	0	0	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	27,550	2,227	162,352	16,171	68,334	21,969
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	927	39	5,922	161	471	810
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	7,099	143	80,410	1,356	1,836	6,187
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	3,959	168	25,304	689	2,011	3,461
10.4	Budget Operations and Planning	28,097	1,805	42,085	5,965	8,799	6,732
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	36,051	529	49,227	13,036	7,274	8,089
11.4	Accounting Services	4,922	209	31,457	856	2,500	4,302
11.5	Financial Reporting	6,203	263	39,648	1,079	3,151	5,422
11.6	Financial Reporting - Single Audit	3	0	0	0	0	17
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	15,018	637	95,983	2,613	7,628	13,127
12.5	Personnel Operations and System Support	21,839	320	29,821	7,897	4,407	4,900
12.6	Budget Service - Computer Operations	4,324	278	6,477	918	1,354	1,036
12.7	Personnel Operations Special Billing	46,603	683	63,636	16,852	9,403	10,457
12.8	Accounting & Procurement Operations Special Billing	20,740	880	132,558	3,608	10,535	18,129
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	79,923	1,172	109,133	28,901	16,126	17,933
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	4,313	63	5,889	1,560	870	968
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	134,115	11,319	25,102	0	0	1,709
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	9,516
16.2	STATE AUDITOR	40	0	3	4	4	278
17.1	SWIFT	19,780	839	126,424	3,442	10,047	17,290
20	ADMINISTRATION	0	0	0	0	0	0
Total Budget		539,208	23,570	1,049,947	114,351	174,427	369,720
Rollforward Adjustment		18,328	-3,573	71,122	-21,058	-29,465	54,378
Final Plan Allocation		557,535	19,997	1,121,068	93,293	144,962	424,098

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2013 - Budget

DP#	Name	P07	P78	R18	R29	R32	R9P
		PUBLIC SAFETY DEPT	CORRECTIO NS DEPT	ENVIRONMENTAL ASSISTANCE	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	22,547	18,940	0	29,763	13,528	8,117
4.7	Real Property System	677	201,733	0	113,523	701	0
4.8	Materials Management	103,188	132,197	0	172,809	23,630	11,423
4.1	Central Mail	111,755	1,676	0	19,525	5,339	282
4.11	Enterprise Performance Improvement	5,310	9,706	0	12,385	2,670	208
4.12	Grants Mgt	16,439	548	0	15,487	5,366	5,033
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	377,183	146,578	0	200,471	100,149	7,363
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	11,916	2,515	0	10,438	1,082	125
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	19,557	17,021	0	22,285	3,017	879
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	50,913	10,743	0	44,596	4,623	532
10.4	Budget Operations and Planning	90,491	52,445	0	223,974	31,669	6,779
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	59,593	108,932	0	138,997	29,969	2,332
11.4	Accounting Services	63,295	13,356	0	55,442	5,747	662
11.5	Financial Reporting	79,775	16,834	0	69,877	7,243	834
11.6	Financial Reporting - Single Audit	46	0	0	22	9	1
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	193,125	40,753	0	169,166	17,535	2,019
12.5	Personnel Operations and System Support	36,101	65,990	0	84,203	18,155	1,413
12.6	Budget Service - Computer Operations	13,928	8,072	0	34,472	4,874	1,043
12.7	Personnel Operations Special Billing	77,036	140,817	0	179,682	38,741	3,015
12.8	Accounting & Procurement Operations Special Billing	266,716	56,282	0	233,627	24,217	2,789
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	132,115	241,498	0	308,149	66,440	5,170
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	7,129	13,032	0	16,628	3,585	279
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	18,604	52,642	0	133,763	54,987	64,660
15.4	Program Audits	1,758	27,604	0	15,259	41,036	0
15.5	Single Audits	20,352	0	0	0	0	0
16.2	STATE AUDITOR	736	2	0	348	139	12
17.1	SWIFT	254,375	53,678	0	222,816	23,097	2,660
20	ADMINISTRATION	0	0	0	0	0	0
	Total Budget	2,034,659	1,433,594	0	2,527,706	527,551	127,629
	Rollforward Adjustment	63,445	9,199	-9	308,671	288,576	42,209
	Final Plan Allocation	2,098,104	1,442,794	-9	2,836,377	816,127	169,838

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2013 - Budget

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DP#	Name	TRANSPORTATION	Federal Invoices	Non Federal	Total
		DEPT	Subtotal	Invoices Subtotal	
3.3	Commissioner's Office	0	348,436	41,621	390,057
3.4	Human Resources	0	316,675	37,827	354,502
3.5	Financial Management and Reporting	0	743,243	32,588	775,832
4.2	Government & Citizen Services	0	0	0	0
4.4	Resource Recovery	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	8,117	329,191	127,167	456,358
4.7	Real Property System	183,779	853,136	124,471	977,607
4.8	Materials Management	581,695	1,924,703	67,927	1,992,630
4.1	Central Mail	5,830	367,129	74,330	441,459
4.11	Enterprise Performance Improvement	19,890	129,952	6,625	136,578
4.12	Grants Mgt	8,510	121,004	5,223	126,228
4.13	SmART FMR	0	111,660	25,677	137,336
4.14	SmART HR	0	40,291	74,688	114,979
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0
6.3	IT Spend	468,769	4,631,655	519,148	5,150,803
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0
8.3	Internal Controls & Accountability	52,106	224,354	21,753	246,107
9.2	TREASURY DIVISION	0	0	0	0
9.3	Treasury	54,489	951,415	386,155	1,337,570
10.2	MMB - BUDGET DIVISION	0	0	0	0
10.3	Analysis & Control (EBO's)	222,622	958,553	92,939	1,051,492
10.4	Budget Operations and Planning	66,788	1,101,624	118,216	1,219,840
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0
11.3	Central Payroll	223,223	1,458,452	74,358	1,532,810
11.4	Accounting Services	276,764	1,191,673	115,542	1,307,216
11.5	Financial Reporting	348,823	1,501,943	145,625	1,647,569
11.6	Financial Reporting - Single Audit	288	4,714	6	4,720
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	844,462	3,636,037	352,543	3,988,580
12.5	Personnel Operations and System Support	135,227	883,519	45,045	928,564
12.6	Budget Service - Computer Operations	10,279	169,552	18,195	187,747
12.7	Personnel Operations Special Billing	288,561	1,885,349	96,122	1,981,472
12.8	Accounting & Procurement Operations Special Billing	1,166,246	5,021,560	486,880	5,508,440
13.2	State HR, Benefits & Labor Relations	0	0	0	0
13.3	Personnel Administration	494,874	3,233,317	164,847	3,398,164
14.2	MEDIATION SERVICES	0	0	0	0
14.3	State Agencies	26,704	174,474	8,895	183,370
15.2	LEGISLATIVE AUDITOR	0	0	0	0
15.3	Financial Audits	138,184	1,849,146	763,446	2,612,592
15.4	Program Audits	0	178,785	161,070	339,856
15.5	Single Audits	8,558	570,646	0	570,646
16.2	STATE AUDITOR	4,593	75,124	89	75,213
17.1	SWIFT	1,112,283	4,789,209	464,352	5,253,561
20	ADMINISTRATION	0	44,364	2,270	46,634
	Total Budget	6,751,665	39,820,886	4,655,642	44,476,528
	Rollforward Adjustment	168,939	-520,177	1,799,882	1,279,704
	Final Plan Allocation	6,920,604	39,300,709	6,455,524	45,756,233



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	1	2	3	4	5	6	7
	G02-0002	G02-0003	G02-0007	G02-0009	G02-0010	G02-0012	G02-0014
				Real Estate and Construction Services	Oil Overcharge (Stripper Wells)	STAR	Capital Group Parking
DP#	Name	State Archaeology	Public Broadcasting	Information Policy Analysis			
3.3	Commissioner's Office	2,665	0	4,765	19,071	0	20,121
3.4	Human Resources	2,422	0	4,330	17,333	0	18,287
3.5	Financial Management and Reporting	1,242	622	2,198	37,695	0	29,803
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	902	36,978	902	0	902	0
4.7	Real Property System	0	0	0	0	0	0
4.8	Materials Management	81	315	99	4,928	0	1,820
4.1	Central Mail	0	0	5	127	0	225
4.11	Enterprise Performance Improvement	10	0	17	68	0	72
4.12	Grants Mgt	0	854	0	0	0	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	92	0	183	4,100	0	195
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	4	2	6	111	0	88
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	19	17	21	596	0	181
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	16	8	28	475	0	375
10.4	Budget Operations and Planning	140	140	262	3,148	0	430
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	107	0	191	766	0	808
11.4	Accounting Services	19	10	34	590	0	467
11.5	Financial Reporting	25	12	43	744	0	588
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	59	30	105	1,801	0	1,424
12.5	Personnel Operations and System Support	65	0	116	464	0	490
12.6	Budget Service - Computer Operations	22	22	40	485	0	66
12.7	Personnel Operations Special Billing	138	0	247	990	0	1,045
12.8	Accounting & Procurement Operations Special Billing	82	41	145	2,487	0	1,967
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	237	0	424	1,699	0	1,792
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	13	0	23	92	0	97
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	0	0	0	0	0
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	0
17.1	SWIFT	78	39	138	2,372	0	1,876
20	ADMINISTRATION	88	1	205	1,936	0	1,022
	Total Budget	8,526	39,091	14,531	102,079	0	83,237
	Rollforward Adjustment	1,156	23,930	3,661	18,690	15	25,164
	Final Plan Allocation	9,682	63,021	18,192	120,768	15	108,402

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	8	9	10	11	12	13
	G02-0015a	G02-0015b	G02-0016	G02-0017a	G02-0017b	G02-0018
DP# Name	Fleet Services	Fleet Services - Commuter Van	Development Disabilities	Risk Management	Risk Management - Workers Compensation	Gov's Res Cncl (Ceremonial Hse Gift)
3.3 Commissioner's Office	7,730		3,311	7,336	21,621	0
3.4 Human Resources	7,026		3,009	6,667	19,650	0
3.5 Financial Management and Reporting	163,782		7,972	28,447	176,496	187
4.2 Government & Citizen Services	0		0	0	0	0
4.4 Resource Recovery	0		0	0	0	0
4.5 Real Estate & Construction Services - Leasing	902		1,804	902	0	0
4.7 Real Property System	77		0	0	0	0
4.8 Materials Management	1,721		703	1,207	766	27
4.1 Central Mail	113		137	101	1,121	2
4.11 Enterprise Performance Improvement	28		12	26	77	0
4.12 Grants Mgt	0		34	0	0	0
4.13 SmART FMR	0		0	0	0	0
4.14 SmART HR	0		0	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0		0	0	0	0
6.3 IT Spend	7,966		2,081	2,409	5,066	0
8.2 MINNESOTA MANAGEMENT & BUDGET	0		0	0	0	0
8.3 Internal Controls & Accountability	483		24	84	520	1
9.2 TREASURY DIVISION	0		0	0	0	0
9.3 Treasury	221		62	462	6,484	1
10.2 MMB - BUDGET DIVISION	0		0	0	0	0
10.3 Analysis & Control (EBO's)	2,063		100	358	2,223	2
10.4 Budget Operations and Planning	421		449	645	916	122
11.2 MMB-ACCOUNTING DIVISION	0		0	0	0	0
11.3 Central Payroll	311		133	295	869	0
11.4 Accounting Services	2,565		125	445	2,764	3
11.5 Financial Reporting	3,232		157	561	3,483	4
11.6 Financial Reporting - Single Audit	0		0	0	0	0
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0		0	0	0	0
12.4 Accounting & Procurement Operations and System Support	7,825		381	1,359	8,433	9
12.5 Personnel Operations and System Support	188		81	179	526	0
12.6 Budget Service - Computer Operations	65		69	99	141	19
12.7 Personnel Operations Special Billing	401		172	381	1,123	0
12.8 Accounting & Procurement Operations Special Billing	10,807		526	1,877	11,646	12
13.2 State HR, Benefits & Labor Relations	0		0	0	0	0
13.3 Personnel Administration	689		295	653	1,926	0
14.2 MEDIATION SERVICES	0		0	0	0	0
14.3 State Agencies	37		16	35	104	0
15.2 LEGISLATIVE AUDITOR	0		0	0	0	0
15.3 Financial Audits	0		0	0	0	0
15.4 Program Audits	0		0	0	0	0
15.5 Single Audits	0		0	0	0	0
16.2 STATE AUDITOR	0		7	0	0	0
17.1 SWIFT	10,307		502	1,790	11,107	12
20 ADMINISTRATION	3,253		280	4,709	13,138	0
Total Budget	232,212	0	22,438	61,029	290,200	400
Rollforward Adjustment	-184,500	-1,288	9,940	14,026	46,509	100
Final Plan Allocation	47,712	-1,288	32,378	75,055	336,709	499

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 G02-0021a G02-0021b G02-0021c G02-0021d G02-0021f G02-0021g

DP#	Name	Plant Mangement (Leases)	Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management (Energy)	Plant Management FR & R	Plant Management (Facilities Repair & Replacement)
3.3	Commissioner's Office	203,219	1,423	5,913			0
3.4	Human Resources	184,695	1,293	5,374			0
3.5	Financial Management and Reporting	178,628	8,123	3,179		468	
4.2	Government & Citizen Services	0	0	0		0	
4.4	Resource Recovery	0	0	0		0	
4.5	Real Estate & Construction Services - Leasing	15,332	902	1,804		0	
4.7	Real Property System	138,823	0	0		0	
4.8	Materials Management	21,928	108	234		162	
4.1	Central Mail	27	0	0		0	
4.11	Enterprise Performance Improvement	727	5	21		0	
4.12	Grants Mgt	0	0	0		0	
4.13	SmART FMR	0	0	0		0	
4.14	SmART HR	0	0	0		0	
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0		0	
6.3	IT Spend	10,291	0	17		0	
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0		0	
8.3	Internal Controls & Accountability	527	24	9		1	
9.2	TREASURY DIVISION	0	0	0		0	
9.3	Treasury	1,839	26	33		8	
10.2	MMB - BUDGET DIVISION	0	0	0		0	
10.3	Analysis & Control (EBO's)	2,250	102	40		6	
10.4	Budget Operations and Planning	991	9	19		196	
11.2	MMB-ACCOUNTING DIVISION	0	0	0		0	
11.3	Central Payroll	8,165	57	238		0	
11.4	Accounting Services	2,797	127	50		7	
11.5	Financial Reporting	3,525	160	63		9	
11.6	Financial Reporting - Single Audit	0	0	0		0	
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0		0	
12.4	Accounting & Procurement Operations and System Support	8,535	388	152		22	
12.5	Personnel Operations and System Support	4,946	35	144		0	
12.6	Budget Service - Computer Operations	153	1	3		30	
12.7	Personnel Operations Special Billing	10,554	74	307		0	
12.8	Accounting & Procurement Operations Special Billing	11,787	536	210		31	
13.2	State HR, Benefits & Labor Relations	0	0	0		0	
13.3	Personnel Administration	18,100	127	527		0	
14.2	MEDIATION SERVICES	0	0	0		0	
14.3	State Agencies	977	7	28		0	
15.2	LEGISLATIVE AUDITOR	0	0	0		0	
15.3	Financial Audits	0	0	0		0	
15.4	Program Audits	0	0	0		0	
15.5	Single Audits	0	0	0		0	
16.2	STATE AUDITOR	0	0	0		0	
17.1	SWIFT	11,241	511	200		29	
20	ADMINISTRATION	12,334	70	172		1,047	
	Total Budget	852,390	14,110	18,736	0	2,018	0
	Rollforward Adjustment	225,617	2,550	-8,395	-44	3,788	-46,193
	Final Plan Allocation	1,078,007	16,660	10,342	-44	5,806	-46,193

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	20	21	22	23	24	25	
	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031	G02-0034	
		Office Supply Connection -	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail	Other Non- Allocable	
DP#	Name	MN Bookstore	Closed in FY2010				
3.3	Commissioner's Office	9,502	92	18,948	17,477	6,554	515
3.4	Human Resources	8,636	84	17,221	15,884	5,957	468
3.5	Financial Management and Reporting	25,337	0	3,976	5,642	40,643	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	902	0	0	0	902	0
4.7	Real Property System	0	0	0	0	0	0
4.8	Materials Management	1,054	0	559	838	423	0
4.1	Central Mail	418	0	156	177	1,828	0
4.11	Enterprise Performance Improvement	34	0	68	63	23	2
4.12	Grants Mgt	0	0	0	0	0	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	513	0	1,225	8,780	296	117
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	75	0	12	17	120	0
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	187	0	77	118	33	0
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	319	0	50	71	512	0
10.4	Budget Operations and Planning	692	0	75	56	318	0
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	382	4	761	702	263	21
11.4	Accounting Services	397	0	62	88	636	0
11.5	Financial Reporting	500	0	78	111	802	0
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	1,211	0	190	270	1,942	0
12.5	Personnel Operations and System Support	231	2	461	425	160	13
12.6	Budget Service - Computer Operations	106	0	12	9	49	0
12.7	Personnel Operations Special Billing	494	5	984	908	340	27
12.8	Accounting & Procurement Operations Special Billing	1,672	0	262	372	2,682	0
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	846	8	1,688	1,557	584	46
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	46	0	91	84	31	2
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	0	0	0	0	0
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	0
17.1	SWIFT	1,594	0	250	355	2,558	0
20	ADMINISTRATION	602	1	574	1,295	3,795	44
	Total Budget	55,749	196	47,780	55,299	71,451	1,254
	Rollforward Adjustment	14,533	-181,121	-2,927	44,233	19,150	-7,482
	Final Plan Allocation	70,282	-180,925	44,854	99,532	90,601	-6,228

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	26	27	28	29	30	31	
	G02-0036	G02-0037	G02-0037a	G02-0038	G02-0042	G02-0043	
DP#	Name	Demography	Mn Geospatial Information Office	MnGeo Service Bureau	Environmental Quality Board (transferred to MPCA in FY12)	Surplus Services - State	Surplus Services - Federal
3.3	Commissioner's Office	3,127	8,346	7,482	4,264	0	9,767
3.4	Human Resources	2,842	7,586	6,800	3,875	0	8,877
3.5	Financial Management and Reporting	2,421	7,109	71	1,032	13,070	2,036
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	0	1,804	0	0	0	0
4.7	Real Property System	0	0	0	0	0	1,465
4.8	Materials Management	306	757	0	81	658	171
4.1	Central Mail	62	4	4	11	0	0
4.11	Enterprise Performance Improvement	11	30	27	15	0	35
4.12	Grants Mgt	0	0	0	0	0	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	678	5,418	2,674	679	0	491
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	7	21	0	3	39	6
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	38	104	0	8	223	21
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	30	90	1	13	165	26
10.4	Budget Operations and Planning	310	1,047	262	103	496	177
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	126	335	301	171	0	392
11.4	Accounting Services	38	111	1	16	205	32
11.5	Financial Reporting	48	140	1	20	258	40
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	116	340	3	49	624	97
12.5	Personnel Operations and System Support	76	203	182	104	0	238
12.6	Budget Service - Computer Operations	48	161	40	16	76	27
12.7	Personnel Operations Special Billing	162	433	389	221	0	507
12.8	Accounting & Procurement Operations Special Billing	160	469	5	68	862	134
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	278	743	666	380	0	870
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	15	40	36	20	0	47
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	0	0	0	0	0
15.4	Program Audits	0	0	0	4,924	0	0
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	1	0	0	0	0
17.1	SWIFT	152	447	4	65	823	128
20	ADMINISTRATION	171	805	317	232	0	388
	Total Budget	11,223	36,546	19,266	16,372	17,499	25,972
	Rollforward Adjustment	2,698	-11,863	30,045	26,849	2,872	7,006
	Final Plan Allocation	13,920	24,683	49,311	43,221	20,371	32,978

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 G02-0044 G02-0045 G02-0046 G02-0047 G02-0048 G02-0049

DP#	Name	RECS - Energy	SmART FMR	SmART HR	Grants Recovery	Arts & Cultural Heritage	Materials Management
3.3	Commissioner's Office	0	0	114	0	577	0
3.4	Human Resources	0	0	104	0	524	0
3.5	Financial Management and Reporting	276	0	0	0	1,262	1,062
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	0	0	0	0	0	0
4.7	Real Property System	0	0	0	0	0	0
4.8	Materials Management	0	0	0	0	387	18
4.1	Central Mail	0	0	0	0	0	0
4.11	Enterprise Performance Improvement	0	0	0	0	2	0
4.12	Grants Mgt	0	0	0	0	794	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	0	0	0	0	19	29
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	1	0	0	0	4	3
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	0	0	0	0	18	3
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	3	0	0	0	16	13
10.4	Budget Operations and Planning	47	0	0	0	636	56
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	0	0	5	0	23	0
11.4	Accounting Services	4	0	0	0	20	17
11.5	Financial Reporting	5	0	0	0	25	21
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	13	0	0	0	60	51
12.5	Personnel Operations and System Support	0	0	3	0	14	0
12.6	Budget Service - Computer Operations	7	0	0	0	98	9
12.7	Personnel Operations Special Billing	0	0	6	0	30	0
12.8	Accounting & Procurement Operations Special Billing	18	0	0	0	83	70
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	0	0	10	0	51	0
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	0	0	1	0	3	0
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	0	0	0	0	0
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	0
17.1	SWIFT	17	0	0	0	79	67
20	ADMINISTRATION	0	0	1	0	15	3
Total Budget		392	0	244	0	4,739	1,421
Rollforward Adjustment		-411	7	-738	-1,758	6,269	1,099
Final Plan Allocation		-19	7	-494	-1,758	11,008	2,520

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
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38 39 40 41 42 43
 B04 B11 B13 B14 B15 B20

DP#	Name	COSMETOLOGIST		ANIMAL HEALTH	BARBER	EXPLORE
		AGRICULTURE	EXAMINERS			
		DEPT	BOARD	BOARD	BOARD	TOURISM
3.3	Commissioner's Office	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	9,019	1,804	4,509	902	3,608
4.7	Real Property System	276	0	107	0	0
4.8	Materials Management	34,450	676	17,639	3,568	2,775
4.1	Central Mail	5,614	488	12,718	483	2,916
4.11	Enterprise Performance Improvement	1,475	27	1,063	210	129
4.12	Grants Mgt	202	0	9,227	0	108
4.13	SmART FMR	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0
6.3	IT Spend	34,854	959	50,184	3,585	8,215
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0
8.3	Internal Controls & Accountability	1,002	119	1,413	129	63
9.2	TREASURY DIVISION	0	0	0	0	0
9.3	Treasury	3,205	111	11,561	890	409
10.2	MMB - BUDGET DIVISION	0	0	0	0	0
10.3	Analysis & Control (EBO's)	4,282	507	6,036	552	268
10.4	Budget Operations and Planning	58,457	374	16,952	4,180	4,180
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0
11.3	Central Payroll	16,557	304	11,930	2,354	1,446
11.4	Accounting Services	5,324	631	7,503	686	334
11.5	Financial Reporting	6,710	795	9,457	865	421
11.6	Financial Reporting - Single Audit	3	0	66	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	16,243	1,925	22,894	2,094	1,018
12.5	Personnel Operations and System Support	10,030	184	7,227	1,426	876
12.6	Budget Service - Computer Operations	8,997	58	2,609	643	643
12.7	Personnel Operations Special Billing	21,403	393	15,422	3,043	1,869
12.8	Accounting & Procurement Operations Special Billing	22,433	2,658	31,618	2,891	1,406
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0
13.3	Personnel Administration	36,706	674	26,449	5,219	3,206
14.2	MEDIATION SERVICES	0	0	0	0	0
14.3	State Agencies	1,981	36	1,427	282	173
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0
15.3	Financial Audits	54,410	6,530	58,294	1,709	3,671
15.4	Program Audits	251	0	8,593	0	0
15.5	Single Audits	0	0	20,801	0	0
16.2	STATE AUDITOR	48	0	1,057	7	0
17.1	SWIFT	21,395	2,535	30,155	2,758	1,341
20	ADMINISTRATION	0	0	0	0	0
Total Budget		375,328	21,788	386,915	38,476	39,075
Rollforward Adjustment		35,929	-31,614	-102,390	-8,849	-8,422
Final Plan Allocation		411,257	-9,826	284,525	29,627	30,653

Statewide Cost Allocation Plan
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44 45 46 47 48 49
 B22 B24 B25 B34 B41 B42

DP#	Name	EMPLOYMENT & ECONOMIC DEVELOPMENT	PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	HOUSING FINANCE AGENCY	WORKERS COMP COURT OF APPEALS	LABOR AND INDUSTRY DEPT
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	51,408	0	0	902	1,804	4,509
4.7	Real Property System	1,631	0	0	0	0	0
4.8	Materials Management	392,995	3,531	198	7,081	153	22,901
4.1	Central Mail	171	0	0	1,679	133	12,100
4.11	Enterprise Performance Improvement	3,842	28	3	614	26	989
4.12	Grants Mgt	21,162	359	0	0	0	147
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	348,748	393	96	38,518	363	36,609
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	28,370	69	4	471	6	3,045
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	52,761	721	26	4,183	40	7,445
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	121,212	293	17	2,011	24	13,009
10.4	Budget Operations and Planning	13,520	4,320	514	7,443	224	3,534
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	43,123	318	39	6,886	291	11,104
11.4	Accounting Services	150,691	364	22	2,500	29	16,172
11.5	Financial Reporting	189,926	459	27	3,151	37	20,383
11.6	Financial Reporting - Single Audit	1,013	0	0	0	0	2
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	459,789	1,111	66	7,628	89	49,345
12.5	Personnel Operations and System Support	26,123	193	24	4,171	177	6,727
12.6	Budget Service - Computer Operations	2,081	665	79	1,146	35	544
12.7	Personnel Operations Special Billing	55,745	412	51	8,901	377	14,355
12.8	Accounting & Procurement Operations Special Billing	634,993	1,534	91	10,535	123	68,148
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	95,601	706	87	15,265	646	24,618
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	5,159	38	5	824	35	1,328
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	215,099	0	0	482	2,348	54,531
15.4	Program Audits	754	0	0	0	0	0
15.5	Single Audits	74,601	0	0	0	0	0
16.2	STATE AUDITOR	16,139	0	0	0	0	37
17.1	SWIFT	605,612	1,463	87	10,048	118	64,995
20	ADMINISTRATION	0	0	0	0	0	0
Total Budget		3,612,269	16,979	1,437	134,437	7,076	436,579
Rollforward Adjustment		-114,498	34,906	2,045	-24,462	89	-155,808
Final Plan Allocation		3,497,771	51,884	3,483	109,976	7,165	280,772

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 State Version (all agencies)
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50 51 52 53 54 55
 B43 B7E B7G B7P B7S B82

DP#	Name	IRON RANGE RESOURCES	ARCHITECTURE, ENGINEERING BD	COMBATIVE SPORTS COMMISSION	ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMM
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	4,509	0	1,804	902	0	0
4.7	Real Property System	8,359	0	0	0	0	0
4.8	Materials Management	9,027	631	108	351	81	1,009
4.1	Central Mail	0	622	0	434	0	0
4.11	Enterprise Performance Improvement	215	18	32	10	3	361
4.12	Grants Mgt	3,108	0	0	0	0	0
4.13	SmART FMR	0	0	6,488	0	0	0
4.14	SmART HR	0	0	3,906	0	0	43,739
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	4,837	495	25	236	28	5,927
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	196	29	5	35	3	336
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	1,106	162	27	72	8	304
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	837	124	21	152	13	1,436
10.4	Budget Operations and Planning	5,863	309	290	309	299	1,748
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	2,411	199	361	116	34	4,048
11.4	Accounting Services	1,040	154	26	189	16	1,785
11.5	Financial Reporting	1,311	194	33	238	21	2,250
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	3,174	471	80	575	50	5,446
12.5	Personnel Operations and System Support	1,461	121	219	70	21	2,452
12.6	Budget Service - Computer Operations	902	47	45	47	46	269
12.7	Personnel Operations Special Billing	3,117	258	467	150	44	5,232
12.8	Accounting & Procurement Operations Special Billing	4,384	650	110	795	69	7,522
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	5,345	442	801	257	75	8,973
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	288	24	43	14	4	484
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	38,983	2,348	0	2,348	0	21,380
15.4	Program Audits	0	0	0	0	0	8,795
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	0
17.1	SWIFT	4,181	620	105	758	66	7,174
20	ADMINISTRATION	0	0	0	0	0	0
	Total Budget	104,656	7,918	14,996	8,056	883	130,669
	Rollforward Adjustment	-4,289	-20,592	-6,725	-7,103	-246	99,084
	Final Plan Allocation	100,368	-12,674	8,271	953	636	229,752

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
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56 57 58 59 60 61
 B9D B9V E25 E26 E37 E40

DP#	Name	AMATEUR SPORTS COMM	AGRICULTURE UTILIZATION RESRCH	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVE RSITIES	EDUCATION DEPARTMENT	HISTORICAL SOCIETY
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	0	0	6,313	902	0	0
4.7	Real Property System	25,076	0	6,111	0	0	0
4.8	Materials Management	0	9	9,784	0	24,513	225
4.1	Central Mail	0	0	0	1,763	4,213	0
4.11	Enterprise Performance Improvement	7	0	184	35,541	1,011	0
4.12	Grants Mgt	0	0	25	0	8,887	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	22,293	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	0	0	4,431	870,598	101,214	0
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	2	0	126	43,819	3,750	18
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	0	1	885	197,894	35,325	32
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	9	0	540	187,215	16,024	77
10.4	Budget Operations and Planning	299	28	6,854	70,145	40,337	785
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	78	0	2,063	398,876	11,350	0
11.4	Accounting Services	11	0	671	232,746	19,921	95
11.5	Financial Reporting	13	1	846	293,344	25,107	120
11.6	Financial Reporting - Single Audit	0	0	0	472	283	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	33	1	2,048	710,154	60,782	291
12.5	Personnel Operations and System Support	47	0	1,250	241,636	6,876	0
12.6	Budget Service - Computer Operations	46	4	1,055	10,796	6,208	121
12.7	Personnel Operations Special Billing	101	0	2,667	515,629	14,672	0
12.8	Accounting & Procurement Operations Special Billing	45	2	2,829	980,761	83,943	402
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	173	0	4,574	884,288	25,162	0
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	9	0	247	47,717	1,358	0
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	0	24,795	54,125	88,008	153
15.4	Program Audits	0	0	0	0	34,042	0
15.5	Single Audits	0	0	0	0	117,548	0
16.2	STATE AUDITOR	0	0	0	7,527	4,511	0
17.1	SWIFT	43	2	2,698	935,380	80,059	384
20	ADMINISTRATION	0	0	0	0	0	0
	Total Budget	25,992	49	103,287	6,721,329	815,105	2,705
	Rollforward Adjustment	939	60	41,080	-464,693	63,360	879
	Final Plan Allocation	26,931	109	144,367	6,256,636	878,465	3,584

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	62	63	64	65	66	67
	E44	E50	E60	E77	E81	E95
	MINNESOTA		OFFICE OF	ZOOLOGICAL	UNIVERSITY	HUMANITIES
	STATE	ARTS BOARD	HIGHER	BOARD	OF	COMMISSION
DP# Name	ACADEMIES		EDUCATION		MINNESOTA	
3.3 Commissioner's Office	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0
4.4 Resource Recovery	0	0	0	0	0	0
4.5 Real Estate & Construction Services - Leasing	1,804	0	3,608	0	0	0
4.7 Real Property System	8,461	0	0	17,866	0	0
4.8 Materials Management	11,108	5,522	7,369	21,333	387	45
4.1 Central Mail	0	317	3,878	0	0	0
4.11 Enterprise Performance Improvement	620	48	212	646	0	0
4.12 Grants Mgt	0	7,693	383	0	0	0
4.13 SmART FMR	0	0	0	0	0	0
4.14 SmART HR	0	5,822	0	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3 IT Spend	4,488	3,535	5,245	5,612	0	0
8.2 MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3 Internal Controls & Accountability	179	57	238	440	15	1
9.2 TREASURY DIVISION	0	0	0	0	0	0
9.3 Treasury	1,137	641	1,858	2,236	115	6
10.2 MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3 Analysis & Control (EBO's)	763	244	1,015	1,879	62	4
10.4 Budget Operations and Planning	7,611	1,543	5,283	4,535	1,393	140
11.2 MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3 Central Payroll	6,953	539	2,385	7,255	0	0
11.4 Accounting Services	948	304	1,262	2,337	77	5
11.5 Financial Reporting	1,195	383	1,590	2,945	97	6
11.6 Financial Reporting - Single Audit	0	0	0	0	0	0
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	2,893	927	3,849	7,129	236	15
12.5 Personnel Operations and System Support	4,212	326	1,445	4,395	0	0
12.6 Budget Service - Computer Operations	1,171	237	813	698	214	22
12.7 Personnel Operations Special Billing	8,988	696	3,083	9,379	0	0
12.8 Accounting & Procurement Operations Special Billing	3,995	1,281	5,316	9,846	326	21
13.2 State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3 Personnel Administration	15,414	1,194	5,287	16,085	0	0
14.2 MEDIATION SERVICES	0	0	0	0	0	0
14.3 State Agencies	832	64	285	868	0	0
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3 Financial Audits	29,309	8,655	21,195	6,925	131	0
15.4 Program Audits	0	0	0	0	5,094	0
15.5 Single Audits	0	0	0	0	0	0
16.2 STATE AUDITOR	0	7	0	0	0	0
17.1 SWIFT	3,811	1,221	5,070	9,390	311	20
20 ADMINISTRATION	0	0	0	0	0	0
Total Budget	115,892	41,259	80,667	131,801	8,460	285
Rollforward Adjustment	-10,171	7,461	10,516	378	12,515	413
Final Plan Allocation	105,720	48,720	91,183	132,179	20,974	698

Statewide Cost Allocation Plan
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68	69	70	71	72	73
E97	E9W	G03	G05	G06	G09

DP#	Name	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	0	0	7,215	0	902	2,706
4.7	Real Property System	0	0	0	0	0	0
4.8	Materials Management	9	0	0	748	3,333	252
4.1	Central Mail	0	0	759	0	5,704	171
4.11	Enterprise Performance Improvement	0	4	325	49	687	64
4.12	Grants Mgt	0	0	0	0	0	48
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	0	0	16,266	1,626	18,688	641
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	0	1	32	211	129	20
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	1	0	17	487	705	88
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	0	3	136	899	552	85
10.4	Budget Operations and Planning	47	65	2,094	1,777	4,750	1,094
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	0	41	3,647	548	7,705	713
11.4	Accounting Services	1	3	169	1,118	686	106
11.5	Financial Reporting	1	4	213	1,409	864	134
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	2	10	517	3,412	2,093	324
12.5	Personnel Operations and System Support	0	25	2,209	332	4,667	432
12.6	Budget Service - Computer Operations	7	10	322	273	731	168
12.7	Personnel Operations Special Billing	0	54	4,714	708	9,960	922
12.8	Accounting & Procurement Operations Special Billing	2	14	714	4,712	2,890	447
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	0	92	8,085	1,215	17,081	1,581
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	0	5	436	66	922	85
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	0	877	26,311	32,848	2,348
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	6	0
17.1	SWIFT	2	13	681	4,494	2,756	426
20	ADMINISTRATION	0	0	0	0	0	0
Total Budget		72	343	49,429	50,393	118,659	12,854
Rollforward Adjustment		120	-96	-18,519	24,280	-11,764	536
Final Plan Allocation		192	247	30,910	74,673	106,894	13,390

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 State Version (all agencies)
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74 75 76 77 78 79
 G10 G16 G17 G19 G38 G39

DP#	Name	MINNESOTA MANAGEMENT & BUDGET	ADMIN CAP PROJECT & RELOCATION	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNORS OFFICE
3.3	Commissioner's Office	0		0	0	0	0
3.4	Human Resources	0		0	0	0	0
3.5	Financial Management and Reporting	0		0	0	0	0
4.2	Government & Citizen Services	0		0	0	0	0
4.4	Resource Recovery	0		0	0	0	0
4.5	Real Estate & Construction Services - Leasing	4,509		2,706	902	0	2,706
4.7	Real Property System	0		0	0	0	0
4.8	Materials Management	4,856		1,135	577	514	1,018
4.1	Central Mail	5,202		1,330	12	115	380
4.11	Enterprise Performance Improvement	337		78	13	46	112
4.12	Grants Mgt	0		0	81	0	0
4.13	SmART FMR	0		0	25,233	0	0
4.14	SmART HR	0		0	1,569	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0		0	0	0	0
6.3	IT Spend	192,888		3,676	266	5,267	1,131
8.2	MINNESOTA MANAGEMENT & BUDGET	0		0	0	0	0
8.3	Internal Controls & Accountability	207		20	19	11	25
9.2	TREASURY DIVISION	0		0	0	0	0
9.3	Treasury	1,078		69	159	69	168
10.2	MMB - BUDGET DIVISION	0		0	0	0	0
10.3	Analysis & Control (EBO's)	886		85	82	47	108
10.4	Budget Operations and Planning	4,909		1,655	626	271	1,599
11.2	MMB-ACCOUNTING DIVISION	0		0	0	0	0
11.3	Central Payroll	3,786		872	145	517	1,260
11.4	Accounting Services	1,102		105	101	59	134
11.5	Financial Reporting	1,389		132	128	74	169
11.6	Financial Reporting - Single Audit	0		0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0		0	0	0	0
12.4	Accounting & Procurement Operations and System Support	3,362		321	309	180	409
12.5	Personnel Operations and System Support	2,294		528	88	313	764
12.6	Budget Service - Computer Operations	756		255	96	42	246
12.7	Personnel Operations Special Billing	4,894		1,127	188	668	1,629
12.8	Accounting & Procurement Operations Special Billing	4,643		443	427	248	565
13.2	State HR, Benefits & Labor Relations	0		0	0	0	0
13.3	Personnel Administration	8,393		1,934	322	1,145	2,794
14.2	MEDIATION SERVICES	0		0	0	0	0
14.3	State Agencies	453		104	17	62	151
15.2	LEGISLATIVE AUDITOR	0		0	0	0	0
15.3	Financial Audits	33,023		0	0	173,026	22,609
15.4	Program Audits	6,989		0	0	0	0
15.5	Single Audits	0		0	0	0	0
16.2	STATE AUDITOR	0		0	0	0	0
17.1	SWIFT	4,428		422	407	237	539
20	ADMINISTRATION	0		0	0	0	0
	Total Budget	290,384	0	16,997	31,767	182,911	38,516
	Rollforward Adjustment	165,174	-277	-12,498	-41,226	-39,785	-149
	Final Plan Allocation	455,558	-277	4,498	-9,459	143,126	38,367

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
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80	81	82	83	84	85
G45	G46	G53	G61	G62	G63

DP#	Name	MEDIATION SERVICES DEPT	OFFICE OF ENTERPRISE TECHNOLOGY	SECRETARY OF STATE	OFFICE OF THE STATE AUDITOR	MINN STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIRE ASSOC
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	0	2,706	2,706	2,706	2,706	0
4.7	Real Property System	0	0	0	0	6,683	0
4.8	Materials Management	349	11,027	3,045	2,243	946	1,072
4.1	Central Mail	116	0	5,426	593	5,904	25,924
4.11	Enterprise Performance Improvement	24	596	205	251	194	191
4.12	Grants Mgt	0	0	0	0	0	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	2,961	0	24,874	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	1,493	27,425	59,783	10,877	36,780	21,380
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	6	613	217	51	722	1,070
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	41	2,553	1,264	289	15,313	23,395
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	24	2,620	927	220	3,084	4,570
10.4	Budget Operations and Planning	299	9,612	3,329	2,609	458	458
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	274	6,690	2,302	2,814	2,182	2,139
11.4	Accounting Services	29	3,257	1,152	273	3,834	5,682
11.5	Financial Reporting	37	4,105	1,452	344	4,832	7,161
11.6	Financial Reporting - Single Audit	0	0	2	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	89	9,937	3,515	833	11,699	17,336
12.5	Personnel Operations and System Support	166	4,053	1,394	1,705	1,322	1,296
12.6	Budget Service - Computer Operations	46	1,479	512	402	71	71
12.7	Personnel Operations Special Billing	354	8,649	2,976	3,638	2,820	2,765
12.8	Accounting & Procurement Operations Special Billing	123	13,723	4,854	1,150	16,156	23,942
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	607	14,832	5,103	6,239	4,836	4,742
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	33	800	275	337	261	256
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	30,503	28,740	25,321	129,003	104,953
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	27	0	0	0
17.1	SWIFT	118	13,088	4,629	1,097	15,409	22,834
20	ADMINISTRATION	0	0	0	0	0	0
Total Budget		7,189	168,267	158,707	63,992	265,214	271,237
Rollforward Adjustment		10,363	-26,967	11,804	49,536	7,207	4,064
Final Plan Allocation		17,552	141,301	170,512	113,528	272,421	275,301

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 G67 G69 G8H G8S G90 G92

DP#	Name	REVENUE DEPT	TEACHERS RETIREMENT ASSOC	MMB HIGHER EDUCATION	MMB INTERGOVERNME NTAL AIDS	REVENUE INTERGOVT PAYMENTS	OMBUDSPERSON FOR FAMILIES
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	8,117	902	0	0	0	2,706
4.7	Real Property System	0	0	0	0	0	0
4.8	Materials Management	10,640	1,910	0	0	0	324
4.1	Central Mail	92,775	4,271	0	0	0	9
4.11	Enterprise Performance Improvement	3,325	172	0	0	0	10
4.12	Grants Mgt	56	0	0	0	0	0
4.13	SmART FMR	0	0	0	0	0	9,101
4.14	SmART HR	0	0	0	0	0	1,159
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	308,242	36,083	0	0	0	183
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	366	1,073	0	0	14,494	7
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	1,883	29,786	0	0	300,383	42
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	1,564	4,584	0	0	61,924	29
10.4	Budget Operations and Planning	15,605	393	0	0	4,993	402
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	37,322	1,926	0	0	0	107
11.4	Accounting Services	1,945	5,699	0	0	76,984	37
11.5	Financial Reporting	2,451	7,183	0	0	97,028	46
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	5,934	17,388	0	0	234,893	112
12.5	Personnel Operations and System Support	22,609	1,167	0	0	0	65
12.6	Budget Service - Computer Operations	2,402	60	0	0	768	62
12.7	Personnel Operations Special Billing	48,246	2,490	0	0	0	139
12.8	Accounting & Procurement Operations Special Billing	8,196	24,014	0	0	324,400	154
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	82,740	4,270	0	0	0	238
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	4,465	230	0	0	0	13
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	285,570	71,042	0	0	0	2,348
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	3,075	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	0
17.1	SWIFT	7,817	22,903	0	0	309,390	147
20	ADMINISTRATION	0	0	0	0	0	0
	Total Budget	955,346	237,546	0	0	1,425,255	17,439
	Rollforward Adjustment	-68,007	-54,166	17	-232	20,891	12,743
	Final Plan Allocation	887,339	183,380	17	-232	1,446,147	30,182

Statewide Cost Allocation Plan
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 G93 G96 G98 G99 G9J G9K

DP#	Name	MILLITARY ORDER OF PURPLE HEART	UNIFORM LAWS COMMISSION	VFW	DISABLED AMERICAN VETS	CAMPAIGN FINANCE BOARD	ADMINISTRATIVE HEARINGS
3.3	Commissioner's Office		0			0	0
3.4	Human Resources		0			0	0
3.5	Financial Management and Reporting		0			0	0
4.2	Government & Citizen Services		0			0	0
4.4	Resource Recovery		0			0	0
4.5	Real Estate & Construction Services - Leasing		0			2,706	1,804
4.7	Real Property System		0			0	0
4.8	Materials Management		45			270	2,676
4.1	Central Mail		0			589	5,334
4.11	Enterprise Performance Improvement		0			18	166
4.12	Grants Mgt		0			0	0
4.13	SmART FMR		0			14,051	0
4.14	SmART HR		0			2,169	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY		0			0	0
6.3	IT Spend		0			1,713	4,635
8.2	MINNESOTA MANAGEMENT & BUDGET		0			0	0
8.3	Internal Controls & Accountability		1			11	116
9.2	TREASURY DIVISION		0			0	0
9.3	Treasury		20			85	477
10.2	MMB - BUDGET DIVISION		0			0	0
10.3	Analysis & Control (EBO's)		5			45	494
10.4	Budget Operations and Planning		65			692	1,262
11.2	MMB-ACCOUNTING DIVISION		0			0	0
11.3	Central Payroll		0			201	1,860
11.4	Accounting Services		6			56	614
11.5	Financial Reporting		7			71	774
11.6	Financial Reporting - Single Audit		0			0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION		0			0	0
12.4	Accounting & Procurement Operations and System Support		18			172	1,874
12.5	Personnel Operations and System Support		0			122	1,127
12.6	Budget Service - Computer Operations		10			106	194
12.7	Personnel Operations Special Billing		0			259	2,404
12.8	Accounting & Procurement Operations Special Billing		25			238	2,588
13.2	State HR, Benefits & Labor Relations		0			0	0
13.3	Personnel Administration		0			445	4,123
14.2	MEDIATION SERVICES		0			0	0
14.3	State Agencies		0			24	222
15.2	LEGISLATIVE AUDITOR		0			0	0
15.3	Financial Audits		0			7,407	0
15.4	Program Audits		0			0	2,060
15.5	Single Audits		0			0	0
16.2	STATE AUDITOR		0			0	0
17.1	SWIFT		24			227	2,468
20	ADMINISTRATION		0			0	0
Total Budget		0	225	0	0	31,676	37,271
Rollforward Adjustment		-852	181	-852	-852	-36,517	10,667
Final Plan Allocation		-852	406	-852	-852	-4,841	47,937

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DP#	Name	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE	MMB NON- OPERATING	MMB TREASURY- NON OPERATING
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	902	902	1,804	0	0	0
4.7	Real Property System	0	0	0	0	0	0
4.8	Materials Management	1,153	333	396	0	315	0
4.1	Central Mail	26	19	23	0	0	0
4.11	Enterprise Performance Improvement	12	12	7	0	0	0
4.12	Grants Mgt	0	0	0	0	0	0
4.13	SmART FMR	26,318	12,188	8,924	0	0	0
4.14	SmART HR	1,400	1,408	902	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	103	155	158	0	0	0
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	20	9	7	25	589	0
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	154	71	39	52	85	0
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	85	39	29	106	2,518	0
10.4	Budget Operations and Planning	991	346	477	13,679	6,788	0
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	130	130	84	0	0	0
11.4	Accounting Services	106	49	36	132	3,130	0
11.5	Financial Reporting	133	62	45	166	3,945	0
11.6	Financial Reporting - Single Audit	0	0	0	0	4	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	323	149	109	401	9,551	0
12.5	Personnel Operations and System Support	79	79	51	0	0	0
12.6	Budget Service - Computer Operations	153	53	73	2,105	1,045	0
12.7	Personnel Operations Special Billing	168	168	108	0	0	0
12.8	Accounting & Procurement Operations Special Billing	445	206	151	554	13,190	0
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	287	289	185	0	0	0
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	16	16	10	0	0	0
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	13,926	0	2,348	0	0	0
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	60	0
17.1	SWIFT	425	197	144	529	12,580	0
20	ADMINISTRATION	0	0	0	0	0	0
	Total Budget	47,352	16,881	16,110	17,748	53,801	0
	Rollforward Adjustment	16,876	12,804	13,273	18,687	823,738	2,848
	Final Plan Allocation	64,229	29,685	29,384	36,435	877,539	2,848

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DP#	Name	CAPITOL AREA ARCHITECT	DISABILITY COUNCIL	PAYROLL CLEARING	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	902	4,509	0	7,215	70,348	1,804
4.7	Real Property System	0	0	0	0	0	0
4.8	Materials Management	117	1,000	0	59,594	35,180	47,513
4.1	Central Mail	10	41	0	28,802	41,328	376
4.11	Enterprise Performance Improvement	7	23	0	3,649	4,892	9,127
4.12	Grants Mgt	0	0	0	3,482	18,018	15
4.13	SmART FMR	5,137	29,897	0	0	0	0
4.14	SmART HR	0	2,777	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	66	529	0	239,468	851,319	68,011
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	4	23	1	2,741	46,220	2,860
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	21	124	0	6,282	385,087	13,325
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	17	97	3	11,711	197,473	12,221
10.4	Budget Operations and Planning	458	477	0	38,326	106,938	99,009
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	77	257	0	40,953	54,902	102,429
11.4	Accounting Services	21	120	4	14,559	245,498	15,193
11.5	Financial Reporting	26	151	5	18,349	309,417	19,149
11.6	Financial Reporting - Single Audit	0	0	0	97	2,389	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	63	366	13	44,422	749,065	46,357
12.5	Personnel Operations and System Support	47	156	0	24,809	33,259	62,051
12.6	Budget Service - Computer Operations	71	73	0	5,899	16,459	15,239
12.7	Personnel Operations Special Billing	99	332	0	52,941	70,972	132,410
12.8	Accounting & Procurement Operations Special Billing	87	506	18	61,349	1,034,499	64,022
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	170	570	0	90,792	121,715	227,080
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	9	31	0	4,899	6,568	12,254
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	0	0	31,084	161,760	34,265
15.4	Program Audits	0	0	0	0	49,488	0
15.5	Single Audits	0	0	0	71,977	244,218	0
16.2	STATE AUDITOR	0	0	0	1,545	38,072	0
17.1	SWIFT	83	483	17	58,510	986,632	61,060
20	ADMINISTRATION	0	0	0	0	0	0
Total Budget		7,493	42,541	62	923,456	5,881,714	1,045,769
Rollforward Adjustment		2,426	-36,426	-20	104,698	-1,288,379	486,245
Final Plan Allocation		9,918	6,116	42	1,028,154	4,593,336	1,532,014

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DP#	Name	HUMAN SERVICES MSOP	VETERANS AFFAIRS DEPT	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	0	2,706	0	0	0	0
4.7	Real Property System	82,888	24,936	0	0	0	0
4.8	Materials Management	6,540	46,360	1,027	703	1,144	946
4.1	Central Mail	5	462	2,185	3,523	1,569	964
4.11	Enterprise Performance Improvement	1,722	3,212	45	69	30	28
4.12	Grants Mgt	0	26	0	0	0	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	19,446	27,550	5,481	3,700	2,433	681
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	278	927	135	318	52	117
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	1,776	7,099	323	225	187	185
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	1,190	3,959	576	1,359	222	500
10.4	Budget Operations and Planning	34,044	28,097	991	393	683	664
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	19,325	36,051	500	774	334	319
11.4	Accounting Services	1,479	4,922	716	1,689	276	621
11.5	Financial Reporting	1,864	6,203	902	2,129	348	783
11.6	Financial Reporting - Single Audit	0	3	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	4,513	15,018	2,184	5,155	843	1,896
12.5	Personnel Operations and System Support	11,707	21,839	303	469	202	193
12.6	Budget Service - Computer Operations	5,240	4,324	153	60	105	102
12.7	Personnel Operations Special Billing	24,981	46,603	647	1,000	431	412
12.8	Accounting & Procurement Operations Special Billing	6,233	20,740	3,016	7,119	1,164	2,618
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	42,842	79,923	1,109	1,716	740	706
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	2,312	4,313	60	93	40	38
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	134,115	0	2,348	2,348	559
15.4	Program Audits	32,304	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	40	0	0	1	0
17.1	SWIFT	5,945	19,780	2,876	6,789	1,110	2,497
20	ADMINISTRATION	0	0	0	0	0	0
	Total Budget	306,633	539,208	23,228	39,631	14,262	14,828
	Rollforward Adjustment	498,869	18,328	-40,678	-81,455	-48,841	-17,492
	Final Plan Allocation	805,502	557,535	-17,449	-41,824	-34,580	-2,663

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 State Version (all agencies)
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116	117	118	119	120	121
H7H	H7J	H7K	H7L	H7M	H7Q

DP#	Name	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	NURSING HOME ADMIN BOARD	SOCIAL WORK BOARD	MARRIAGE & FAMILY THERAPY BD	PODIATRIC MEDICINE
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	0	0	902	0	0	0
4.7	Real Property System	0	0	0	0	0	0
4.8	Materials Management	477	315	838	622	315	207
4.1	Central Mail	261	125	88	928	153	16
4.11	Enterprise Performance Improvement	10	5	22	21	3	2
4.12	Grants Mgt	0	0	0	0	0	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	106	24	3,064	1,121	42	54
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	40	13	21	77	13	10
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	91	38	104	109	83	45
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	172	55	90	329	57	41
10.4	Budget Operations and Planning	449	327	1,066	393	430	299
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	109	53	243	234	37	22
11.4	Accounting Services	214	68	112	409	70	51
11.5	Financial Reporting	270	86	141	516	89	65
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	654	208	341	1,248	215	157
12.5	Personnel Operations and System Support	66	32	147	142	22	13
12.6	Budget Service - Computer Operations	69	50	164	60	66	46
12.7	Personnel Operations Special Billing	141	68	315	302	47	28
12.8	Accounting & Procurement Operations Special Billing	903	287	470	1,724	297	217
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	242	117	539	518	81	48
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	13	6	29	28	4	3
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	2,348	0	5,851	0	0	0
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	0
17.1	SWIFT	861	273	449	1,644	283	207
20	ADMINISTRATION	0	0	0	0	0	0
	Total Budget	7,498	2,150	14,994	10,425	2,308	1,531
	Rollforward Adjustment	-4,711	-234	-30	-8,537	-1,594	458
	Final Plan Allocation	2,787	1,916	14,964	1,888	714	1,989

Statewide Cost Allocation Plan
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122 123 124 125 126 127
 H7R H7S H7U H7V H7W H7X

DP#	Name	VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES BD	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BD
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	0	0	0	0	0	0
4.7	Real Property System	0	0	0	0	0	0
4.8	Materials Management	315	739	297	532	351	459
4.1	Central Mail	112	1,100	98	451	284	219
4.11	Enterprise Performance Improvement	4	47	2	24	6	6
4.12	Grants Mgt	0	113	0	0	0	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	104	2,227	25	833	100	623
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	11	39	13	29	23	64
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	50	143	39	122	82	142
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	48	168	54	124	98	274
10.4	Budget Operations and Planning	318	1,805	337	346	383	570
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	46	529	27	270	62	72
11.4	Accounting Services	59	209	67	154	122	341
11.5	Financial Reporting	75	263	85	194	153	430
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	181	637	206	469	372	1,041
12.5	Personnel Operations and System Support	28	320	16	164	38	43
12.6	Budget Service - Computer Operations	49	278	52	53	59	88
12.7	Personnel Operations Special Billing	60	683	35	349	81	93
12.8	Accounting & Procurement Operations Special Billing	250	880	284	648	513	1,438
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	103	1,172	60	599	138	159
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	6	63	3	32	7	9
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	11,319	0	0	0	4,422
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	0
17.1	SWIFT	238	839	271	618	489	1,371
20	ADMINISTRATION	0	0	0	0	0	0
	Total Budget	2,056	23,570	1,972	6,010	3,363	11,865
	Rollforward Adjustment	-1,485	-3,573	-81	-1,810	-7,143	-1,101
	Final Plan Allocation	571	19,997	1,891	4,200	-3,780	10,764

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128	129	130	131	132	133
H9G	J33	J50	J52	J58	J65

DP#	Name	OMBUDSMAN MH/DD	TRIAL COURTS	GUARDIAN AD LITEM BOARD	PUBLIC DEFENSE BOARD	COURT OF APPEALS	SUPREME COURT
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	7,215	0	0	0	1,804	7,215
4.7	Real Property System	0	0	0	0	0	0
4.8	Materials Management	468	12,901	1,270	8,081	559	8,468
4.1	Central Mail	133	1,227	0	0	1,453	3,345
4.11	Enterprise Performance Improvement	43	4,386	486	1,162	170	648
4.12	Grants Mgt	0	0	0	0	0	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	1,586	162,352	2,043	16,171	774	68,334
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	9	5,922	97	161	10	471
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	57	80,410	970	1,356	70	1,836
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	36	25,304	415	689	43	2,011
10.4	Budget Operations and Planning	281	42,085	2,599	5,965	411	8,799
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	483	49,227	5,459	13,036	1,908	7,274
11.4	Accounting Services	45	31,457	516	856	54	2,500
11.5	Financial Reporting	57	39,648	651	1,079	68	3,151
11.6	Financial Reporting - Single Audit	0	0	0	0	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	138	95,983	1,575	2,613	165	7,628
12.5	Personnel Operations and System Support	293	29,821	3,307	7,897	1,156	4,407
12.6	Budget Service - Computer Operations	43	6,477	400	918	63	1,354
12.7	Personnel Operations Special Billing	624	63,636	7,057	16,852	2,467	9,403
12.8	Accounting & Procurement Operations Special Billing	191	132,558	2,175	3,608	228	10,535
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	1,071	109,133	12,102	28,901	4,231	16,126
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	58	5,889	653	1,560	228	870
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	25,102	0	0	0	0
15.4	Program Audits	0	0	0	0	0	0
15.5	Single Audits	0	0	0	0	0	0
16.2	STATE AUDITOR	0	3	0	4	0	4
17.1	SWIFT	182	126,424	2,074	3,442	217	10,047
20	ADMINISTRATION	0	0	0	0	0	0
Total Budget		13,014	1,049,947	43,849	114,351	16,080	174,427
Rollforward Adjustment		4,480	71,122	59,385	-21,058	-8,510	-29,465
Final Plan Allocation		17,494	1,121,068	103,234	93,293	7,570	144,962

Statewide Cost Allocation Plan
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134	135	136	137	138	139
J68	J70	L10	L49	P01	P07

DP#	Name	JUDICIAL STANDARDS			LEGISLATIVE	MILITARY AFFAIRS	PUBLIC SAFETY
		TAX COURT	BOARD	LEGISLATURE	AUDITOR	DEPT	DEPT
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	1,804	902	0	902	2,706	22,547
4.7	Real Property System	0	0	0	0	154,436	677
4.8	Materials Management	279	189	0	0	59,504	103,188
4.1	Central Mail	292	0	21	0	21	111,755
4.11	Enterprise Performance Improvement	11	4	177	0	721	5,310
4.12	Grants Mgt	0	0	0	0	0	16,439
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	111	81	16,173	0	21,969	377,183
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	3	8	66	0	810	11,916
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	9	77	423	0	6,187	19,557
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	11	33	282	0	3,461	50,913
10.4	Budget Operations and Planning	150	365	6,096	28	6,732	90,491
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	125	45	1,992	0	8,089	59,593
11.4	Accounting Services	14	41	351	0	4,302	63,295
11.5	Financial Reporting	18	52	442	0	5,422	79,775
11.6	Financial Reporting - Single Audit	0	0	0	0	17	46
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	43	125	1,070	0	13,127	193,125
12.5	Personnel Operations and System Support	76	27	1,207	0	4,900	36,101
12.6	Budget Service - Computer Operations	23	56	938	4	1,036	13,928
12.7	Personnel Operations Special Billing	162	58	2,575	0	10,457	77,036
12.8	Accounting & Procurement Operations Special Billing	60	173	1,477	1	18,129	266,716
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	278	99	4,416	0	17,933	132,115
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	15	5	238	0	968	7,129
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	0	131	0	0	1,709	18,604
15.4	Program Audits	0	0	53,676	0	0	1,758
15.5	Single Audits	0	0	0	0	9,516	20,352
16.2	STATE AUDITOR	0	0	0	0	278	736
17.1	SWIFT	57	165	1,409	0	17,290	254,375
20	ADMINISTRATION	0	0	0	0	0	0
Total Budget		3,541	2,638	93,029	936	369,720	2,034,659
Rollforward Adjustment		1,553	1,270	134,158	180	54,378	63,445
Final Plan Allocation		5,094	3,908	227,188	1,116	424,098	2,098,104

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 P78 P7T P9E P9Z R18 R28

DP#	Name	CORRECTIONS DEPT	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM	AUTOMOBILE THEFT PREVENTION BOARD	ENVIRONMENTAL ASSISTANCE	MINN CONSERVATION CORPS
3.3	Commissioner's Office	0	0	0			0
3.4	Human Resources	0	0	0			0
3.5	Financial Management and Reporting	0	0	0			0
4.2	Government & Citizen Services	0	0	0			0
4.4	Resource Recovery	0	0	0			0
4.5	Real Estate & Construction Services - Leasing	18,940	902	902			9,019
4.7	Real Property System	201,733	0	0			0
4.8	Materials Management	132,197	270	261			63
4.1	Central Mail	1,676	355	25			0
4.11	Enterprise Performance Improvement	9,706	21	11			0
4.12	Grants Mgt	548	0	0			0
4.13	SmART FMR	0	0	0			0
4.14	SmART HR	0	0	0			0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0			0
6.3	IT Spend	146,578	1,044	342			0
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0			0
8.3	Internal Controls & Accountability	2,515	20	6			1
9.2	TREASURY DIVISION	0	0	0			0
9.3	Treasury	17,021	47	42			4
10.2	MMB - BUDGET DIVISION	0	0	0			0
10.3	Analysis & Control (EBO's)	10,743	85	26			3
10.4	Budget Operations and Planning	52,445	907	224			262
11.2	MMB-ACCOUNTING DIVISION	0	0	0			0
11.3	Central Payroll	108,932	239	126			0
11.4	Accounting Services	13,356	105	32			4
11.5	Financial Reporting	16,834	133	40			5
11.6	Financial Reporting - Single Audit	0	0	0			0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0			0
12.4	Accounting & Procurement Operations and System Support	40,753	321	97			11
12.5	Personnel Operations and System Support	65,990	145	76			0
12.6	Budget Service - Computer Operations	8,072	140	35			40
12.7	Personnel Operations Special Billing	140,817	310	163			0
12.8	Accounting & Procurement Operations Special Billing	56,282	444	134			15
13.2	State HR, Benefits & Labor Relations	0	0	0			0
13.3	Personnel Administration	241,498	531	279			0
14.2	MEDIATION SERVICES	0	0	0			0
14.3	State Agencies	13,032	29	15			0
15.2	LEGISLATIVE AUDITOR	0	0	0			0
15.3	Financial Audits	52,642	0	2,348			0
15.4	Program Audits	27,604	0	0			0
15.5	Single Audits	0	0	0			0
16.2	STATE AUDITOR	2	0	0			0
17.1	SWIFT	53,678	423	127			14
20	ADMINISTRATION	0	0	0			0
Total Budget		1,433,594	6,471	5,309	0	0	9,441
Rollforward Adjustment		9,199	2,221	540	-49	-9	10,182
Final Plan Allocation		1,442,794	8,691	5,849	-49	-9	19,623

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 R29 R32 R9P T79 T9B 0

DP#	Name	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT	METROPOLITAN COUNCIL/ TRANSPORT	OTHER
3.3	Commissioner's Office	0	0	0	0	0	0
3.4	Human Resources	0	0	0	0	0	0
3.5	Financial Management and Reporting	0	0	0	0	0	0
4.2	Government & Citizen Services	0	0	0	0	0	0
4.4	Resource Recovery	0	0	0	0	0	0
4.5	Real Estate & Construction Services - Leasing	29,763	13,528	8,117	8,117	0	17,136
4.7	Real Property System	113,523	701	0	183,779	0	0
4.8	Materials Management	172,809	23,630	11,423	581,695	234	0
4.1	Central Mail	19,525	5,339	282	5,830	0	0
4.11	Enterprise Performance Improvement	12,385	2,670	208	19,890	0	0
4.12	Grants Mgt	15,487	5,366	5,033	8,510	0	0
4.13	SmART FMR	0	0	0	0	0	0
4.14	SmART HR	0	0	0	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0
6.3	IT Spend	200,471	100,149	7,363	468,769	0	0
8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	0	0	0	0
8.3	Internal Controls & Accountability	10,438	1,082	125	52,106	4	0
9.2	TREASURY DIVISION	0	0	0	0	0	0
9.3	Treasury	22,285	3,017	879	54,489	35	32
10.2	MMB - BUDGET DIVISION	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	44,596	4,623	532	222,622	17	0
10.4	Budget Operations and Planning	223,974	31,669	6,779	66,788	346	0
11.2	MMB-ACCOUNTING DIVISION	0	0	0	0	0	0
11.3	Central Payroll	138,997	29,969	2,332	223,223	0	0
11.4	Accounting Services	55,442	5,747	662	276,764	21	0
11.5	Financial Reporting	69,877	7,243	834	348,823	26	0
11.6	Financial Reporting - Single Audit	22	9	1	288	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0
12.4	Accounting & Procurement Operations and System Support	169,166	17,535	2,019	844,462	64	0
12.5	Personnel Operations and System Support	84,203	18,155	1,413	135,227	0	0
12.6	Budget Service - Computer Operations	34,472	4,874	1,043	10,279	53	0
12.7	Personnel Operations Special Billing	179,682	38,741	3,015	288,561	0	0
12.8	Accounting & Procurement Operations Special Billing	233,627	24,217	2,789	1,166,246	88	1
13.2	State HR, Benefits & Labor Relations	0	0	0	0	0	0
13.3	Personnel Administration	308,149	66,440	5,170	494,874	0	0
14.2	MEDIATION SERVICES	0	0	0	0	0	0
14.3	State Agencies	16,628	3,585	279	26,704	0	0
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0
15.3	Financial Audits	133,763	54,987	64,660	138,184	5,062	37,340
15.4	Program Audits	15,259	41,036	0	0	47,229	0
15.5	Single Audits	0	0	0	8,558	0	0
16.2	STATE AUDITOR	348	139	12	4,593	0	0
17.1	SWIFT	222,816	23,097	2,660	1,112,283	84	0
20	ADMINISTRATION	0	0	0	0	0	0
	Total Budget	2,527,706	527,551	127,629	6,751,665	53,262	54,510
	Rollforward Adjustment	308,671	288,576	42,209	168,939	213,873	-10,809
	Final Plan Allocation	2,836,377	816,127	169,838	6,920,604	267,135	43,701

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 State Version (all agencies)
 State Fiscal Year 2013 - Budget

DP#	Name	Total
3.3	Commissioner's Office	390,057
3.4	Human Resources	354,502
3.5	Financial Management and Reporting	775,832
4.2	Government & Citizen Services	0
4.4	Resource Recovery	0
4.5	Real Estate & Construction Services - Leasing	456,358
4.7	Real Property System	977,607
4.8	Materials Management	1,992,630
4.1	Central Mail	441,459
4.11	Enterprise Performance Improvement	136,578
4.12	Grants Mgt	126,228
4.13	SmART FMR	137,336
4.14	SmART HR	114,979
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0
6.3	IT Spend	5,150,803
8.2	MINNESOTA MANAGEMENT & BUDGET	0
8.3	Internal Controls & Accountability	246,107
9.2	TREASURY DIVISION	0
9.3	Treasury	1,337,570
10.2	MMB - BUDGET DIVISION	0
10.3	Analysis & Control (EBO's)	1,051,492
10.4	Budget Operations and Planning	1,219,840
11.2	MMB-ACCOUNTING DIVISION	0
11.3	Central Payroll	1,532,810
11.4	Accounting Services	1,307,216
11.5	Financial Reporting	1,647,569
11.6	Financial Reporting - Single Audit	4,720
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0
12.4	Accounting & Procurement Operations and System Support	3,988,580
12.5	Personnel Operations and System Support	928,564
12.6	Budget Service - Computer Operations	187,747
12.7	Personnel Operations Special Billing	1,981,472
12.8	Accounting & Procurement Operations Special Billing	5,508,440
13.2	State HR, Benefits & Labor Relations	0
13.3	Personnel Administration	3,398,164
14.2	MEDIATION SERVICES	0
14.3	State Agencies	183,370
15.2	LEGISLATIVE AUDITOR	0
15.3	Financial Audits	2,612,592
15.4	Program Audits	339,856
15.5	Single Audits	570,646
16.2	STATE AUDITOR	75,213
17.1	SWIFT	5,253,561
20	ADMINISTRATION	46,634
	Total Budget	44,476,528
	Rollforward Adjustment	1,279,704
	Final Plan Allocation	45,756,233

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

			Fixed Assets	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs	
			1.2	3.2	3.3	3.4	3.5	4.2	4.4	
Schedule No.	DP#	Name	2013 Budget Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
1.2	1.2	Equipment Use Charge	183,812	(183,812)						
3	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-						
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	-	-	0					
3.3	G02-3.3	Commissioner's Office	443,000	-	-	(443,000)				
3.4	G02-3.4	Human Resources	403,000	572	-	-	(403,572)			
3.5	G02-3.5	Financial Management and Reporting	786,000	-	-	-	-	(786,000)		
3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-		
4.2	G02-4.2	Government & Citizen Services	-	-	-	39,043	35,568	8,685	(83,297)	
4.4	G02-4.4	Resource Recovery	-	-	-	-	-	-	-	0
4.5	G02-4.5	Real Estate & Construction Services - Leasing	456,000	-	-	-	-	-	6,106	-
4.7	G02-4.7	Real Property	959,993	-	-	-	-	-	11,547	-
4.8	G02-4.8	Materials Management	1,931,000	32,553	-	-	-	-	24,542	-
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-
4.1	G02-4.10	Central Mail	438,000	-	-	-	-	-	5,277	-
4.11	G02-4.11	Enterprise Performance Improvement	135,000	-	-	-	-	-	1,535	-
4.12	G02-4.12	Grants Mgt	125,000	-	-	805	-	-	805	-
4.13	G02-4.13	SmART FMR	134,958	-	-	-	-	-	1,559	-
4.14	G02-4.14	SmART HR	113,042	-	-	-	-	-	1,389	-
13.5	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	30,537	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	1,225,000	-	-	-	-	-	-	-
6.3	G46-6.3	IT Spend	3,956,000	31,257	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	1,674,360	3,478	-	-	-	-	-	-
8.3	G10-8.3	Internal Controls & Accountability	209,640	-	-	-	-	-	-	-
9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-
9.3	G10-9.3	Treasury	1,228,591	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	G10-10.3	Analysis & Control (EBO's)	910,893	-	-	-	-	-	-	-
10.4	G10-10.4	Budget Operations and Planning	1,061,255	-	-	-	-	-	-	-
10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-
11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	G10-11.3	Central Payroll	1,290,849	-	-	-	-	-	-	-
11.4	G10-11.4	Accounting Services	1,106,306	-	-	-	-	-	-	-
11.5	G10-11.5	Financial Reporting	1,370,910	4,158	-	-	-	-	-	-
11.6	G10-11.6	Financial Reporting - Single Audit	3,935	-	-	-	-	-	-	-
11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	2,060,879	3,951	-	-	-	-	-	-
12.4	G10-12.4	Accounting & Procurement Operations and System Support	1,667,766	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	512,247	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	775	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	1,964,434	20,383	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	5,450,425	39,877	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	3,186,000	734	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	16	-	-	-	-	-	-

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

Fixed Assets	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs
1.2	3.2	3.3	3.4	3.5	4.2	4.4

Schedule No.	DP#	Name	2013 Budget Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
14.2	G45-14.3	State Agencies	184,317	-	-	-	-	-	-	-
14.3	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	1,119,240	5,372	-	-	-	-	-	-
15.3	L49-15.3	Financial Audits	2,642,474	-	-	-	-	-	-	-
15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	L49-15.5	Single Audits	479,173	-	-	-	-	-	-	-
15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
16.2	G61-16.2	STATE AUDITOR	33,519	40,688	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	5,256,546	-	-	-	-	-	-	-
20	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	-	-	-	16,919	15,413	6,246	-	-
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 - Leasing	-	-	-	-	-	-	-	-
4.7	G02-4.7	Real Property	-	-	-	-	-	-	-	-
4.8	G02-4.8	Materials Management	-	-	-	-	-	-	-	-
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-
4.1	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 FMIR	-	-	-	-	-	-	-	-
4.14	G02-4.14	SmART HR	-	-	-	-	-	-	-	-
13.5	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	G10-8.3	Internal Controls & 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	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

Fixed Assets	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs
1.2	3.2	3.3	3.4	3.5	4.2	4.4

Schedule No.	DP#	Name	2013 Budget Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.3	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	-	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-	-
	0.0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	-	-	-	2,645	2,409	1,234	-	-
0	G02-0003	Public Broadcasting	-	-	-	-	-	618	-	-
0	G02-0007	Information Policy Analysis	-	-	-	4,728	4,307	2,184	-	-
0	G02-0009	Real Estate and Construction Services	-	-	-	18,924	17,239	37,464	-	-
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
0	G02-0012	STAR	-	-	-	6,070	5,529	32,850	-	-
0	G02-0014	Capital Group Parking	-	-	-	19,965	18,188	29,620	-	-
0	G02-0015a	Fleet Services	-	-	-	7,671	6,988	162,777	-	-
0	G02-0016	Development Disabilities	-	-	-	3,285	2,993	7,923	-	-
0	G02-0017a	Risk Management	-	-	-	7,279	6,631	28,273	-	-
0	G02-0017b	Risk Management - Workers Compensation	-	-	-	21,454	19,545	175,412	-	-
0	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	186	-	-
0	G02-0021a	Plant Mangement (Leases)	-	-	-	201,646	183,699	177,531	-	-
0	G02-0021b	Plant Management (Repairs)	-	-	-	1,412	1,286	8,074	-	-
0	G02-0021c	Plant Management (Materials Transfer)	-	-	-	5,867	5,345	3,160	-	-
0	G02-0021f	Plant Management FR & R	-	-	-	-	-	465	-	-
0	G02-0024	MN Bookstore	-	-	-	9,429	8,590	25,181	-	-
0	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	91	83	-	-	-
0	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	18,801	17,128	3,951	-	-
0	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	17,342	15,799	5,608	-	-
0	G02-0031	Central Mail	-	-	-	6,503	5,924	40,393	-	-
0	G02-0034	Other Non-Allocable	-	-	-	511	465	-	-	-
0	G02-0036	Demography	-	-	-	3,103	2,826	2,406	-	-
0	G02-0037	Mn Geospatial Information Office	-	-	-	8,282	7,545	7,066	-	-
0	G02-0037a	MnGeo Service Bureau	-	-	-	7,424	6,763	70	-	-
0	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	4,231	3,854	1,026	-	-
0	G02-0042	Surplus Services - State	-	-	-	-	-	12,990	-	-

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

Fixed Assets	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs
1.2	3.2	3.3	3.4	3.5	4.2	4.4

Schedule No.	DP#	Name	2013 Budget Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
0	G02-0043	Surplus Services - Federal	-	-	-	9,691	8,829	2,023	-	-
0	G02-0044	RECS - Energy	-	-	-	-	-	274	-	-
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	-	-	-	114	103	-	-	-
0	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	-	-	-	572	521	1,254	-	-
0	G02-0049	Materials Management	-	-	-	-	-	1,056	-	-
0	B04	AGRICULTURE DEPT	-	-	-	-	-	-	-	-
0	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	-	-
0	B13	COMMERCE DEPT	-	-	-	-	-	-	-	-
0	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	-	-
0	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	-	-
0	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-	-
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-	-	-	-
0	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-	-	-
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-	-
0	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	-	-	-
0	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-	-	-
0	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	-	-	-
0	B43	IRON RANGE RESOURCES	-	-	-	-	-	-	-	-
0	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-	-	-
0	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	-	-
0	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-	-	-
0	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	-	-
0	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-	-	-
0	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-	-	-
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-
0	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	-	-	-
0	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-	-	-
0	E37	EDUCATION DEPARTMENT	-	-	-	-	-	-	-	-
0	E40	HISTORICAL SOCIETY	-	-	-	-	-	-	-	-
0	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	-	-
0	E50	ARTS BOARD	-	-	-	-	-	-	-	-
0	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-	-
0	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-	-
0	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-
0	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	-	-
0	G03	LOTTERY	-	-	-	-	-	-	-	-
0	G05	RACING COMMISSION	-	-	-	-	-	-	-	-
0	G06	ATTORNEY GENERAL	-	-	-	-	-	-	-	-
0	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-	-	-
0	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
0	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-	-	-
0	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-	-	-
0	G38	INVESTMENT BOARD	-	-	-	-	-	-	-	-
0	G39	GOVERNORS OFFICE	-	-	-	-	-	-	-	-
0	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

Fixed Assets	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs
1.2	3.2	3.3	3.4	3.5	4.2	4.4

Schedule No.	DP#	Name	2013 Budget Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
0	G53	SECRETARY OF STATE	-	-	-	-	-	-	-	-
0	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	-	-	-
0	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-	-	-
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-	-	-
0	G67	REVENUE DEPT	-	-	-	-	-	-	-	-
0	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-	-	-
0	0.0	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	0.0	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-	-	-
0	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-
0	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-	-	-
0	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-	-	-
0	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-	-	-
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	-	-
0	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-	-	-
0	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-	-
0	G9R	MMB NON-OPERATING	-	-	-	-	-	-	-	-
0	0.0	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-	-	-
0	G9Y	DISABILITY COUNCIL	-	-	-	-	-	-	-	-
0	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-
0	H12	HEALTH DEPT	-	-	-	-	-	-	-	-
0	H55	HUMAN SERVICES DEPT	-	-	-	-	-	-	-	-
0	H55b	HUMAN SERVICES SOS	-	-	-	-	-	-	-	-
0	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	-	-
0	H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	-	-	-
0	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-	-	-
0	H7C	NURSING BOARD	-	-	-	-	-	-	-	-
0	H7D	PHARMACY BOARD	-	-	-	-	-	-	-	-
0	H7F	DENTISTRY BOARD	-	-	-	-	-	-	-	-
0	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-	-	-
0	H7J	OPTOMETRY BOARD	-	-	-	-	-	-	-	-
0	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	-	-	-
0	H7L	SOCIAL WORK BOARD	-	-	-	-	-	-	-	-
0	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-	-	-
0	H7Q	PODIATRIC MEDICINE	-	-	-	-	-	-	-	-
0	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	-	-	-
0	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-	-	-
0	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-	-	-
0	H7V	PSYCHOLOGY BOARD	-	-	-	-	-	-	-	-
0	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	-	-	-
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-	-	-
0	H9G	OMBUDSMAN MH/DD	-	-	-	-	-	-	-	-
0	J33	TRIAL COURTS	-	-	-	-	-	-	-	-
0	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	-	-
0	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-	-
0	J58	COURT OF APPEALS	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
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 State Fiscal Year 2013 - Budget

Fixed Assets	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs
1.2	3.2	3.3	3.4	3.5	4.2	4.4

Schedule No.	DP#	Name	2013 Budget Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
0	J65	SUPREME COURT	-	-	-	-	-	-	-	-
0	J68	TAX COURT	-	-	-	-	-	-	-	-
0	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-	-
0	L10	LEGISLATURE	-	-	-	-	-	-	-	-
0	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
0	P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	-	-	-
0	P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-	-	-
0	P78	CORRECTIONS DEPT	-	-	-	-	-	-	-	-
0	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-	-
0	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-	-
0	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-
0	R29	NATURAL RESOURCES DEPT	-	-	-	-	-	-	-	-
0	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-	-	-
0	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-	-	-
0	T79	TRANSPORTATION DEPT	-	-	-	-	-	-	-	-
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-
0	0.0	OTHER	-	-	-	-	-	-	-	-
Total			44,703,564	(0)	-	0	0	(0)	-	-

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	SEMA4 Stats
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR
1.2	1.2	Equipment Use Charge								
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 - Leasing	(462,106)							
4.7	G02-4.7	Real Property		(971,540)						
4.8	G02-4.8	Materials Management			(1,988,095)					
4.9	G02-4.9	Gift & Acceptance								
4.1	G02-4.10	Central Mail				(443,277)				
4.11	G02-4.11	Enterprise Performance Improvement					(136,535)			
4.12	G02-4.12	Grants Mgt						(125,805)		
4.13	G02-4.13	SmART FMR							(136,517)	
4.14	G02-4.14	SmART HR								(114,431)
13.5	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY			1,182		54			
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET			1,038	833	35			
8.3	G10-8.3	Internal Controls & Accountability			36		11			
9.2	G10-9.2	TREASURY DIVISION			295		28			
9.3	G10-9.3	Treasury								
9.4	G10-9.4	Treasury - Other								
10.2	G10-10.2	MMB - BUDGET DIVISION			295		44			
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			340	3,373	90			
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			1,369		79			
12.4	G10-12.4	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable			90		4			
13.2	G10-13.2	State HR, Benefits & Labor Relations			430		57			
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES			47	16	1			181

Statewide Cost Allocation Plan
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Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	SEMA4 Stats
4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14

Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.3	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	1,164	130	140	-	-	-
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	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-	-
20	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	5,373	-	841	28	61	-	-	-
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	3,582	-	1,190	183	140	-	-	-
4.4	G02-4.4	Resource Recovery	-	-	-	-	-	-	-	-
4.5	G02-4.5	Real Estate & Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	G02-4.7	Real Property	-	-	-	-	-	-	-	-
4.8	G02-4.8	Materials Management	-	-	-	-	-	-	-	-
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-
4.1	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	-	-	-	-	-	-	-	-
13.5	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	G10-8.3	Internal Controls & 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	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
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 State Fiscal Year 2013 - Budget

			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	SEMA4 Stats
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.3	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	-	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-	-
	0.0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	896	-	81	-	9	-	-	-
0	G02-0003	Public Broadcasting	36,718	-	313	-	-	851	-	-
0	G02-0007	Information Policy Analysis	896	-	98	5	17	-	-	-
0	G02-0009	Real Estate and Construction Services	-	-	4,896	126	68	-	-	-
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
0	G02-0012	STAR	896	-	3,249	149	22	23	-	-
0	G02-0014	Capital Group Parking	-	-	1,808	224	72	-	-	-
0	G02-0015a	Fleet Services	896	77	1,710	112	28	-	-	-
0	G02-0016	Development Disabilities	1,791	-	698	136	12	34	-	-
0	G02-0017a	Risk Management	896	-	1,199	100	26	-	-	-
0	G02-0017b	Risk Management - Workers Compensation	-	-	761	1,114	77	-	-	-
0	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	27	2	-	-	-	-
0	G02-0021a	Plant Mangement (Leases)	15,224	137,962	21,786	26	723	-	-	-
0	G02-0021b	Plant Management (Repairs)	896	-	107	-	5	-	-	-
0	G02-0021c	Plant Management (Materials Transfer)	1,791	-	233	-	21	-	-	-
0	G02-0021f	Plant Management FR & R	-	-	161	-	-	-	-	-
0	G02-0024	MN Bookstore	896	-	1,047	416	34	-	-	-
0	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	0	-	-	-
0	G02-0029a	Cooperative Purchasing (CPV)	-	-	555	155	67	-	-	-
0	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	832	176	62	-	-	-
0	G02-0031	Central Mail	896	-	421	1,817	23	-	-	-
0	G02-0034	Other Non-Allocable	-	-	-	-	2	-	-	-
0	G02-0036	Demography	-	-	304	62	11	-	-	-
0	G02-0037	Mn Geospatial Information Office	1,791	-	752	4	30	-	-	-
0	G02-0037a	MnGeo Service Bureau	-	-	-	4	27	-	-	-
0	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	81	11	15	-	-	-
0	G02-0042	Surplus Services - State	-	-	653	-	-	-	-	-

Statewide Cost Allocation Plan
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			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	SEMA4 Stats
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR
0	G02-0043	Surplus Services - Federal	-	1,455	170	-	35	-	-	-
0	G02-0044	RECS - Energy	-	-	-	-	-	-	-	-
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	-	-	-	-	0	-	-	-
0	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	-	-	385	-	2	791	-	-
0	G02-0049	Materials Management	-	-	18	-	-	-	-	-
0	B04	AGRICULTURE DEPT	8,956	274	34,228	5,579	1,467	202	-	-
0	B11	COSMETOLOGIST EXAMINERS BOARD	1,791	-	671	485	27	-	-	-
0	B13	COMMERCE DEPT	4,478	106	17,526	12,639	1,057	9,197	-	-
0	B14	ANIMAL HEALTH BOARD	896	-	3,545	480	209	-	-	-
0	B15	BARBER EXAMINERS BOARD	896	-	269	203	4	-	-	-
0	B20	EXPLORE MINNESOTA TOURISM	3,582	-	2,757	2,898	128	108	-	-
0	B22	EMPLOYMENT & ECONOMIC DEVELPMNT	51,047	1,621	390,460	170	3,820	21,091	-	-
0	B24	PUBLIC FACILITIES AUTHORITY	-	-	3,509	-	28	358	-	-
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	197	-	3	-	-	-
0	B34	HOUSING FINANCE AGENCY	896	-	7,035	1,669	610	(0)	-	-
0	B41	WORKERS COMP COURT OF APPEALS	1,791	-	152	132	26	-	-	-
0	B42	LABOR AND INDUSTRY DEPT	4,478	-	22,753	12,024	984	147	-	-
0	B43	IRON RANGE RESOURCES	4,478	8,308	8,969	-	214	3,097	-	-
0	B7E	ARCHITECTURE, ENGINEERING BD	-	-	627	618	18	-	-	-
0	B7G	COMBATIVE SPORTS COMMISSION	1,791	-	107	-	32	-	6,449	3,881
0	B7P	ACCOUNTANCY BOARD	896	-	349	431	10	-	-	-
0	B7S	PRIVATE DETECTIVES BOARD	-	-	81	-	3	-	-	-
0	B82	PUBLIC UTILITIES COMM	-	-	1,002	-	359	-	-	43,462
0	B9D	AMATEUR SPORTS COMM	-	24,920	-	-	7	-	-	-
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	9	-	-	-	-	-
0	E25	CENTER FOR ARTS EDUCATION	6,269	6,073	9,721	-	183	25	-	22,152
0	E26	MN STATE COLLEGES/UNIVERSITIES	896	-	-	1,752	35,332	-	-	-
0	E37	EDUCATION DEPARTMENT	-	-	24,355	4,187	1,005	8,857	-	-
0	E40	HISTORICAL SOCIETY	-	-	224	-	-	-	-	-
0	E44	MINNESOTA STATE ACADEMIES	1,791	8,408	11,036	-	616	-	-	-
0	E50	ARTS BOARD	-	-	5,487	315	48	7,667	-	5,785
0	E60	OFFICE OF HIGHER EDUCATION	3,582	-	7,322	3,854	211	381	-	-
0	E77	ZOOLOGICAL BOARD	-	17,755	21,195	-	643	-	-	-
0	E81	UNIVERSITY OF MINNESOTA	-	-	385	-	-	-	-	-
0	E95	HUMANITIES COMMISSION	-	-	45	-	-	-	-	-
0	E97	SCIENCE MUSEUM	-	-	9	-	-	-	-	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	4	-	-	-
0	G03	LOTTERY	7,164	-	-	755	323	-	-	-
0	G05	RACING COMMISSION	-	-	743	-	49	-	-	-
0	G06	ATTORNEY GENERAL	896	-	3,312	5,668	682	-	-	-
0	G09	GAMBLING CONTROL BOARD	2,687	-	251	170	63	48	-	-
0	G10	MINNESOTA MANAGEMENT & BUDGET	4,478	-	4,824	5,170	335	-	-	-
0	G17	HUMAN RIGHTS DEPT	2,687	-	1,128	1,322	77	-	-	-
0	G19	INDIAN AFFAIRS COUNCIL	896	-	573	12	13	80	25,082	1,559
0	G38	INVESTMENT BOARD	-	-	510	115	46	-	-	-
0	G39	GOVERNORS OFFICE	2,687	-	1,011	378	112	-	-	-
0	G45	MEDIATION SERVICES DEPT	-	-	347	115	24	-	-	2,942

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			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	SEMA4 Stats
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	2,687	-	10,956	-	593	-	-	-
0	G53	SECRETARY OF STATE	2,687	-	3,025	5,392	204	-	-	24,717
0	G61	OFFICE OF THE STATE AUDITOR	2,687	-	2,229	590	249	-	-	-
0	G62	MINN STATE RETIREMENT SYSTEM	2,687	6,641	940	5,867	193	-	-	-
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1,065	25,763	189	-	-	-
0	G67	REVENUE DEPT	8,060	-	10,571	92,198	3,306	56	-	-
0	G69	TEACHERS RETIREMENT ASSOC	896	-	1,898	4,245	171	-	-	-
0	0.0	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	0.0	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	2,687	-	322	9	10	-	9,047	1,152
0	G96	UNIFORM LAWS COMMISSION	-	-	45	-	-	-	-	-
0	G9J	CAMPAIGN FINANCE BOARD	2,687	-	269	585	18	-	13,967	2,155
0	G9K	ADMINISTRATIVE HEARINGS	1,791	-	2,658	5,301	165	-	-	-
0	G9L	BLACK MINNESOTANS COUNCIL	896	-	1,146	26	11	-	26,161	1,391
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	896	-	331	19	12	-	12,115	1,399
0	G9N	ASIAN-PACIFIC COUNCIL	1,791	-	394	23	7	-	8,870	897
0	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-	-
0	G9R	MMB NON-OPERATING	-	-	313	-	-	-	-	-
0	0.0	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	896	-	116	10	7	-	5,107	-
0	G9Y	DISABILITY COUNCIL	4,478	-	994	41	23	-	29,719	2,759
0	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-
0	H12	HEALTH DEPT	7,164	-	59,209	28,623	3,628	3,471	-	-
0	H55	HUMAN SERVICES DEPT	69,853	-	34,953	41,071	4,863	17,958	-	-
0	H55b	HUMAN SERVICES SOS	1,791	-	47,206	374	9,073	15	-	-
0	H55c	HUMAN SERVICES MSOP	-	82,374	6,498	5	1,712	-	-	-
0	H75	VETERANS AFFAIRS DEPT	2,687	24,781	46,061	459	3,193	25	-	-
0	H7B	MEDICAL PRACTICE BOARD	-	-	1,020	2,172	44	-	-	-
0	H7C	NURSING BOARD	-	-	698	3,501	69	-	-	-
0	H7D	PHARMACY BOARD	-	-	1,137	1,559	30	-	-	-
0	H7F	DENTISTRY BOARD	-	-	940	958	28	-	-	-
0	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	474	259	10	-	-	-
0	H7J	OPTOMETRY BOARD	-	-	313	124	5	-	-	-
0	H7K	NURSING HOME ADMIN BOARD	896	-	832	87	22	-	-	-
0	H7L	SOCIAL WORK BOARD	-	-	618	922	21	-	-	-
0	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	313	152	3	-	-	-
0	H7Q	PODIATRIC MEDICINE	-	-	206	16	2	-	-	-
0	H7R	VETERINARY MEDICINE BOARD	-	-	313	111	4	-	-	-
0	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	734	1,093	47	112	-	-
0	H7U	DIETETICS & NUTRITION PRACTICE	-	-	295	97	2	-	-	-
0	H7V	PSYCHOLOGY BOARD	-	-	528	448	24	-	-	-
0	H7W	PHYSICAL THERAPY BOARD	-	-	349	282	6	-	-	-
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	456	217	6	-	-	-
0	H9G	OMBUDSMAN MH/DD	7,164	-	465	133	43	-	-	-
0	J33	TRIAL COURTS	-	-	12,818	1,220	4,360	-	-	-
0	J50	GUARDIAN AD LITEM BOARD	-	-	1,262	-	484	-	-	-
0	J52	PUBLIC DEFENSE BOARD	-	-	8,029	-	1,155	-	-	-
0	J58	COURT OF APPEALS	1,791	-	555	1,444	169	-	-	-

Statewide Cost Allocation Plan
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Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	SEMA4 Stats
4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14

Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SMART FMR	SMART HR
			0	J65	SUPREME COURT	7,164	-	8,414	3,324	644
0	J68	TAX COURT	1,791	-	277	290	11	-	-	-
0	J70	JUDICIAL STANDARDS BOARD	896	-	188	-	4	-	-	-
0	L10	LEGISLATURE	-	-	-	21	176	-	-	-
0	L49	LEGISLATIVE AUDITOR	896	-	-	-	-	-	-	-
0	P01	MILITARY AFFAIRS DEPT	2,687	153,478	59,120	21	717	-	-	-
0	P07	PUBLIC SAFETY DEPT	22,389	672	102,522	111,060	5,279	16,384	-	-
0	P78	CORRECTIONS DEPT	18,807	200,481	131,344	1,666	9,649	546	-	-
0	P7T	PEACE OFFICERS BOARD (POST)	896	-	269	353	21	-	-	-
0	P9E	SENTENCING GUIDELINES COMM	896	-	260	25	11	-	-	-
0	R28	MINN CONSERVATION CORPS	8,956	-	63	-	-	-	-	-
0	R29	NATURAL RESOURCES DEPT	29,553	112,818	171,694	19,403	12,312	15,435	-	-
0	R32	POLLUTION CONTROL AGENCY	13,433	697	23,478	5,306	2,655	5,348	-	-
0	R9P	WATER & SOIL RESOURCES BOARD	8,060	-	11,350	280	207	5,016	-	-
0	T79	TRANSPORTATION DEPT	8,060	182,639	577,943	5,794	19,773	8,482	-	-
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	233	-	-	-	-	-
0	0.0	OTHER	17,016	-	-	-	-	-	-	-
Total			0	(0)	(0)	(0)	(0)	0	0	0

Statewide Cost Allocation Plan
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Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
6.2	6.3	8.2	8.3	9.2	9.3	10.2	10.3

Schedule No.	DP#	Name	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
1.2	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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								
13.5	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	(1,226,235)							
6.3	G46-6.3	IT Spend	1,226,235	(5,213,492)						
6.5	G46-6.5	OET - Non allocable	-	-						
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	104,938	(1,784,682)					
8.3	G10-8.3	Internal Controls & Accountability	-	-	33,256	(242,943)				
9.2	G10-9.2	TREASURY DIVISION	-	-	128,159	5	(128,487)			
9.3	G10-9.3	Treasury	-	-	-	-	81,170	(1,309,761)		
9.4	G10-9.4	Treasury - Other	-	-	-	-	47,317	-		
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	309,013	6	-	-	(309,358)	
10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	129,717	(1,040,610)
10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	151,130	-
10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	28,512	-
11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	248,243	6	-	-	-	-
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	-	-	824,009	22	-	-	-	-
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	34,089	2	-	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	207,913	6	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	199	-	1	-	5	-	3

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			Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			6.2	6.3	8.2	8.3	9.2	9.3	10.2	10.3
Schedule No.	DP#	Name	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.3	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	-	4,772	-	22	-	152	-	92
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	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-	-
20	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	-	2,170	-	18	-	93	-	78
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	-	11,277	-	25	-	127	-	109
4.4	G02-4.4	Resource Recovery	-	-	-	-	-	-	-	-
4.5	G02-4.5	Real Estate & Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	G02-4.7	Real Property	-	-	-	-	-	-	-	-
4.8	G02-4.8	Materials Management	-	-	-	-	-	-	-	-
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-
4.1	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	-	-	-	-	-	-	-	-
13.5	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	44,822	-	14	-	81	-	62
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	10	-	91	-	42
8.3	G10-8.3	Internal Controls & Accountability	-	-	-	1	-	1	-	4
9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	42	-	21
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	22	-	24
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	-	-	-	-	-	17	-	27
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	-	-	-	-	-	100	-	96

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
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 State Fiscal Year 2013 - Budget

Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
6.2	6.3	8.2	8.3	9.2	9.3	10.2	10.3

Schedule No.	DP#	Name	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	9	-	7
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	30	-	27
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.3	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	-	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-	-
	0.0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	-	91	-	4	-	18	-	15
0	G02-0003	Public Broadcasting	-	-	-	2	-	17	-	8
0	G02-0007	Information Policy Analysis	-	180	-	6	-	21	-	27
0	G02-0009	Real Estate and Construction Services	-	4,016	-	110	-	584	-	470
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
0	G02-0012	STAR	-	136	-	96	-	289	-	412
0	G02-0014	Capital Group Parking	-	191	-	87	-	177	-	371
0	G02-0015a	Fleet Services	-	7,803	-	476	-	216	-	2,040
0	G02-0016	Development Disabilities	-	2,038	-	23	-	60	-	99
0	G02-0017a	Risk Management	-	2,360	-	83	-	452	-	354
0	G02-0017b	Risk Management - Workers Compensation	-	4,962	-	513	-	6,345	-	2,199
0	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	1	-	1	-	2
0	G02-0021a	Plant Mangement (Leases)	-	10,080	-	520	-	1,799	-	2,225
0	G02-0021b	Plant Management (Repairs)	-	-	-	24	-	26	-	101
0	G02-0021c	Plant Management (Materials Transfer)	-	17	-	9	-	32	-	40
0	G02-0021f	Plant Management FR & R	-	-	-	1	-	8	-	6
0	G02-0024	MN Bookstore	-	502	-	74	-	183	-	316
0	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-	-
0	G02-0029a	Cooperative Purchasing (CPV)	-	1,200	-	12	-	76	-	50
0	G02-0029b	Cooperative Purchasing (MMCAP)	-	8,600	-	16	-	116	-	70
0	G02-0031	Central Mail	-	290	-	118	-	32	-	506
0	G02-0034	Other Non-Allocable	-	115	-	-	-	-	-	-
0	G02-0036	Demography	-	664	-	7	-	38	-	30
0	G02-0037	Mn Geospatial Information Office	-	5,307	-	21	-	102	-	89
0	G02-0037a	MnGeo Service Bureau	-	2,619	-	0	-	-	-	1
0	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	665	-	3	-	8	-	13
0	G02-0042	Surplus Services - State	-	-	-	38	-	218	-	163

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Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
6.2	6.3	8.2	8.3	9.2	9.3	10.2	10.3

Schedule No.	DP#	Name	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
0	G02-0043	Surplus Services - Federal	-	481	-	6	-	21	-	25
0	G02-0044	RECS - Energy	-	-	-	1	-	-	-	3
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	-	-	-	-	-	-	-	-
0	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	-	18	-	4	-	17	-	16
0	G02-0049	Materials Management	-	28	-	3	-	2	-	13
0	B04	AGRICULTURE DEPT	-	34,140	-	989	-	3,137	-	4,235
0	B11	COSMETOLOGIST EXAMINERS BOARD	-	940	-	117	-	109	-	502
0	B13	COMMERCE DEPT	-	49,156	-	1,394	-	11,314	-	5,970
0	B14	ANIMAL HEALTH BOARD	-	3,512	-	127	-	871	-	546
0	B15	BARBER EXAMINERS BOARD	-	185	-	15	-	51	-	63
0	B20	EXPLORE MINNESOTA TOURISM	-	8,047	-	62	-	401	-	265
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	341,605	-	27,990	-	51,634	-	119,890
0	B24	PUBLIC FACILITIES AUTHORITY	-	385	-	68	-	706	-	290
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	94	-	4	-	26	-	17
0	B34	HOUSING FINANCE AGENCY	-	37,729	-	464	-	4,094	-	1,989
0	B41	WORKERS COMP COURT OF APPEALS	-	355	-	5	-	39	-	23
0	B42	LABOR AND INDUSTRY DEPT	-	35,859	-	3,004	-	7,286	-	12,867
0	B43	IRON RANGE RESOURCES	-	4,738	-	193	-	1,082	-	828
0	B7E	ARCHITECTURE, ENGINEERING BD	-	485	-	29	-	159	-	123
0	B7G	COMBATIVE SPORTS COMMISSION	-	24	-	5	-	26	-	21
0	B7P	ACCOUNTANCY BOARD	-	231	-	35	-	70	-	150
0	B7S	PRIVATE DETECTIVES BOARD	-	28	-	3	-	7	-	13
0	B82	PUBLIC UTILITIES COMM	-	5,805	-	332	-	297	-	1,420
0	B9D	AMATEUR SPORTS COMM	-	-	-	2	-	-	-	8
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	-	1	-	0
0	E25	CENTER FOR ARTS EDUCATION	-	4,340	-	125	-	866	-	534
0	E26	MN STATE COLLEGES/UNIVERSITIES	-	852,768	-	43,231	-	193,666	-	185,172
0	E37	EDUCATION DEPARTMENT	-	99,141	-	3,700	-	34,571	-	15,849
0	E40	HISTORICAL SOCIETY	-	-	-	18	-	31	-	76
0	E44	MINNESOTA STATE ACADEMIES	-	4,396	-	176	-	1,112	-	754
0	E50	ARTS BOARD	-	3,463	-	56	-	627	-	242
0	E60	OFFICE OF HIGHER EDUCATION	-	5,138	-	234	-	1,818	-	1,004
0	E77	ZOOLOGICAL BOARD	-	5,497	-	434	-	2,188	-	1,859
0	E81	UNIVERSITY OF MINNESOTA	-	-	-	14	-	113	-	62
0	E95	HUMANITIES COMMISSION	-	-	-	1	-	6	-	4
0	E97	SCIENCE MUSEUM	-	-	-	0	-	1	-	0
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	1	-	-	-	3
0	G03	LOTTERY	-	15,933	-	31	-	17	-	135
0	G05	RACING COMMISSION	-	1,593	-	208	-	477	-	890
0	G06	ATTORNEY GENERAL	-	18,305	-	127	-	690	-	546
0	G09	GAMBLING CONTROL BOARD	-	628	-	20	-	86	-	84
0	G10	MINNESOTA MANAGEMENT & BUDGET	-	188,938	-	205	-	1,055	-	877
0	G17	HUMAN RIGHTS DEPT	-	3,600	-	20	-	68	-	84
0	G19	INDIAN AFFAIRS COUNCIL	-	261	-	19	-	155	-	81
0	G38	INVESTMENT BOARD	-	5,159	-	11	-	67	-	47
0	G39	GOVERNORS OFFICE	-	1,108	-	25	-	165	-	107
0	G45	MEDIATION SERVICES DEPT	-	1,462	-	5	-	40	-	23

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Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
6.2	6.3	8.2	8.3	9.2	9.3	10.2	10.3

Schedule No.	DP#	Name	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	26,864	-	605	-	2,499	-	2,591
0	G53	SECRETARY OF STATE	-	58,558	-	214	-	1,237	-	916
0	G61	OFFICE OF THE STATE AUDITOR	-	10,654	-	51	-	283	-	217
0	G62	MINN STATE RETIREMENT SYSTEM	-	36,027	-	712	-	14,986	-	3,050
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	20,942	-	1,055	-	22,895	-	4,520
0	G67	REVENUE DEPT	-	301,929	-	361	-	1,843	-	1,547
0	G69	TEACHERS RETIREMENT ASSOC	-	35,344	-	1,059	-	29,150	-	4,534
0	0.0	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	0.0	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	14,299	-	293,964	-	61,248
0	G92	OMBUDSPERSON FOR FAMILIES	-	180	-	7	-	41	-	29
0	G96	UNIFORM LAWS COMMISSION	-	-	-	1	-	19	-	5
0	G9J	CAMPAIGN FINANCE BOARD	-	1,677	-	10	-	83	-	45
0	G9K	ADMINISTRATIVE HEARINGS	-	4,540	-	114	-	467	-	489
0	G9L	BLACK MINNESOTANS COUNCIL	-	100	-	20	-	151	-	84
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	152	-	9	-	70	-	39
0	G9N	ASIAN-PACIFIC COUNCIL	-	154	-	7	-	38	-	29
0	G9Q	MMB DEBT SERVICE	-	-	-	24	-	51	-	105
0	G9R	MMB NON-OPERATING	-	-	-	581	-	83	-	2,490
0	0.0	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	-	65	-	4	-	21	-	16
0	G9Y	DISABILITY COUNCIL	-	518	-	22	-	121	-	96
0	GPR	PAYROLL CLEARING	-	-	-	1	-	-	-	3
0	H12	HEALTH DEPT	-	234,564	-	2,704	-	6,148	-	11,583
0	H55	HUMAN SERVICES DEPT	-	833,884	-	45,599	-	376,859	-	195,318
0	H55b	HUMAN SERVICES SOS	-	66,618	-	2,822	-	13,041	-	12,088
0	H55c	HUMAN SERVICES MSOP	-	19,047	-	275	-	1,738	-	1,177
0	H75	VETERANS AFFAIRS DEPT	-	26,986	-	914	-	6,947	-	3,916
0	H7B	MEDICAL PRACTICE BOARD	-	5,369	-	133	-	316	-	569
0	H7C	NURSING BOARD	-	3,625	-	314	-	220	-	1,344
0	H7D	PHARMACY BOARD	-	2,383	-	51	-	183	-	220
0	H7F	DENTISTRY BOARD	-	667	-	115	-	181	-	494
0	H7H	CHIROPRACTIC EXAMINERS BOARD	-	104	-	40	-	89	-	171
0	H7J	OPTOMETRY BOARD	-	24	-	13	-	37	-	54
0	H7K	NURSING HOME ADMIN BOARD	-	3,001	-	21	-	102	-	89
0	H7L	SOCIAL WORK BOARD	-	1,098	-	76	-	107	-	326
0	H7M	MARRIAGE & FAMILY THERAPY BD	-	41	-	13	-	81	-	56
0	H7Q	PODIATRIC MEDICINE	-	53	-	10	-	44	-	41
0	H7R	VETERINARY MEDICINE BOARD	-	102	-	11	-	49	-	47
0	H7S	EMERGENCY MEDICAL SERVICES BD	-	2,181	-	39	-	140	-	166
0	H7U	DIETETICS & NUTRITION PRACTICE	-	25	-	13	-	38	-	54
0	H7V	PSYCHOLOGY BOARD	-	816	-	29	-	120	-	122
0	H7W	PHYSICAL THERAPY BOARD	-	98	-	23	-	81	-	97
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	610	-	63	-	139	-	271
0	H9G	OMBUDSMAN MH/DD	-	1,554	-	8	-	56	-	36
0	J33	TRIAL COURTS	-	159,027	-	5,843	-	78,692	-	25,028
0	J50	GUARDIAN AD LITEM BOARD	-	2,001	-	96	-	950	-	411
0	J52	PUBLIC DEFENSE BOARD	-	15,840	-	159	-	1,327	-	681
0	J58	COURT OF APPEALS	-	758	-	10	-	68	-	43

Statewide Cost Allocation Plan
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Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
6.2	6.3	8.2	8.3	9.2	9.3	10.2	10.3

Schedule No.	DP#	Name	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
0	J65	SUPREME COURT	-	66,934	-	464	-	1,797	-	1,989
0	J68	TAX COURT	-	109	-	3	-	9	-	11
0	J70	JUDICIAL STANDARDS BOARD	-	80	-	8	-	75	-	33
0	L10	LEGISLATURE	-	15,842	-	65	-	414	-	279
0	L49	LEGISLATIVE AUDITOR	-	-	-	0	-	-	-	0
0	P01	MILITARY AFFAIRS DEPT	-	21,519	-	799	-	6,054	-	3,423
0	P07	PUBLIC SAFETY DEPT	-	369,458	-	11,757	-	19,140	-	50,357
0	P78	CORRECTIONS DEPT	-	143,576	-	2,481	-	16,657	-	10,626
0	P7T	PEACE OFFICERS BOARD (POST)	-	1,023	-	20	-	46	-	84
0	P9E	SENTENCING GUIDELINES COMM	-	335	-	6	-	41	-	25
0	R28	MINN CONSERVATION CORPS	-	-	-	1	-	4	-	3
0	R29	NATURAL RESOURCES DEPT	-	196,365	-	10,298	-	21,809	-	44,110
0	R32	POLLUTION CONTROL AGENCY	-	98,098	-	1,067	-	2,953	-	4,572
0	R9P	WATER & SOIL RESOURCES BOARD	-	7,212	-	123	-	860	-	527
0	T79	TRANSPORTATION DEPT	-	459,168	-	51,407	-	53,324	-	220,193
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	4	-	34	-	17
0	0.0	OTHER	-	-	-	0	-	31	-	0
Total			-	(0)	(0)	(0)	0	(0)	0	0

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
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			Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			10.4	11.2	11.3	11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	Accounting & Procurement Operations and System Support
1.2	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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								
13.5	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	(1,212,385)							
10.5	G10-10.5	Budget Division - Non Allocable	-							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	(252,051)						
11.3	G10-11.3	Central Payroll	-	86,787	(1,377,636)					
11.4	G10-11.4	Accounting Services	-	70,031		(1,176,337)				
11.5	G10-11.5	Financial Reporting	-	94,961			(1,470,028)			
11.6	G10-11.6	Financial Reporting - Single Audit	-	273				(4,208)		
11.7	G10-11.7	Accounting Services - Non Allocable	-	-						
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-					(2,890,310)	
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-					2,289,695	(3,957,461)
12.5	G10-12.5	Personnel Operations and System Support	-	-					415,435	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-					185,181	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-					-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-					-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-					-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-					-	-
13.3	G10-13.3	Personnel Administration	-	-					-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-					-	-
14.2	G45-14.2	MEDIATION SERVICES	31	-	15	4	4	-	-	12

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
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			Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			10.4	11.2	11.3	11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	Accounting & Procurement Operations and System Support
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.3	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	684	-	1,415	104	130	-	-	350
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	-	-	169	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-	-
20	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	1,110	-	612	89	111	-	-	298
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	935	-	1,413	123	154	-	-	414
4.4	G02-4.4	Resource Recovery	-	-	-	-	-	-	-	-
4.5	G02-4.5	Real Estate & Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	G02-4.7	Real Property	-	-	-	-	-	-	-	-
4.8	G02-4.8	Materials Management	-	-	-	-	-	-	-	-
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-	-
4.1	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	-	-	-	-	-	-	-	-
13.5	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	564	-	541	70	88	-	-	236
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	416	-	349	47	59	-	-	159
8.3	G10-8.3	Internal Controls & Accountability	55	-	115	4	5	-	-	14
9.2	G10-9.2	TREASURY DIVISION	213	-	278	24	30	-	-	80
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	296	-	448	27	34	-	-	91
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	333	-	905	30	38	-	-	101
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	721	-	799	108	135	-	-	363

Statewide Cost Allocation Plan
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			Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			10.4	11.2	11.3	11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	Accounting & Procurement Operations and System Support
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	129	-	38	8	10	-	-	27
13.2	G10-13.2	State HR, Benefits & Labor Relations	416	-	576	30	38	-	-	102
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.3	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	-	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-	-
	0.0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	139	-	96	17	22	-	-	59
0	G02-0003	Public Broadcasting	139	-	-	9	11	-	-	29
0	G02-0007	Information Policy Analysis	259	-	171	31	39	-	-	104
0	G02-0009	Real Estate and Construction Services	3,114	-	685	531	663	-	-	1,786
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
0	G02-0012	STAR	388	-	220	465	582	0	-	1,566
0	G02-0014	Capital Group Parking	425	-	722	420	525	-	-	1,412
0	G02-0015a	Fleet Services	416	-	278	2,307	2,882	-	-	7,760
0	G02-0016	Development Disabilities	444	-	119	112	140	0	-	378
0	G02-0017a	Risk Management	638	-	263	401	501	-	-	1,348
0	G02-0017b	Risk Management - Workers Compensation	906	-	776	2,486	3,106	-	-	8,362
0	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	120	-	-	3	3	-	-	9
0	G02-0021a	Plant Mangement (Leases)	980	-	7,297	2,516	3,144	-	-	8,463
0	G02-0021b	Plant Management (Repairs)	9	-	51	114	143	-	-	385
0	G02-0021c	Plant Management (Materials Transfer)	18	-	212	45	56	-	-	151
0	G02-0021f	Plant Management FR & R	194	-	-	7	8	-	-	22
0	G02-0024	MN Bookstore	684	-	341	357	446	-	-	1,200
0	G02-0028	Office Supply Connection - Closed in FY2010	-	-	3	-	-	-	-	-
0	G02-0029a	Cooperative Purchasing (CPV)	74	-	680	56	70	-	-	188
0	G02-0029b	Cooperative Purchasing (MMCAP)	55	-	628	79	99	-	-	267
0	G02-0031	Central Mail	314	-	235	572	715	-	-	1,926
0	G02-0034	Other Non-Allocable	-	-	18	-	-	-	-	-
0	G02-0036	Demography	307	-	112	34	43	-	-	115
0	G02-0037	Mn Geospatial Information Office	1,036	-	300	100	125	0	-	337
0	G02-0037a	MnGeo Service Bureau	259	-	269	1	1	-	-	3
0	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	102	-	153	15	18	-	-	49
0	G02-0042	Surplus Services - State	491	-	-	184	230	-	-	619

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			10.4	11.2	11.3	11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	Accounting & Procurement Operations and System Support
0	G02-0043	Surplus Services - Federal	175	-	351	29	36	-	-	96
0	G02-0044	RECS - Energy	46	-	-	4	5	-	-	13
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	-	-	4	-	-	-	-	-
0	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	629	-	21	18	22	-	-	60
0	G02-0049	Materials Management	55	-	-	15	19	-	-	50
0	B04	AGRICULTURE DEPT	57,817	-	14,798	4,788	5,983	3	-	16,107
0	B11	COSMETOLOGIST EXAMINERS BOARD	370	-	272	567	709	-	-	1,909
0	B13	COMMERCE DEPT	16,766	-	10,663	6,748	8,433	59	-	22,703
0	B14	ANIMAL HEALTH BOARD	4,134	-	2,104	617	771	0	-	2,076
0	B15	BARBER EXAMINERS BOARD	268	-	45	71	89	-	-	239
0	B20	EXPLORE MINNESOTA TOURISM	4,134	-	1,293	300	375	-	-	1,010
0	B22	EMPLOYMENT & ECONOMIC DEVELOPMT	13,372	-	38,541	135,527	169,363	903	-	455,943
0	B24	PUBLIC FACILITIES AUTHORITY	4,272	-	285	327	409	-	-	1,102
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	509	-	35	19	24	-	-	66
0	B34	HOUSING FINANCE AGENCY	7,361	-	6,154	2,249	2,810	-	-	7,565
0	B41	WORKERS COMP COURT OF APPEALS	222	-	260	26	33	-	-	89
0	B42	LABOR AND INDUSTRY DEPT	3,496	-	9,925	14,545	18,176	2	-	48,932
0	B43	IRON RANGE RESOURCES	5,798	-	2,155	936	1,169	-	-	3,148
0	B7E	ARCHITECTURE, ENGINEERING BD	305	-	178	139	173	-	-	467
0	B7G	COMBATIVE SPORTS COMMISSION	287	-	323	23	29	-	-	79
0	B7P	ACCOUNTANCY BOARD	305	-	103	170	212	-	-	570
0	B7S	PRIVATE DETECTIVES BOARD	296	-	30	15	19	-	-	50
0	B82	PUBLIC UTILITIES COMM	1,729	-	3,618	1,605	2,006	-	-	5,401
0	B9D	AMATEUR SPORTS COMM	296	-	70	10	12	-	-	32
0	B9V	AGRICULTURE UTILIZATION RESRCH	28	-	-	0	1	-	-	1
0	E25	CENTER FOR ARTS EDUCATION	6,779	-	1,844	604	754	-	-	2,031
0	E26	MN STATE COLLEGES/UNIVERSITIES	69,377	-	356,499	209,324	261,585	421	-	704,213
0	E37	EDUCATION DEPARTMENT	39,895	-	10,144	17,916	22,389	252	-	60,274
0	E40	HISTORICAL SOCIETY	777	-	-	86	107	-	-	289
0	E44	MINNESOTA STATE ACADEMIES	7,528	-	6,214	853	1,086	-	-	2,869
0	E50	ARTS BOARD	1,526	-	481	273	342	0	-	920
0	E60	OFFICE OF HIGHER EDUCATION	5,225	-	2,131	1,135	1,418	-	-	3,817
0	E77	ZOOLOGICAL BOARD	4,485	-	6,485	2,101	2,626	-	-	7,070
0	E81	UNIVERSITY OF MINNESOTA	1,378	-	-	70	87	-	-	234
0	E95	HUMANITIES COMMISSION	139	-	-	4	6	-	-	15
0	E97	SCIENCE MUSEUM	46	-	-	0	1	-	-	2
0	E9W	HIGHER ED FACILITIES AUTHORITY	65	-	37	3	4	-	-	10
0	G03	LOTTERY	2,071	-	3,259	152	190	-	-	512
0	G05	RACING COMMISSION	1,757	-	490	1,006	1,257	-	-	3,383
0	G06	ATTORNEY GENERAL	4,698	-	6,886	617	771	0	-	2,075
0	G09	GAMBLING CONTROL BOARD	1,082	-	637	95	119	-	-	321
0	G10	MINNESOTA MANAGEMENT & BUDGET	4,855	-	3,384	991	1,238	-	-	3,334
0	G17	HUMAN RIGHTS DEPT	1,637	-	780	94	118	-	-	318
0	G19	INDIAN AFFAIRS COUNCIL	620	-	130	91	114	-	-	307
0	G38	INVESTMENT BOARD	268	-	462	53	66	-	-	178
0	G39	GOVERNORS OFFICE	1,581	-	1,126	121	151	-	-	405
0	G45	MEDIATION SERVICES DEPT	296	-	245	26	33	-	-	89

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0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	9,507	-	5,980	2,929	3,660	-	-	9,853
0	G53	SECRETARY OF STATE	3,292	-	2,057	1,036	1,295	2	-	3,485
0	G61	OFFICE OF THE STATE AUDITOR	2,580	-	2,515	246	307	-	-	826
0	G62	MINN STATE RETIREMENT SYSTEM	453	-	1,950	3,448	4,309	-	-	11,601
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	453	-	1,912	5,110	6,386	-	-	17,191
0	G67	REVENUE DEPT	15,435	-	33,357	1,749	2,186	-	-	5,885
0	G69	TEACHERS RETIREMENT ASSOC	388	-	1,722	5,125	6,405	-	-	17,243
0	0.0	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	0.0	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	4,938	-	-	69,237	86,523	-	-	232,928
0	G92	OMBUDSPERSON FOR FAMILIES	398	-	96	33	41	-	-	111
0	G96	UNIFORM LAWS COMMISSION	65	-	-	5	7	-	-	18
0	G9J	CAMPAIGN FINANCE BOARD	684	-	179	51	63	-	-	171
0	G9K	ADMINISTRATIVE HEARINGS	1,248	-	1,662	552	690	-	-	1,858
0	G9L	BLACK MINNESOTANS COUNCIL	980	-	116	95	119	-	-	320
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	342	-	116	44	55	-	-	148
0	G9N	ASIAN-PACIFIC COUNCIL	472	-	75	32	40	-	-	108
0	G9Q	MMB DEBT SERVICE	13,529	-	-	118	148	-	-	398
0	G9R	MMB NON-OPERATING	6,714	-	-	2,815	3,518	3	-	9,471
0	0.0	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	453	-	69	19	23	-	-	62
0	G9Y	DISABILITY COUNCIL	472	-	230	108	135	-	-	363
0	GPR	PAYROLL CLEARING	-	-	-	4	5	-	-	13
0	H12	HEALTH DEPT	37,907	-	36,602	13,094	16,363	86	-	44,050
0	H55	HUMAN SERVICES DEPT	105,767	-	49,069	220,794	275,918	2,130	-	742,799
0	H55b	HUMAN SERVICES SOS	97,925	-	91,547	13,664	17,076	-	-	45,969
0	H55c	HUMAN SERVICES MSOP	33,671	-	17,271	1,330	1,663	-	-	4,476
0	H75	VETERANS AFFAIRS DEPT	27,790	-	32,221	4,427	5,532	2	-	14,892
0	H7B	MEDICAL PRACTICE BOARD	980	-	447	644	804	-	-	2,165
0	H7C	NURSING BOARD	388	-	692	1,519	1,899	-	-	5,112
0	H7D	PHARMACY BOARD	675	-	298	248	310	0	-	836
0	H7F	DENTISTRY BOARD	657	-	285	559	698	-	-	1,880
0	H7H	CHIROPRACTIC EXAMINERS BOARD	444	-	97	193	241	-	-	648
0	H7J	OPTOMETRY BOARD	324	-	47	61	76	-	-	206
0	H7K	NURSING HOME ADMIN BOARD	1,054	-	217	100	125	-	-	338
0	H7L	SOCIAL WORK BOARD	388	-	209	368	460	-	-	1,238
0	H7M	MARRIAGE & FAMILY THERAPY BD	425	-	33	63	79	-	-	213
0	H7Q	PODIATRIC MEDICINE	296	-	19	46	58	-	-	156
0	H7R	VETERINARY MEDICINE BOARD	314	-	42	53	67	-	-	179
0	H7S	EMERGENCY MEDICAL SERVICES BD	1,785	-	472	188	235	-	-	632
0	H7U	DIETETICS & NUTRITION PRACTICE	333	-	24	61	76	-	-	204
0	H7V	PSYCHOLOGY BOARD	342	-	241	138	173	-	-	465
0	H7W	PHYSICAL THERAPY BOARD	379	-	56	110	137	-	-	368
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	564	-	64	307	384	-	-	1,032
0	H9G	OMBUDSMAN MH/DD	277	-	432	41	51	-	-	137
0	J33	TRIAL COURTS	41,624	-	43,997	28,292	35,355	0	-	95,180
0	J50	GUARDIAN AD LITEM BOARD	2,571	-	4,879	464	580	-	-	1,562
0	J52	PUBLIC DEFENSE BOARD	5,900	-	11,651	770	962	0	-	2,591
0	J58	COURT OF APPEALS	407	-	1,706	49	61	-	-	163

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			10.4	11.2	11.3	11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	Accounting & Procurement Operations and System Support
0	J65	SUPREME COURT	8,702	-	6,501	2,248	2,810	0	-	7,564
0	J68	TAX COURT	148	-	112	13	16	-	-	43
0	J70	JUDICIAL STANDARDS BOARD	361	-	40	37	46	-	-	124
0	L10	LEGISLATURE	6,030	-	1,780	315	394	-	-	1,061
0	L49	LEGISLATIVE AUDITOR	28	-	-	0	0	-	-	0
0	P01	MILITARY AFFAIRS DEPT	6,658	-	7,230	3,869	4,835	16	-	13,017
0	P07	PUBLIC SAFETY DEPT	89,500	-	53,262	56,925	71,138	41	-	191,510
0	P78	CORRECTIONS DEPT	51,871	-	97,359	12,012	15,011	0	-	40,412
0	P7T	PEACE OFFICERS BOARD (POST)	897	-	214	95	118	-	-	319
0	P9E	SENTENCING GUIDELINES COMM	222	-	112	29	36	-	-	96
0	R28	MINN CONSERVATION CORPS	259	-	-	3	4	-	-	11
0	R29	NATURAL RESOURCES DEPT	221,521	-	124,230	49,863	62,312	19	-	167,750
0	R32	POLLUTION CONTROL AGENCY	31,322	-	26,785	5,169	6,459	8	-	17,389
0	R9P	WATER & SOIL RESOURCES BOARD	6,705	-	2,084	595	744	1	-	2,002
0	T79	TRANSPORTATION DEPT	66,057	-	199,508	248,913	311,058	257	-	837,397
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	342	-	-	19	23	-	-	63
0	0.0	OTHER	-	-	-	0	0	-	-	0
Total			0	(0)	(0)	(0)	0	0	(0)	(0)

Statewide Cost Allocation Plan
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SEMA4 Stats	Number of Budget Transactions - FY (Actual)	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division
12.5	12.6	12.7	12.8	13.2	13.3	14.2

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
1.2	1.2	Equipment Use Charge							
3		DEPARTMENT OF ADMINISTRATION							
3.2	G02-3.0	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 - Leasing							
4.7	G02-4.7	Real Property							
4.8	G02-4.8	Materials Management							
4.9	G02-4.9	Gift & Acceptance							
4.1	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							
13.5	G02-13.5	Government & Citizen Services Non Allocable							
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
6.3	G46-6.3	IT Spend							
6.5	G46-6.5	OET - Non allocable							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support							
12.5	G10-12.5	Personnel Operations and System Support	(927,682)						
12.6	G10-12.6	Budget Service - Computer Operations	-	(185,955)					
12.7	G10-12.7	Personnel Operations Special Billing	-	-	(1,984,817)				
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	(5,490,302)			
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-			
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	(208,406)		
13.3	G10-13.3	Personnel Administration	-	-	-	-	208,406	(3,395,140)	
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	
14.2	G45-14.2	MEDIATION SERVICES	10	5	22	17	-	37	(626)

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			12.5	12.6	12.7	12.8	13.2	13.3	14.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	76
14.3	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	550
15.2	L49-15.2	LEGISLATIVE AUDITOR	953	105	2,039	486	-	3,488	-
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	114	-	243	-	-	416	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-
20	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	412	170	882	413	-	1,509	-
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	951	143	2,036	574	-	3,482	-
4.4	G02-4.4	Resource Recovery	-	-	-	-	-	-	-
4.5	G02-4.5	Real Estate & Construction Services - Leasing	-	-	-	-	-	-	-
4.7	G02-4.7	Real Property	-	-	-	-	-	-	-
4.8	G02-4.8	Materials Management	-	-	-	-	-	-	-
4.9	G02-4.9	Gift & Acceptance	-	-	-	-	-	-	-
4.1	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	-	-	-	-	-	-	-
13.5	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-	-
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	364	87	780	327	-	1,334	-
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	235	64	503	220	-	861	-
8.3	G10-8.3	Internal Controls & Accountability	77	9	165	20	-	282	-
9.2	G10-9.2	TREASURY DIVISION	187	33	400	111	-	684	-
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	301	45	645	126	-	1,103	-
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	609	51	1,303	141	-	2,229	-
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	538	111	1,151	504	-	1,968	-

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Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	25	20	54	37	-	93	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	388	64	830	141	-	1,420	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-
14.3	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	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-
	0.0	0	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	64	21	138	82	-	236	-
0	G02-0003	Public Broadcasting	-	21	-	41	-	-	-
0	G02-0007	Information Policy Analysis	115	40	246	144	-	422	-
0	G02-0009	Real Estate and Construction Services	461	478	987	2,478	-	1,688	-
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
0	G02-0012	STAR	148	60	316	2,173	-	541	-
0	G02-0014	Capital Group Parking	487	65	1,041	1,959	-	1,781	-
0	G02-0015a	Fleet Services	187	64	400	10,765	-	684	-
0	G02-0016	Development Disabilities	80	68	171	524	-	293	-
0	G02-0017a	Risk Management	177	98	379	1,870	-	649	-
0	G02-0017b	Risk Management - Workers Compensation	523	139	1,119	11,601	-	1,913	-
0	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	18	-	12	-	-	-
0	G02-0021a	Plant Management (Leases)	4,914	150	10,513	11,741	-	17,984	-
0	G02-0021b	Plant Management (Repairs)	34	1	74	534	-	126	-
0	G02-0021c	Plant Management (Materials Transfer)	143	3	306	209	-	523	-
0	G02-0021f	Plant Management FR & R	-	30	-	31	-	-	-
0	G02-0024	MN Bookstore	230	105	492	1,665	-	841	-
0	G02-0028	Office Supply Connection - Closed in FY2010	2	-	5	-	-	8	-
0	G02-0029a	Cooperative Purchasing (CPV)	458	11	980	261	-	1,677	-
0	G02-0029b	Cooperative Purchasing (MMCAP)	423	9	904	371	-	1,547	-
0	G02-0031	Central Mail	158	48	339	2,671	-	580	-
0	G02-0034	Other Non-Allocable	12	-	27	-	-	46	-
0	G02-0036	Demography	76	47	162	159	-	277	-
0	G02-0037	Mn Geospatial Information Office	202	159	432	467	-	739	-
0	G02-0037a	MnGeo Service Bureau	181	40	387	5	-	662	-
0	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	103	16	221	68	-	377	-
0	G02-0042	Surplus Services - State	-	75	-	859	-	-	-

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Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
0	G02-0043	Surplus Services - Federal	236	27	505	134	-	864	-
0	G02-0044	RECS - Energy	-	7	-	18	-	-	-
0	G02-0045	SmART FMR	-	-	-	-	-	-	-
0	G02-0046	SmART HR	3	-	6	-	-	10	-
0	G02-0047	Grants Recovery	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	14	96	30	83	-	51	-
0	G02-0049	Materials Management	-	9	-	70	-	-	-
0	B04	AGRICULTURE DEPT	9,965	8,868	21,320	22,346	-	36,469	-
0	B11	COSMETOLOGIST EXAMINERS BOARD	183	57	391	2,648	-	669	-
0	B13	COMMERCE DEPT	7,180	2,572	15,362	31,496	-	26,278	-
0	B14	ANIMAL HEALTH BOARD	1,417	634	3,031	2,880	-	5,185	-
0	B15	BARBER EXAMINERS BOARD	30	41	65	331	-	111	-
0	B20	EXPLORE MINNESOTA TOURISM	870	634	1,862	1,401	-	3,185	-
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	25,953	2,051	55,528	632,543	-	94,984	-
0	B24	PUBLIC FACILITIES AUTHORITY	192	655	410	1,528	-	701	-
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	24	78	50	91	-	86	-
0	B34	HOUSING FINANCE AGENCY	4,144	1,129	8,866	10,494	-	15,166	-
0	B41	WORKERS COMP COURT OF APPEALS	175	34	375	123	-	642	-
0	B42	LABOR AND INDUSTRY DEPT	6,683	536	14,299	67,885	-	24,459	-
0	B43	IRON RANGE RESOURCES	1,451	889	3,105	4,367	-	5,311	-
0	B7E	ARCHITECTURE, ENGINEERING BD	120	47	257	647	-	439	-
0	B7G	COMBATIVE SPORTS COMMISSION	218	44	465	109	-	796	-
0	B7P	ACCOUNTANCY BOARD	70	47	149	791	-	255	-
0	B7S	PRIVATE DETECTIVES BOARD	20	45	44	69	-	75	-
0	B82	PUBLIC UTILITIES COMM	2,436	265	5,212	7,493	-	8,915	-
0	B9D	AMATEUR SPORTS COMM	47	45	100	45	-	172	-
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	4	-	2	-	-	-
0	E25	CENTER FOR ARTS EDUCATION	1,242	1,040	2,656	2,818	-	4,544	-
0	E26	MN STATE COLLEGES/UNIVERSITIES	240,062	10,641	513,623	976,976	-	878,581	-
0	E37	EDUCATION DEPARTMENT	6,831	6,119	14,615	83,619	-	25,000	-
0	E40	HISTORICAL SOCIETY	-	119	-	401	-	-	-
0	E44	MINNESOTA STATE ACADEMIES	4,185	1,155	8,953	3,980	-	15,315	-
0	E50	ARTS BOARD	324	234	694	1,276	-	1,187	-
0	E60	OFFICE OF HIGHER EDUCATION	1,435	801	3,071	5,296	-	5,252	-
0	E77	ZOOLOGICAL BOARD	4,367	688	9,343	9,808	-	15,981	-
0	E81	UNIVERSITY OF MINNESOTA	-	211	-	325	-	-	-
0	E95	HUMANITIES COMMISSION	-	21	-	21	-	-	-
0	E97	SCIENCE MUSEUM	-	7	-	2	-	-	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	25	10	53	13	-	91	-
0	G03	LOTTERY	2,195	318	4,696	711	-	8,033	-
0	G05	RACING COMMISSION	330	269	705	4,693	-	1,207	-
0	G06	ATTORNEY GENERAL	4,637	721	9,921	2,879	-	16,971	-
0	G09	GAMBLING CONTROL BOARD	429	166	918	445	-	1,571	-
0	G10	MINNESOTA MANAGEMENT & BUDGET	2,279	745	4,875	4,625	-	8,339	-
0	G17	HUMAN RIGHTS DEPT	525	251	1,123	441	-	1,921	-
0	G19	INDIAN AFFAIRS COUNCIL	87	95	187	425	-	320	-
0	G38	INVESTMENT BOARD	311	41	665	248	-	1,138	-
0	G39	GOVERNORS OFFICE	759	243	1,623	563	-	2,776	-
0	G45	MEDIATION SERVICES DEPT	165	45	353	123	-	603	-

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Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	4,027	1,458	8,615	13,670	-	14,736	-
0	G53	SECRETARY OF STATE	1,385	505	2,964	4,835	-	5,070	-
0	G61	OFFICE OF THE STATE AUDITOR	1,694	396	3,624	1,146	-	6,199	-
0	G62	MINN STATE RETIREMENT SYSTEM	1,313	70	2,809	16,094	-	4,805	-
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,287	70	2,754	23,850	-	4,711	-
0	G67	REVENUE DEPT	22,462	2,367	48,058	8,164	-	82,206	-
0	G69	TEACHERS RETIREMENT ASSOC	1,159	60	2,480	23,922	-	4,243	-
0	0.0	MMB HIGHER EDUCATION	-	-	-	-	-	-	-
0	0.0	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	757	-	323,148	-	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	65	61	138	153	-	236	-
0	G96	UNIFORM LAWS COMMISSION	-	10	-	25	-	-	-
0	G9J	CAMPAIGN FINANCE BOARD	121	105	258	237	-	442	-
0	G9K	ADMINISTRATIVE HEARINGS	1,119	191	2,395	2,578	-	4,097	-
0	G9L	BLACK MINNESOTANS COUNCIL	78	150	167	444	-	285	-
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	78	52	168	205	-	287	-
0	G9N	ASIAN-PACIFIC COUNCIL	50	72	108	150	-	184	-
0	G9Q	MMB DEBT SERVICE	-	2,075	-	552	-	-	-
0	G9R	MMB NON-OPERATING	-	1,030	-	13,139	-	-	-
0	0.0	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	46	70	99	87	-	169	-
0	G9Y	DISABILITY COUNCIL	155	72	331	504	-	566	-
0	GPR	PAYROLL CLEARING	-	-	-	18	-	-	-
0	H12	HEALTH DEPT	24,648	5,814	52,735	61,112	-	90,206	-
0	H55	HUMAN SERVICES DEPT	33,042	16,222	70,696	1,030,507	-	120,929	-
0	H55b	HUMAN SERVICES SOS	61,647	15,020	131,895	63,775	-	225,614	-
0	H55c	HUMAN SERVICES MSOP	11,630	5,164	24,884	6,209	-	42,565	-
0	H75	VETERANS AFFAIRS DEPT	21,697	4,262	46,422	20,660	-	79,407	-
0	H7B	MEDICAL PRACTICE BOARD	301	150	644	3,004	-	1,102	-
0	H7C	NURSING BOARD	466	60	997	7,091	-	1,705	-
0	H7D	PHARMACY BOARD	201	104	430	1,159	-	735	-
0	H7F	DENTISTRY BOARD	192	101	410	2,608	-	702	-
0	H7H	CHIROPRACTIC EXAMINERS BOARD	66	68	140	900	-	240	-
0	H7J	OPTOMETRY BOARD	32	50	68	286	-	116	-
0	H7K	NURSING HOME ADMIN BOARD	146	162	313	469	-	536	-
0	H7L	SOCIAL WORK BOARD	141	60	301	1,717	-	515	-
0	H7M	MARRIAGE & FAMILY THERAPY BD	22	65	47	295	-	81	-
0	H7Q	PODIATRIC MEDICINE	13	45	28	216	-	48	-
0	H7R	VETERINARY MEDICINE BOARD	28	48	60	249	-	102	-
0	H7S	EMERGENCY MEDICAL SERVICES BD	318	274	681	876	-	1,164	-
0	H7U	DIETETICS & NUTRITION PRACTICE	16	51	35	283	-	60	-
0	H7V	PSYCHOLOGY BOARD	163	52	348	645	-	595	-
0	H7W	PHYSICAL THERAPY BOARD	37	58	80	511	-	137	-
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	43	87	92	1,432	-	158	-
0	H9G	OMBUDSMAN MH/DD	291	43	622	190	-	1,064	-
0	J33	TRIAL COURTS	29,627	6,384	63,388	132,046	-	108,429	-
0	J50	GUARDIAN AD LITEM BOARD	3,285	394	7,029	2,167	-	12,024	-
0	J52	PUBLIC DEFENSE BOARD	7,846	905	16,787	3,595	-	28,714	-
0	J58	COURT OF APPEALS	1,149	62	2,457	227	-	4,204	-

Statewide Cost Allocation Plan
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			SEMA4 Stats	Number of Budget Transactions - FY (Actual)	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2	13.3	14.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
0	J65	SUPREME COURT	4,378	1,335	9,367	10,494	-	16,022	-
0	J68	TAX COURT	75	23	162	59	-	276	-
0	J70	JUDICIAL STANDARDS BOARD	27	55	58	172	-	99	-
0	L10	LEGISLATURE	1,199	925	2,565	1,471	-	4,388	-
0	L49	LEGISLATIVE AUDITOR	-	4	-	0	-	-	-
0	P01	MILITARY AFFAIRS DEPT	4,868	1,021	10,416	18,059	-	17,818	-
0	P07	PUBLIC SAFETY DEPT	35,866	13,727	76,736	265,687	-	131,262	-
0	P78	CORRECTIONS DEPT	65,561	7,956	140,270	56,065	-	239,939	-
0	P7T	PEACE OFFICERS BOARD (POST)	144	138	308	442	-	527	-
0	P9E	SENTENCING GUIDELINES COMM	76	34	162	133	-	277	-
0	R28	MINN CONSERVATION CORPS	-	40	-	15	-	-	-
0	R29	NATURAL RESOURCES DEPT	83,655	33,977	178,983	232,725	-	306,161	-
0	R32	POLLUTION CONTROL AGENCY	18,037	4,804	38,590	24,124	-	66,011	-
0	R9P	WATER & SOIL RESOURCES BOARD	1,404	1,028	3,003	2,778	-	5,137	-
0	T79	TRANSPORTATION DEPT	134,346	10,132	287,439	1,161,746	-	491,680	-
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	52	-	87	-	-	-
0	0.0	OTHER	-	-	-	0	-	-	-
Total			(0)	0	(0)	(0)	-	(0)	-

Statewide Cost Allocation Plan
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SEMA4 Stats	Net Administrative Expenditures by Division	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures
14.3	15.2	15.3	15.4	15.5	16.2	17.1	20.0

Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	ADMINISTRATI ON
1.2	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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								
13.5	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES								

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SEMA4 Stats	Net Administrative Expenditures by Division	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures
14.3	15.2	15.3	15.4	15.5	16.2	17.1	20.0

Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	ADMINISTRATI ON
14.2	G45-14.3	State Agencies	(184,393)							
14.3	G45-14.4	Mediation/Representation - General	-							
15.2	L49-15.2	LEGISLATIVE AUDITOR	189	(1,141,028)						
15.3	L49-15.3	Financial Audits	-	678,151	(3,320,625)					
15.4	L49-15.4	Program Audits	-	339,610	-	(339,610)				
15.5	L49-15.5	Single Audits	-	122,973			(602,145)			
15.6	L49-15.6	Audit Comm	-	294						
16.2	G61-16.2	STATE AUDITOR	23					(75,188)		
16.3	G61-16.3	State Auditor General	-							
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-						(5,256,546)	
20	G02-3.0	DEPARTMENT OF ADMINISTRATION	-		53,847					(53,847)
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	82						396	4,221
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	189		12,620				550	2,992
4.4	G02-4.4	Resource Recovery	-							
4.5	G02-4.5	Real Estate & Construction Services - Leasing	-							
4.7	G02-4.7	Real Property	-							
4.8	G02-4.8	Materials Management	-							
4.9	G02-4.9	Gift & Acceptance	-							
4.1	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	-							
13.5	G02-13.5	Government & Citizen Services Non Allocable	-							
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	72		58,027				313	
6.3	G46-6.3	IT Spend	-							
6.5	G46-6.5	OET - Non allocable	-							
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	47		131,625				211	
8.3	G10-8.3	Internal Controls & Accountability	15						19	
9.2	G10-9.2	TREASURY DIVISION	37		33,204				106	
9.3	G10-9.3	Treasury	-							
9.4	G10-9.4	Treasury - Other	-							
10.2	G10-10.2	MMB - BUDGET DIVISION	60		187				121	
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	121		417,066		31,589		135	
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	107						482	

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SEMA4 Stats	Net Administrative Expenditures by Division	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures
14.3	15.2	15.3	15.4	15.5	16.2	17.1	20.0

Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	ADMINISTRATI ON
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	5	-	-	-	-	-	36	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	77	-	1,950	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	135	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	2	-	-	-	-	-	16	-
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.3	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	465	-
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	-	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-	-
	0.0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	13	-	-	-	-	-	78	88
0	G02-0003	Public Broadcasting	-	-	-	-	-	-	39	1
0	G02-0007	Information Policy Analysis	23	-	-	-	-	-	138	205
0	G02-0009	Real Estate and Construction Services	92	-	-	-	-	-	2,372	1,936
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
0	G02-0012	STAR	29	-	-	-	-	3	2,080	138
0	G02-0014	Capital Group Parking	97	-	-	-	-	-	1,876	1,022
0	G02-0015a	Fleet Services	37	-	-	-	-	-	10,307	3,253
0	G02-0016	Development Disabilities	16	-	-	-	-	7	502	280
0	G02-0017a	Risk Management	35	-	-	-	-	-	1,790	4,709
0	G02-0017b	Risk Management - Workers Compensation	104	-	-	-	-	-	11,107	13,138
0	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	12	0
0	G02-0021a	Plant Mangement (Leases)	977	-	-	-	-	-	11,241	12,334
0	G02-0021b	Plant Management (Repairs)	7	-	-	-	-	-	511	70
0	G02-0021c	Plant Management (Materials Transfer)	28	-	-	-	-	-	200	172
0	G02-0021f	Plant Management FR & R	-	-	-	-	-	-	29	1,047
0	G02-0024	MN Bookstore	46	-	-	-	-	-	1,594	602
0	G02-0028	Office Supply Connection - Closed in FY2010	0	-	-	-	-	-	-	1
0	G02-0029a	Cooperative Purchasing (CPV)	91	-	-	-	-	-	250	574
0	G02-0029b	Cooperative Purchasing (MMCAP)	84	-	-	-	-	-	355	1,295
0	G02-0031	Central Mail	31	-	-	-	-	-	2,558	3,795
0	G02-0034	Other Non-Allocable	2	-	-	-	-	-	-	44
0	G02-0036	Demography	15	-	-	-	-	-	152	171
0	G02-0037	Mn Geospatial Information Office	40	-	-	-	-	-	447	805
0	G02-0037a	MnGeo Service Bureau	36	-	-	-	-	1	4	317
0	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	20	-	-	4,920	-	-	65	232
0	G02-0042	Surplus Services - State	-	-	-	-	-	-	823	-

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SEMA4 Stats	Net Administrative Expenditures by Division	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures
14.3	15.2	15.3	15.4	15.5	16.2	17.1	20.0

Schedule No.	DP#	Name	LEGISLATIVE					ADMINISTRATIVE		
			State Agencies	AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	ON
0	G02-0043	Surplus Services - Federal	47	-	-	-	-	-	128	388
0	G02-0044	RECS - Energy	-	-	-	-	-	-	17	-
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	1	-	-	-	-	-	-	1
0	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	3	-	-	-	-	-	79	15
0	G02-0049	Materials Management	-	-	-	-	-	-	67	3
0	B04	AGRICULTURE DEPT	1,981	-	54,400	251	-	48	21,395	-
0	B11	COSMETOLOGIST EXAMINERS BOARD	36	-	6,529	-	-	-	2,535	-
0	B13	COMMERCE DEPT	1,427	-	58,283	8,587	20,798	1,057	30,155	-
0	B14	ANIMAL HEALTH BOARD	282	-	1,709	-	-	7	2,758	-
0	B15	BARBER EXAMINERS BOARD	6	-	-	-	-	-	317	-
0	B20	EXPLORE MINNESOTA TOURISM	173	-	3,670	-	-	-	1,341	-
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	5,159	-	215,059	753	74,589	16,134	605,612	-
0	B24	PUBLIC FACILITIES AUTHORITY	38	-	-	-	-	-	1,463	-
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	5	-	-	-	-	-	87	-
0	B34	HOUSING FINANCE AGENCY	824	-	482	-	-	-	10,048	-
0	B41	WORKERS COMP COURT OF APPEALS	35	-	2,348	-	-	-	118	-
0	B42	LABOR AND INDUSTRY DEPT	1,328	-	54,521	-	-	37	64,995	-
0	B43	IRON RANGE RESOURCES	288	-	38,976	-	-	-	4,181	-
0	B7E	ARCHITECTURE, ENGINEERING BD	24	-	2,348	-	-	-	620	-
0	B7G	COMBATIVE SPORTS COMMISSION	43	-	-	-	-	-	105	-
0	B7P	ACCOUNTANCY BOARD	14	-	2,348	-	-	-	758	-
0	B7S	PRIVATE DETECTIVES BOARD	4	-	-	-	-	-	66	-
0	B82	PUBLIC UTILITIES COMM	484	-	21,376	8,789	-	-	7,174	-
0	B9D	AMATEUR SPORTS COMM	9	-	-	-	-	-	43	-
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	2	-
0	E25	CENTER FOR ARTS EDUCATION	247	-	24,791	-	-	-	2,698	-
0	E26	MN STATE COLLEGES/UNIVERSITIES	47,717	-	54,115	-	-	7,524	935,380	-
0	E37	EDUCATION DEPARTMENT	1,358	-	87,992	34,017	117,530	4,509	80,059	-
0	E40	HISTORICAL SOCIETY	-	-	153	-	-	-	384	-
0	E44	MINNESOTA STATE ACADEMIES	832	-	29,304	-	-	-	3,811	-
0	E50	ARTS BOARD	64	-	8,653	-	-	7	1,221	-
0	E60	OFFICE OF HIGHER EDUCATION	285	-	21,191	-	-	-	5,070	-
0	E77	ZOOLOGICAL BOARD	868	-	6,923	-	-	-	9,390	-
0	E81	UNIVERSITY OF MINNESOTA	-	-	131	5,090	-	-	311	-
0	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	20	-
0	E97	SCIENCE MUSEUM	-	-	-	-	-	-	2	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	5	-	-	-	-	-	13	-
0	G03	LOTTERY	436	-	876	-	-	-	681	-
0	G05	RACING COMMISSION	66	-	26,306	-	-	-	4,494	-
0	G06	ATTORNEY GENERAL	922	-	32,842	-	-	6	2,756	-
0	G09	GAMBLING CONTROL BOARD	85	-	2,348	-	-	-	426	-
0	G10	MINNESOTA MANAGEMENT & BUDGET	453	-	33,017	6,984	-	-	4,428	-
0	G17	HUMAN RIGHTS DEPT	104	-	-	-	-	-	422	-
0	G19	INDIAN AFFAIRS COUNCIL	17	-	-	-	-	-	407	-
0	G38	INVESTMENT BOARD	62	-	-	-	-	-	237	-
0	G39	GOVERNORS OFFICE	151	-	172,994	-	-	-	539	-
0	G45	MEDIATION SERVICES DEPT	33	-	22,605	-	-	-	118	-

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			14.3	15.2	15.3	15.4	15.5	16.2	17.1	20.0
Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	ADMINISTRATI ON
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	800	-	30,497	-	-	-	13,088	-
0	G53	SECRETARY OF STATE	275	-	28,734	-	-	27	4,629	-
0	G61	OFFICE OF THE STATE AUDITOR	337	-	25,316	-	-	-	1,097	-
0	G62	MINN STATE RETIREMENT SYSTEM	261	-	128,978	-	-	-	15,409	-
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	256	-	104,934	-	-	-	22,834	-
0	G67	REVENUE DEPT	4,465	-	285,517	-	3,075	-	7,817	-
0	G69	TEACHERS RETIREMENT ASSOC	230	-	71,029	-	-	-	22,903	-
0	0.0	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	0.0	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	309,390	-
0	G92	OMBUDSPERSON FOR FAMILIES	13	-	2,348	-	-	-	147	-
0	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	24	-
0	G9J	CAMPAIGN FINANCE BOARD	24	-	7,405	-	-	-	227	-
0	G9K	ADMINISTRATIVE HEARINGS	222	-	-	2,058	-	-	2,468	-
0	G9L	BLACK MINNESOTANS COUNCIL	16	-	13,924	-	-	-	425	-
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	16	-	-	-	-	-	197	-
0	G9N	ASIAN-PACIFIC COUNCIL	10	-	2,348	-	-	-	144	-
0	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	529	-
0	G9R	MMB NON-OPERATING	-	-	-	-	-	60	12,580	-
0	0.0	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	9	-	-	-	-	-	83	-
0	G9Y	DISABILITY COUNCIL	31	-	-	-	-	-	483	-
0	GPR	PAYROLL CLEARING	-	-	-	-	-	-	17	-
0	H12	HEALTH DEPT	4,899	-	31,078	-	71,966	1,544	58,510	-
0	H55	HUMAN SERVICES DEPT	6,568	-	161,730	49,453	244,179	38,060	986,632	-
0	H55b	HUMAN SERVICES SOS	12,253	-	34,259	-	-	-	61,060	-
0	H55c	HUMAN SERVICES MSOP	2,312	-	-	32,280	-	-	5,945	-
0	H75	VETERANS AFFAIRS DEPT	4,313	-	134,090	-	-	40	19,780	-
0	H7B	MEDICAL PRACTICE BOARD	60	-	-	-	-	-	2,876	-
0	H7C	NURSING BOARD	93	-	2,348	-	-	-	6,789	-
0	H7D	PHARMACY BOARD	40	-	2,348	-	-	1	1,110	-
0	H7F	DENTISTRY BOARD	38	-	559	-	-	-	2,497	-
0	H7H	CHIROPRACTIC EXAMINERS BOARD	13	-	2,348	-	-	-	861	-
0	H7J	OPTOMETRY BOARD	6	-	-	-	-	-	273	-
0	H7K	NURSING HOME ADMIN BOARD	29	-	5,850	-	-	-	449	-
0	H7L	SOCIAL WORK BOARD	28	-	-	-	-	-	1,644	-
0	H7M	MARRIAGE & FAMILY THERAPY BD	4	-	-	-	-	-	283	-
0	H7Q	PODIATRIC MEDICINE	3	-	-	-	-	-	207	-
0	H7R	VETERINARY MEDICINE BOARD	6	-	-	-	-	-	238	-
0	H7S	EMERGENCY MEDICAL SERVICES BD	63	-	11,316	-	-	-	839	-
0	H7U	DIETETICS & NUTRITION PRACTICE	3	-	-	-	-	-	271	-
0	H7V	PSYCHOLOGY BOARD	32	-	-	-	-	-	618	-
0	H7W	PHYSICAL THERAPY BOARD	7	-	-	-	-	-	489	-
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	9	-	4,421	-	-	-	1,371	-
0	H9G	OMBUDSMAN MH/DD	58	-	-	-	-	-	182	-
0	J33	TRIAL COURTS	5,889	-	25,097	-	-	3	126,424	-
0	J50	GUARDIAN AD LITEM BOARD	653	-	-	-	-	-	2,074	-
0	J52	PUBLIC DEFENSE BOARD	1,560	-	-	-	-	4	3,442	-
0	J58	COURT OF APPEALS	228	-	-	-	-	-	217	-

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

SEMA4 Stats	Net Administrative Expenditures by Division	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures
14.3	15.2	15.3	15.4	15.5	16.2	17.1	20.0

Schedule No.	DP#	Name	LEGISLATIVE					ADMINISTRATIVE		
			State Agencies	AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	ON
0	J65	SUPREME COURT	870	-	-	-	-	4	10,047	-
0	J68	TAX COURT	15	-	-	-	-	-	57	-
0	J70	JUDICIAL STANDARDS BOARD	5	-	131	-	-	-	165	-
0	L10	LEGISLATURE	238	-	-	53,637	-	-	1,409	-
0	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	0	-
0	P01	MILITARY AFFAIRS DEPT	968	-	1,709	-	9,515	278	17,290	-
0	P07	PUBLIC SAFETY DEPT	7,129	-	18,601	1,757	20,348	735	254,375	-
0	P78	CORRECTIONS DEPT	13,031	-	52,633	27,584	-	2	53,678	-
0	P7T	PEACE OFFICERS BOARD (POST)	29	-	-	-	-	-	423	-
0	P9E	SENTENCING GUIDELINES COMM	15	-	2,348	-	-	-	127	-
0	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	14	-
0	R29	NATURAL RESOURCES DEPT	16,628	-	133,738	15,248	-	348	222,816	-
0	R32	POLLUTION CONTROL AGENCY	3,585	-	54,977	41,007	-	139	23,097	-
0	R9P	WATER & SOIL RESOURCES BOARD	279	-	64,648	-	-	12	2,660	-
0	T79	TRANSPORTATION DEPT	26,704	-	138,158	-	8,557	4,591	1,112,283	-
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	5,061	47,195	-	-	84	-
0	0.0	OTHER	-	-	37,333	-	-	-	0	-
Total			(0)	(0)	(0)	0	0	0	(0)	0

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs	Leases	Square Feet of Agencies Using System
3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7

Schedule No.	DP#	Name	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System
1.2	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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								
13.5	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES								

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
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Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs	Leases	Square Feet of Agencies Using System
3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7

Schedule No.	DP#	Name	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System
14.2	G45-14.3	State Agencies								
14.3	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								
16.3	G61-16.3	State Auditor General								
17.1	17.0	SWIFT (Internally Developed Software Amortized c								
20	G02-3.0	DEPARTMENT OF ADMINISTRATION								
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	(57,544)							
3.3	G02-3.3	Commissioner's Office	3,324	(3,324)						
3.4	G02-3.4	Human Resources	2,104		(2,104)					
3.5	G02-3.5	Financial Management and Reporting	4,816			(4,816)				
3.6	G02-3.6	Fiscal Agent - Non allocable	47,300							
4.2	G02-4.2	Government & Citizen Services		305	193	54	(43,762)			
4.4	G02-4.4	Resource Recovery						0		
4.5	G02-4.5	Real Estate & Construction Services - Leasing					3,208		(3,208)	
4.7	G02-4.7	Real Property					6,067			(6,067)
4.8	G02-4.8	Materials Management					12,894			
4.9	G02-4.9	Gift & Acceptance								
4.1	G02-4.10	Central Mail					2,772			
4.11	G02-4.11	Enterprise Performance Improvement					806			
4.12	G02-4.12	Grants Mgt					423			
4.13	G02-4.13	SmART FMR					819			
4.14	G02-4.14	SmART HR					730			
13.5	G02-13.5	Government & Citizen Services Non Allocable					16,044			
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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								

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Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs	Leases	Square Feet of Agencies Using System
3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7

Schedule No.	DP#	Name	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.3	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	-	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-	-
	0.0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	-	21	13	8	-	-	6	-
0	G02-0003	Public Broadcasting	-	-	-	4	-	-	260	-
0	G02-0007	Information Policy Analysis	-	37	23	13	-	-	6	-
0	G02-0009	Real Estate and Construction Services	-	148	93	231	-	-	-	-
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
0	G02-0012	STAR	-	47	30	203	-	-	6	-
0	G02-0014	Capital Group Parking	-	156	99	183	-	-	-	-
0	G02-0015a	Fleet Services	-	60	38	1,005	-	-	6	0
0	G02-0016	Development Disabilities	-	26	16	49	-	-	13	-
0	G02-0017a	Risk Management	-	57	36	175	-	-	6	-
0	G02-0017b	Risk Management - Workers Compensation	-	167	106	1,084	-	-	-	-
0	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	1	-	-	-	-
0	G02-0021a	Plant Management (Leases)	-	1,573	996	1,097	-	-	108	861
0	G02-0021b	Plant Management (Repairs)	-	11	7	50	-	-	6	-
0	G02-0021c	Plant Management (Materials Transfer)	-	46	29	20	-	-	13	-
0	G02-0021f	Plant Management FR & R	-	-	-	3	-	-	-	-
0	G02-0024	MN Bookstore	-	74	47	156	-	-	6	-
0	G02-0028	Office Supply Connection - Closed in FY2010	-	1	0	-	-	-	-	-
0	G02-0029a	Cooperative Purchasing (CPV)	-	147	93	24	-	-	-	-
0	G02-0029b	Cooperative Purchasing (MMCAP)	-	135	86	35	-	-	-	-
0	G02-0031	Central Mail	-	51	32	250	-	-	6	-
0	G02-0034	Other Non-Allocable	-	4	3	-	-	-	-	-
0	G02-0036	Demography	-	24	15	15	-	-	-	-
0	G02-0037	Mn Geospatial Information Office	-	65	41	44	-	-	13	-
0	G02-0037a	MnGeo Service Bureau	-	58	37	0	-	-	-	-
0	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	33	21	6	-	-	-	-
0	G02-0042	Surplus Services - State	-	-	-	80	-	-	-	-

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3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7

Schedule No.	DP#	Name	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System
0	G02-0043	Surplus Services - Federal	-	76	48	12	-	-	-	9
0	G02-0044	RECS - Energy	-	-	-	2	-	-	-	-
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	-	1	1	-	-	-	-	-
0	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	-	4	3	8	-	-	-	-
0	G02-0049	Materials Management	-	-	-	7	-	-	-	-
0	B04	AGRICULTURE DEPT	-	-	-	-	-	-	63	2
0	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	13	-
0	B13	COMMERCE DEPT	-	-	-	-	-	-	32	1
0	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	6	-
0	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	6	-
0	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	25	-
0	B22	EMPLOYMENT & ECONOMIC DEVELOPMT	-	-	-	-	-	-	361	10
0	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-	-	-
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-	-
0	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	-	6	-
0	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-	13	-
0	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	-	32	-
0	B43	IRON RANGE RESOURCES	-	-	-	-	-	-	32	52
0	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-	-	-
0	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	13	-
0	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-	6	-
0	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	-	-
0	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-	-	-
0	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-	-	156
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-
0	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	-	44	38
0	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-	6	-
0	E37	EDUCATION DEPARTMENT	-	-	-	-	-	-	-	-
0	E40	HISTORICAL SOCIETY	-	-	-	-	-	-	-	-
0	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	13	53
0	E50	ARTS BOARD	-	-	-	-	-	-	-	-
0	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	25	-
0	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-	111
0	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-	-
0	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-	-
0	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	-	-
0	G03	LOTTERY	-	-	-	-	-	-	51	-
0	G05	RACING COMMISSION	-	-	-	-	-	-	-	-
0	G06	ATTORNEY GENERAL	-	-	-	-	-	-	6	-
0	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-	19	-
0	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	32	-
0	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-	19	-
0	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-	6	-
0	G38	INVESTMENT BOARD	-	-	-	-	-	-	-	-
0	G39	GOVERNORS OFFICE	-	-	-	-	-	-	19	-
0	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	-

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Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs	Leases	Square Feet of Agencies Using System
3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7

Schedule No.	DP#	Name	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	19	-
0	G53	SECRETARY OF STATE	-	-	-	-	-	-	19	-
0	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	-	19	-
0	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-	19	41
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-	-	-
0	G67	REVENUE DEPT	-	-	-	-	-	-	57	-
0	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-	6	-
0	0.0	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	0.0	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-	19	-
0	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-
0	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-	19	-
0	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-	13	-
0	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-	6	-
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	6	-
0	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-	13	-
0	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-	-
0	G9R	MMB NON-OPERATING	-	-	-	-	-	-	-	-
0	0.0	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-	6	-
0	G9Y	DISABILITY COUNCIL	-	-	-	-	-	-	32	-
0	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-
0	H12	HEALTH DEPT	-	-	-	-	-	-	51	-
0	H55	HUMAN SERVICES DEPT	-	-	-	-	-	-	495	-
0	H55b	HUMAN SERVICES SOS	-	-	-	-	-	-	13	-
0	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	-	514
0	H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	-	19	155
0	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-	-	-
0	H7C	NURSING BOARD	-	-	-	-	-	-	-	-
0	H7D	PHARMACY BOARD	-	-	-	-	-	-	-	-
0	H7F	DENTISTRY BOARD	-	-	-	-	-	-	-	-
0	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-	-	-
0	H7J	OPTOMETRY BOARD	-	-	-	-	-	-	-	-
0	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	-	6	-
0	H7L	SOCIAL WORK BOARD	-	-	-	-	-	-	-	-
0	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-	-	-
0	H7Q	PODIATRIC MEDICINE	-	-	-	-	-	-	-	-
0	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	-	-	-
0	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-	-	-
0	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-	-	-
0	H7V	PSYCHOLOGY BOARD	-	-	-	-	-	-	-	-
0	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	-	-	-
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-	-	-
0	H9G	OMBUDSMAN MH/DD	-	-	-	-	-	-	51	-
0	J33	TRIAL COURTS	-	-	-	-	-	-	-	-
0	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	-	-
0	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-	-
0	J58	COURT OF APPEALS	-	-	-	-	-	-	13	-

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
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Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs	Leases	Square Feet of Agencies Using System
3.2	3.3	3.4	3.5	4.2	4.4	4.5	4.7

Schedule No.	DP#	Name	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System
0	J65	SUPREME COURT	-	-	-	-	-	-	51	-
0	J68	TAX COURT	-	-	-	-	-	-	13	-
0	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	6	-
0	L10	LEGISLATURE	-	-	-	-	-	-	-	-
0	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	6	-
0	P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	-	19	958
0	P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-	158	4
0	P78	CORRECTIONS DEPT	-	-	-	-	-	-	133	1,252
0	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	6	-
0	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	6	-
0	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	63	-
0	R29	NATURAL RESOURCES DEPT	-	-	-	-	-	-	209	704
0	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-	95	4
0	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-	57	-
0	T79	TRANSPORTATION DEPT	-	-	-	-	-	-	57	1,140
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-
0	0.0	OTHER	-	-	-	-	-	-	120	-
Total			-	0	0	(0)	(0)	-	(0)	(0)

Statewide Cost Allocation Plan
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 State Fiscal Year 2013 - Budget

Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	SEMA4 Stats	Net Administrative Expenditures by Division	IT Expense
4.8	4.1	4.1	4.1	4.1	4.1	6.2	6.3

Schedule No.	DP#	Name	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend
1.2	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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								
13.5	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES								

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Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	SEMA4 Stats	Net Administrative Expenditures by Division	IT Expense
4.8	4.1	4.1	4.1	4.1	4.1	6.2	6.3

Schedule No.	DP#	Name	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend
14.2	G45-14.3	State Agencies								
14.3	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								
16.3	G61-16.3	State Auditor General								
17.1	17.0	SWIFT (Internally Developed Software Amortized c								
20	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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management	(12,894)							
4.9	G02-4.9	Gift & Acceptance	-							
4.1	G02-4.10	Central Mail	-	(2,772)						
4.11	G02-4.11	Enterprise Performance Improvement	-	-	(806)					
4.12	G02-4.12	Grants Mgt	-	-	-	(423)				
4.13	G02-4.13	SmART FMR	-	-	-	-	(819)			
4.14	G02-4.14	SmART HR	-	-	-	-	-	(730)		
13.5	G02-13.5	Government & Citizen Services Non Allocable	-	-	-	-	-	-		
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	8	-	0	-	-	-	(107,789)	
6.3	G46-6.3	IT Spend	-	-	-	-	-	-	107,789	(107,789)
6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	7	5	0	-	-	-	-	47
8.3	G10-8.3	Internal Controls & Accountability	0	-	0	-	-	-	-	-
9.2	G10-9.2	TREASURY DIVISION	2	-	0	-	-	-	-	99
9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-
9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-
10.2	G10-10.2	MMB - BUDGET DIVISION	2	-	0	-	-	-	-	456
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	2	21	1	-	-	-	-	2
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	9	-	0	-	-	-	-	1,575

Statewide Cost Allocation Plan
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Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	SEMA4 Stats	Net Administrative Expenditures by Division	IT Expense
4.8	4.1	4.1	4.1	4.1	4.1	6.2	6.3

Schedule No.	DP#	Name	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	1	-	0	-	-	-	-	13
13.2	G10-13.2	State HR, Benefits & Labor Relations	3	-	0	-	-	-	-	1
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	0	0	0	-	-	1	-	4
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.3	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	8	1	1	-	-	-	-	100
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	-	-	0	-	-	-	-	0
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-	-
	0.0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	1	-	0	-	-	-	-	2
0	G02-0003	Public Broadcasting	2	-	-	3	-	-	-	-
0	G02-0007	Information Policy Analysis	1	0	0	-	-	-	-	4
0	G02-0009	Real Estate and Construction Services	32	1	0	-	-	-	-	84
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
0	G02-0012	STAR	21	1	0	0	-	-	-	3
0	G02-0014	Capital Group Parking	12	1	0	-	-	-	-	4
0	G02-0015a	Fleet Services	11	1	0	-	-	-	-	163
0	G02-0016	Development Disabilities	5	1	0	0	-	-	-	43
0	G02-0017a	Risk Management	8	1	0	-	-	-	-	49
0	G02-0017b	Risk Management - Workers Compensation	5	7	0	-	-	-	-	104
0	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	-	-	-	-	-	-
0	G02-0021a	Plant Mangement (Leases)	141	0	4	-	-	-	-	211
0	G02-0021b	Plant Management (Repairs)	1	-	0	-	-	-	-	-
0	G02-0021c	Plant Management (Materials Transfer)	2	-	0	-	-	-	-	0
0	G02-0021f	Plant Management FR & R	1	-	-	-	-	-	-	-
0	G02-0024	MN Bookstore	7	3	0	-	-	-	-	11
0	G02-0028	Office Supply Connection - Closed in FY2010	-	-	0	-	-	-	-	-
0	G02-0029a	Cooperative Purchasing (CPV)	4	1	0	-	-	-	-	25
0	G02-0029b	Cooperative Purchasing (MMCAP)	5	1	0	-	-	-	-	180
0	G02-0031	Central Mail	3	11	0	-	-	-	-	6
0	G02-0034	Other Non-Allocable	-	-	0	-	-	-	-	2
0	G02-0036	Demography	2	0	0	-	-	-	-	14
0	G02-0037	Mn Geospatial Information Office	5	0	0	-	-	-	-	111
0	G02-0037a	MnGeo Service Bureau	-	0	0	-	-	-	-	55
0	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	1	0	0	-	-	-	-	14
0	G02-0042	Surplus Services - State	4	-	-	-	-	-	-	-

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4.8	4.1	4.1	4.1	4.1	4.1	6.2	6.3

Schedule No.	DP#	Name	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend
0	G02-0043	Surplus Services - Federal	1	-	0	-	-	-	-	10
0	G02-0044	RECS - Energy	-	-	-	-	-	-	-	-
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	-	-	0	-	-	-	-	-
0	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	2	-	0	3	-	-	-	0
0	G02-0049	Materials Management	0	-	-	-	-	-	-	1
0	B04	AGRICULTURE DEPT	222	35	9	1	-	-	-	714
0	B11	COSMETOLOGIST EXAMINERS BOARD	4	3	0	-	-	-	-	20
0	B13	COMMERCE DEPT	114	79	6	31	-	-	-	1,028
0	B14	ANIMAL HEALTH BOARD	23	3	1	-	-	-	-	73
0	B15	BARBER EXAMINERS BOARD	2	1	0	-	-	-	-	4
0	B20	EXPLORE MINNESOTA TOURISM	18	18	1	0	-	-	-	168
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2,535	1	23	71	-	-	-	7,143
0	B24	PUBLIC FACILITIES AUTHORITY	23	-	0	1	-	-	-	8
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	1	-	0	-	-	-	-	2
0	B34	HOUSING FINANCE AGENCY	46	10	4	(0)	-	-	-	789
0	B41	WORKERS COMP COURT OF APPEALS	1	1	0	-	-	-	-	7
0	B42	LABOR AND INDUSTRY DEPT	148	75	6	0	-	-	-	750
0	B43	IRON RANGE RESOURCES	58	-	1	10	-	-	-	99
0	B7E	ARCHITECTURE, ENGINEERING BD	4	4	0	-	-	-	-	10
0	B7G	COMBATIVE SPORTS COMMISSION	1	-	0	-	39	25	-	1
0	B7P	ACCOUNTANCY BOARD	2	3	0	-	-	-	-	5
0	B7S	PRIVATE DETECTIVES BOARD	1	-	0	-	-	-	-	1
0	B82	PUBLIC UTILITIES COMM	7	-	2	-	-	277	-	121
0	B9D	AMATEUR SPORTS COMM	-	-	0	-	-	-	-	-
0	B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	-	-	-	-	-
0	E25	CENTER FOR ARTS EDUCATION	63	-	1	0	-	141	-	91
0	E26	MN STATE COLLEGES/UNIVERSITIES	-	11	209	-	-	-	-	17,830
0	E37	EDUCATION DEPARTMENT	158	26	6	30	-	-	-	2,073
0	E40	HISTORICAL SOCIETY	1	-	-	-	-	-	-	-
0	E44	MINNESOTA STATE ACADEMIES	72	-	4	-	-	-	-	92
0	E50	ARTS BOARD	36	2	0	26	-	37	-	72
0	E60	OFFICE OF HIGHER EDUCATION	48	24	1	1	-	-	-	107
0	E77	ZOOLOGICAL BOARD	138	-	4	-	-	-	-	115
0	E81	UNIVERSITY OF MINNESOTA	2	-	-	-	-	-	-	-
0	E95	HUMANITIES COMMISSION	0	-	-	-	-	-	-	-
0	E97	SCIENCE MUSEUM	0	-	-	-	-	-	-	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	-	-	-	-	-
0	G03	LOTTERY	-	5	2	-	-	-	-	333
0	G05	RACING COMMISSION	5	-	0	-	-	-	-	33
0	G06	ATTORNEY GENERAL	22	35	4	-	-	-	-	383
0	G09	GAMBLING CONTROL BOARD	2	1	0	0	-	-	-	13
0	G10	MINNESOTA MANAGEMENT & BUDGET	31	32	2	-	-	-	-	3,950
0	G17	HUMAN RIGHTS DEPT	7	8	0	-	-	-	-	75
0	G19	INDIAN AFFAIRS COUNCIL	4	0	0	0	151	10	-	5
0	G38	INVESTMENT BOARD	3	1	0	-	-	-	-	108
0	G39	GOVERNORS OFFICE	7	2	1	-	-	-	-	23
0	G45	MEDIATION SERVICES DEPT	2	1	0	-	-	19	-	31

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	SEMA4 Stats	Net Administrative Expenditures by Division	IT Expense
4.8	4.1	4.1	4.1	4.1	4.1	6.2	6.3

Schedule No.	DP#	Name	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	71	-	4	-	-	-	-	562
0	G53	SECRETARY OF STATE	20	34	1	-	-	158	-	1,224
0	G61	OFFICE OF THE STATE AUDITOR	14	4	1	-	-	-	-	223
0	G62	MINN STATE RETIREMENT SYSTEM	6	37	1	-	-	-	-	753
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	7	161	1	-	-	-	-	438
0	G67	REVENUE DEPT	69	577	20	0	-	-	-	6,313
0	G69	TEACHERS RETIREMENT ASSOC	12	27	1	-	-	-	-	739
0	0.0	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	0.0	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	2	0	0	-	54	7	-	4
0	G96	UNIFORM LAWS COMMISSION	0	-	-	-	-	-	-	-
0	G9J	CAMPAIGN FINANCE BOARD	2	4	0	-	84	14	-	35
0	G9K	ADMINISTRATIVE HEARINGS	17	33	1	-	-	-	-	95
0	G9L	BLACK MINNESOTANS COUNCIL	7	0	0	-	157	9	-	2
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	2	0	0	-	73	9	-	3
0	G9N	ASIAN-PACIFIC COUNCIL	3	0	0	-	53	6	-	3
0	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-	-
0	G9R	MMB NON-OPERATING	2	-	-	-	-	-	-	-
0	0.0	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	1	0	0	-	31	-	-	1
0	G9Y	DISABILITY COUNCIL	6	0	0	-	178	18	-	11
0	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-
0	H12	HEALTH DEPT	384	179	21	12	-	-	-	4,904
0	H55	HUMAN SERVICES DEPT	227	257	29	60	-	-	-	17,435
0	H55b	HUMAN SERVICES SOS	306	2	54	0	-	-	-	1,393
0	H55c	HUMAN SERVICES MSOP	42	0	10	-	-	-	-	398
0	H75	VETERANS AFFAIRS DEPT	299	3	19	0	-	-	-	564
0	H7B	MEDICAL PRACTICE BOARD	7	14	0	-	-	-	-	112
0	H7C	NURSING BOARD	5	22	0	-	-	-	-	76
0	H7D	PHARMACY BOARD	7	10	0	-	-	-	-	50
0	H7F	DENTISTRY BOARD	6	6	0	-	-	-	-	14
0	H7H	CHIROPRACTIC EXAMINERS BOARD	3	2	0	-	-	-	-	2
0	H7J	OPTOMETRY BOARD	2	1	0	-	-	-	-	0
0	H7K	NURSING HOME ADMIN BOARD	5	1	0	-	-	-	-	63
0	H7L	SOCIAL WORK BOARD	4	6	0	-	-	-	-	23
0	H7M	MARRIAGE & FAMILY THERAPY BD	2	1	0	-	-	-	-	1
0	H7Q	PODIATRIC MEDICINE	1	0	0	-	-	-	-	1
0	H7R	VETERINARY MEDICINE BOARD	2	1	0	-	-	-	-	2
0	H7S	EMERGENCY MEDICAL SERVICES BD	5	7	0	0	-	-	-	46
0	H7U	DIETETICS & NUTRITION PRACTICE	2	1	0	-	-	-	-	1
0	H7V	PSYCHOLOGY BOARD	3	3	0	-	-	-	-	17
0	H7W	PHYSICAL THERAPY BOARD	2	2	0	-	-	-	-	2
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	3	1	0	-	-	-	-	13
0	H9G	OMBUDSMAN MH/DD	3	1	0	-	-	-	-	32
0	J33	TRIAL COURTS	83	8	26	-	-	-	-	3,325
0	J50	GUARDIAN AD LITEM BOARD	8	-	3	-	-	-	-	42
0	J52	PUBLIC DEFENSE BOARD	52	-	7	-	-	-	-	331
0	J58	COURT OF APPEALS	4	9	1	-	-	-	-	16

Statewide Cost Allocation Plan
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4.8	4.1	4.1	4.1	4.1	4.1	6.2	6.3

Schedule No.	DP#	Name	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend
0	J65	SUPREME COURT	55	21	4	-	-	-	-	1,400
0	J68	TAX COURT	2	2	0	-	-	-	-	2
0	J70	JUDICIAL STANDARDS BOARD	1	-	0	-	-	-	-	2
0	L10	LEGISLATURE	-	0	1	-	-	-	-	331
0	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
0	P01	MILITARY AFFAIRS DEPT	384	0	4	-	-	-	-	450
0	P07	PUBLIC SAFETY DEPT	666	695	31	55	-	-	-	7,725
0	P78	CORRECTIONS DEPT	853	10	57	2	-	-	-	3,002
0	P7T	PEACE OFFICERS BOARD (POST)	2	2	0	-	-	-	-	21
0	P9E	SENTENCING GUIDELINES COMM	2	0	0	-	-	-	-	7
0	R28	MINN CONSERVATION CORPS	0	-	-	-	-	-	-	-
0	R29	NATURAL RESOURCES DEPT	1,115	121	73	52	-	-	-	4,106
0	R32	POLLUTION CONTROL AGENCY	152	33	16	18	-	-	-	2,051
0	R9P	WATER & SOIL RESOURCES BOARD	74	2	1	17	-	-	-	151
0	T79	TRANSPORTATION DEPT	3,752	36	117	29	-	-	-	9,601
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	2	-	-	-	-	-	-	-
0	0.0	OTHER	-	-	-	-	-	-	-	-
Total			0	0	(0)	(0)	(0)	(0)	-	(0)

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
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 State Fiscal Year 2013 - Budget

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
8.2	8.3	9.2	9.3	10.2	10.3	10.4	11.2

Schedule No.	DP#	Name	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	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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								
13.5	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES								

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
8.2	8.3	9.2	9.3	10.2	10.3	10.4	11.2

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
14.2	G45-14.3	State Agencies								
14.3	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								
16.3	G61-16.3	State Auditor General								
17.1	17.0	SWIFT (Internally Developed Software Amortized c								
20	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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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 FMIR								
4.14	G02-4.14	SmART HR								
13.5	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	(134,997)							
8.3	G10-8.3	Internal Controls & Accountability	2,516	(3,303)						
9.2	G10-9.2	TREASURY DIVISION	9,694	0	(45,245)					
9.3	G10-9.3	Treasury	-	-	28,583	(28,583)				
9.4	G10-9.4	Treasury - Other	-	-	16,662	-				
10.2	G10-10.2	MMB - BUDGET DIVISION	23,374	0	-	-	(27,363)			
10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	11,474	(11,474)		
10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	13,368	-	(13,368)	
10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	2,522	-	-	
11.2	G10-11.2	MMB-ACCOUNTING DIVISION	18,778	0	-	-	-	-	-	(473,497)
11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-	163,035
11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-	131,559
11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-	178,391
11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	512
11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	62,330	0	-	-	-	-	-	-

Statewide Cost Allocation Plan
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 State Fiscal Year 2013 - Budget

Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
8.2	8.3	9.2	9.3	10.2	10.3	10.4	11.2

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	2,579	0	-	-	-	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	15,727	0	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	-	0	-	0	-	0	0	-
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.3	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	-	0	-	3	-	1	8	-
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	-	-	-	-	-	-	-	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-	-
	0.0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	-	0	-	0	-	0	2	-
0	G02-0003	Public Broadcasting	-	0	-	0	-	0	2	-
0	G02-0007	Information Policy Analysis	-	0	-	0	-	0	3	-
0	G02-0009	Real Estate and Construction Services	-	1	-	13	-	5	34	-
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
0	G02-0012	STAR	-	1	-	6	-	5	4	-
0	G02-0014	Capital Group Parking	-	1	-	4	-	4	5	-
0	G02-0015a	Fleet Services	-	6	-	5	-	23	5	-
0	G02-0016	Development Disabilities	-	0	-	1	-	1	5	-
0	G02-0017a	Risk Management	-	1	-	10	-	4	7	-
0	G02-0017b	Risk Management - Workers Compensation	-	7	-	139	-	24	10	-
0	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	0	-	0	1	-
0	G02-0021a	Plant Mangement (Leases)	-	7	-	39	-	25	11	-
0	G02-0021b	Plant Management (Repairs)	-	0	-	1	-	1	0	-
0	G02-0021c	Plant Management (Materials Transfer)	-	0	-	1	-	0	0	-
0	G02-0021f	Plant Management FR & R	-	0	-	0	-	0	2	-
0	G02-0024	MN Bookstore	-	1	-	4	-	3	8	-
0	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-	-
0	G02-0029a	Cooperative Purchasing (CPV)	-	0	-	2	-	1	1	-
0	G02-0029b	Cooperative Purchasing (MMCAP)	-	0	-	3	-	1	1	-
0	G02-0031	Central Mail	-	2	-	1	-	6	3	-
0	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-	-
0	G02-0036	Demography	-	0	-	1	-	0	3	-
0	G02-0037	Mn Geospatial Information Office	-	0	-	2	-	1	11	-
0	G02-0037a	MnGeo Service Bureau	-	0	-	-	-	0	3	-
0	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	0	-	0	-	0	1	-
0	G02-0042	Surplus Services - State	-	1	-	5	-	2	5	-

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Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
0	G02-0043	Surplus Services - Federal	-	0	-	0	-	0	2	-
0	G02-0044	RECS - Energy	-	0	-	-	-	0	1	-
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	-	-	-	-	-	-	-	-
0	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	-	0	-	0	-	0	7	-
0	G02-0049	Materials Management	-	0	-	0	-	0	1	-
0	B04	AGRICULTURE DEPT	-	13	-	68	-	47	640	-
0	B11	COSMETOLOGIST EXAMINERS BOARD	-	2	-	2	-	6	4	-
0	B13	COMMERCE DEPT	-	19	-	247	-	66	186	-
0	B14	ANIMAL HEALTH BOARD	-	2	-	19	-	6	46	-
0	B15	BARBER EXAMINERS BOARD	-	0	-	1	-	1	3	-
0	B20	EXPLORE MINNESOTA TOURISM	-	1	-	9	-	3	46	-
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	381	-	1,127	-	1,323	148	-
0	B24	PUBLIC FACILITIES AUTHORITY	-	1	-	15	-	3	47	-
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	1	-	0	6	-
0	B34	HOUSING FINANCE AGENCY	-	6	-	89	-	22	82	-
0	B41	WORKERS COMP COURT OF APPEALS	-	0	-	1	-	0	2	-
0	B42	LABOR AND INDUSTRY DEPT	-	41	-	159	-	142	39	-
0	B43	IRON RANGE RESOURCES	-	3	-	24	-	9	64	-
0	B7E	ARCHITECTURE, ENGINEERING BD	-	0	-	3	-	1	3	-
0	B7G	COMBATIVE SPORTS COMMISSION	-	0	-	1	-	0	3	-
0	B7P	ACCOUNTANCY BOARD	-	0	-	2	-	2	3	-
0	B7S	PRIVATE DETECTIVES BOARD	-	0	-	0	-	0	3	-
0	B82	PUBLIC UTILITIES COMM	-	5	-	6	-	16	19	-
0	B9D	AMATEUR SPORTS COMM	-	0	-	-	-	0	3	-
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	0	-	0	0	-
0	E25	CENTER FOR ARTS EDUCATION	-	2	-	19	-	6	75	-
0	E26	MN STATE COLLEGES/UNIVERSITIES	-	588	-	4,228	-	2,043	768	-
0	E37	EDUCATION DEPARTMENT	-	50	-	755	-	175	442	-
0	E40	HISTORICAL SOCIETY	-	0	-	1	-	1	9	-
0	E44	MINNESOTA STATE ACADEMIES	-	2	-	24	-	8	83	-
0	E50	ARTS BOARD	-	1	-	14	-	3	17	-
0	E60	OFFICE OF HIGHER EDUCATION	-	3	-	40	-	11	58	-
0	E77	ZOOLOGICAL BOARD	-	6	-	48	-	21	50	-
0	E81	UNIVERSITY OF MINNESOTA	-	0	-	2	-	1	15	-
0	E95	HUMANITIES COMMISSION	-	0	-	0	-	0	2	-
0	E97	SCIENCE MUSEUM	-	0	-	0	-	0	1	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	0	-	-	-	0	1	-
0	G03	LOTTERY	-	0	-	0	-	1	23	-
0	G05	RACING COMMISSION	-	3	-	10	-	10	19	-
0	G06	ATTORNEY GENERAL	-	2	-	15	-	6	52	-
0	G09	GAMBLING CONTROL BOARD	-	0	-	2	-	1	12	-
0	G10	MINNESOTA MANAGEMENT & BUDGET	-	3	-	23	-	10	54	-
0	G17	HUMAN RIGHTS DEPT	-	0	-	1	-	1	18	-
0	G19	INDIAN AFFAIRS COUNCIL	-	0	-	3	-	1	7	-
0	G38	INVESTMENT BOARD	-	0	-	1	-	1	3	-
0	G39	GOVERNORS OFFICE	-	0	-	4	-	1	18	-
0	G45	MEDIATION SERVICES DEPT	-	0	-	1	-	0	3	-

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
8.2	8.3	9.2	9.3	10.2	10.3	10.4	11.2

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	8	-	55	-	29	105	-
0	G53	SECRETARY OF STATE	-	3	-	27	-	10	36	-
0	G61	OFFICE OF THE STATE AUDITOR	-	1	-	6	-	2	29	-
0	G62	MINN STATE RETIREMENT SYSTEM	-	10	-	327	-	34	5	-
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	14	-	500	-	50	5	-
0	G67	REVENUE DEPT	-	5	-	40	-	17	171	-
0	G69	TEACHERS RETIREMENT ASSOC	-	14	-	636	-	50	4	-
0	0.0	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	0.0	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	194	-	6,418	-	676	55	-
0	G92	OMBUDSPERSON FOR FAMILIES	-	0	-	1	-	0	4	-
0	G96	UNIFORM LAWS COMMISSION	-	0	-	0	-	0	1	-
0	G9J	CAMPAIGN FINANCE BOARD	-	0	-	2	-	0	8	-
0	G9K	ADMINISTRATIVE HEARINGS	-	2	-	10	-	5	14	-
0	G9L	BLACK MINNESOTANS COUNCIL	-	0	-	3	-	1	11	-
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	0	-	2	-	0	4	-
0	G9N	ASIAN-PACIFIC COUNCIL	-	0	-	1	-	0	5	-
0	G9Q	MMB DEBT SERVICE	-	0	-	1	-	1	150	-
0	G9R	MMB NON-OPERATING	-	8	-	2	-	27	74	-
0	0.0	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	-	0	-	0	-	0	5	-
0	G9Y	DISABILITY COUNCIL	-	0	-	3	-	1	5	-
0	GPR	PAYROLL CLEARING	-	0	-	-	-	0	-	-
0	H12	HEALTH DEPT	-	37	-	134	-	128	420	-
0	H55	HUMAN SERVICES DEPT	-	620	-	8,228	-	2,155	1,171	-
0	H55b	HUMAN SERVICES SOS	-	38	-	285	-	133	1,084	-
0	H55c	HUMAN SERVICES MSOP	-	4	-	38	-	13	373	-
0	H75	VETERANS AFFAIRS DEPT	-	12	-	152	-	43	308	-
0	H7B	MEDICAL PRACTICE BOARD	-	2	-	7	-	6	11	-
0	H7C	NURSING BOARD	-	4	-	5	-	15	4	-
0	H7D	PHARMACY BOARD	-	1	-	4	-	2	7	-
0	H7F	DENTISTRY BOARD	-	2	-	4	-	5	7	-
0	H7H	CHIROPRACTIC EXAMINERS BOARD	-	1	-	2	-	2	5	-
0	H7J	OPTOMETRY BOARD	-	0	-	1	-	1	4	-
0	H7K	NURSING HOME ADMIN BOARD	-	0	-	2	-	1	12	-
0	H7L	SOCIAL WORK BOARD	-	1	-	2	-	4	4	-
0	H7M	MARRIAGE & FAMILY THERAPY BD	-	0	-	2	-	1	5	-
0	H7Q	PODIATRIC MEDICINE	-	0	-	1	-	0	3	-
0	H7R	VETERINARY MEDICINE BOARD	-	0	-	1	-	1	3	-
0	H7S	EMERGENCY MEDICAL SERVICES BD	-	1	-	3	-	2	20	-
0	H7U	DIETETICS & NUTRITION PRACTICE	-	0	-	1	-	1	4	-
0	H7V	PSYCHOLOGY BOARD	-	0	-	3	-	1	4	-
0	H7W	PHYSICAL THERAPY BOARD	-	0	-	2	-	1	4	-
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	1	-	3	-	3	6	-
0	H9G	OMBUDSMAN MH/DD	-	0	-	1	-	0	3	-
0	J33	TRIAL COURTS	-	79	-	1,718	-	276	461	-
0	J50	GUARDIAN AD LITEM BOARD	-	1	-	21	-	5	28	-
0	J52	PUBLIC DEFENSE BOARD	-	2	-	29	-	8	65	-
0	J58	COURT OF APPEALS	-	0	-	1	-	0	5	-

Statewide Cost Allocation Plan
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Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
8.2	8.3	9.2	9.3	10.2	10.3	10.4	11.2

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
0	J65	SUPREME COURT	-	6	-	39	-	22	96	-
0	J68	TAX COURT	-	0	-	0	-	0	2	-
0	J70	JUDICIAL STANDARDS BOARD	-	0	-	2	-	0	4	-
0	L10	LEGISLATURE	-	1	-	9	-	3	67	-
0	L49	LEGISLATIVE AUDITOR	-	0	-	-	-	0	0	-
0	P01	MILITARY AFFAIRS DEPT	-	11	-	132	-	38	74	-
0	P07	PUBLIC SAFETY DEPT	-	160	-	418	-	555	991	-
0	P78	CORRECTIONS DEPT	-	34	-	364	-	117	574	-
0	P7T	PEACE OFFICERS BOARD (POST)	-	0	-	1	-	1	10	-
0	P9E	SENTENCING GUIDELINES COMM	-	0	-	1	-	0	2	-
0	R28	MINN CONSERVATION CORPS	-	0	-	0	-	0	3	-
0	R29	NATURAL RESOURCES DEPT	-	140	-	476	-	487	2,453	-
0	R32	POLLUTION CONTROL AGENCY	-	15	-	64	-	50	347	-
0	R9P	WATER & SOIL RESOURCES BOARD	-	2	-	19	-	6	74	-
0	T79	TRANSPORTATION DEPT	-	699	-	1,164	-	2,429	731	-
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	0	-	1	-	0	4	-
0	0.0	OTHER	-	0	-	1	-	0	-	-
Total			(0)	0	-	0	0	(0)	0	(0)

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
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SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SEMA4 Stats	Number of Budget Transactions - FY (Actual)
11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6

Schedule No.	DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
1.2	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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								
13.5	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & Accountabiity								
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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES								

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Schedule No.	DP#	Name	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SEMA4 Stats	Number of Budget Transactions - FY (Actual)
			11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6
			Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
14.2	G45-14.3	State Agencies								
14.3	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								
16.3	G61-16.3	State Auditor General								
17.1	17.0	SWIFT (Internally Developed Software Amortized c								
20	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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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								
13.5	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	(163,035)							
11.4	G10-11.4	Accounting Services	-	(131,559)						
11.5	G10-11.5	Financial Reporting	-	-	(178,391)					
11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	(512)				
11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-				
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	(71,097)			

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SEMA4 Stats	Number of Budget Transactions - FY (Actual)
			11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6
			Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	33,370	(33,370)	-	-
12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	6,055	-	(6,055)	-
12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	2,699	-	-	(2,699)
12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	7,716	-	-	-
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	21,258	-	-	-
12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-
13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
14.2	G45-14.2	MEDIATION SERVICES	2	0	1	-	-	0	0	0
14.2	G45-14.3	State Agencies	-	-	-	-	-	-	-	-
14.3	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
15.2	L49-15.2	LEGISLATIVE AUDITOR	168	12	16	-	-	3	6	2
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	20	-	-	-	-	-	1	-
16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17.1	17.0	SWIFT (Internally Developed Software Amortized c	-	-	-	-	-	-	-	-
	0.0	0	-	-	-	-	-	-	-	-
0	G02-0002	State Archaeology	11	2	3	-	-	0	0	0
0	G02-0003	Public Broadcasting	-	1	1	-	-	0	-	0
0	G02-0007	Information Policy Analysis	20	3	5	-	-	1	1	1
0	G02-0009	Real Estate and Construction Services	81	59	81	-	-	15	3	7
0	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
0	G02-0012	STAR	26	52	71	0	-	13	1	1
0	G02-0014	Capital Group Parking	86	47	64	-	-	12	3	1
0	G02-0015a	Fleet Services	33	258	350	-	-	65	1	1
0	G02-0016	Development Disabilities	14	13	17	0	-	3	1	1
0	G02-0017a	Risk Management	31	45	61	-	-	11	1	1
0	G02-0017b	Risk Management - Workers Compensation	92	278	377	-	-	71	3	2
0	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	0	-	-	0	-	0
0	G02-0021a	Plant Mangement (Leases)	867	281	382	-	-	71	32	2
0	G02-0021b	Plant Management (Repairs)	6	13	17	-	-	3	0	0
0	G02-0021c	Plant Management (Materials Transfer)	25	5	7	-	-	1	1	0
0	G02-0021f	Plant Management FR & R	-	1	1	-	-	0	-	0
0	G02-0024	MN Bookstore	41	40	54	-	-	10	2	2
0	G02-0028	Office Supply Connection - Closed in FY2010	0	-	-	-	-	-	0	-
0	G02-0029a	Cooperative Purchasing (CPV)	81	6	8	-	-	2	3	0
0	G02-0029b	Cooperative Purchasing (MMCAP)	75	9	12	-	-	2	3	0
0	G02-0031	Central Mail	28	64	87	-	-	16	1	1
0	G02-0034	Other Non-Allocable	2	-	-	-	-	-	0	-
0	G02-0036	Demography	13	4	5	-	-	1	0	1
0	G02-0037	Mn Geospatial Information Office	36	11	15	0	-	3	1	2
0	G02-0037a	MnGeo Service Bureau	32	0	0	-	-	0	1	1
0	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	18	2	2	-	-	0	1	0
0	G02-0042	Surplus Services - State	-	21	28	-	-	5	-	1

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			SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SEMA4 Stats	Number of Budget Transactions - FY (Actual)
Schedule No.	DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
0	G02-0043	Surplus Services - Federal	42	3	4	-	-	1	2	0
0	G02-0044	RECS - Energy	-	0	1	-	-	0	-	0
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	0	-	-	-	-	-	0	-
0	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	2	2	3	-	-	1	0	1
0	G02-0049	Materials Management	-	2	2	-	-	0	-	0
0	B04	AGRICULTURE DEPT	1,759	536	726	0	-	136	65	129
0	B11	COSMETOLOGIST EXAMINERS BOARD	32	63	86	-	-	16	1	1
0	B13	COMMERCE DEPT	1,267	755	1,024	7	-	192	47	37
0	B14	ANIMAL HEALTH BOARD	250	69	94	0	-	18	9	9
0	B15	BARBER EXAMINERS BOARD	5	8	11	-	-	2	0	1
0	B20	EXPLORE MINNESOTA TOURISM	154	34	46	-	-	9	6	9
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	4,581	15,164	20,562	110	-	3,846	170	30
0	B24	PUBLIC FACILITIES AUTHORITY	34	37	50	-	-	9	1	10
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	4	2	3	-	-	1	0	1
0	B34	HOUSING FINANCE AGENCY	732	252	341	-	-	64	27	16
0	B41	WORKERS COMP COURT OF APPEALS	31	3	4	-	-	1	1	0
0	B42	LABOR AND INDUSTRY DEPT	1,180	1,627	2,207	0	-	413	44	8
0	B43	IRON RANGE RESOURCES	256	105	142	-	-	27	10	13
0	B7E	ARCHITECTURE, ENGINEERING BD	21	16	21	-	-	4	1	1
0	B7G	COMBATIVE SPORTS COMMISSION	38	3	4	-	-	1	1	1
0	B7P	ACCOUNTANCY BOARD	12	19	26	-	-	5	0	1
0	B7S	PRIVATE DETECTIVES BOARD	4	2	2	-	-	0	0	1
0	B82	PUBLIC UTILITIES COMM	430	180	244	-	-	46	16	4
0	B9D	AMATEUR SPORTS COMM	8	1	1	-	-	0	0	1
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	0	-	-	0	-	0
0	E25	CENTER FOR ARTS EDUCATION	219	68	92	-	-	17	8	15
0	E26	MN STATE COLLEGES/UNIVERSITIES	42,376	23,421	31,759	51	-	5,941	1,574	155
0	E37	EDUCATION DEPARTMENT	1,206	2,005	2,718	31	-	508	45	89
0	E40	HISTORICAL SOCIETY	-	10	13	-	-	2	-	2
0	E44	MINNESOTA STATE ACADEMIES	739	95	129	-	-	24	27	17
0	E50	ARTS BOARD	57	31	41	0	-	8	2	3
0	E60	OFFICE OF HIGHER EDUCATION	253	127	172	-	-	32	9	12
0	E77	ZOOLOGICAL BOARD	771	235	319	-	-	60	29	10
0	E81	UNIVERSITY OF MINNESOTA	-	8	11	-	-	2	-	3
0	E95	HUMANITIES COMMISSION	-	0	1	-	-	0	-	0
0	E97	SCIENCE MUSEUM	-	0	0	-	-	0	-	0
0	E9W	HIGHER ED FACILITIES AUTHORITY	4	0	0	-	-	0	0	0
0	G03	LOTTERY	387	17	23	-	-	4	14	5
0	G05	RACING COMMISSION	58	113	153	-	-	29	2	4
0	G06	ATTORNEY GENERAL	819	69	94	0	-	18	30	11
0	G09	GAMBLING CONTROL BOARD	76	11	14	-	-	3	3	2
0	G10	MINNESOTA MANAGEMENT & BUDGET	402	111	150	-	-	28	15	11
0	G17	HUMAN RIGHTS DEPT	93	11	14	-	-	3	3	4
0	G19	INDIAN AFFAIRS COUNCIL	15	10	14	-	-	3	1	1
0	G38	INVESTMENT BOARD	55	6	8	-	-	2	2	1
0	G39	GOVERNORS OFFICE	134	13	18	-	-	3	5	4
0	G45	MEDIATION SERVICES DEPT	29	3	4	-	-	1	1	1

Statewide Cost Allocation Plan
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 Multiple Rate Method
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			SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SEMA4 Stats	Number of Budget Transactions - FY (Actual)
			11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6
Schedule No.	DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	711	328	444	-	-	83	26	21
0	G53	SECRETARY OF STATE	245	116	157	0	-	29	9	7
0	G61	OFFICE OF THE STATE AUDITOR	299	27	37	-	-	7	11	6
0	G62	MINN STATE RETIREMENT SYSTEM	232	386	523	-	-	98	9	1
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	227	572	775	-	-	145	8	1
0	G67	REVENUE DEPT	3,965	196	265	-	-	50	147	35
0	G69	TEACHERS RETIREMENT ASSOC	205	573	778	-	-	145	8	1
0	0.0	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	0.0	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	7,747	10,505	-	-	1,965	-	11
0	G92	OMBUDSPERSON FOR FAMILIES	11	4	5	-	-	1	0	1
0	G96	UNIFORM LAWS COMMISSION	-	1	1	-	-	0	-	0
0	G9J	CAMPAIGN FINANCE BOARD	21	6	8	-	-	1	1	2
0	G9K	ADMINISTRATIVE HEARINGS	198	62	84	-	-	16	7	3
0	G9L	BLACK MINNESOTANS COUNCIL	14	11	14	-	-	3	1	2
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	14	5	7	-	-	1	1	1
0	G9N	ASIAN-PACIFIC COUNCIL	9	4	5	-	-	1	0	1
0	G9Q	MMB DEBT SERVICE	-	13	18	-	-	3	-	30
0	G9R	MMB NON-OPERATING	-	315	427	0	-	80	-	15
0	0.0	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	8	2	3	-	-	1	0	1
0	G9Y	DISABILITY COUNCIL	27	12	16	-	-	3	1	1
0	GPR	PAYROLL CLEARING	-	0	1	-	-	0	-	-
0	H12	HEALTH DEPT	4,351	1,465	1,987	11	-	372	162	85
0	H55	HUMAN SERVICES DEPT	5,833	24,705	33,499	259	-	6,266	217	236
0	H55b	HUMAN SERVICES SOS	10,882	1,529	2,073	-	-	388	404	219
0	H55c	HUMAN SERVICES MSOP	2,053	149	202	-	-	38	76	75
0	H75	VETERANS AFFAIRS DEPT	3,830	495	672	0	-	126	142	62
0	H7B	MEDICAL PRACTICE BOARD	53	72	98	-	-	18	2	2
0	H7C	NURSING BOARD	82	170	231	-	-	43	3	1
0	H7D	PHARMACY BOARD	35	28	38	0	-	7	1	2
0	H7F	DENTISTRY BOARD	34	63	85	-	-	16	1	1
0	H7H	CHIROPRACTIC EXAMINERS BOARD	12	22	29	-	-	5	0	1
0	H7J	OPTOMETRY BOARD	6	7	9	-	-	2	0	1
0	H7K	NURSING HOME ADMIN BOARD	26	11	15	-	-	3	1	2
0	H7L	SOCIAL WORK BOARD	25	41	56	-	-	10	1	1
0	H7M	MARRIAGE & FAMILY THERAPY BD	4	7	10	-	-	2	0	1
0	H7Q	PODIATRIC MEDICINE	2	5	7	-	-	1	0	1
0	H7R	VETERINARY MEDICINE BOARD	5	6	8	-	-	2	0	1
0	H7S	EMERGENCY MEDICAL SERVICES BD	56	21	28	-	-	5	2	4
0	H7U	DIETETICS & NUTRITION PRACTICE	3	7	9	-	-	2	0	1
0	H7V	PSYCHOLOGY BOARD	29	15	21	-	-	4	1	1
0	H7W	PHYSICAL THERAPY BOARD	7	12	17	-	-	3	0	1
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	8	34	47	-	-	9	0	1
0	H9G	OMBUDSMAN MH/DD	51	5	6	-	-	1	2	1
0	J33	TRIAL COURTS	5,230	3,166	4,293	0	-	803	194	93
0	J50	GUARDIAN AD LITEM BOARD	580	52	70	-	-	13	22	6
0	J52	PUBLIC DEFENSE BOARD	1,385	86	117	0	-	22	51	13
0	J58	COURT OF APPEALS	203	5	7	-	-	1	8	1

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			SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SEMA4 Stats	Number of Budget Transactions - FY (Actual)
Schedule No.	DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
0	J65	SUPREME COURT	773	252	341	0	-	64	29	19
0	J68	TAX COURT	13	1	2	-	-	0	0	0
0	J70	JUDICIAL STANDARDS BOARD	5	4	6	-	-	1	0	1
0	L10	LEGISLATURE	212	35	48	-	-	9	8	13
0	L49	LEGISLATIVE AUDITOR	-	0	0	-	-	0	-	0
0	P01	MILITARY AFFAIRS DEPT	859	433	587	2	-	110	32	15
0	P07	PUBLIC SAFETY DEPT	6,331	6,369	8,637	5	-	1,816	235	200
0	P78	CORRECTIONS DEPT	11,573	1,344	1,823	0	-	341	430	116
0	P7T	PEACE OFFICERS BOARD (POST)	25	11	14	-	-	3	1	2
0	P9E	SENTENCING GUIDELINES COMM	13	3	4	-	-	1	0	0
0	R28	MINN CONSERVATION CORPS	-	0	0	-	-	0	-	1
0	R29	NATURAL RESOURCES DEPT	14,767	5,579	7,565	2	-	1,415	548	495
0	R32	POLLUTION CONTROL AGENCY	3,184	578	784	1	-	147	118	70
0	R9P	WATER & SOIL RESOURCES BOARD	248	67	90	0	-	17	9	15
0	T79	TRANSPORTATION DEPT	23,715	27,851	37,766	31	-	7,064	881	148
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	2	3	-	-	1	-	1
0	0.0	OTHER	-	0	0	-	-	0	-	-
Total			(0)	0	(0)	0	0	0	(0)	0

Statewide Cost Allocation Plan
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SEMA4 Stats	Accounting & Procurement Transactions FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division	SEMA4 Stats	Legislative Auditor General Support	Financial Audits
12.7	12.8	13.2	13.3	14.2	14.3	15.2	15.3

Schedule No.	DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits
1.2	1.2	Equipment Use Charge								
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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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								
13.5	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES								

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SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division	SEMA4 Stats	Legislative Auditor General Support	Financial Audits
12.7	12.8	13.2	13.3	14.2	14.3	15.2	15.3

Schedule No.	DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits
14.2	G45-14.3	State Agencies								
14.3	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								
16.3	G61-16.3	State Auditor General								
17.1	17.0	SWIFT (Internally Developed Software Amortized c								
20	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 - Leasing								
4.7	G02-4.7	Real Property								
4.8	G02-4.8	Materials Management								
4.9	G02-4.9	Gift & Acceptance								
4.1	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								
13.5	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
6.5	G46-6.5	OET - Non allocable								
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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								

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SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division	SEMA4 Stats	Legislative Auditor General Support	Financial Audits
12.7	12.8	13.2	13.3	14.2	14.3	15.2	15.3

Schedule No.	DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits
12.4	G10-12.4	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing	(7,716)							
12.8	G10-12.8	Accounting & Procurement Operations Special Billing		(21,258)						
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations			(21,820)					
13.3	G10-13.3	Personnel Administration			21,820	(21,955)				
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES	0	0		0	(27)			
14.2	G45-14.3	State Agencies					3	(3)		
14.3	G45-14.4	Mediation/Representation - General					24			
15.2	L49-15.2	LEGISLATIVE AUDITOR	8	2		23		0	(825)	
15.3	L49-15.3	Financial Audits							491	(491)
15.4	L49-15.4	Program Audits							246	
15.5	L49-15.5	Single Audits							89	
15.6	L49-15.6	Audit Comm							0	
16.2	G61-16.2	STATE AUDITOR	1			3		0		
16.3	G61-16.3	State Auditor General								
17.1	17.0	SWIFT (Internally Developed Software Amortized c								
0	0.0	0								
0	G02-0002	State Archaeology	1	0		2		0		
0	G02-0003	Public Broadcasting		0						
0	G02-0007	Information Policy Analysis	1	1		3		0		
0	G02-0009	Real Estate and Construction Services	4	10		11		0		
0	G02-0010	Oil Overcharge (Stripper Wells)								
0	G02-0012	STAR	1	8		4		0		
0	G02-0014	Capital Group Parking	4	8		12		0		
0	G02-0015a	Fleet Services	2	42		4		0		
0	G02-0016	Development Disabilities	1	2		2		0		
0	G02-0017a	Risk Management	1	7		4		0		
0	G02-0017b	Risk Management - Workers Compensation	4	45		12		0		
0	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		0						
0	G02-0021a	Plant Management (Leases)	41	45		117		0		
0	G02-0021b	Plant Management (Repairs)	0	2		1		0		
0	G02-0021c	Plant Management (Materials Transfer)	1	1		3		0		
0	G02-0021f	Plant Management FR & R		0						
0	G02-0024	MN Bookstore	2	6		5		0		
0	G02-0028	Office Supply Connection - Closed in FY2010	0			0		0		
0	G02-0029a	Cooperative Purchasing (CPV)	4	1		11		0		
0	G02-0029b	Cooperative Purchasing (MMCAP)	4	1		10		0		
0	G02-0031	Central Mail	1	10		4		0		
0	G02-0034	Other Non-Allocable	0			0		0		
0	G02-0036	Demography	1	1		2		0		
0	G02-0037	Mn Geospatial Information Office	2	2		5		0		
0	G02-0037a	MnGeo Service Bureau	2	0		4		0		
0	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	1	0		2		0		
0	G02-0042	Surplus Services - State		3						

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			12.7	12.8	13.2	13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits
0	G02-0043	Surplus Services - Federal	2	1	-	6	-	0	-	-
0	G02-0044	RECS - Energy	-	0	-	-	-	-	-	-
0	G02-0045	SmART FMR	-	-	-	-	-	-	-	-
0	G02-0046	SmART HR	0	-	-	0	-	0	-	-
0	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
0	G02-0048	Arts & Cultural Heritage	0	0	-	0	-	0	-	-
0	G02-0049	Materials Management	-	0	-	-	-	-	-	-
0	B04	AGRICULTURE DEPT	83	87	-	237	-	0	-	10
0	B11	COSMETOLOGIST EXAMINERS BOARD	2	10	-	4	-	0	-	1
0	B13	COMMERCE DEPT	60	122	-	171	-	0	-	11
0	B14	ANIMAL HEALTH BOARD	12	11	-	34	-	0	-	0
0	B15	BARBER EXAMINERS BOARD	0	1	-	1	-	0	-	-
0	B20	EXPLORE MINNESOTA TOURISM	7	5	-	21	-	0	-	1
0	B22	EMPLOYMENT & ECONOMIC DEVELOPMT	217	2,450	-	617	-	0	-	40
0	B24	PUBLIC FACILITIES AUTHORITY	2	6	-	5	-	0	-	-
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	0	-	1	-	0	-	-
0	B34	HOUSING FINANCE AGENCY	35	41	-	99	-	0	-	0
0	B41	WORKERS COMP COURT OF APPEALS	1	0	-	4	-	0	-	0
0	B42	LABOR AND INDUSTRY DEPT	56	263	-	159	-	0	-	10
0	B43	IRON RANGE RESOURCES	12	17	-	34	-	0	-	7
0	B7E	ARCHITECTURE, ENGINEERING BD	1	3	-	3	-	0	-	0
0	B7G	COMBATIVE SPORTS COMMISSION	2	0	-	5	-	0	-	-
0	B7P	ACCOUNTANCY BOARD	1	3	-	2	-	0	-	0
0	B7S	PRIVATE DETECTIVES BOARD	0	0	-	0	-	0	-	-
0	B82	PUBLIC UTILITIES COMM	20	29	-	58	-	0	-	4
0	B9D	AMATEUR SPORTS COMM	0	0	-	1	-	0	-	-
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-	-	-	-
0	E25	CENTER FOR ARTS EDUCATION	10	11	-	30	-	0	-	5
0	E26	MN STATE COLLEGES/UNIVERSITIES	2,006	3,785	-	5,707	-	1	-	10
0	E37	EDUCATION DEPARTMENT	57	324	-	162	-	0	-	17
0	E40	HISTORICAL SOCIETY	-	2	-	-	-	-	-	0
0	E44	MINNESOTA STATE ACADEMIES	35	15	-	99	-	0	-	6
0	E50	ARTS BOARD	3	5	-	8	-	0	-	2
0	E60	OFFICE OF HIGHER EDUCATION	12	21	-	34	-	0	-	4
0	E77	ZOOLOGICAL BOARD	36	38	-	104	-	0	-	1
0	E81	UNIVERSITY OF MINNESOTA	-	1	-	-	-	-	-	0
0	E95	HUMANITIES COMMISSION	-	0	-	-	-	-	-	-
0	E97	SCIENCE MUSEUM	-	0	-	-	-	-	-	-
0	E9W	HIGHER ED FACILITIES AUTHORITY	0	0	-	1	-	0	-	-
0	G03	LOTTERY	18	3	-	52	-	0	-	0
0	G05	RACING COMMISSION	3	18	-	8	-	0	-	5
0	G06	ATTORNEY GENERAL	39	11	-	110	-	0	-	6
0	G09	GAMBLING CONTROL BOARD	4	2	-	10	-	0	-	0
0	G10	MINNESOTA MANAGEMENT & BUDGET	19	18	-	54	-	0	-	6
0	G17	HUMAN RIGHTS DEPT	4	2	-	12	-	0	-	-
0	G19	INDIAN AFFAIRS COUNCIL	1	2	-	2	-	0	-	-
0	G38	INVESTMENT BOARD	3	1	-	7	-	0	-	32
0	G39	GOVERNORS OFFICE	6	2	-	18	-	0	-	4
0	G45	MEDIATION SERVICES DEPT	1	0	-	4	-	0	-	-

Statewide Cost Allocation Plan
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 Allocation of General Support Costs
 Multiple Rate Method
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			SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division	SEMA4 Stats	Legislative Auditor General Support	Financial Audits
			12.7	12.8	13.2	13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	34	53	-	96	-	0	-	6
0	G53	SECRETARY OF STATE	12	19	-	33	-	0	-	5
0	G61	OFFICE OF THE STATE AUDITOR	14	4	-	40	-	0	-	5
0	G62	MINN STATE RETIREMENT SYSTEM	11	62	-	31	-	0	-	24
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	11	92	-	31	-	0	-	20
0	G67	REVENUE DEPT	188	32	-	534	-	0	-	54
0	G69	TEACHERS RETIREMENT ASSOC	10	93	-	28	-	0	-	13
0	0.0	MMB HIGHER EDUCATION	-	-	-	-	-	-	-	-
0	0.0	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	-	-	-	-
0	G90	REVENUE INTERGOVT PAYMENTS	-	1,252	-	-	-	-	-	-
0	G92	OMBUDSPERSON FOR FAMILIES	1	1	-	2	-	0	-	0
0	G96	UNIFORM LAWS COMMISSION	-	0	-	-	-	-	-	-
0	G9J	CAMPAIGN FINANCE BOARD	1	1	-	3	-	0	-	1
0	G9K	ADMINISTRATIVE HEARINGS	9	10	-	27	-	0	-	-
0	G9L	BLACK MINNESOTANS COUNCIL	1	2	-	2	-	0	-	3
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	1	1	-	2	-	0	-	-
0	G9N	ASIAN-PACIFIC COUNCIL	0	1	-	1	-	0	-	0
0	G9Q	MMB DEBT SERVICE	-	2	-	-	-	-	-	-
0	G9R	MMB NON-OPERATING	-	51	-	-	-	-	-	-
0	0.0	MMB TREASURY-NON OPERATING	-	-	-	-	-	-	-	-
0	G9X	CAPITOL AREA ARCHITECT	0	0	-	1	-	0	-	-
0	G9Y	DISABILITY COUNCIL	1	2	-	4	-	0	-	-
0	GPR	PAYROLL CLEARING	-	0	-	-	-	-	-	-
0	H12	HEALTH DEPT	206	237	-	586	-	0	-	6
0	H55	HUMAN SERVICES DEPT	276	3,992	-	785	-	0	-	30
0	H55b	HUMAN SERVICES SOS	515	247	-	1,465	-	0	-	6
0	H55c	HUMAN SERVICES MSOP	97	24	-	276	-	0	-	-
0	H75	VETERANS AFFAIRS DEPT	181	80	-	516	-	0	-	25
0	H7B	MEDICAL PRACTICE BOARD	3	12	-	7	-	0	-	-
0	H7C	NURSING BOARD	4	27	-	11	-	0	-	0
0	H7D	PHARMACY BOARD	2	4	-	5	-	0	-	0
0	H7F	DENTISTRY BOARD	2	10	-	5	-	0	-	0
0	H7H	CHIROPRACTIC EXAMINERS BOARD	1	3	-	2	-	0	-	0
0	H7J	OPTOMETRY BOARD	0	1	-	1	-	0	-	-
0	H7K	NURSING HOME ADMIN BOARD	1	2	-	3	-	0	-	1
0	H7L	SOCIAL WORK BOARD	1	7	-	3	-	0	-	-
0	H7M	MARRIAGE & FAMILY THERAPY BD	0	1	-	1	-	0	-	-
0	H7Q	PODIATRIC MEDICINE	0	1	-	0	-	0	-	-
0	H7R	VETERINARY MEDICINE BOARD	0	1	-	1	-	0	-	-
0	H7S	EMERGENCY MEDICAL SERVICES BD	3	3	-	8	-	0	-	2
0	H7U	DIETETICS & NUTRITION PRACTICE	0	1	-	0	-	0	-	-
0	H7V	PSYCHOLOGY BOARD	1	2	-	4	-	0	-	-
0	H7W	PHYSICAL THERAPY BOARD	0	2	-	1	-	0	-	-
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	0	6	-	1	-	0	-	1
0	H9G	OMBUDSMAN MH/DD	2	1	-	7	-	0	-	-
0	J33	TRIAL COURTS	248	512	-	704	-	0	-	5
0	J50	GUARDIAN AD LITEM BOARD	27	8	-	78	-	0	-	-
0	J52	PUBLIC DEFENSE BOARD	66	14	-	187	-	0	-	-
0	J58	COURT OF APPEALS	10	1	-	27	-	0	-	-

Statewide Cost Allocation Plan
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SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division	SEMA4 Stats	Legislative Auditor General Support	Financial Audits
12.7	12.8	13.2	13.3	14.2	14.3	15.2	15.3

Schedule No.	DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits
0	J65	SUPREME COURT	37	41	-	104	-	0	-	-
0	J68	TAX COURT	1	0	-	2	-	0	-	-
0	J70	JUDICIAL STANDARDS BOARD	0	1	-	1	-	0	-	0
0	L10	LEGISLATURE	10	6	-	28	-	0	-	-
0	L49	LEGISLATIVE AUDITOR	-	0	-	-	-	-	-	-
0	P01	MILITARY AFFAIRS DEPT	41	70	-	116	-	0	-	0
0	P07	PUBLIC SAFETY DEPT	300	1,029	-	853	-	0	-	3
0	P78	CORRECTIONS DEPT	548	217	-	1,558	-	0	-	10
0	P7T	PEACE OFFICERS BOARD (POST)	1	2	-	3	-	0	-	-
0	P9E	SENTENCING GUIDELINES COMM	1	1	-	2	-	0	-	0
0	R28	MINN CONSERVATION CORPS	-	0	-	-	-	-	-	-
0	R29	NATURAL RESOURCES DEPT	699	902	-	1,989	-	0	-	25
0	R32	POLLUTION CONTROL AGENCY	151	93	-	429	-	0	-	10
0	R9P	WATER & SOIL RESOURCES BOARD	12	11	-	33	-	0	-	12
0	T79	TRANSPORTATION DEPT	1,122	4,500	-	3,194	-	0	-	26
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	0	-	-	-	-	-	1
0	0.0	OTHER	-	0	-	-	-	-	-	7
Total			(0)	0	-	(0)	0	(0)	(0)	(0)

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
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Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions	
15.4	15.5	16.2	17.1	0

Schedule No.	DP#	Name	Program Audits	Single Audits	STATE AUDITOR	SWIFT	
1.2	1.2	Equipment Use Charge					0
3	G02-3.0	DEPARTMENT OF ADMINISTRATION					0
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES					0
3.3	G02-3.3	Commissioner's Office					0
3.4	G02-3.4	Human Resources					0
3.5	G02-3.5	Financial Management and Reporting					0
3.6	G02-3.6	Fiscal Agent - Non allocable					0
4.2	G02-4.2	Government & Citizen Services					0
4.4	G02-4.4	Resource Recovery					0
4.5	G02-4.5	Real Estate & Construction Services - Leasing					0
4.7	G02-4.7	Real Property					0
4.8	G02-4.8	Materials Management					0
4.9	G02-4.9	Gift & Acceptance					0
4.1	G02-4.10	Central Mail					0
4.11	G02-4.11	Enterprise Performance Improvement					0
4.12	G02-4.12	Grants Mgt					0
4.13	G02-4.13	SmART FMR					0
4.14	G02-4.14	SmART HR					0
13.5	G02-13.5	Government & Citizen Services Non Allocable					30,537
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY					0
6.3	G46-6.3	IT Spend					0
6.5	G46-6.5	OET - Non allocable					0
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET					0
8.3	G10-8.3	Internal Controls & Accountability					0
9.2	G10-9.2	TREASURY DIVISION					0
9.3	G10-9.3	Treasury					0
9.4	G10-9.4	Treasury - Other					47,317
10.2	G10-10.2	MMB - BUDGET DIVISION					0
10.3	G10-10.3	Analysis & Control (EBO's)					0
10.4	G10-10.4	Budget Operations and Planning					0
10.5	G10-10.5	Budget Division - Non Allocable					28,512
11.2	G10-11.2	MMB-ACCOUNTING DIVISION					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
12.4	G10-12.4	Accounting & Procurement Operations and System Support					0
12.5	G10-12.5	Personnel Operations and System Support					0
12.6	G10-12.6	Budget Service - Computer Operations					0
12.7	G10-12.7	Personnel Operations Special Billing					0
12.8	G10-12.8	Accounting & Procurement Operations Special Billing					0
12.9	G10-12.9	MMB - OTHER - Non-Allocable					34,184
13.2	G10-13.2	State HR, Benefits & Labor Relations					0
13.3	G10-13.3	Personnel Administration					0
13.5	G10-13.5	Employee Relations - Non Allocable					0
14.2	G45-14.2	MEDIATION SERVICES					0

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Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions	
15.4	15.5	16.2	17.1	0

Schedule No.	DP#	Name	Program Audits	Single Audits	STATE AUDITOR	SWIFT	
14.2	G45-14.3	State Agencies					0
14.3	G45-14.4	Mediation/Representation - General					550
15.2	L49-15.2	LEGISLATIVE AUDITOR					0
15.3	L49-15.3	Financial Audits					0
15.4	L49-15.4	Program Audits					0
15.5	L49-15.5	Single Audits					0
15.6	L49-15.6	Audit Comm					294
16.2	G61-16.2	STATE AUDITOR					0
16.3	G61-16.3	State Auditor General					0
17.1	17.0	SWIFT (Internally Developed Software Amortized c					0
20	G02-3.0	DEPARTMENT OF ADMINISTRATION					0
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES					0
3.3	G02-3.3	Commissioner's Office					0
3.4	G02-3.4	Human Resources					0
3.5	G02-3.5	Financial Management and Reporting					0
3.6	G02-3.6	Fiscal Agent - Non allocable					47,300
4.2	G02-4.2	Government & Citizen Services					0
4.4	G02-4.4	Resource Recovery					0
4.5	G02-4.5	Real Estate & Construction Services - Leasing					0
4.7	G02-4.7	Real Property					0
4.8	G02-4.8	Materials Management					0
4.9	G02-4.9	Gift & Acceptance					0
4.1	G02-4.10	Central Mail					0
4.11	G02-4.11	Enterprise Performance Improvement					0
4.12	G02-4.12	Grants Mgt					0
4.13	G02-4.13	SmART FMR					0
4.14	G02-4.14	SmART HR					0
13.5	G02-13.5	Government & Citizen Services Non Allocable					16,044
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY					0
6.3	G46-6.3	IT Spend					0
6.5	G46-6.5	OET - Non allocable					0
8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET					0
8.3	G10-8.3	Internal Controls & Accountability					0
9.2	G10-9.2	TREASURY DIVISION					0
9.3	G10-9.3	Treasury					0
9.4	G10-9.4	Treasury - Other					16,662
10.2	G10-10.2	MMB - BUDGET DIVISION					0
10.3	G10-10.3	Analysis & Control (EBO's)					0
10.4	G10-10.4	Budget Operations and Planning					0
10.5	G10-10.5	Budget Division - Non Allocable					2,522
11.2	G10-11.2	MMB-ACCOUNTING DIVISION					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

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 State Fiscal Year 2013 - Budget

Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions
15.4	15.5	16.2	17.1

0

Schedule No.	DP#	Name	Program Audits	Single Audits	STATE AUDITOR	SWIFT
12.4	G10-12.4	Accounting & Procurement Operations and System Support				0
12.5	G10-12.5	Personnel Operations and System Support				0
12.6	G10-12.6	Budget Service - Computer Operations				0
12.7	G10-12.7	Personnel Operations Special Billing				0
12.8	G10-12.8	Accounting & Procurement Operations Special Billing				0
12.9	G10-12.9	MMB - OTHER - Non-Allocable				3,090
13.2	G10-13.2	State HR, Benefits & Labor Relations				0
13.3	G10-13.3	Personnel Administration				0
13.5	G10-13.5	Employee Relations - Non Allocable				0
14.2	G45-14.2	MEDIATION SERVICES				0
14.2	G45-14.3	State Agencies				0
14.3	G45-14.4	Mediation/Representation - General				24
15.2	L49-15.2	LEGISLATIVE AUDITOR				0
15.3	L49-15.3	Financial Audits				0
15.4	L49-15.4	Program Audits	(246)			0
15.5	L49-15.5	Single Audits	-	(89)		0
15.6	L49-15.6	Audit Comm	-	-		0
16.2	G61-16.2	STATE AUDITOR			(25)	0
16.3	G61-16.3	State Auditor General				0
17.1	17.0	SWIFT (Internally Developed Software Amortized c				0
	0.0	0				0
0	G02-0002	State Archaeology				8,526
0	G02-0003	Public Broadcasting				39,091
0	G02-0007	Information Policy Analysis				14,531
0	G02-0009	Real Estate and Construction Services				102,079
0	G02-0010	Oil Overcharge (Stripper Wells)				0
0	G02-0012	STAR			0	58,936
0	G02-0014	Capital Group Parking				83,237
0	G02-0015a	Fleet Services				232,212
0	G02-0016	Development Disabilities			0	22,438
0	G02-0017a	Risk Management				61,029
0	G02-0017b	Risk Management - Workers Compensation				290,200
0	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)				400
0	G02-0021a	Plant Mangement (Leases)				852,390
0	G02-0021b	Plant Management (Repairs)				14,110
0	G02-0021c	Plant Management (Materials Transfer)				18,736
0	G02-0021f	Plant Management FR & R				2,018
0	G02-0024	MN Bookstore				55,749
0	G02-0028	Office Supply Connection - Closed in FY2010				196
0	G02-0029a	Cooperative Purchasing (CPV)				47,780
0	G02-0029b	Cooperative Purchasing (MMCAP)				55,299
0	G02-0031	Central Mail				71,451
0	G02-0034	Other Non-Allocable				1,254
0	G02-0036	Demography				11,223
0	G02-0037	Mn Geospatial Information Office			0	36,546
0	G02-0037a	MnGeo Service Bureau				19,266
0	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	4			16,372
0	G02-0042	Surplus Services - State				17,499

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Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions	
15.4	15.5	16.2	17.1	0

Schedule No.	DP#	Name	Program Audits	Single Audits	STATE AUDITOR	SWIFT	
0	G02-0043	Surplus Services - Federal	-	-	-	-	25,972
0	G02-0044	RECS - Energy	-	-	-	-	392
0	G02-0045	SmART FMR	-	-	-	-	0
0	G02-0046	SmART HR	-	-	-	-	244
0	G02-0047	Grants Recovery	-	-	-	-	0
0	G02-0048	Arts & Cultural Heritage	-	-	-	-	4,739
0	G02-0049	Materials Management	-	-	-	-	1,421
0	B04	AGRICULTURE DEPT	0	-	0	-	375,328
0	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	21,788
0	B13	COMMERCE DEPT	6	3	0	-	386,915
0	B14	ANIMAL HEALTH BOARD	-	-	0	-	38,476
0	B15	BARBER EXAMINERS BOARD	-	-	-	-	3,345
0	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	39,075
0	B22	EMPLOYMENT & ECONOMIC DEVELPMT	1	12	5	-	3,612,269
0	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	16,979
0	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	1,437
0	B34	HOUSING FINANCE AGENCY	-	-	-	-	134,437
0	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	7,076
0	B42	LABOR AND INDUSTRY DEPT	-	-	0	-	436,579
0	B43	IRON RANGE RESOURCES	-	-	-	-	104,656
0	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	7,918
0	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	14,996
0	B7P	ACCOUNTANCY BOARD	-	-	-	-	8,056
0	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	883
0	B82	PUBLIC UTILITIES COMM	6	-	-	-	130,669
0	B9D	AMATEUR SPORTS COMM	-	-	-	-	25,992
0	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	49
0	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	103,287
0	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	2	-	6,721,329
0	E37	EDUCATION DEPARTMENT	25	18	1	-	815,105
0	E40	HISTORICAL SOCIETY	-	-	-	-	2,705
0	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	115,892
0	E50	ARTS BOARD	-	-	0	-	41,259
0	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	80,667
0	E77	ZOOLOGICAL BOARD	-	-	-	-	131,801
0	E81	UNIVERSITY OF MINNESOTA	4	-	-	-	8,460
0	E95	HUMANITIES COMMISSION	-	-	-	-	285
0	E97	SCIENCE MUSEUM	-	-	-	-	72
0	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	343
0	G03	LOTTERY	-	-	-	-	49,429
0	G05	RACING COMMISSION	-	-	-	-	50,393
0	G06	ATTORNEY GENERAL	-	-	0	-	118,659
0	G09	GAMBLING CONTROL BOARD	-	-	-	-	12,854
0	G10	MINNESOTA MANAGEMENT & BUDGET	5	-	-	-	290,384
0	G17	HUMAN RIGHTS DEPT	-	-	-	-	16,997
0	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	31,767
0	G38	INVESTMENT BOARD	-	-	-	-	182,911
0	G39	GOVERNORS OFFICE	-	-	-	-	38,516
0	G45	MEDIATION SERVICES DEPT	-	-	-	-	7,189

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

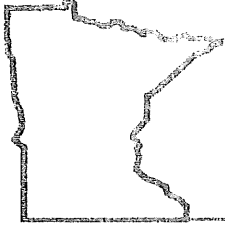
Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions	
15.4	15.5	16.2	17.1	0

Schedule No.	DP#	Name	Program Audits	Single Audits	STATE AUDITOR	SWIFT	
0	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	168,267
0	G53	SECRETARY OF STATE	-	-	0	-	158,707
0	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	63,992
0	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	265,214
0	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	271,237
0	G67	REVENUE DEPT	-	0	-	-	955,346
0	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	237,546
0	0.0	MMB HIGHER EDUCATION	-	-	-	-	0
0	0.0	MMB INTERGOVERNMENTAL AIDS	-	-	-	-	0
0	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	1,425,255
0	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	17,439
0	G96	UNIFORM LAWS COMMISSION	-	-	-	-	225
0	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	31,676
0	G9K	ADMINISTRATIVE HEARINGS	1	-	-	-	37,271
0	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	47,352
0	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	16,881
0	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	16,110
0	G9Q	MMB DEBT SERVICE	-	-	-	-	17,748
0	G9R	MMB NON-OPERATING	-	-	0	-	53,801
0	0.0	MMB TREASURY-NON OPERATING	-	-	-	-	0
0	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	7,493
0	G9Y	DISABILITY COUNCIL	-	-	-	-	42,541
0	GPR	PAYROLL CLEARING	-	-	-	-	62
0	H12	HEALTH DEPT	-	11	1	-	923,456
0	H55	HUMAN SERVICES DEPT	36	38	12	-	5,881,714
0	H55b	HUMAN SERVICES SOS	-	-	-	-	1,045,769
0	H55c	HUMAN SERVICES MSOP	23	-	-	-	306,633
0	H75	VETERANS AFFAIRS DEPT	-	-	0	-	539,208
0	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	23,228
0	H7C	NURSING BOARD	-	-	-	-	39,631
0	H7D	PHARMACY BOARD	-	-	0	-	14,262
0	H7F	DENTISTRY BOARD	-	-	-	-	14,828
0	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	7,498
0	H7J	OPTOMETRY BOARD	-	-	-	-	2,150
0	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	14,994
0	H7L	SOCIAL WORK BOARD	-	-	-	-	10,425
0	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	2,308
0	H7Q	PODIATRIC MEDICINE	-	-	-	-	1,531
0	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	2,056
0	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	23,570
0	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	1,972
0	H7V	PSYCHOLOGY BOARD	-	-	-	-	6,010
0	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	3,363
0	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	11,865
0	H9G	OMBUDSMAN MH/DD	-	-	-	-	13,014
0	J33	TRIAL COURTS	-	-	0	-	1,049,947
0	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	43,849
0	J52	PUBLIC DEFENSE BOARD	-	-	0	-	114,351
0	J58	COURT OF APPEALS	-	-	-	-	16,080

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Budget

Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions	0
15.4	15.5	16.2	17.1	

Schedule No.	DP#	Name	Program Audits	Single Audits	STATE AUDITOR	SWIFT	
0	J65	SUPREME COURT	-	-	0	-	174,427
0	J68	TAX COURT	-	-	-	-	3,541
0	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	2,638
0	L10	LEGISLATURE	39	-	-	-	93,029
0	L49	LEGISLATIVE AUDITOR	-	-	-	-	936
0	P01	MILITARY AFFAIRS DEPT	-	1	0	-	369,720
0	P07	PUBLIC SAFETY DEPT	1	3	0	-	2,034,659
0	P78	CORRECTIONS DEPT	20	-	0	-	1,433,594
0	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	6,471
0	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	5,309
0	R28	MINN CONSERVATION CORPS	-	-	-	-	9,441
0	R29	NATURAL RESOURCES DEPT	11	-	0	-	2,527,706
0	R32	POLLUTION CONTROL AGENCY	30	-	0	-	527,551
0	R9P	WATER & SOIL RESOURCES BOARD	-	-	0	-	127,629
0	T79	TRANSPORTATION DEPT	-	1	2	-	6,751,665
0	T9B	METROPOLITAN COUNCIL/TRANSPORT	34	-	-	-	53,262
0	0.0	OTHER	-	-	-	-	54,510
Total			0	(0)	(0)	-	44,703,564



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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

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*

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2013
First Stepdown

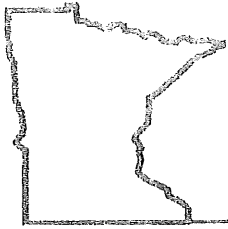
Exhibit C

Schedule No. 1.1

Equipment Use Charge

1.2

	<u>Equipment Use Charge</u>	<u>General Support Allocation</u>
Total Eligible Direct Costs:	183,812	183,812
Add: Allocated Costs		
Sum of Allocated Costs	<u>183,812</u>	<u>183,812</u>
Distribution of Allocated Costs	0	0
Total Allocated Costs	<u>183,812</u>	<u>183,812</u>
Less: Disallowed Costs	0	
Net Allocable Costs	<u><u>183,812</u></u>	<u><u>183,812</u></u>



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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

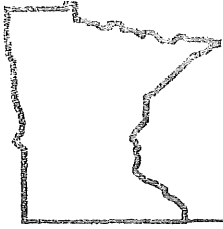
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2013
 First Stepdown

Exhibit C

Schedule No. 3.1

Administration - Management Services

	3.3	3.5	3.6	
	Admin - Management Services	Commissioner's Office	Human Resources	Financial Management and Reporting
Total Eligible Direct Costs	1,632,000	443,000	403,000	786,000
Add: Allocated Costs				
Equipment Use Charge	0			
Sum of Allocated Costs	1,632,000	443,000	403,000	786,000
Distribution of Allocated Costs		0	0	0
Total Allocated Costs	1,632,000	443,000	403,000	786,000
Less: Disallowed Costs	-			
Net Allocable Costs	1,632,000	443,000	403,000	786,000



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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.

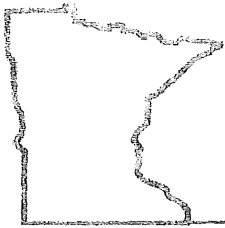
Ref.: OMB A-87, Attachment B, parts 25, 32, 37

OMB Circular A-102 2. Post Award Policies

Schedule No. 4.1

Administration - Government & Citizen Services

	4.2	4.4	4.5	4.7	4.8	4.9	4.1	4.11	4.12	4.13	4.14	4.15	
	Admin - Government & Citizen Services	General Support	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property	Materials Management	Gift & Acceptance	Central Mail Improvement	Enterprise Performance Grants Mgt	SmART FMR	SmART HR	Government & Citizen Services Non Allocable	
Total Eligible Direct Costs	4,292,993	0	0	456,000	959,993	1,931,000	0	438,000	135,000	125,000	134,958	113,042	0
Add: Allocated Costs													
Equipment Use Charge	32,553					32,553							
Admin - Management Services													
Commissioner's Office	39,043	39,043											
Human Resources	35,568	35,568											
Financial Mgmt and Reporting	8,685	8,685											
Sum of Allocated Costs	4,408,843	83,297	0	456,000	959,993	1,963,553	0	438,000	135,000	125,000	134,958	113,042	0
Distribution of Allocated Costs		(83,297)	-	6,106	11,547	24,542	0	5,277	1,535	805	1,559	1,389	30,537
Total Allocated Costs	4,408,843	0	0	462,106	971,540	1,988,095	0	443,277	136,535	125,805	136,517	114,431	30,537
Less: Disallowed Costs	30,537												30,537
Net Allocable Costs	4,378,306	0	0	462,106	971,540	1,988,095	0	443,277	136,535	125,805	136,517	114,431	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2013
 First Stepdown

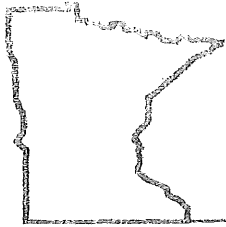
Exhibit C

Schedule No. 6.1

Office of Enterprise Technology

6.2	6.3	6.6
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	Office of Enterprise Technology	General Support	IT Spend	Other Non- Allocable
Total Eligible Direct Costs	5,181,000	1,225,000	3,956,000	0
Add: Allocated Costs				
Equipment Use Charge	31,257		31,257	
Admin - Government & Citizen Services				
Materials Mgt	1,182	1,182		
Central Mail	0	0		
Enterprise Performance Improvement	54	54		
Sum of Allocated Costs	<u>5,213,492</u>	<u>1,226,235</u>	<u>3,987,257</u>	<u>0</u>
Distribution of Allocated Costs		-1,226,235	1,226,235	0
Total Allocated Costs	<u>5,213,492</u>	<u>0</u>	<u>5,213,492</u>	<u>0</u>
Less: Disallowed Costs	0			0
Net Allocable Costs	<u><u>5,213,492</u></u>	<u><u>0</u></u>	<u><u>5,213,492</u></u>	<u><u>0</u></u>



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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

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 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 Internal Control & Accountability unit was created in 2009 as a result of the passage of Minn. Stat. Section 16A.057. The primary mission of the unit is to improve internal controls throughout state government. Costs are allowable for plan purposes are allocated to state agencies based on accounting transactions.

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.

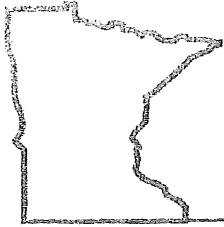
The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2011 net cost of these activities.

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

Schedule No.8.1

Minnesota Management & Budget (MMB) - Fiscal Management & Administration

	8.2	8.3	9.2	10.2	11.2	12.2	12.9	13.2	
	Minnesota Management & Budget	General Support	Internal Controls & Accountability	Treasury division	Budget Division	Accounting Division	IT Management & Administration	Other Non- Allocable	State HR, Benefits & Labor Relations
Total Eligible Direct Costs	1,674,360	1,674,360							
Add: Allocated Costs									
Equipment Use Charge	3,478	3,478							
Admin - Government & Citizen Services									
Materials Mgt	1,038	1,038							
Central Mail	833	833							
Enterprise Performance Improvement	35	35							
Office of Enterprise Technology									
IT Spend	104,938	104,938							
Sum of Allocated Costs	1,784,682	1,784,682			0				
Distribution of Allocated Costs		-1,784,682	33,256	128,159	309,013	248,243	824,009	34,089	207,913
Total Allocated Costs	1,784,682	0	33,256	128,159	309,013	248,243	824,009	34,089	207,913
Less: Disallowed Costs	34,089							34,089	
Net Allocable Costs	1,750,593	0	33,256	128,159	309,013	248,243	824,009	0	207,913



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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

SCHEDULE 8.3

MINNESOTA MANAGEMENT & BUDGET (MMB)—INTERNAL CONTROL & ACCOUNTABILITY

The Internal Control & Accountability unit was created in 2009 as a result of the passage of Minn. Stat. Section 16A.057. The primary mission of the unit is to improve internal controls throughout state government. The unit has the following statutory responsibilities:

- Adopt statewide internal control standards and policies
- Coordinate executive branch agency internal control training and assistance
- Promote and coordinate the sharing of internal audit resources
- Monitor Office of the Legislative Auditor (OLA) reports and corresponding corrective action plans;
and
- Make biennial reports on the system of internal controls and internal auditing in executive branch agencies.

These costs are allowable for plan purposes and are allocated to state agencies based on the count of accounting transactions.

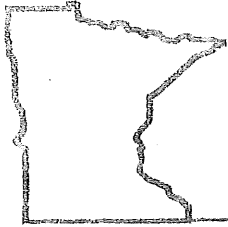
The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2011 net cost of these activities.

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

Schedule No.8.3

**MMB - Internal Controls &
 Accountability**

	8.2	8.3
	Internal Controls & Accountability	General Support
		Internal Controls & Accountability
Total Eligible Direct Costs	209,640	209,640
Add: Allocated Costs		
Admin - Government & Citizen Services		
Materials Mgt	36	36
Central Mail	0	0
Enterprise Performance Improvement	11	11
MMB - Internal Controls & Accountability		
General Support	33,256	33,256
Sum of Allocated Costs	209,687	242,943
Distribution of Allocated Costs		242,943
		-242,943
Total Allocated Costs	242,943	242,943
Less: Disallowed Costs	0	
Net Allocable Costs	242,943	242,943



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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

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 2011 net cost of these activities.

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

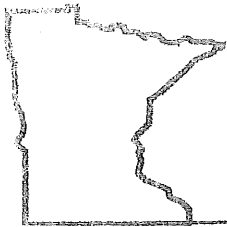
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2013
 First Stepdown

Exhibit C

Schedule 9.1

MMB - Treasury Division

	9.2	9.3	9.4	
	Treasury Division	General Support	Treasury	Non-Allocable
Total Eligible Direct Costs	1,228,591		1,228,591	
Add: Allocated Costs				
Admin - Government & Citizen Services				
Materials Mgt	295	295		
Central Mail	0	0		
Enterprise Performance Improvement	28	28		
MMB - Treasury Division				
General Support	128,159	128,159	-	
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	5	5		
Sum of Allocated Costs	1,357,078	128,487	1,228,591	0
Distribution of Allocated Costs		-128,487	81,170	47,317
Total Allocated Costs	1,357,078	0	1,309,761	47,317
Less: Disallowed Costs	-47,317			47,317
Net Allocable Costs	1,309,761	0	1,309,761	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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 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*

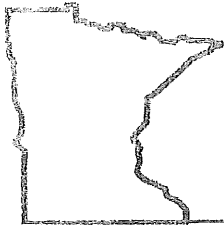
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2013
 First Stepdown

Exhibit C

Schedule 10.1

MMB - Budget Division

	10.2	10.3	10.4	10.5	
	Budget Division	General Support	Analysis & Control	Budget Operations & Planning	General Government
Total Eligible Direct Costs	1,972,148	0	910,893	1,061,255	0
Add: Allocated Costs					
Admin - Government & Citizen Services					
Materials Mgt	295	295			
Enterprise Performance Improvement	44	44			
MMB - Budget Division					
General Support	309,013	309,013			
MMB - Internal Controls & Accountability					
Internal Controls & Accountability	6	6			
Sum of Allocated Costs	2,281,506	309,358	910,893	1,061,255	0
Distribution of Allocated Costs	0	-309,358	129,717	151,130	28,512
Total Allocated Costs	2,281,506	0	1,040,610	1,212,385	28,512
Less: Disallowed Costs	28,512				28,512
Net Allocable Costs	2,252,994	0	1,040,610	1,212,385	0



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

SCHEDULE 11.0

MIMB—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

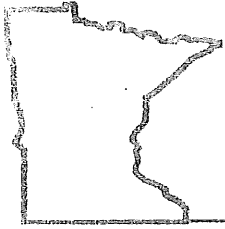
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2013
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Exhibit C

Schedule 11.1

MMB - Accounting Services

	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	3,772,000	0	1,290,849	1,106,306	1,370,910	3,935
Add: Allocated Costs						
Equipment Usage Charge	4,158			4,158		
Admin - Government & Citizen Services						
Materials Mgt	340	340				
Central Mail	3,373	3,373				
Enterprise Performance Improvement	90	90				
MMB - Accounting Division						
Accounting Services	248,243	248,243				
MMB - Internal Controls & Accountability						
Internal Controls & Accountability	6	6				
Sum of Allocated Costs	4,028,209	252,051	1,290,849	1,106,306	1,375,068	3,935
Distribution of Allocated Costs	0	-252,051	86,787	70,031	94,961	273
Total Allocated Costs	4,028,209	(0)	1,377,636	1,176,337	1,470,029	4,208
Less: Disallowed Costs	0					
Net Allocable Costs	4,028,209	(0)	1,377,636	1,176,337	1,470,029	4,208



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STATEWIDE COST ALLOCATION PLAN
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1
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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 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

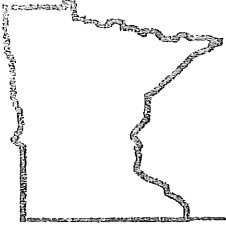
State of Minnesota
 Summary of Allocated Costs
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Exhibit C

Schedule 12.1

MMB - IT Management & Administration

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	
	Information Systems	General Support	Accounting & Procurement System Support	Personnel Operations & System Support	Budget Services Computer Operations	Personnel Special Billing	Accounting & Procurement Operations Special Billing	Other Non-Allocable
Total Eligible Direct Costs	11,655,751	2,060,879	1,667,766	512,247	0	1,964,434	5,450,425	
Add: Allocated Costs								
Equipment Usage Charge	64,986	3,951			775	20,383	39,877	
Admin - Government & Citizen Services								
Materials Mgt	1,369	1,369						
Enterprise Performance Improvement	79	79						
MMB - IT Management & Administration								
General Support	824,009	824,009						
MMB - Internal Controls & Accountability								
Internal Controls & Accountability	22	22						
Sum of Allocated Costs	12,546,216	2,890,310	1,667,766	512,247	775	1,984,817	5,490,302	0
Distribution of Allocated Costs		-2,890,310	2,289,695	415,435	185,181	0	0	0
Total Allocated Costs	12,546,216	(0)	3,957,461	927,682	185,955	1,984,817	5,490,302	0
Less: Disallowed Costs	0							0
Net Allocable Costs	12,546,216	(0)	3,957,461	927,682	185,955	1,984,817	5,490,302	0



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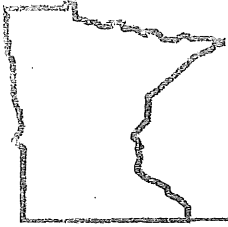
DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1
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SCHEDULE N/A

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 SERVICES

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 to Minnesota Department of Health
- Workers' Compensation 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 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.

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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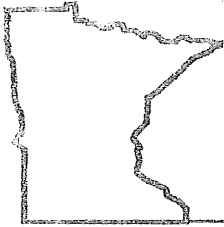
Exhibit C

Schedule No.13.1

**MMB - HR, Benefits &
 Labor Relations**

13.2	13.3
------	------

	HR, Benefits & Labor Relations	General Support	Personnel Administration
Total Eligible Direct Costs	3,186,000	0	3,186,000
Add: Allocated Costs			
Equipment Use Charge	734	0	734
Admin - Government & Citizen Services			
Materials Management	430	430	
Enterprise Performance Management	57	57	
MMB - HR, Benefits & Labor Relations			
Personnel	207,913	207,913	
MMB - Internal Controls & Accountability			
Internal Control & Accountability	6	6	
Sum of Allocated Costs	<u>3,395,141</u>	<u>208,406</u>	<u>3,186,734</u>
Distribution of Allocated Costs		-208,406	208,406
Total Allocated Costs	<u>3,395,141</u>	<u>0</u>	<u>3,395,140</u>
Less: Disallowed Costs	0		
Net Allocable Costs	<u><u>3,395,141</u></u>	<u><u>0</u></u>	<u><u>3,395,140</u></u>



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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 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*

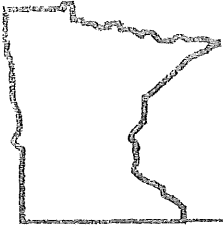
State of Minnesota
 Summary of Allocated Costs
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Exhibit C

Schedule No. 14.1

Mediation Services

	14.2	14.3	14.4	
	Mediations Services	General Support	State Agencies	Other Non- Allocable
Total Eligible Direct Costs	184,317	0	184,317	0
Add: Allocated Costs				
Equipment Use Charge	16	16		
Admin - Government & Citizen Services				
Materials Management	47	47		
Central Mail	16	16		
Enterprise Performance Improvement	1	1		
SmART HR	181	181		
Office of Enterprise Technology				
IT Spend	199	199		
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	1	1		
MMB - Treasury Division				
Treasury	5	5		
MMB - Budget Division				
Analysis & Control (EBO's)	3	3		
Budget Operations and Planning	31	31		
MMB - Accounting Division				
Central Payroll	15	15		
Accounting Services	4	4		
Financial Reporting	4	4		
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Su	12	12		
Personnel Operations and System Support	10	10		
Budget Service - Computer Operations	5	5		
Personnel Operations Special Billing	22	22		
Accounting & Procurement Operations Special Billing	17	17		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	37	37		
Sum of Allocated Costs	184,943	626	184,317	0
Distribution of Allocated Costs		(626)	76	550
Total Allocated Costs	184,943	(0)	184,393	550
Less: Disallowed or Unallocable Costs	550			550
Net Allocable Costs	184,393	(0)	184,393	0



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 15.0

OFFICE OF THE 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

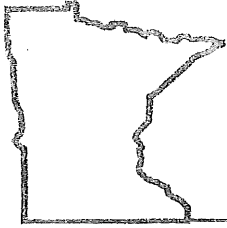
State of Minnesota
 Summary of Allocated Costs
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Exhibit C

Schedule No.15.1

Legislative Auditor

	15.2	15.3	15.4	15.5	15.6	
	Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audits	General Government
Total Eligible Direct Costs	4,240,887	1,119,240	2,642,474	0	479,173	0
Add: Allocated Costs						
Equipment Use Charge	5,372	5,372				
Admin - Government & Citizen Services						
Materials Management	1,164	1,164				
Central Mail	130	130				
Enterprise Performance Improvement	140	140				
Office of Enterprise Technology						
IT Spend	4,772	4,772				
MMB - Internal Controls & Accountability						
Internal Controls & Accountability	22	22				
MMB - Treasury Division						
Treasury	152	152				
MMB - Budget Division						
Analysis & Control (EBO's)	92	92				
Budget Operations and Planning	684	684				
MMB - Accounting Division						
Central Payroll	1,415	1,415				
Accounting Services	104	104				
Financial Reporting	130	130				
MMB - IT Management & Administration						
Accounting & Procurement Operations and System S	350	350				
Personnel Operations and System Support	953	953				
Budget Service - Computer Operations	105	105				
Personnel Operations Special Billing	2,039	2,039				
Accounting & Procurement Operations Special Billing	486	486				
MMB - State HR, Benefits & Labor Relations						
Personnel Administration	3,488	3,488				
Mediation Services						
State Agencies	189	189				
Sum of Allocated Costs	4,262,674	1,141,028	2,642,474	0	479,173	0
Distribution of Allocated Costs		(1,141,028)	678,151	339,610	122,973	294
Total Allocated Costs	4,262,674	(0)	3,320,625	339,610	602,145	294
Less: Disallowed Costs	294					294
Net Allocable Costs	4,262,380	(0)	3,320,625	339,610	602,145	0



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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 2011.

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

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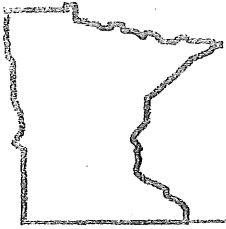
Exhibit C

Schedule No. 16.1

State Auditor

16.2

	State Auditor	General Support
Total Eligible Direct Costs	33,519	33,519
Add: Allocated Costs		
Equipment Use Charge	40,688	40,688
Admin - Government & Citizen Services		
Real Estate & Construction Services	0	0
Materials Management	0	0
Central Mail	0	0
Enterprise Performance Improvement	17	17
Office of Enterprise Technology		
IT Spend	1	1
MMB - Internal Controls & Accountability		
Internal Controls & Accountability	0	0
MMB - Treasury Division		
Treasury	0	0
MMB - Budget Division		
Analysis & Control (EBO's)	0	0
Budget Operations and Planning	0	0
MMB - Accounting Division		
Central Payroll	169	169
Accounting Services	0	0
Financial Reporting	0	0
MMB - IT Management & Administration		
Accounting & Procurement Operations and System Su	0	0
Personnel Operations and System Support	114	114
Budget Service - Computer Operations	0	0
Personnel Operations Special Billing	243	243
Accounting & Procurement Operations Special Billing	0	0
MMB - State HR, Benefits & Labor Relations		
Personnel Administration	416	416
Mediation Services		
State Agencies	23	23
Sum of Allocated Costs	<u>75,188</u>	<u>75,188</u>
Distribution of Allocated Costs	0	
Total Allocated Costs	<u>75,188</u>	<u>75,188</u>
Less: Disallowed Costs	0	0
Net Allocable Costs	<u><u>75,188</u></u>	<u><u>75,188</u></u>



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 17.0

Statewide Integrated Financial Tools (SWIFT)

(Internally developed software to be amortized over ten (10) years beginning budget fiscal year 2013)

On July 1, 2011, the Statewide Integrated Financial Tools (SWIFT) Project team, in collaboration with Minnesota state government agencies, successfully replaced the Minnesota Accounting and Procurement System with a PeopleSoft Enterprise Resource Planning system.

SWIFT integrates all of the administrative functions across state agencies, including financial, procurement, reporting and the current SEMA4 (human resources/payroll) system. Some deferred functionality, primarily in the procurement area, will be completed at a later date.

The capitalizable costs of this project are compiled and will be amortized over a ten year period. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2012. All other costs are allowable and allocated through cost center 12.4, Accounting & Procurement Operations and System Support.

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

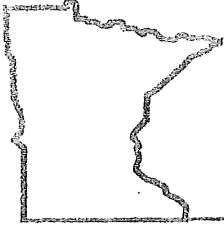
State of Minnesota
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Exhibit C

Schedule No. 17.0 **Statewide Integrated Financial Tools (SWIFT)**
 (Internally developed software to be amortized
 over ten (10) years beginning budget fiscal
 year 2013)

17

	SWIFT	General Support
Total Eligible Direct Costs		5,256,546
Add: Allocated Costs		
Sum of Allocated Costs	0	5,256,546
Distribution of Allocated Costs		(5,256,546)
Total Allocated Costs	-	-
Less: Disallowed Costs	0	
Net Allocable Costs	0	0



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

SCHEDULE 20.0

DEPARTMENT OF ADMINISTRATION

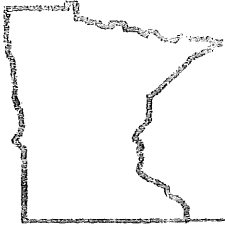
This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocation received is, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same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

Schedule No. 20.0

Administration - Department Allocated from Step 1

	20	22.2	23.2	25.2
Department of Administration	General Support	Admin - Management Services	Government & Citizen Services	Admin - Consumer Activities
Total Eligible Direct Costs				
Add: Allocated Costs				
Admin - Management Services				
Commissioner's Office	17,224	16,919	305	
Human Resources	15,606	15,413	193	
Financial Management and Reporting	6,300	6,246	54	
Admin - Government & Citizen Services				
Real Estate & Construction Services	8,955	5,373	3,582	
Materials Management	2,031	841	1,190	
Central Mail	212	28	183	
Enterprise Performance Improvement	201	61	140	
Office of Enterprise Technology				
IT Spend	13,447	2,170	11,277	
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	43	18	25	
MMB - Treasury Division				
Treasury	220	93	127	
MMB - Budget Division				
Analysis & Control (EBO's)	187	78	109	
Budget Operations and Planning	2,045	1,110	935	
MMB - Accounting Division				
Central Payroll	2,025	612	1,413	
Accounting Services	212	89	123	
Financial Reporting	265	111	154	
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Support	712	298	414	
Personnel Operations and System Support	1,364	412	951	
Budget Service - Computer Operations	314	170	143	
Personnel Operations Special Billing	2,918	882	2,036	
Accounting & Procurement Operations Special Billing	987	413	574	
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	4,991	1,509	3,482	
Mediation Services				
State Agencies	271	82	189	
Legislative Auditor				
Financial Audits	66,467	53,847	0	12,620
SWIFT	946		396	550
Sum of Allocated Costs	147,940	53,847	53,323	40,770
Distribution of Allocated Costs		(53,847)	4,221	2,992
Total Allocated Costs	147,940	-	57,544	43,762
Less: Disallowed Costs	46,634			46,634
Net Allocable Costs	101,306	0	57,544	43,762



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

SCHEDULE 21.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

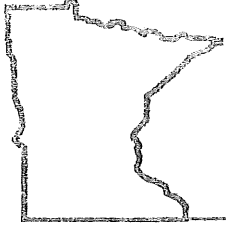
This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocation received is, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same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

Schedule No. 21.2

Department of Administration - Management Services

	21.2	21.3	21.5	21.6	21.7	
	Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non- Allocable
Total Eligible Direct Costs						
Add: Allocated Costs						
Department of Administration						
General Support	57,544	57,544				
Sum of Allocated Costs	57,544	57,544	0	0	0	0
Distribution of Allocated Costs		(57,544)	3,324	2,104	4,816	47,300
Total Allocated Costs	57,544	(0)	3,324	2,104	4,816	47,300
Less: Disallowed Costs	47,300					47,300
Net Allocable Costs	10,244	(0)	3,324	2,104	4,816	0



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 22.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT & 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.

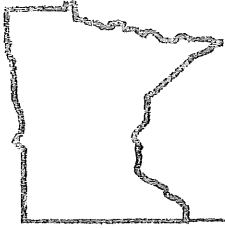
State of Minnesota
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Exhibit C

Schedule No. 22.1

Admin - Government & Citizen Services

	22.2	22.4	22.5	22.7	22.8	22.9	22.10	22.11	22.12	22.13	22.14	31.5	
	Government & Citizen Services	General Support	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property Enterprise System	Materials Management	Gift & Acceptance	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	Government & Citizen Services Non Allocable
Total Eligible Direct Costs													
Add: Allocated Costs Department of Administration General Support	43,762	43,762											
Sum of Allocated Costs	43,762	43,762	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		(43,762)	0	3,208	6,067	12,894	0	2,772	806	423	819	730	16,044
Total Allocated Costs	43,762	0	0	3,208	6,067	12,894	0	2,772	806	423	819	730	16,044
Less: Disallowed Costs	16,044												16,044
Net Allocable Costs	27,718	(0)	0	3,208	6,067	12,894	0	2,772	806	423	819	730	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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.

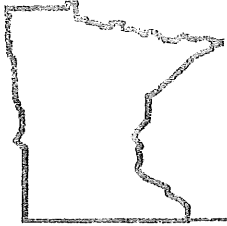
All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 24.1

Office of Enterprise Technology

24.2	24.3	24.5
------	------	------

	Office of Enterprise Technology	General Support	IT Spend	Other Non- Allocable
Total Eligible Direct Costs				
Add: Allocated Costs				
Office of Enterprise Technology				
IT Spend	44,822	44,822		
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	14	14		
MMB - Treasury Division				
Treasury	81	81		
MMB - Budget Division				
Analysis & Control (EBO's)	62	62		
Budget Operations and Planning	564	564		
MMB - Accounting Division				
Central Payroll	541	541		
Accounting Services	70	70		
Financial Reporting	88	88		
Financial Reporting - Single Audit	0	0		
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Support	236	236		
Personnel Operations and System Support	364	364		
Budget Service - Computer Operations	87	87		
Personnel Operations Special Billing	780	780		
Accounting & Procurement Operations Special Billing	327	327		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	1,334	1,334		
Mediation Services				
State Agencies	72	72		
Legislative Auditor				
Financial Audits	58,027	58,027		
SWIFT	313	313		
Admin - Government & Citizen Services				
Materials Management	8	8		
Sum of Allocated Costs	107,789	107,789	0	0
Distribution of Allocated Costs		(107,789)	107,789	0
Total Allocated Costs	107,789	0	107,789	0
Less: Disallowed Costs	0			
Net Allocable Costs	107,789	0	107,789	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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.

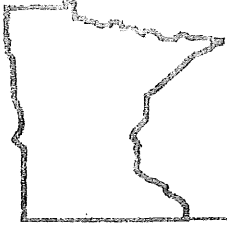
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2013
 Second Stepdown

Exhibit C

Schedule No. 26.1

Minnesota Management & Budget (MMB) - Fiscal Management & Administration

	26.2	26.3	27.2	28.2	29.2	30.2	30.9	31.2	
	Minnesota Management & Budget	General Support	Internal Controls & Accountability	Treasury Division	Budget Division	Accounting Division	IT Management and Administration	Other Non-Allocable	State HR, Benefits & Labor Relations
Total Eligible Direct Costs	0								
Add: Allocated Costs									
MMB - Internal Controls & Accountability									
Internal Controls & Accountability	11	10	1	0	0	0	0	0	0
MMB - Treasury Division									
Treasury	312	91	1	42	22	17	100	9	30
MMB - Budget Division									
Analysis & Controls(EBO's)	248	42	4	21	24	27	96	7	27
Budget Operations and Planning	2,579	416	55	213	296	333	721	129	416
MMB - Accounting Division									
Central Payroll	3,508	349	115	278	448	905	799	38	576
Accounting Services	278	47	4	24	27	30	108	8	30
Financial Reporting	349	59	5	30	34	38	135	10	38
MMB - IT Management & Administration									
Accounting & Procurement Operations and System Support	937	159	14	80	91	101	363	27	102
Personnel Operations and System Support	2,360	235	77	187	301	609	538	25	388
Budget Service - Computer Operations	397	64	9	33	45	51	111	20	64
Personnel Operations Special Billing	5,051	503	165	400	645	1,303	1,151	54	830
Accounting & Procurement Operations Special Billing	1,300	220	20	111	126	141	504	37	141
MMB - State HR, Benefits & Labor Relations									
Personnel Administration	8,640	861	282	684	1,103	2,229	1,968	93	1,420
Mediation Services									
State Agencies	469	47	15	37	60	121	107	5	77
Legislative Auditor									
Financial Audits	584,031	131,625	0	33,204	187	417,066	0	0	1,950
Single Audits	31,589	0	0	0	0	31,589	0	0	0
SWIFT	1,110	211	19	106	121	135	482	36	
Admin - Government & Citizen Services									
Materials Management	26	7	0	2	2	2	9	1	3
Central Mail	26	5	0	0	0	21	0	0	0
Enterprise Performance Improvement	1	0	0	0	0	1	0	0	0
Office of Enterprise Technology									
IT Spend	2,193	47	0	99	456	2	1,575	13	1
Sum of Allocated Costs	645,414	134,997	787	35,551	3,989	454,719	8,767	511	6,093
Distribution of Allocated Costs		(134,997)	2,516	9,694	23,374	18,778	62,330	2,579	15,727
Total Allocated Costs	645,414	0	3,303	45,245	27,363	473,497	71,097	3,090	21,820
Less: Disallowed Costs	3,090							3,090	
Net Available Costs	642,324	0	3,303	45,245	27,363	473,497	71,097	0	21,820



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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

SCHEDULE 26.3

MINNESOTA MANAGEMENT AND BUDGET—INTERNAL CONTROL AND ACCOUNTABILITY

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.

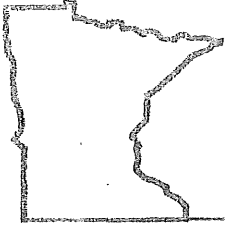
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2011
 Second Stepdown

Schedule No. 26.3

**MMB - Internal Controls &
 Accountability**

26.2	26.3
------	------

	Internal Controls & Accountability	General Support	Internal Controls & Accountability
Total Eligible Direct Costs	0		
Add: Allocated Costs Department of MMB MMB - General Support	3,303	3,303	
Sum of Allocated Costs	3,303	3,303	
Distribution of Allocated Costs		(3,303)	3,303
Total Allocated Costs	3,303	0	3,303
Less: Disallowed Costs	0		
Net Allocable Costs	3,303	0	3,303



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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

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.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2013
 Second Stepdown

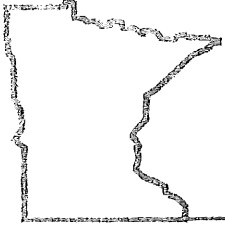
Exhibit C

Schedule No. 27.1

MMB - Treasury Division

27.1	27.2	27.3
------	------	------

	Treasury Division	General Support	Treasury	Non-Allocable
Total Eligible Direct Costs				
Add: Allocated Costs				
Department of MMB				
MMB - General Support	45,245	45,245		
Sum of Allocated Costs	45,245	45,245	0	0
Distribution of Allocated Costs		(45,245)	28,583	16,662
Total Allocated Costs	45,245	0	28,583	16,662
Less: Disallowed Costs	16,662			16,662
Net Allocable Costs	28,583	0	28,583	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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

SCHEDULE 28.0

MIMB —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.

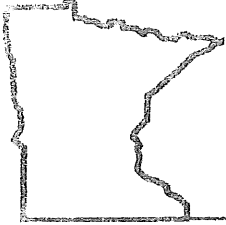
All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 28.1

MMB - Budget Division

28.2	28.3	28.4	28.5
------	------	------	------

	Budget Divison	General Support	Analysis & Controls(EBO's)	Budget Planning & Operations	General Government
Total Eligible Direct Costs					
Add: Allocated Costs					
Department of MMB					
MMB - General Support	27,363	27,363			
Sum of Allocated Costs	27,363	27,363	0	0	0
Distribution of Allocated Costs		(27,363)	11,474	13,368	2,522
Total Allocated Costs	27,363	0	11,474	13,368	2,522
Less: Disallowed Costs	2,522				2,522
Net Allocable Costs	24,841	0	11,474	13,368	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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

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.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2013
 Second Stepdown

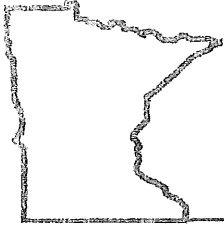
Exhibit C

Schedule No. 29.1

MMB - Accounting Division

29.2	29.3	29.4	29.5	29.6
------	------	------	------	------

	Accounting Division	General Support Allocation	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
Total Eligible Direct Costs						
Add: Allocated Costs Department of MMB MMB - General Support	473,497	473,497				
Sum of Allocated Costs	473,497	473,497	0	0	0	0
Distribution of Allocated Costs		(473,497)	163,035	131,559	178,391	512
Total Allocated Costs	473,497	0	163,035	131,559	178,391	512
Less: Disallowed Costs		0				
Net Allocable Costs	473,497	0	163,035	131,559	178,391	512



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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

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 2013
 Second Stepdown

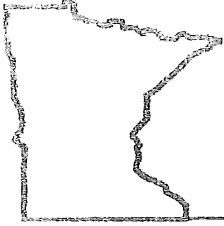
Exhibit C

Schedule No. 30.1

MMB - IT Management & Administration

30.2	30.4	30.5	30.6	30.7	30.8
------	------	------	------	------	------

	IT Management & Administration	General Support	Accounting & Procurement Operations & Systems Support	SEMA 4 Operations & System Support	Bud Service Computer Operations	SEMA 4 Special Billing	Accounting & Procurement Special Billing
Total Eligible Direct Costs							
Add: Allocated Costs							
Department of MMB							
MMB - General Support	71,097	71,097					
Sum of Allocated Costs	71,097	71,097	0	0	0	0	0
Distribution of Allocated Costs		(71,097)	33,370	6,055	2,699	7,716	21,258
Total Allocated Costs	71,097	0	33,370	6,055	2,699	7,716	21,258
Less: Disallowed Costs	0						
Net Allocable Costs	71,097	0	33,370	6,055	2,699	7,716	21,258



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

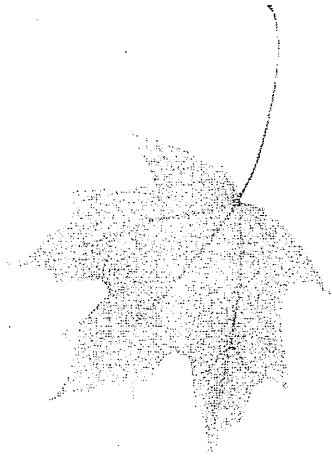
DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1
EXHIBIT C—NATURE AND EXTENT OF SERVICES

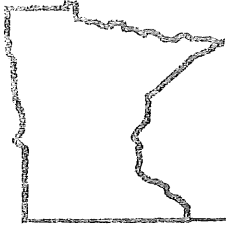
SCHEDULE N/A

MIMB—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 2013 BUDGET

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

SCHEDULE 31.0

MMB-HUMAN RESOURCE MANAGEMENT AND EMPLOYEE SERVICES

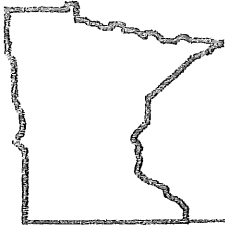
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Schedule No. 31

**MMB - State HR Benefits &
 Labor Relations**

30.2	30.4	30.5
------	------	------

	State HR Benefits & Labor Relations	General Support	Personnel Administration	Employee Relations Non- Allocable
Total Eligible Direct Costs				
Add: Allocated Costs				
Department of MMB				
MMB - General Support	21,820	21,820		
Sum of Allocated Costs	<u>21,820</u>	<u>21,820</u>	<u>0</u>	<u>0</u>
Distribution of Allocated Costs		(21,820)	21,820	0
Total Allocated Costs	<u>21,820</u>	<u>0</u>	<u>21,820</u>	<u>0</u>
Less: Disallowed Costs	0			
Net Allocable Costs	<u><u>21,820</u></u>	<u><u>0</u></u>	<u><u>21,820</u></u>	<u><u>0</u></u>



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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

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.

Schedule No. 32.1

Mediation Services

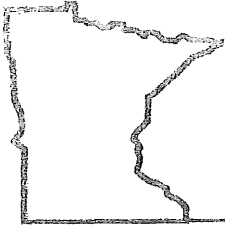
32.2	32.3	32.4
------	------	------

Department of Mediation Services	General Support	Mediation Services - State Agencies	Mediation Services- All Others
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Total Eligible Direct Costs

Add: Allocated Costs

Mediation Services				
State Agencies	2	2		
Legislative Auditor				
Financial Audits	0	0		
Single Audits	0	0		
SWIFT	16	16		
Admin - Government & Citizen Services				
Materials Management	0	0		
Central Mail	0	0		
Enterprise Performance Improvement	0	0		
SmART HR	1	1		
Office of Enterprise Technology				
IT Spend	4	4		
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	0	0		
MMB - Treasury Division				
Treasury	0	0		
MMB - Budget Division				
Analysis & Controls(EBO's)	0	0		
Budget Operations and Planning	0	0		
MMB - Accounting Division				
Central Payroll	2	2		
Accounting Services	0	0		
Financial Reporting	1	1		
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Support	0	0		
Personnel Operations and System Support	0	0		
Budget Service - Computer Operations	0	0		
Personnel Operations Special Billing	0	0		
Accounting & Procurement Operations Special Billing	0	0		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	0	0		
Sum of Allocated Costs	27	27	0	0
Distribution of Allocated Costs		(27)	27	0
Total Allocated Costs	27	0	27	0
Less: Disallowed Costs	0			
Net Allocable Costs	27	0	27	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 BUDGET

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

SCHEDULE 33.0

OFFICE OF THE LEGISLATIVE AUDITOR

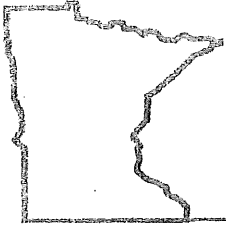
This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the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

Schedule No. 33.1

Office of the Legislative Auditor

	33.2	33.3	33.4	33.5	33.6
	General Support	Financial Audits	Program Audits	Single Audit	Audit Comm
Total Eligible Direct Costs					
Add: Allocated Costs					
Legislative Auditor					
Financial Audits	0	0			
Single Audits	0	0			
SWIFT	465	465			
Admin - Government & Citizen Services					
Materials Management	8	8			
Central Mail	1	1			
Enterprise Performance Improvement	1	1			
SmART HR	0	0			
Office of Enterprise Technology					
IT Spend	100	100			
MMB - Internal Controls & Accountability					
Internal Controls & Accountability	0	0			
MMB - Treasury Division					
Treasury	3	3			
MMB - Budget Division					
Analysis & Controls(EBO's)	1	1			
Budget Operations and Planning	8	8			
MMB - Accounting Division					
Central Payroll	168	168			
Accounting Services	12	12			
Financial Reporting	16	16			
MMB - IT Management & Administration					
Accounting & Procurement Operations and System S	3	3			
Personnel Operations and System Support	6	6			
Budget Service - Computer Operations	2	2			
Personnel Operations Special Billing	8	8			
Accounting & Procurement Operations Special Billing	2	2			
MMB - State HR, Benefits & Labor Relations					
Personnel Administration	23	23			
Mediation Services					
State Agencies	0	0			
Sum of Allocated Costs	825	825	0	0	0
Distribution of Allocated Costs		(825)	491	246	89
Total Allocated Costs	825	0	491	246	89
Less: Disallowed Costs	0				
Net Allocable Costs	825	0	491	246	89



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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 2013
 Second Stepdown

Exhibit C

Schedule No. 34.1

State Auditor

34.2

	Office of the State Auditor	General Support
Total Eligible Direct Costs		
Add: Allocated Costs		
Legislative Auditor		
Financial Audits	0	0
Single Audits	0	0
SWIFT	0	0
Admin - Government & Citizen Services		
Materials Management	0	0
Central Mail	0	0
Enterprise Performance Improvement	0	0
SmART HR	0	0
Office of Enterprise Technology		
IT Spend	0	0
MMB - Internal Controls & Accountability		
Internal Controls & Accountability	0	0
MMB - Treasury Division		
Treasury	0	0
MMB - Budget Division		
Analysis & Controls(EBO's)	0	0
Budget Operations and Planning	0	0
MMB - Accounting Division		
Central Payroll	20	20
Accounting Services	0	0
Financial Reporting	0	0
MMB - IT Management & Administration		
Accounting & Procurement Operations and System Support	0	0
Personnel Operations and System Support	1	1
Budget Service - Computer Operations	0	0
Personnel Operations Special Billing	0	0
Accounting & Procurement Operations Special Billing	0	0
MMB - State HR, Benefits & Labor Relations		
Personnel Administration	3	3
Mediation Services		
State Agencies	0	0
Sum of Allocated Costs	25	25
Distribution of Allocated Costs		0
Total Allocated Costs	25	25
Less: Disallowed Costs	0	
Net Allocable Costs	25	25

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2013 - Budget

Schedule No.	DP#	Name	2013 Budget		Fixed Assets	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs
			Allocable costs & Applicable Credits	Equipment Usage	1.2	3.2	3.3	3.4	3.5	4.2	4.4
						ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
	1.2	Equipment Use Charge	183,812								
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	443,000	0		0					
3.4	G02-3.4	Human Resources	403,000	7,802		568,589					
3.5	G02-3.5	Financial Management and Reporting	786,000	0		359,965					
3.6	G02-3.6	Fiscal Agent - Non allocable		0		823,947					
4.2	G02-4.2	Government & Citizen Services		0		8,091,600	0.10%	0.10%	3,455		
4.4	G02-4.4	Resource Recovery	0	0							
4.5	G02-4.5	Real Estate & Construction Services - Leasing	456,000	0						506,256	
4.7	G02-4.7	Real Property	959,993	0						957,389	
4.8	G02-4.8	Materials Management	1,931,000	444,258						2,034,768	
4.9	G02-4.9	Gift & Acceptance		0						0	
4.10	G02-4.10	Central Mail	438,000	0						437,514	
4.11	G02-4.11	Enterprise Performance Improvement	135,000	0						127,252	
4.12	G02-4.12	Grants Mgt	125,000	0						66,737	
4.13	G02-4.13	SmART FMR	134,958	0						129,270	
4.14	G02-4.14	SmART HR	113,042	0						115,167	
4.15	G02-13.5	Government & Citizen Services Non Allocable		0						2,531,877	
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	1,225,000	0							1,893,226
6.3	G46-6.3	IT Spend	3,956,000	426,560							
	G46-6.5	OET - Non allocable		0							
	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	1,674,360	47,459							1,047,025
8.3	G10-8.3	Internal Controls & Accountability	209,640	0							190,527
9.2	G10-9.2	TREASURY DIVISION	0	0							667,828
9.3	G10-9.3	Treasury	1,228,591	0							
9.4	G10-9.4	Treasury - Other		0							
10.2	G10-10.2	MMB - BUDGET DIVISION		0							997,082
10.3	G10-10.3	Analysis & Control (EBO's)	910,893	0							
10.4	G10-10.4	Budget Operations and Planning	1,061,255	0							
10.5	G10-10.5	Budget Division - Non Allocable		0							
11.2	G10-11.2	MMB-ACCOUNTING DIVISION		0							1,586,113
11.3	G10-11.3	Central Payroll	1,290,849	0							
11.4	G10-11.4	Accounting Services	1,106,306	0							
11.5	G10-11.5	Financial Reporting	1,370,910	56,738							
11.6	G10-11.6	Financial Reporting - Single Audit	3,935	0							
11.7	G10-11.7	Accounting Services - Non Allocable		0							
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	2,060,879	53,925							3,836,493
12.4	G10-12.4	Accounting & Procurement Operations and System Support	1,667,766	0							
12.5	G10-12.5	Personnel Operations and System Support	512,247	0							
12.6	G10-12.6	Budget Service - Computer Operations	0	10,570							
12.7	G10-12.7	Personnel Operations Special Billing	1,964,434	278,164							
12.8	G10-12.8	Accounting & Procurement Operations Special Billing	5,450,425	544,210							

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			Fixed Assets	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs	
			1.2	3.2	3.3	3.4	3.5	4.2	4.4	
Schedule No.	DP#	Name	2013 Budget Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
12.9	G10-12.9	MMB - OTHER - Non-Allocable		0						186,694
13.2	G10-13.2	State HR, Benefits & Labor Relations		0						1,319,950
13.3	G10-13.3	Personnel Administration	3,186,000	10,021						
13.5	G10-13.5	Employee Relations - Non Allocable		0						
14.2	G45-14.2	MEDIATION SERVICES		212						74,348
14.3	G45-14.3	State Agencies	184,317	0						
14.4	G45-14.4	Mediation/Representation - General		0						
15.2	L49-15.2	LEGISLATIVE AUDITOR	1,119,240	73,309						2,612,890
15.3	L49-15.3	Financial Audits	2,642,474	0						
15.4	L49-15.4	Program Audits		0						
15.5	L49-15.5	Single Audits	479,173	0						
15.6	L49-15.6	Audit Comm		0						
16.2	G61-16.2	STATE AUDITOR	33,519	555,265						0
16.3	G61-16.3	State Auditor General		0						
17	17	SWIFT (Internally Developed Software Amortized ov	5,256,546							
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION								0
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES								
3.3	G02-3.3	Commissioner's Office				0.04%	0.04%	2,485		4,698,653
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								1,123,781
4.4	G02-4.4	Resource Recovery								
4.5	G02-4.5	Real Estate & Construction Services - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
0.0	G46-6.5	OET - Non allocable								
0.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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								

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Schedule No.	DP#	Name	2013 Budget Allocable costs & Applicable Credits	Fixed Assets 1.2 Equipment Usage	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	SEMA4 Stats 3.3 Commissioner's Office	SEMA4 Stats 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services	Operating Costs 4.4 Resource Recovery
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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
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								
16.3	G61-16.3	State Auditor General								
17.1		SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)								

G02-0002	State Archaeology				0.01%	0.01%	491		88,854
G02-0003	Public Broadcasting				0.00%	0.00%	246		0
G02-0007	Information Policy Analysis				0.01%	0.01%	869		198,466
G02-0009	Real Estate and Construction Services				0.05%	0.05%	14,905		16,808,040
G02-0010	Oil Overcharge (Stripper Wells)				0.00%	0.00%	0		0
G02-0012	STAR				0.02%	0.02%	13,069		184,797
G02-0014	Capital Group Parking				0.05%	0.05%	11,784		1,136,719
G02-0015a	Fleet Services				0.02%	0.02%	64,759		4,640,737
G02-0016	Development Disabilities				0.01%	0.01%	3,152		444,237
G02-0017a	Risk Management				0.02%	0.02%	11,248		6,119,904
G02-0017b	Risk Management - Workers Compensation				0.06%	0.06%	69,786		16,978,571
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)				0.00%	0.00%	74		260
G02-0021a	Plant Management (Leases)				0.53%	0.53%	70,629		14,527,548
G02-0021b	Plant Management (Repairs)				0.00%	0.00%	3,212		75,063
G02-0021c	Plant Management (Materials Transfer)				0.02%	0.02%	1,257		108,905
G02-0021f	Plant Management FR & R				0.00%	0.00%	185		184,741
G02-0024	MN Bookstore				0.02%	0.02%	10,018		445,901
G02-0028	Office Supply Connection - Closed in FY2010				0.00%	0.00%	0		0

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Schedule No.	DP#	Name	Fixed Assets	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs
			1.2	3.2	3.3	3.4	3.5	4.2	4.4
2013 Budget Allocable costs & Applicable Credits			Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
	G02-0029a	Cooperative Purchasing (CPV)			0.05%	0.05%	1,572		705,102
	G02-0029b	Cooperative Purchasing (MMCAP)			0.05%	0.05%	2,231		1,272,357
	G02-0031	Central Mail			0.02%	0.02%	16,070		4,540,549
	G02-0034	Other Non-Allocable			0.00%	0.00%	0		0
	G02-0036	Demography			0.01%	0.01%	957		192,720
	G02-0037	Mn Geospatial Information Office			0.02%	0.02%	2,811		967,143
	G02-0037a	MnGeo Service Bureau			0.02%	0.02%	28		0
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12			0.01%	0.01%	408		33,004
	G02-0042	Surplus Services - State			0.00%	0.00%	5,168		379,507
	G02-0043	Surplus Services - Federal			0.03%	0.03%	805		52,967
	G02-0044	RECS - Energy			0.00%	0.00%	109		0
	G02-0045	SmART FMR			0.00%	0.00%	0		0
	G02-0046	SmART HR			0.00%	0.00%	0		0
	G02-0047	Grants Recovery			0.00%	0.00%	0		0
	G02-0048	Arts & Cultural Heritage			0.00%	0.00%	499		152,434
	G02-0049	Materials Management			0.00%	0.00%	420		441
	B04	AGRICULTURE DEPT							18,936,474
	B11	COSMETOLOGIST EXAMINERS BOARD							446,680
	B13	COMMERCE DEPT							24,423,634
	B14	ANIMAL HEALTH BOARD							2,484,103
	B15	BARBER EXAMINERS BOARD							93,667
	B20	EXPLORE MINNESOTA TOURISM							3,079,484
	B22	EMPLOYMENT & ECONOMIC DEVELPMT							81,911,640
	B24	PUBLIC FACILITIES AUTHORITY							506,013
	B25	SCIENCE & TECHNOLOGY AUTHORITY							127,493
	B34	HOUSING FINANCE AGENCY							11,130,001
	B41	WORKERS COMP COURT OF APPEALS							652,871
	B42	LABOR AND INDUSTRY DEPT							21,397,019
	B43	IRON RANGE RESOURCES							4,412,195
	B7E	ARCHITECTURE, ENGINEERING BD							240,552
	B7G	COMBATIVE SPORTS COMMISSION							77,744
	B7P	ACCOUNTANCY BOARD							161,571
	B7S	PRIVATE DETECTIVES BOARD							35,311
	B82	PUBLIC UTILITIES COMM							2,225,200
	B9D	AMATEUR SPORTS COMM							122,297
	B9V	AGRICULTURE UTILIZATION RESRCH							0
	E25	CENTER FOR ARTS EDUCATION							3,013,087
	E26	MN STATE COLLEGES/UNIVERSITIES							728,033,635
	E37	EDUCATION DEPARTMENT							27,327,479
	E40	HISTORICAL SOCIETY							0
	E44	MINNESOTA STATE ACADEMIES							6,052,450

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Schedule No.	DP#	Name	2013 Budget	Fixed Assets	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs
			Allocable costs & Applicable Credits	1.2	3.2	3.3	3.4	3.5	4.2	4.4
				Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
	E50	ARTS BOARD								598,621
	E60	OFFICE OF HIGHER EDUCATION								10,349,477
	E77	ZOOLOGICAL BOARD								14,031,005
	E81	UNIVERSITY OF MINNESOTA								0
	E95	HUMANITIES COMMISSION								0
	E97	SCIENCE MUSEUM								0
	E9W	HIGHER ED FACILITIES AUTHORITY								94,770
	G03	LOTTERY								4,810,042
	G05	RACING COMMISSION								1,016,772
	G06	ATTORNEY GENERAL								13,878,667
	G09	GAMBLING CONTROL BOARD								1,105,900
	G10	MINNESOTA MANAGEMENT & BUDGET								376,284,939
	G17	HUMAN RIGHTS DEPT								1,158,452
	G19	INDIAN AFFAIRS COUNCIL								318,891
	G38	INVESTMENT BOARD								1,820,621
	G39	GOVERNORS OFFICE								1,817,157
	G45	MEDIATION SERVICES DEPT								545,217
	G46	OFFICE OF ENTERPRISE TECHNOLOGY								42,691,357
	G53	SECRETARY OF STATE								3,274,157
	G61	OFFICE OF THE STATE AUDITOR								4,204,844
	G62	MINN STATE RETIREMENT SYSTEM								5,392,962
	G63	PUBLIC EMPLOYEES RETIRE ASSOC								5,585,372
	G67	REVENUE DEPT								50,296,003
	G69	TEACHERS RETIREMENT ASSOC								5,266,187
		MMB HIGHER EDUCATION								0
		MMB INTERGOVERNMENTAL AIDS								0
	G90	REVENUE INTERGOVT PAYMENTS								2,182,113
	G92	OMBUDSPERSON FOR FAMILIES								161,184
	G96	UNIFORM LAWS COMMISSION								18,669
	G9J	CAMPAIGN FINANCE BOARD								284,087
	G9K	ADMINISTRATIVE HEARINGS								3,531,305
	G9L	BLACK MINNESOTANS COUNCIL								316,882
	G9M	CHICANO LATINO AFFAIRS COUNCIL								115,996
	G9N	ASIAN-PACIFIC COUNCIL								104,498
	G9Q	MMB DEBT SERVICE								650,000
	G9R	MMB NON-OPERATING								48,668
		MMB TREASURY-NON OPERATING								0
	G9X	CAPITOL AREA ARCHITECT								126,550
	G9Y	DISABILITY COUNCIL								321,709
	GPR	PAYROLL CLEARING								0
	H12	HEALTH DEPT								76,922,375

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Schedule No.	DP#	Name	2013 Budget Allocable costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs
				1.2	3.2	3.3	3.4	3.5	4.2	4.4
				Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
	H55	HUMAN SERVICES DEPT								315,390,427
	H55b	HUMAN SERVICES SOS								100,345,967
	H55c	HUMAN SERVICES MSOP								22,458,225
	H75	VETERANS AFFAIRS DEPT								38,157,270
	H7B	MEDICAL PRACTICE BOARD								1,302,870
	H7C	NURSING BOARD								1,224,040
	H7D	PHARMACY BOARD								777,928
	H7F	DENTISTRY BOARD								774,594
	H7H	CHIROPRACTIC EXAMINERS BOARD								174,464
	H7J	OPTOMETRY BOARD								39,455
	H7K	NURSING HOME ADMIN BOARD								384,824
	H7L	SOCIAL WORK BOARD								365,508
	H7M	MARRIAGE & FAMILY THERAPY BD								65,626
	H7Q	PODIATRIC MEDICINE								27,673
	H7R	VETERINARY MEDICINE BOARD								76,151
	H7S	EMERGENCY MEDICAL SERVICES BD								578,128
	H7U	DIETETICS & NUTRITION PRACTICE								26,719
	H7V	PSYCHOLOGY BOARD								315,366
	H7W	PHYSICAL THERAPY BOARD								115,686
	H7X	BEHAVIORAL HEALTH & THERAPY BD								112,241
	H9G	OMBUDSMAN MH/DD								650,819
	J33	TRIAL COURTS								105,348,296
	J50	GUARDIAN AD LITEM BOARD								5,467,024
	J52	PUBLIC DEFENSE BOARD								23,998,837
	J58	COURT OF APPEALS								4,184,459
	J65	SUPREME COURT								15,123,995
	J68	TAX COURT								320,885
	J70	JUDICIAL STANDARDS BOARD								541,673
	L10	LEGISLATURE								25,791,999
	L49	LEGISLATIVE AUDITOR								0
	P01	MILITARY AFFAIRS DEPT								24,742,896
	P07	PUBLIC SAFETY DEPT								117,216,482
	P78	CORRECTIONS DEPT								196,908,534
	P7T	PEACE OFFICERS BOARD (POST)								448,928
	P9E	SENTENCING GUIDELINES COMM								200,649
	R28	MINN CONSERVATION CORPS								0
	R29	NATURAL RESOURCES DEPT								146,711,544
	R32	POLLUTION CONTROL AGENCY								60,221,428
	R9P	WATER & SOIL RESOURCES BOARD								3,695,318
	T79	TRANSPORTATION DEPT								311,345,968
	T9B	METROPOLITAN COUNCIL/TRANSPORT								0

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Schedule No.	DP#	Name	2013 Budget Allocable costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs
				1.2	3.2	3.3	3.4	3.5	4.2	4.4
				Equipment Usage	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	Government & Citizen Services	Resource Recovery
		OTHER								0
		Total	44,703,564	2,508,493	9,844,101	1.16%	1.16%	312,702	6,906,230	3,182,322,522
		Source	44,703,564	2,508,494	9,844,101	1.16%	1.16%	312,702	6,906,230	3,182,322,520
		Difference (Total - Source)	0	(1)	-	-	0.00%	-	-	2

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Schedule No.	DP#	Name	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	SEMA4 Stats	Net Administrative Expenditures by Division
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14	6.2
			Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY
	1.2	Equipment Use Charge									
	G02-3.0	DEPARTMENT OF ADMINISTRATION									
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 - Leasing									
4.7	G02-4.7	Real Property									
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	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0	0	132	0	0.04%	0			
6.3	G46-6.3	IT Spend									4,264,305
	G46-6.5	OET - Non allocable									0
	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	0	0	116	15,546	0.03%	0			
8.3	G10-8.3	Internal Controls & Accountability	0	0	4	0	0.01%	0			
9.2	G10-9.2	TREASURY DIVISION	0	0	33	0	0.02%	0			
9.3	G10-9.3	Treasury									
9.4	G10-9.4	Treasury - Other									
10.2	G10-10.2	MMB - BUDGET DIVISION	0	0	33	0	0.03%	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	38	62,944	0.07%	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	153	0	0.06%	0			
12.4	G10-12.4	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									

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			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)	Accounting Trans for designated Agencies	SEMA4 Stats	Net Administrative Expenditures by Division
			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14	6.2
Schedule No.	DP#	Name	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY
12.9	G10-12.9	MMB - OTHER - Non-Allocable	0	0	10	0	0.00%	0			
13.2	G10-13.2	State HR, Benefits & Labor Relations	0	0	48	0	0.04%	0			
13.3	G10-13.3	Personnel Administration									
13.5	G10-13.5	Employee Relations - Non Allocable									
14.2	G45-14.2	MEDIATION SERVICES	0	0	5	294	0.00%	0		0.00%	
14.3	G45-14.3	State Agencies									
14.4	G45-14.4	Mediation/Representation - General									
15.2	L49-15.2	LEGISLATIVE AUDITOR	0	0	130	2,433	0.10%	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	G61-16.2	STATE AUDITOR	0	0	0	0	0.01%	0			
16.3	G61-16.3	State Auditor General	0	0	0	0	0.00%	0			
17	17	SWIFT (Internally Developed Software Amortized ov									
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	0	0	0	0	0.00%	0			
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	6		94	527	0.04%	0			
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	0	133	3,421	0.10%	0			
4.4	G02-4.4	Resource Recovery									
4.5	G02-4.5	Real Estate & Construction Services - Leasing									
4.7	G02-4.7	Real Property									
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	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
6.3	G46-6.3	IT Spend									
0.0	G46-6.5	OET - Non allocable									
0.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
8.3	G10-8.3	Internal Controls & 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									

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			Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY
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	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
12.9	G10-12.9	MMB - OTHER - Non-Allocable									
13.2	G10-13.2	State HR, Benefits & Labor Relations									
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									
16.3	G61-16.3	State Auditor General									
17.1		SWIFT (Internally Developed Software Amortized ov									

G02-0002	State Archaeology	1	0	9	0	0.01%	0
G02-0003	Public Broadcasting	41	0	35	0	0.00%	1,825,364
G02-0007	Information Policy Analysis	1	0	11	92	0.01%	0
G02-0009	Real Estate and Construction Services	0	0	547	2,357	0.05%	0
G02-0010	Oil Overcharge (Stripper Wells)	0	0	0	0	0.00%	0
G02-0012	STAR	1	0	363	2,778	0.02%	49,372
G02-0014	Capital Group Parking	0	0	202	4,181	0.05%	0
G02-0015a	Fleet Services	1	2,320	191	2,092	0.02%	0
G02-0016	Development Disabilities	2	0	78	2,533	0.01%	72,234
G02-0017a	Risk Management	1	0	134	1,875	0.02%	0
G02-0017b	Risk Management - Workers Compensation	0	0	85	20,786	0.06%	0
G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)	0	0	3	34	0.00%	0
G02-0021a	Plant Management (Leases)	17	4,177,886	2,434	492	0.53%	0
G02-0021b	Plant Management (Repairs)	1	0	12	0	0.00%	0
G02-0021c	Plant Management (Materials Transfer)	2	0	26	0	0.02%	0
G02-0021f	Plant Management FR & R	0	0	18	0	0.00%	0
G02-0024	MN Bookstore	1	0	117	7,757	0.02%	0
G02-0028	Office Supply Connection - Closed in FY2010	0	0	0	0	0.00%	0

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			4.5	4.7	4.8	4.10	4.11	4.12	4.13	4.14	6.2
			Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY
	G02-0029a	Cooperative Purchasing (CPV)	0	0	62	2,892	0.05%	0			
	G02-0029b	Cooperative Purchasing (MMCAP)	0	0	93	3,282	0.05%	0			
	G02-0031	Central Mail	1	0	47	33,910	0.02%	0			
	G02-0034	Other Non-Allocable	0	0	0	0	0.00%	0			
	G02-0036	Demography	0	0	34	1,149	0.01%	0			
	G02-0037	Mn Geospatial Information Office	2	0	84	69	0.02%	0			
	G02-0037a	MnGeo Service Bureau	0	0	0	83	0.02%	0			
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	0	0	9	211	0.01%	0			
	G02-0042	Surplus Services - State	0	0	73	0	0.00%	0			
	G02-0043	Surplus Services - Federal	0	44,075	19	0	0.03%	0			
	G02-0044	RECS - Energy	0	0	0	0	0.00%	0			
	G02-0045	SmART FMR	0	0	0	0	0.00%	0			
	G02-0046	SmART HR	0	0	0	0	0.00%	0			
	G02-0047	Grants Recovery	0	0	0	0	0.00%	0			
	G02-0048	Arts & Cultural Heritage	0	0	43	0	0.00%	1,696,067			
	G02-0049	Materials Management	0	0	2	0	0.00%	0			
	B04	AGRICULTURE DEPT	10	8,304	3,824	104,126	1.07%	432,090			
	B11	COSMETOLOGIST EXAMINERS BOARD	2	0	75	9,045	0.02%	0			
	B13	COMMERCE DEPT	5	3,216	1,958	235,895	0.77%	19,715,008			
	B14	ANIMAL HEALTH BOARD	1	0	396	8,963	0.15%	0			
	B15	BARBER EXAMINERS BOARD	1	0	30	3,781	0.00%	0			
	B20	EXPLORE MINNESOTA TOURISM	4	0	308	54,081	0.09%	231,061			
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	57	49,087	43,623	3,174	2.80%	45,213,590			
	B24	PUBLIC FACILITIES AUTHORITY	0	0	392	0	0.02%	768,011			
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	0	22	0	0.00%	0			
	B34	HOUSING FINANCE AGENCY	1	0	786	31,141	0.45%	-354			
	B41	WORKERS COMP COURT OF APPEALS	2	0	17	2,459	0.02%	0			
	B42	LABOR AND INDUSTRY DEPT	5	0	2,542	224,420	0.72%	315,078			
	B43	IRON RANGE RESOURCES	5	251,577	1,002	0	0.16%	6,640,033			
	B7E	ARCHITECTURE, ENGINEERING BD	0	0	70	11,530	0.01%	0			
	B7G	COMBATIVE SPORTS COMMISSION	2	0	12	0	0.02%	0	658	0.02%	
	B7P	ACCOUNTANCY BOARD	1	0	39	8,049	0.01%	0			
	B7S	PRIVATE DETECTIVES BOARD	0	0	9	0	0.00%	0			
	B82	PUBLIC UTILITIES COMM	0	0	112	0	0.26%	0		0.26%	
	B9D	AMATEUR SPORTS COMM	0	754,661	0	0	0.01%	0			
	B9V	AGRICULTURE UTILIZATION RESRCH	0	0	1	0	0.00%	0			
	E25	CENTER FOR ARTS EDUCATION	7	183,897	1,086	0	0.13%	52,970			0.13%
	E26	MN STATE COLLEGES/UNIVERSITIES	1	0	0	32,695	25.88%	0			
	E37	EDUCATION DEPARTMENT	0	0	2,721	78,146	0.74%	18,987,371			
	E40	HISTORICAL SOCIETY	0	0	25	0	0.00%	0			
	E44	MINNESOTA STATE ACADEMIES	2	254,624	1,233	0	0.45%	0			

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			Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY
	E50	ARTS BOARD	0	0	613	5,886	0.03%	16,436,293			0.03%
	E60	OFFICE OF HIGHER EDUCATION	4	0	818	71,924	0.15%	817,570			
	E77	ZOOLOGICAL BOARD	0	537,682	2,368	0	0.47%	0			
	E81	UNIVERSITY OF MINNESOTA	0	0	43	0	0.00%	0			
	E95	HUMANITIES COMMISSION	0	0	5	0	0.00%	0			
	E97	SCIENCE MUSEUM	0	0	1	0	0.00%	0			
	E9W	HIGHER ED FACILITIES AUTHORITY	0	0	0	0	0.00%	0			
	G03	LOTTERY	8	0	0	14,085	0.24%	0			
	G05	RACING COMMISSION	0	0	83	0	0.04%	0			
	G06	ATTORNEY GENERAL	1	0	370	105,794	0.50%	0			
	G09	GAMBLING CONTROL BOARD	3	0	28	3,169	0.05%	102,580			
	G10	MINNESOTA MANAGEMENT & BUDGET	5	0	539	96,489	0.25%	0			
	G17	HUMAN RIGHTS DEPT	3	0	126	24,672	0.06%	0			
	G19	INDIAN AFFAIRS COUNCIL	1	0	64	218	0.01%	172,122	2,559		0.01%
	G38	INVESTMENT BOARD	0	0	57	2,140	0.03%	0			
	G39	GOVERNORS OFFICE	3	0	113	7,046	0.08%	0			
	G45	MEDIATION SERVICES DEPT	0	0	39	2,154	0.02%	0			0.02%
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	3	0	1,224	0	0.43%	0			
	G53	SECRETARY OF STATE	3	0	338	100,635	0.15%	0			0.15%
	G61	OFFICE OF THE STATE AUDITOR	3	0	249	11,005	0.18%	0			
	G62	MINN STATE RETIREMENT SYSTEM	3	201,112	105	109,509	0.14%	0			
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0	0	119	480,836	0.14%	0			
	G67	REVENUE DEPT	9	0	1,181	1,720,765	2.42%	119,472			
	G69	TEACHERS RETIREMENT ASSOC	1	0	212	79,223	0.12%	0			
		MMB HIGHER EDUCATION	0	0	0	0	0.00%	0			
		MMB INTERGOVERNMENTAL AIDS	0	0	0	0	0.00%	0			
	G90	REVENUE INTERGOVT PAYMENTS	0	0	0	0	0.00%	0			
	G92	OMBUDSPERSON FOR FAMILIES	3	0	36	162	0.01%	0	923		0.01%
	G96	UNIFORM LAWS COMMISSION	0	0	5	0	0.00%	0			
	G9J	CAMPAIGN FINANCE BOARD	3	0	30	10,915	0.01%	0	1,425		0.01%
	G9K	ADMINISTRATIVE HEARINGS	2	0	297	98,943	0.12%	0			
	G9L	BLACK MINNESOTANS COUNCIL	1	0	128	486	0.01%	0	2,669		0.01%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	1	0	37	347	0.01%	0	1,236		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	2	0	44	429	0.01%	0	905		0.01%
	G9Q	MMB DEBT SERVICE	0	0	0	0	0.00%	0			
	G9R	MMB NON-OPERATING	0	0	35	0	0.00%	0			
		MMB TREASURY-NON OPERATING	0	0	0	0	0.00%	0			
	G9X	CAPITOL AREA ARCHITECT	1	0	13	194	0.00%	0	521		
	G9Y	DISABILITY COUNCIL	5	0	111	768	0.02%	0	3,032		0.02%
	GPR	PAYROLL CLEARING	0	0	0	0	0.00%	0			
	H12	HEALTH DEPT	8	0	6,615	534,208	2.66%	7,440,298			

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	H55	HUMAN SERVICES DEPT	78	0	3,905	766,535	3.56%	38,497,297			
	H55b	HUMAN SERVICES SOS	2	0	5,274	6,980	6.65%	32,433			
	H55c	HUMAN SERVICES MSOP	0	2,494,510	726	96	1.25%	0			
	H75	VETERANS AFFAIRS DEPT	3	750,438	5,146	8,574	2.34%	54,600			
	H7B	MEDICAL PRACTICE BOARD	0	0	114	40,533	0.03%	0			
	H7C	NURSING BOARD	0	0	78	65,340	0.05%	0			
	H7D	PHARMACY BOARD	0	0	127	29,093	0.02%	0			
	H7F	DENTISTRY BOARD	0	0	105	17,873	0.02%	0			
	H7H	CHIROPRACTIC EXAMINERS BOARD	0	0	53	4,835	0.01%	0			
	H7J	OPTOMETRY BOARD	0	0	35	2,318	0.00%	0			
	H7K	NURSING HOME ADMIN BOARD	1	0	93	1,632	0.02%	0			
	H7L	SOCIAL WORK BOARD	0	0	69	17,208	0.02%	0			
	H7M	MARRIAGE & FAMILY THERAPY BD	0	0	35	2,829	0.00%	0			
	H7Q	PODIATRIC MEDICINE	0	0	23	306	0.00%	0			
	H7R	VETERINARY MEDICINE BOARD	0	0	35	2,071	0.00%	0			
	H7S	EMERGENCY MEDICAL SERVICES BD	0	0	82	20,394	0.03%	240,870			
	H7U	DIETETICS & NUTRITION PRACTICE	0	0	33	1,819	0.00%	0			
	H7V	PSYCHOLOGY BOARD	0	0	59	8,367	0.02%	0			
	H7W	PHYSICAL THERAPY BOARD	0	0	39	5,270	0.00%	0			
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0	0	51	4,055	0.00%	0			
	H9G	OMBUDSMAN MH/DD	8	0	52	2,476	0.03%	0			
	J33	TRIAL COURTS	0	0	1,432	22,762	3.19%	0			
	J50	GUARDIAN AD LITEM BOARD	0	0	141	0	0.35%	0			
	J52	PUBLIC DEFENSE BOARD	0	0	897	0	0.85%	0			
	J58	COURT OF APPEALS	2	0	62	26,949	0.12%	0			
	J65	SUPREME COURT	8	0	940	62,037	0.47%	0			
	J68	TAX COURT	2	0	31	5,415	0.01%	0			
	J70	JUDICIAL STANDARDS BOARD	1	0	21	0	0.00%	0			
	L10	LEGISLATURE	0	0	0	390	0.13%	0			
	L49	LEGISLATIVE AUDITOR	1	0	0	0	0.00%	0			
	P01	MILITARY AFFAIRS DEPT	3	4,647,755	6,605	385	0.52%	0			
	P07	PUBLIC SAFETY DEPT	25	20,360	11,454	2,072,818	3.87%	35,123,095			
	P78	CORRECTIONS DEPT	21	6,071,138	14,674	31,086	7.07%	1,171,349			
	P7T	PEACE OFFICERS BOARD (POST)	1	0	30	6,583	0.02%	0			
	P9E	SENTENCING GUIDELINES COMM	1	0	29	459	0.01%	0			
	R28	MINN CONSERVATION CORPS	10	0	7	0	0.00%	0			
	R29	NATURAL RESOURCES DEPT	33	3,416,460	19,182	362,143	9.02%	33,088,267			
	R32	POLLUTION CONTROL AGENCY	15	21,097	2,623	99,035	1.94%	11,464,028			
	R9P	WATER & SOIL RESOURCES BOARD	9	0	1,268	5,225	0.15%	10,752,526			
	T79	TRANSPORTATION DEPT	9	5,530,832	64,569	108,130	14.48%	18,182,330			
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0	0	26	0	0.00%	0			

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			Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY
		OTHER	19	0	0	0	0.00%	0			
		Total	516	29,421,031	222,114	8,273,268	100.00%	269,693,025	13,928	0.69%	4,264,305
		Source	517	29,421,031	222,114	8,273,268	100.00%	269,693,025	13,928	0.69%	4,264,305
		Difference (Total - Source)	(1)	-	-	(0)	0.00%	-	-	0.00%	-

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			IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4
Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	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 - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
	G46-6.5	OET - Non allocable								
	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	11,007,979							
8.3	G10-8.3	Internal Controls & Accountability		480,420						
9.2	G10-9.2	TREASURY DIVISION		1,851,411	669					
9.3	G10-9.3	Treasury				1,169,606				
9.4	G10-9.4	Treasury - Other				681,805				
10.2	G10-10.2	MMB - BUDGET DIVISION		4,464,069	759					
10.3	G10-10.3	Analysis & Control (EBO's)						1,871,830		
10.4	G10-10.4	Budget Operations and Planning						2,180,815		
10.5	G10-10.5	Budget Division - Non Allocable						411,424		
11.2	G10-11.2	MMB-ACCOUNTING DIVISION		3,586,166	846					
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		11,903,809	3,031					
12.4	G10-12.4	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								

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			IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4
Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
12.9	G10-12.9	MMB - OTHER - Non-Allocable		492,462	224					
13.2	G10-13.2	State HR, Benefits & Labor Relations		3,003,548	851					
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES	20,917		100		9		100	3
14.3	G45-14.3	State Agencies			0					
14.4	G45-14.4	Mediation/Representation - General			0					
15.2	L49-15.2	LEGISLATIVE AUDITOR	500,626		2,924		246		2,924	74
15.3	L49-15.3	Financial Audits			0					
15.4	L49-15.4	Program Audits			0					
15.5	L49-15.5	Single Audits			0					
15.6	L49-15.6	Audit Comm			0					
16.2	G61-16.2	STATE AUDITOR	100		0		0		0	0
16.3	G61-16.3	State Auditor General			0					
17	17	SWIFT (Internally Developed Software Amortized ov			0		0		0	0
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION			0		0		0	0
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	227,627		2,485		151		2,485	120
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	1,182,978		3,455		206		3,455	101
4.4	G02-4.4	Resource Recovery								
4.5	G02-4.5	Real Estate & Construction Services - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	4,701,776		1,967		132		1,967	61
6.3	G46-6.3	IT Spend								
0.0	G46-6.5	OET - Non allocable								
0.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET			1,325		147		1,325	45
8.3	G10-8.3	Internal Controls & Accountability			120		2		120	6
9.2	G10-9.2	TREASURY DIVISION					68		669	23
9.3	G10-9.3	Treasury								
9.4	G10-9.4	Treasury - Other								
10.2	G10-10.2	MMB - BUDGET DIVISION					36		759	32
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					28		846	36

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6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4

Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
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					163		3,031	78
12.4	G10-12.4	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable					14		224	14
13.2	G10-13.2	State HR, Benefits & Labor Relations					48		851	45
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								
16.3	G61-16.3	State Auditor General								
17.1		SWIFT (Internally Developed Software Amortized ov								

G02-0002	State Archaeology	9,499		491		30		491	15
G02-0003	Public Broadcasting	0		246		27		246	15
G02-0007	Information Policy Analysis	18,853		869		34		869	28
G02-0009	Real Estate and Construction Services	421,278		14,905		947		14,905	337
G02-0010	Oil Overcharge (Stripper Wells)	0		0		0		0	0
G02-0012	STAR	14,283		13,069		469		13,069	42
G02-0014	Capital Group Parking	20,087		11,784		287		11,784	46
G02-0015a	Fleet Services	818,504		64,759		351		64,759	45
G02-0016	Development Disabilities	213,794		3,152		98		3,152	48
G02-0017a	Risk Management	247,532		11,248		734		11,248	69
G02-0017b	Risk Management - Workers Compensation	520,514		69,786		10,297		69,786	98
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0		74		1		74	13
G02-0021a	Plant Management (Leases)	1,057,363		70,629		2,920		70,629	106
G02-0021b	Plant Management (Repairs)	0		3,212		42		3,212	1
G02-0021c	Plant Management (Materials Transfer)	1,738		1,257		52		1,257	2
G02-0021f	Plant Management FR & R	0		185		13		185	21
G02-0024	MN Bookstore	52,695		10,018		297		10,018	74
G02-0028	Office Supply Connection - Closed in FY2010	0		0		0		0	0

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			6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4
			MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	
	G02-0029a	Cooperative Purchasing (CPV)	125,915		1,572		123		1,572	8
	G02-0029b	Cooperative Purchasing (MMCAP)	902,152		2,231		188		2,231	6
	G02-0031	Central Mail	30,379		16,070		52		16,070	34
	G02-0034	Other Non-Allocable	12,013		0		0		0	0
	G02-0036	Demography	69,630		957		61		957	33
	G02-0037	Mn Geospatial Information Office	556,707		2,811		165		2,811	112
	G02-0037a	MnGeo Service Bureau	274,720		28		0		28	28
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	69,769		408		13		408	11
	G02-0042	Surplus Services - State	0		5,168		354		5,168	53
	G02-0043	Surplus Services - Federal	50,490		805		34		805	19
	G02-0044	RECS - Energy	0		109		0		109	5
	G02-0045	SmART FMR	0		0		0		0	0
	G02-0046	SmART HR	0		0		0		0	0
	G02-0047	Grants Recovery	0		0		0		0	0
	G02-0048	Arts & Cultural Heritage	1,906		499		28		499	68
	G02-0049	Materials Management	2,965		420		4		420	6
	B04	AGRICULTURE DEPT	3,581,318		134,422		5,090		134,422	6,252
	B11	COSMETOLOGIST EXAMINERS BOARD	98,577		15,930		177		15,930	40
	B13	COMMERCE DEPT	5,156,429		189,465		18,360		189,465	1,813
	B14	ANIMAL HEALTH BOARD	368,410		17,326		1,413		17,326	447
	B15	BARBER EXAMINERS BOARD	19,364		1,993		83		1,993	29
	B20	EXPLORE MINNESOTA TOURISM	844,094		8,426		650		8,426	447
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	35,834,301		3,805,037		83,790		3,805,037	1,446
	B24	PUBLIC FACILITIES AUTHORITY	40,424		9,194		1,145		9,194	462
	B25	SCIENCE & TECHNOLOGY AUTHORITY	9,877		547		42		547	55
	B34	HOUSING FINANCE AGENCY	3,957,799		63,129		6,643		63,129	796
	B41	WORKERS COMP COURT OF APPEALS	37,273		739		63		739	24
	B42	LABOR AND INDUSTRY DEPT	3,761,617		408,362		11,824		408,362	378
	B43	IRON RANGE RESOURCES	497,025		26,270		1,756		26,270	627
	B7E	ARCHITECTURE, ENGINEERING BD	50,862		3,894		258		3,894	33
	B7G	COMBATIVE SPORTS COMMISSION	2,520		658		43		658	31
	B7P	ACCOUNTANCY BOARD	24,212		4,761		114		4,761	33
	B7S	PRIVATE DETECTIVES BOARD	2,916		416		12		416	32
	B82	PUBLIC UTILITIES COMM	608,959		45,071		482		45,071	187
	B9D	AMATEUR SPORTS COMM	0		269		0		269	32
	B9V	AGRICULTURE UTILIZATION RESRCH	0		12		1		12	3
	E25	CENTER FOR ARTS EDUCATION	455,267		16,951		1,405		16,951	733
	E26	MN STATE COLLEGES/UNIVERSITIES	89,455,125		5,876,961		314,274		5,876,961	7,502
	E37	EDUCATION DEPARTMENT	10,399,879		503,009		56,100		503,009	4,314
	E40	HISTORICAL SOCIETY	0		2,411		51		2,411	84
	E44	MINNESOTA STATE ACADEMIES	461,159		23,942		1,805		23,942	814

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Schedule No.	DP#	Name	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4
MINNESOTA										
			IT Spend	MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	E50	ARTS BOARD	363,273		7,674		1,018		7,674	165
	E60	OFFICE OF HIGHER EDUCATION	538,924		31,856		2,950		31,856	565
	E77	ZOOLOGICAL BOARD	576,683		59,000		3,551		59,000	485
	E81	UNIVERSITY OF MINNESOTA	0		1,953		183		1,953	149
	E95	HUMANITIES COMMISSION	0		124		10		124	15
	E97	SCIENCE MUSEUM	0		14		1		14	5
	E9W	HIGHER ED FACILITIES AUTHORITY	0		81		0		81	7
	G03	LOTTERY	1,671,342		4,277		27		4,277	224
	G05	RACING COMMISSION	167,096		28,233		774		28,233	190
	G06	ATTORNEY GENERAL	1,920,236		17,318		1,119		17,318	508
	G09	GAMBLING CONTROL BOARD	65,846		2,678		140		2,678	117
	G10	MINNESOTA MANAGEMENT & BUDGET	19,819,519		27,820		1,712		27,820	525
	G17	HUMAN RIGHTS DEPT	377,668		2,653		110		2,653	177
	G19	INDIAN AFFAIRS COUNCIL	27,375		2,559		252		2,559	67
	G38	INVESTMENT BOARD	541,175		1,489		109		1,489	29
	G39	GOVERNORS OFFICE	116,251		3,384		267		3,384	171
	G45	MEDIATION SERVICES DEPT	153,392		739		65		739	32
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	2,817,984		82,231		4,055		82,231	1,028
	G53	SECRETARY OF STATE	6,142,730		29,086		2,008		29,086	356
	G61	OFFICE OF THE STATE AUDITOR	1,117,603		6,893		459		6,893	279
	G62	MINN STATE RETIREMENT SYSTEM	3,779,226		96,813		24,319		96,813	49
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,196,856		143,467		37,153		143,467	49
	G67	REVENUE DEPT	31,672,285		49,111		2,991		49,111	1,669
	G69	TEACHERS RETIREMENT ASSOC	3,707,533		143,899		47,303		143,899	42
		MMB HIGHER EDUCATION	0		0		0		0	0
		MMB INTERGOVERNMENTAL AIDS	0		0		0		0	0
	G90	REVENUE INTERGOVT PAYMENTS	0		1,943,884		477,035		1,943,884	534
	G92	OMBUDSPERSON FOR FAMILIES	18,850		923		66		923	43
	G96	UNIFORM LAWS COMMISSION	0		148		31		148	7
	G9J	CAMPAIGN FINANCE BOARD	175,968		1,425		135		1,425	74
	G9K	ADMINISTRATIVE HEARINGS	476,204		15,506		758		15,506	135
	G9L	BLACK MINNESOTANS COUNCIL	10,539		2,669		245		2,669	106
	G9M	CHICANO LATINO AFFAIRS COUNCIL	15,965		1,236		113		1,236	37
	G9N	ASIAN-PACIFIC COUNCIL	16,196		905		62		905	51
	G9Q	MMB DEBT SERVICE	0		3,321		82		3,321	1,463
	G9R	MMB NON-OPERATING	0		79,040		135		79,040	726
		MMB TREASURY-NON OPERATING	0		0		0		0	0
	G9X	CAPITOL AREA ARCHITECT	6,829		521		34		521	49
	G9Y	DISABILITY COUNCIL	54,342		3,032		197		3,032	51
	GPR	PAYROLL CLEARING	0		108		0		108	0
	H12	HEALTH DEPT	24,605,681		367,619		9,976		367,619	4,099

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6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4

Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	H55	HUMAN SERVICES DEPT	87,474,151		6,198,973		611,553		6,198,973	11,437
	H55b	HUMAN SERVICES SOS	6,988,174		383,635		21,162		383,635	10,589
	H55c	HUMAN SERVICES MSOP	1,998,052		37,351		2,821		37,351	3,641
	H75	VETERANS AFFAIRS DEPT	2,830,824		124,280		11,274		124,280	3,005
	H7B	MEDICAL PRACTICE BOARD	563,228		18,071		513		18,071	106
	H7C	NURSING BOARD	380,230		42,658		357		42,658	42
	H7D	PHARMACY BOARD	249,994		6,974		297		6,974	73
	H7F	DENTISTRY BOARD	70,012		15,687		294		15,687	71
	H7H	CHIROPRACTIC EXAMINERS BOARD	10,923		5,412		145		5,412	48
	H7J	OPTOMETRY BOARD	2,504		1,718		60		1,718	35
	H7K	NURSING HOME ADMIN BOARD	314,798		2,819		165		2,819	114
	H7L	SOCIAL WORK BOARD	115,138		10,331		173		10,331	42
	H7M	MARRIAGE & FAMILY THERAPY BD	4,334		1,777		132		1,777	46
	H7Q	PODIATRIC MEDICINE	5,540		1,299		72		1,299	32
	H7R	VETERINARY MEDICINE BOARD	10,652		1,496		79		1,496	34
	H7S	EMERGENCY MEDICAL SERVICES BD	228,794		5,271		227		5,271	193
	H7U	DIETETICS & NUTRITION PRACTICE	2,599		1,702		62		1,702	36
	H7V	PSYCHOLOGY BOARD	85,563		3,882		194		3,882	37
	H7W	PHYSICAL THERAPY BOARD	10,321		3,075		131		3,075	41
	H7X	BEHAVIORAL HEALTH & THERAPY BD	64,004		8,616		226		8,616	61
	H9G	OMBUDSMAN MH/DD	162,971		1,144		91		1,144	30
	J33	TRIAL COURTS	16,681,866		794,319		127,699		794,319	4,501
	J50	GUARDIAN AD LITEM BOARD	209,887		13,033		1,541		13,033	278
	J52	PUBLIC DEFENSE BOARD	1,661,577		21,623		2,153		21,623	638
	J58	COURT OF APPEALS	79,531		1,364		111		1,364	44
	J65	SUPREME COURT	7,021,407		63,128		2,916		63,128	941
	J68	TAX COURT	11,419		357		14		357	16
	J70	JUDICIAL STANDARDS BOARD	8,371		1,037		122		1,037	39
	L10	LEGISLATURE	1,661,820		8,851		672		8,851	652
	L49	LEGISLATIVE AUDITOR	0		3		0		3	3
	P01	MILITARY AFFAIRS DEPT	2,257,354		108,632		9,825		108,632	720
	P07	PUBLIC SAFETY DEPT	38,756,037		1,598,229		31,059		1,598,229	9,678
	P78	CORRECTIONS DEPT	15,061,113		337,254		27,031		337,254	5,609
	P7T	PEACE OFFICERS BOARD (POST)	107,298		2,660		74		2,660	97
	P9E	SENTENCING GUIDELINES COMM	35,170		801		66		801	24
	R28	MINN CONSERVATION CORPS	0		91		7		91	28
	R29	NATURAL RESOURCES DEPT	20,598,650		1,399,948		35,391		1,399,948	23,954
	R32	POLLUTION CONTROL AGENCY	10,290,488		145,115		4,792		145,115	3,387
	R9P	WATER & SOIL RESOURCES BOARD	756,525		16,710		1,396		16,710	725
	T79	TRANSPORTATION DEPT	48,166,599		6,988,438		86,533		6,988,438	7,143
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0		526		55		526	37

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			IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			6.3	8.2	8.3	9.2	9.3	10.2	10.3	10.4
Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
		OTHER	0		3		51		3	0
		Total	546,893,688	25,781,885	33,026,695	1,851,411	2,125,433	4,464,069	33,026,695	131,100
		Source	546,893,688	25,781,885	33,026,696	1,851,411	2,125,434	4,464,069	33,026,696	131,100
		Difference (Total - Source)	0	-	(1)	-	(1)	-	(1)	0

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Schedule No.	DP#	Name	Net Administrative Expenditures by Division	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SEMA4 Stats
			11.2	11.3	11.4	11.5	11.6	12.2 MMB I.T - MANAGEMENT AND ADMINISTRATIO N	12.4 Accounting & Procurement Operations and System Support	12.5 Personnel Operations and System Support
			MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit			
	1.2	Equipment Use Charge								
	G02-3.0	DEPARTMENT OF ADMINISTRATION								
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 - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
	G46-6.5	OET - Non allocable								
	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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		1,234,795						
11.4	G10-11.4	Accounting Services		996,396						
11.5	G10-11.5	Financial Reporting		1,351,097						
11.6	G10-11.6	Financial Reporting - Single Audit		3,878						
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	Accounting & Procurement Operations and System Support						4,545,569		
12.5	G10-12.5	Personnel Operations and System Support						824,734		
12.6	G10-12.6	Budget Service - Computer Operations						367,626		
12.7	G10-12.7	Personnel Operations Special Billing						1,051,078		
12.8	G10-12.8	Accounting & Procurement Operations Special Billing						2,895,663		

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SEMA4 Stats
			11.2	11.3	11.4	11.5	11.6	12.2	12.4	12.5
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T. - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES		0	100	100	0		100	0.00%
14.3	G45-14.3	State Agencies								
14.4	G45-14.4	Mediation/Representation - General								
15.2	L49-15.2	LEGISLATIVE AUDITOR		0.10%	2,924	2,924	0		2,924	0.10%
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		0.01%	0	0	0		0	0.01%
16.3	G61-16.3	State Auditor General								
17	17	SWIFT (Internally Developed Software Amortized ov		0.00%						0.00%
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION		0.00%	0	0	0		0	0.00%
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES		0.04%	2,485	2,485	0		2,485	0.04%
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		0.10%	3,455	3,455	0		3,455	0.10%
4.4	G02-4.4	Resource Recovery								
4.5	G02-4.5	Real Estate & Construction Services - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY		0.04%	1,967	1,967	0		1,967	0.04%
6.3	G46-6.3	IT Spend								
0.0	G46-6.5	OET - Non allocable								
0.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET		0.03%	1,325	1,325	0		1,325	0.03%
8.3	G10-8.3	Internal Controls & Accountability		0.01%	120	120	0		120	0.01%
9.2	G10-9.2	TREASURY DIVISION		0.02%	669	669	0		669	0.02%
9.3	G10-9.3	Treasury								
9.4	G10-9.4	Treasury - Other								
10.2	G10-10.2	MMB - BUDGET DIVISION		0.03%	759	759	0		759	0.03%
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		0.07%	846	846	0		846	0.07%

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Division	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SEMA4 Stats
			11.2	11.3	11.4	11.5	11.6	12.2 MMB I.T - MANAGEMENT AND ADMINISTRATIO N	12.4	12.5
			MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit		Accounting & Procurement Operations and System Support	Personnel Operations and System Support
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		0.06%	3,031	3,031	0		3,031	0.06%
12.4	G10-12.4	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable		0.00%	224	224	0		224	0.00%
13.2	G10-13.2	State HR; Benefits & Labor Relations		0.04%	851	851	0		851	0.04%
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								
16.3	G61-16.3	State Auditor General								
17.1		SWIFT (Internally Developed Software Amortized ov								
	G02-0002	State Archaeology		0.01%	491	491	0		491	0.01%
	G02-0003	Public Broadcasting		0.00%	246	246	0		246	0.00%
	G02-0007	Information Policy Analysis		0.01%	869	869	0		869	0.01%
	G02-0009	Real Estate and Construction Services		0.05%	14,905	14,905	0		14,905	0.05%
	G02-0010	Oil Overcharge (Stripper Wells)		0.00%	0	0	0		0	0.00%
	G02-0012	STAR		0.02%	13,069	13,069	462,345		13,069	0.02%
	G02-0014	Capital Group Parking		0.05%	11,784	11,784	0		11,784	0.05%
	G02-0015a	Fleet Services		0.02%	64,759	64,759	0		64,759	0.02%
	G02-0016	Development Disabilities		0.01%	3,152	3,152	1,012,515		3,152	0.01%
	G02-0017a	Risk Management		0.02%	11,248	11,248	0		11,248	0.02%
	G02-0017b	Risk Management - Workers Compensation		0.06%	69,786	69,786	0		69,786	0.06%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		0.00%	74	74	0		74	0.00%
	G02-0021a	Plant Mangement (Leases)		0.53%	70,629	70,629	0		70,629	0.53%
	G02-0021b	Plant Management (Repairs)		0.00%	3,212	3,212	0		3,212	0.00%
	G02-0021c	Plant Management (Materials Transfer)		0.02%	1,257	1,257	0		1,257	0.02%
	G02-0021f	Plant Management FR & R		0.00%	185	185	0		185	0.00%
	G02-0024	MN Bookstore		0.02%	10,018	10,018	0		10,018	0.02%
	G02-0028	Office Supply Connection - Closed in FY2010		0.00%	0	0	0		0	0.00%

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			11.2	11.3	11.4	11.5	11.6	12.2 MMB I.T - MANAGEMENT AND ADMINISTRATIO N	12.4 Accounting & Procurement Operations and System Support	12.5 Personnel Operations and System Support
			MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit			
	G02-0029a	Cooperative Purchasing (CPV)		0.05%	1,572	1,572	0		1,572	0.05%
	G02-0029b	Cooperative Purchasing (MMCAP)		0.05%	2,231	2,231	0		2,231	0.05%
	G02-0031	Central Mail		0.02%	16,070	16,070	0		16,070	0.02%
	G02-0034	Other Non-Allocable		0.00%	0	0	0		0	0.00%
	G02-0036	Demography		0.01%	957	957	0		957	0.01%
	G02-0037	Mn Geospatial Information Office		0.02%	2,811	2,811	171,212		2,811	0.02%
	G02-0037a	MnGeo Service Bureau		0.02%	28	28	0		28	0.02%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		0.01%	408	408	0		408	0.01%
	G02-0042	Surplus Services - State		0.00%	5,168	5,168	0		5,168	0.00%
	G02-0043	Surplus Services - Federal		0.03%	805	805	0		805	0.03%
	G02-0044	RECS - Energy		0.00%	109	109	0		109	0.00%
	G02-0045	SmART FMR		0.00%	0	0	0		0	0.00%
	G02-0046	SmART HR		0.00%	0	0	0		0	0.00%
	G02-0047	Grants Recovery		0.00%	0	0	0		0	0.00%
	G02-0048	Arts & Cultural Heritage		0.00%	499	499	0		499	0.00%
	G02-0049	Materials Management		0.00%	420	420	0		420	0.00%
	B04	AGRICULTURE DEPT		1.07%	134,422	134,422	7,320,977		134,422	1.07%
	B11	COSMETOLOGIST EXAMINERS BOARD		0.02%	15,930	15,930	0		15,930	0.02%
	B13	COMMERCE DEPT		0.77%	189,465	189,465	161,064,780		189,465	0.77%
	B14	ANIMAL HEALTH BOARD		0.15%	17,326	17,326	1,032,687		17,326	0.15%
	B15	BARBER EXAMINERS BOARD		0.00%	1,993	1,993	0		1,993	0.00%
	B20	EXPLORE MINNESOTA TOURISM		0.09%	8,426	8,426	0		8,426	0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.80%	3,805,037	3,805,037	2,459,085,596		3,805,037	2.80%
	B24	PUBLIC FACILITIES AUTHORITY		0.02%	9,194	9,194	0		9,194	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	547	547	0		547	0.00%
	B34	HOUSING FINANCE AGENCY		0.45%	63,129	63,129	0		63,129	0.45%
	B41	WORKERS COMP COURT OF APPEALS		0.02%	739	739	0		739	0.02%
	B42	LABOR AND INDUSTRY DEPT		0.72%	408,362	408,362	5,564,855		408,362	0.72%
	B43	IRON RANGE RESOURCES		0.16%	26,270	26,270	0		26,270	0.16%
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%	3,894	3,894	0		3,894	0.01%
	B7G	COMBATIVE SPORTS COMMISSION		0.02%	658	658	0		658	0.02%
	B7P	ACCOUNTANCY BOARD		0.01%	4,761	4,761	0		4,761	0.01%
	B7S	PRIVATE DETECTIVES BOARD		0.00%	416	416	0		416	0.00%
	B82	PUBLIC UTILITIES COMM		0.26%	45,071	45,071	0		45,071	0.26%
	B9D	AMATEUR SPORTS COMM		0.01%	269	269	0		269	0.01%
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	12	12	0		12	0.00%
	E25	CENTER FOR ARTS EDUCATION		0.13%	16,951	16,951	0		16,951	0.13%
	E26	MN STATE COLLEGES/UNIVERSITIES		25.88%	5,876,961	5,876,961	1,146,826,683		5,876,961	25.88%
	E37	EDUCATION DEPARTMENT		0.74%	503,009	503,009	687,296,011		503,009	0.74%
	E40	HISTORICAL SOCIETY		0.00%	2,411	2,411	0		2,411	0.00%
	E44	MINNESOTA STATE ACADEMIES		0.45%	23,942	23,942	0		23,942	0.45%

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			11.2	11.3	11.4	11.5	11.6	12.2 MMB I.T - MANAGEMENT AND ADMINISTRATIO N	12.4	12.5
			MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit		Accounting & Procurement Operations and System Support	Personnel Operations and System Support
	E50	ARTS BOARD		0.03%	7,674	7,674		1,048,236	7,674	0.03%
	E60	OFFICE OF HIGHER EDUCATION		0.15%	31,856	31,856	0		31,856	0.15%
	E77	ZOOLOGICAL BOARD		0.47%	59,000	59,000	0		59,000	0.47%
	E81	UNIVERSITY OF MINNESOTA		0.00%	1,953	1,953	0		1,953	0.00%
	E95	HUMANITIES COMMISSION		0.00%	124	124	0		124	0.00%
	E97	SCIENCE MUSEUM		0.00%	14	14	0		14	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	81	81	0		81	0.00%
	G03	LOTTERY		0.24%	4,277	4,277	0		4,277	0.24%
	G05	RACING COMMISSION		0.04%	28,233	28,233	0		28,233	0.04%
	G06	ATTORNEY GENERAL		0.50%	17,318	17,318	975,726		17,318	0.50%
	G09	GAMBLING CONTROL BOARD		0.05%	2,678	2,678	0		2,678	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET		0.25%	27,820	27,820	0		27,820	0.25%
	G17	HUMAN RIGHTS DEPT		0.06%	2,653	2,653	0		2,653	0.06%
	G19	INDIAN AFFAIRS COUNCIL		0.01%	2,559	2,559	0		2,559	0.01%
	G38	INVESTMENT BOARD		0.03%	1,489	1,489	0		1,489	0.03%
	G39	GOVERNORS OFFICE		0.08%	3,384	3,384	0		3,384	0.08%
	G45	MEDIATION SERVICES DEPT		0.02%	739	739	0		739	0.02%
	G46	OFFICE OF ENTERPRISE TECHNOLOGY		0.43%	82,231	82,231	0		82,231	0.43%
	G53	SECRETARY OF STATE		0.15%	29,086	29,086	4,140,139		29,086	0.15%
	G61	OFFICE OF THE STATE AUDITOR		0.18%	6,893	6,893	0		6,893	0.18%
	G62	MINN STATE RETIREMENT SYSTEM		0.14%	96,813	96,813	0		96,813	0.14%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.14%	143,467	143,467	0		143,467	0.14%
	G67	REVENUE DEPT		2.42%	49,111	49,111	0		49,111	2.42%
	G69	TEACHERS RETIREMENT ASSOC		0.12%	143,899	143,899	0		143,899	0.12%
		MMB HIGHER EDUCATION		0.00%	0	0	0		0	0.00%
		MMB INTERGOVERNMENTAL AIDS		0.00%	0	0	0		0	0.00%
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	1,943,884	1,943,884	0		1,943,884	0.00%
	G92	OMBUDSPERSON FOR FAMILIES		0.01%	923	923	0		923	0.01%
	G96	UNIFORM LAWS COMMISSION		0.00%	148	148	0		148	0.00%
	G9J	CAMPAIGN FINANCE BOARD		0.01%	1,425	1,425	0		1,425	0.01%
	G9K	ADMINISTRATIVE HEARINGS		0.12%	15,506	15,506	0		15,506	0.12%
	G9L	BLACK MINNESOTANS COUNCIL		0.01%	2,669	2,669	0		2,669	0.01%
	G9M	CHICANO LATINO AFFAIRS COUNCIL		0.01%	1,236	1,236	0		1,236	0.01%
	G9N	ASIAN-PACIFIC COUNCIL		0.01%	905	905	0		905	0.01%
	G9Q	MMB DEBT SERVICE		0.00%	3,321	3,321	0		3,321	0.00%
	G9R	MMB NON-OPERATING		0.00%	79,040	79,040	9,096,586		79,040	0.00%
		MMB TREASURY-NON OPERATING		0.00%	0	0	0		0	0.00%
	G9X	CAPITOL AREA ARCHITECT		0.00%	521	521	0		521	0.00%
	G9Y	DISABILITY COUNCIL		0.02%	3,032	3,032	0		3,032	0.02%
	GPR	PAYROLL CLEARING		0.00%	108	108	0		108	0.00%
	H12	HEALTH DEPT		2.66%	367,619	367,619	235,336,347		367,619	2.66%

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Schedule No.	DP#	Name	Net Administrative Expenditures by Division	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SEMA4 Stats
			11.2	11.3	11.4	11.5	11.6	12.2	12.4	12.5
			MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
	H55	HUMAN SERVICES DEPT		3.56%	6,198,973	6,198,973			6,198,973	3.56%
	H55b	HUMAN SERVICES SOS		6.65%	383,635	383,635	0		383,635	6.65%
	H55c	HUMAN SERVICES MSOP		1.25%	37,351	37,351	0		37,351	1.25%
	H75	VETERANS AFFAIRS DEPT		2.34%	124,280	124,280	6,119,851		124,280	2.34%
	H7B	MEDICAL PRACTICE BOARD		0.03%	18,071	18,071	0		18,071	0.03%
	H7C	NURSING BOARD		0.05%	42,658	42,658	0		42,658	0.05%
	H7D	PHARMACY BOARD		0.02%	6,974	6,974	163,100		6,974	0.02%
	H7F	DENTISTRY BOARD		0.02%	15,687	15,687	0		15,687	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%	5,412	5,412	0		5,412	0.01%
	H7J	OPTOMETRY BOARD		0.00%	1,718	1,718	0		1,718	0.00%
	H7K	NURSING HOME ADMIN BOARD		0.02%	2,819	2,819	0		2,819	0.02%
	H7L	SOCIAL WORK BOARD		0.02%	10,331	10,331	0		10,331	0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%	1,777	1,777	0		1,777	0.00%
	H7Q	PODIATRIC MEDICINE		0.00%	1,299	1,299	0		1,299	0.00%
	H7R	VETERINARY MEDICINE BOARD		0.00%	1,496	1,496	0		1,496	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD		0.03%	5,271	5,271	0		5,271	0.03%
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%	1,702	1,702	0		1,702	0.00%
	H7V	PSYCHOLOGY BOARD		0.02%	3,882	3,882	0		3,882	0.02%
	H7W	PHYSICAL THERAPY BOARD		0.00%	3,075	3,075	0		3,075	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.00%	8,616	8,616	0		8,616	0.00%
	H9G	OMBUDSMAN MH/DD		0.03%	1,144	1,144	0		1,144	0.03%
	J33	TRIAL COURTS		3.19%	794,319	794,319	531,116		794,319	3.19%
	J50	GUARDIAN AD LITEM BOARD		0.35%	13,033	13,033	0		13,033	0.35%
	J52	PUBLIC DEFENSE BOARD		0.85%	21,623	21,623	555,442		21,623	0.85%
	J58	COURT OF APPEALS		0.12%	1,364	1,364	0		1,364	0.12%
	J65	SUPREME COURT		0.47%	63,128	63,128	594,080		63,128	0.47%
	J68	TAX COURT		0.01%	357	357	0		357	0.01%
	J70	JUDICIAL STANDARDS BOARD		0.00%	1,037	1,037	0		1,037	0.00%
	L10	LEGISLATURE		0.13%	8,851	8,851	0		8,851	0.13%
	L49	LEGISLATIVE AUDITOR		0.00%	3	3	0		3	0.00%
	P01	MILITARY AFFAIRS DEPT		0.52%	108,632	108,632	42,338,846		108,632	0.52%
	P07	PUBLIC SAFETY DEPT		3.87%	1,598,229	1,598,229	112,090,797		1,598,229	3.87%
	P78	CORRECTIONS DEPT		7.07%	337,254	337,254	378,960		337,254	7.07%
	P7T	PEACE OFFICERS BOARD (POST)		0.02%	2,660	2,660	0		2,660	0.02%
	P9E	SENTENCING GUIDELINES COMM		0.01%	801	801	0		801	0.01%
	R28	MINN CONSERVATION CORPS		0.00%	91	91	0		91	0.00%
	R29	NATURAL RESOURCES DEPT		9.02%	1,399,948	1,399,948	52,973,565		1,399,948	9.02%
	R32	POLLUTION CONTROL AGENCY		1.94%	145,115	145,115	21,158,157		145,115	1.94%
	R9P	WATER & SOIL RESOURCES BOARD		0.15%	16,710	16,710	1,901,589		16,710	0.15%
	T79	TRANSPORTATION DEPT		14.48%	6,988,438	6,988,438	699,799,753		6,988,438	14.48%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%	526	526	0		526	0.00%

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2013 - Budget

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 11.2 MMB-ACCOUNTING DIVISION	SEMA4 Stats 11.3 Central Payroll	Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SEMA4 Stats 12.5 Personnel Operations and System Support
		OTHER		0.00%	3	3	0		3	0.00%
		Total	3,586,166	100.00%	33,026,695	33,026,695	11,460,020,099	9,684,670	33,026,695	100.00%
		Source	3,586,166	100.00%	33,026,696	33,026,696	11,460,020,097	9,684,670	33,026,696	100.00%
		Difference (Total - Source)	-	0.00%	(1)	(1)	2	-	(1)	0.00%

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2013 - Budget

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual)	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
	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 - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
	G46-6.5	OET - Non allocable								
	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2013 - Budget

			Number of Budget Transactions - FY (Actual)	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division
			12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration				3,003,548				
13.5	G10-13.5	Employee Relations - Non Allocable				0				
14.2	G45-14.2	MEDIATION SERVICES	3	0.00%	100		0.00%			
14.3	G45-14.3	State Agencies						185,009		
14.4	G45-14.4	Mediation/Representation - General						1,336,684		
15.2	L49-15.2	LEGISLATIVE AUDITOR	74	0.10%	2,924		0.10%			
15.3	L49-15.3	Financial Audits								2,421,793
15.4	L49-15.4	Program Audits								1,212,805
15.5	L49-15.5	Single Audits								439,156
15.6	L49-15.6	Audit Comm								1,051
16.2	G61-16.2	STATE AUDITOR	0	0.01%	0		0.01%			
16.3	G61-16.3	State Auditor General								
17	17	SWIFT (Internally Developed Software Amortized ov		0.00%			0.00%		0.00%	
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	0	0.00%	0		0.00%		0.00%	
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	120	0.04%	2,485		0.04%		0.04%	
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	101	0.10%	3,455		0.10%		0.10%	
4.4	G02-4.4	Resource Recovery								
4.5	G02-4.5	Real Estate & Construction Services - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	61	0.04%	1,967		0.04%		0.04%	
6.3	G46-6.3	IT Spend								
0.0	G46-6.5	OET - Non allocable								
0.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	45	0.03%	1,325		0.03%		0.03%	
8.3	G10-8.3	Internal Controls & Accountability	6	0.01%	120		0.01%		0.01%	
9.2	G10-9.2	TREASURY DIVISION	23	0.02%	669		0.02%		0.02%	
9.3	G10-9.3	Treasury								
9.4	G10-9.4	Treasury - Other								
10.2	G10-10.2	MMB - BUDGET DIVISION	32	0.03%	759		0.03%		0.03%	
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	36	0.07%	846		0.07%		0.07%	

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2013 - Budget

			Number of Budget Transactions - FY (Actual)	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division
			12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
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	78	0.06%	3,031		0.06%		0.06%	
12.4	G10-12.4	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable	14	0.00%	224		0.00%		0.00%	
13.2	G10-13.2	State HR, Benefits & Labor Relations	45	0.04%	851		0.04%		0.04%	
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES							0.00%	
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								
16.3	G61-16.3	State Auditor General								
17.1		SWIFT (Internally Developed Software Amortized ov								
G02-0002		State Archaeology	15	0.01%	491		0.01%		0.01%	
G02-0003		Public Broadcasting	15	0.00%	246		0.00%		0.00%	
G02-0007		Information Policy Analysis	28	0.01%	869		0.01%		0.01%	
G02-0009		Real Estate and Construction Services	337	0.05%	14,905		0.05%		0.05%	
G02-0010		Oil Overcharge (Stripper Wells)	0	0.00%	0		0.00%		0.00%	
G02-0012		STAR	42	0.02%	13,069		0.02%		0.02%	
G02-0014		Capital Group Parking	46	0.05%	11,784		0.05%		0.05%	
G02-0015a		Fleet Services	45	0.02%	64,759		0.02%		0.02%	
G02-0016		Development Disabilities	48	0.01%	3,152		0.01%		0.01%	
G02-0017a		Risk Management	69	0.02%	11,248		0.02%		0.02%	
G02-0017b		Risk Management - Workers Compensation	98	0.06%	69,786		0.06%		0.06%	
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	13	0.00%	74		0.00%		0.00%	
G02-0021a		Plant Management (Leases)	106	0.53%	70,629		0.53%		0.53%	
G02-0021b		Plant Management (Repairs)	1	0.00%	3,212		0.00%		0.00%	
G02-0021c		Plant Management (Materials Transfer)	2	0.02%	1,257		0.02%		0.02%	
G02-0021f		Plant Management FR & R	21	0.00%	185		0.00%		0.00%	
G02-0024		MN Bookstore	74	0.02%	10,018		0.02%		0.02%	
G02-0028		Office Supply Connection - Closed in FY2010	0	0.00%	0		0.00%		0.00%	

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			Number of Budget Transactions - FY (Actual)	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division
			12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
	G02-0029a	Cooperative Purchasing (CPV)	8	0.05%	1,572		0.05%		0.05%	
	G02-0029b	Cooperative Purchasing (MMCAP)	6	0.05%	2,231		0.05%		0.05%	
	G02-0031	Central Mail	34	0.02%	16,070		0.02%		0.02%	
	G02-0034	Other Non-Allocable	0	0.00%	0		0.00%		0.00%	
	G02-0036	Demography	33	0.01%	957		0.01%		0.01%	
	G02-0037	Mn Geospatial Information Office	112	0.02%	2,811		0.02%		0.02%	
	G02-0037a	MnGeo Service Bureau	28	0.02%	28		0.02%		0.02%	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	11	0.01%	408		0.01%		0.01%	
	G02-0042	Surplus Services - State	53	0.00%	5,168		0.00%		0.00%	
	G02-0043	Surplus Services - Federal	19	0.03%	805		0.03%		0.03%	
	G02-0044	RECS - Energy	5	0.00%	109		0.00%		0.00%	
	G02-0045	SmART FMR	0	0.00%	0		0.00%		0.00%	
	G02-0046	SmART HR	0	0.00%	0		0.00%		0.00%	
	G02-0047	Grants Recovery	0	0.00%	0		0.00%		0.00%	
	G02-0048	Arts & Cultural Heritage	68	0.00%	499		0.00%		0.00%	
	G02-0049	Materials Management	6	0.00%	420		0.00%		0.00%	
	B04	AGRICULTURE DEPT	6,252	1.07%	134,422		1.07%		1.07%	
	B11	COSMETOLOGIST EXAMINERS BOARD	40	0.02%	15,930		0.02%		0.02%	
	B13	COMMERCE DEPT	1,813	0.77%	189,465		0.77%		0.77%	
	B14	ANIMAL HEALTH BOARD	447	0.15%	17,326		0.15%		0.15%	
	B15	BARBER EXAMINERS BOARD	29	0.00%	1,993		0.00%		0.00%	
	B20	EXPLORE MINNESOTA TOURISM	447	0.09%	8,426		0.09%		0.09%	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	1,446	2.80%	3,805,037		2.80%		2.80%	
	B24	PUBLIC FACILITIES AUTHORITY	462	0.02%	9,194		0.02%		0.02%	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	55	0.00%	547		0.00%		0.00%	
	B34	HOUSING FINANCE AGENCY	796	0.45%	63,129		0.45%		0.45%	
	B41	WORKERS COMP COURT OF APPEALS	24	0.02%	739		0.02%		0.02%	
	B42	LABOR AND INDUSTRY DEPT	378	0.72%	408,362		0.72%		0.72%	
	B43	IRON RANGE RESOURCES	627	0.16%	26,270		0.16%		0.16%	
	B7E	ARCHITECTURE, ENGINEERING BD	33	0.01%	3,894		0.01%		0.01%	
	B7G	COMBATIVE SPORTS COMMISSION	31	0.02%	658		0.02%		0.02%	
	B7P	ACCOUNTANCY BOARD	33	0.01%	4,761		0.01%		0.01%	
	B7S	PRIVATE DETECTIVES BOARD	32	0.00%	416		0.00%		0.00%	
	B82	PUBLIC UTILITIES COMM	187	0.26%	45,071		0.26%		0.26%	
	B9D	AMATEUR SPORTS COMM	32	0.01%	269		0.01%		0.01%	
	B9V	AGRICULTURE UTILIZATION RESRCH	3	0.00%	12		0.00%		0.00%	
	E25	CENTER FOR ARTS EDUCATION	733	0.13%	16,951		0.13%		0.13%	
	E26	MN STATE COLLEGES/UNIVERSITIES	7,502	25.88%	5,876,961		25.88%		25.88%	
	E37	EDUCATION DEPARTMENT	4,314	0.74%	503,009		0.74%		0.74%	
	E40	HISTORICAL SOCIETY	84	0.00%	2,411		0.00%		0.00%	
	E44	MINNESOTA STATE ACADEMIES	814	0.45%	23,942		0.45%		0.45%	

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2013 - Budget

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Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
	E50	ARTS BOARD	165	0.03%	7,674		0.03%			0.03%
	E60	OFFICE OF HIGHER EDUCATION	565	0.15%	31,856		0.15%			0.15%
	E77	ZOOLOGICAL BOARD	485	0.47%	59,000		0.47%			0.47%
	E81	UNIVERSITY OF MINNESOTA	149	0.00%	1,953		0.00%			0.00%
	E95	HUMANITIES COMMISSION	15	0.00%	124		0.00%			0.00%
	E97	SCIENCE MUSEUM	5	0.00%	14		0.00%			0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	7	0.00%	81		0.00%			0.00%
	G03	LOTTERY	224	0.24%	4,277		0.24%			0.24%
	G05	RACING COMMISSION	190	0.04%	28,233		0.04%			0.04%
	G06	ATTORNEY GENERAL	508	0.50%	17,318		0.50%			0.50%
	G09	GAMBLING CONTROL BOARD	117	0.05%	2,678		0.05%			0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	525	0.25%	27,820		0.25%			0.25%
	G17	HUMAN RIGHTS DEPT	177	0.06%	2,653		0.06%			0.06%
	G19	INDIAN AFFAIRS COUNCIL	67	0.01%	2,559		0.01%			0.01%
	G38	INVESTMENT BOARD	29	0.03%	1,489		0.03%			0.03%
	G39	GOVERNORS OFFICE	171	0.08%	3,384		0.08%			0.08%
	G45	MEDIATION SERVICES DEPT	32	0.02%	739		0.02%			0.02%
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	1,028	0.43%	82,231		0.43%			0.43%
	G53	SECRETARY OF STATE	356	0.15%	29,086		0.15%			0.15%
	G61	OFFICE OF THE STATE AUDITOR	279	0.18%	6,893		0.18%			0.18%
	G62	MINN STATE RETIREMENT SYSTEM	49	0.14%	96,813		0.14%			0.14%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	49	0.14%	143,467		0.14%			0.14%
	G67	REVENUE DEPT	1,669	2.42%	49,111		2.42%			2.42%
	G69	TEACHERS RETIREMENT ASSOC	42	0.12%	143,899		0.12%			0.12%
		MMB HIGHER EDUCATION	0	0.00%	0		0.00%			0.00%
		MMB INTERGOVERNMENTAL AIDS	0	0.00%	0		0.00%			0.00%
	G90	REVENUE INTERGOVT PAYMENTS	534	0.00%	1,943,884		0.00%			0.00%
	G92	OMBUDSPERSON FOR FAMILIES	43	0.01%	923		0.01%			0.01%
	G96	UNIFORM LAWS COMMISSION	7	0.00%	148		0.00%			0.00%
	G9J	CAMPAIGN FINANCE BOARD	74	0.01%	1,425		0.01%			0.01%
	G9K	ADMINISTRATIVE HEARINGS	135	0.12%	15,506		0.12%			0.12%
	G9L	BLACK MINNESOTANS COUNCIL	106	0.01%	2,669		0.01%			0.01%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	37	0.01%	1,236		0.01%			0.01%
	G9N	ASIAN-PACIFIC COUNCIL	51	0.01%	905		0.01%			0.01%
	G9Q	MMB DEBT SERVICE	1,463	0.00%	3,321		0.00%			0.00%
	G9R	MMB NON-OPERATING	726	0.00%	79,040		0.00%			0.00%
		MMB TREASURY-NON OPERATING	0	0.00%	0		0.00%			0.00%
	G9X	CAPITOL AREA ARCHITECT	49	0.00%	521		0.00%			0.00%
	G9Y	DISABILITY COUNCIL	51	0.02%	3,032		0.02%			0.02%
	GPR	PAYROLL CLEARING	0	0.00%	108		0.00%			0.00%
	H12	HEALTH DEPT	4,099	2.66%	367,619		2.66%			2.66%

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			Number of Budget Transactions - FY (Actual)	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division
			12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
	H55	HUMAN SERVICES DEPT	11,437	3.56%	6,198,973		3.56%			3.56%
	H55b	HUMAN SERVICES SOS	10,589	6.65%	383,635		6.65%			6.65%
	H55c	HUMAN SERVICES MSOP	3,641	1.25%	37,351		1.25%			1.25%
	H75	VETERANS AFFAIRS DEPT	3,005	2.34%	124,280		2.34%			2.34%
	H7B	MEDICAL PRACTICE BOARD	106	0.03%	18,071		0.03%			0.03%
	H7C	NURSING BOARD	42	0.05%	42,658		0.05%			0.05%
	H7D	PHARMACY BOARD	73	0.02%	6,974		0.02%			0.02%
	H7F	DENTISTRY BOARD	71	0.02%	15,687		0.02%			0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	48	0.01%	5,412		0.01%			0.01%
	H7J	OPTOMETRY BOARD	35	0.00%	1,718		0.00%			0.00%
	H7K	NURSING HOME ADMIN BOARD	114	0.02%	2,819		0.02%			0.02%
	H7L	SOCIAL WORK BOARD	42	0.02%	10,331		0.02%			0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	46	0.00%	1,777		0.00%			0.00%
	H7Q	PODIATRIC MEDICINE	32	0.00%	1,299		0.00%			0.00%
	H7R	VETERINARY MEDICINE BOARD	34	0.00%	1,496		0.00%			0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	193	0.03%	5,271		0.03%			0.03%
	H7U	DIETETICS & NUTRITION PRACTICE	36	0.00%	1,702		0.00%			0.00%
	H7V	PSYCHOLOGY BOARD	37	0.02%	3,882		0.02%			0.02%
	H7W	PHYSICAL THERAPY BOARD	41	0.00%	3,075		0.00%			0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	61	0.00%	8,616		0.00%			0.00%
	H9G	OMBUDSMAN MH/DD	30	0.03%	1,144		0.03%			0.03%
	J33	TRIAL COURTS	4,501	3.19%	794,319		3.19%			3.19%
	J50	GUARDIAN AD LITEM BOARD	278	0.35%	13,033		0.35%			0.35%
	J52	PUBLIC DEFENSE BOARD	638	0.85%	21,623		0.85%			0.85%
	J58	COURT OF APPEALS	44	0.12%	1,364		0.12%			0.12%
	J65	SUPREME COURT	941	0.47%	63,128		0.47%			0.47%
	J68	TAX COURT	16	0.01%	357		0.01%			0.01%
	J70	JUDICIAL STANDARDS BOARD	39	0.00%	1,037		0.00%			0.00%
	L10	LEGISLATURE	652	0.13%	8,851		0.13%			0.13%
	L49	LEGISLATIVE AUDITOR	3	0.00%	3		0.00%			0.00%
	P01	MILITARY AFFAIRS DEPT	720	0.52%	108,632		0.52%			0.52%
	P07	PUBLIC SAFETY DEPT	9,678	3.87%	1,598,229		3.87%			3.87%
	P78	CORRECTIONS DEPT	5,609	7.07%	337,254		7.07%			7.07%
	P7T	PEACE OFFICERS BOARD (POST)	97	0.02%	2,660		0.02%			0.02%
	P9E	SENTENCING GUIDELINES COMM	24	0.01%	801		0.01%			0.01%
	R28	MINN CONSERVATION CORPS	28	0.00%	91		0.00%			0.00%
	R29	NATURAL RESOURCES DEPT	23,954	9.02%	1,399,948		9.02%			9.02%
	R32	POLLUTION CONTROL AGENCY	3,387	1.94%	145,115		1.94%			1.94%
	R9P	WATER & SOIL RESOURCES BOARD	725	0.15%	16,710		0.15%			0.15%
	T79	TRANSPORTATION DEPT	7,143	14.48%	6,988,438		14.48%			14.48%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	37	0.00%	526		0.00%			0.00%

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Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual)	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division
			12.6	12.7	12.8	13.2	13.3	14.2	14.3	15.2
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
		OTHER	0	0.00%	3		0.00%		0.00%	
		Total	131,100	100.00%	33,026,695	3,003,548	100.00%	1,521,693	100.00%	4,074,805
		Source	131,100	100.00%	33,026,696	3,003,548	100.00%	1,521,693	100.00%	4,074,805
		Difference (Total - Source)	0	0.00%	(1)	-	0.00%	-	0.00%	-

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			Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats
			15.3	15.4	15.5	16.2	17.1	20.0	21.2	21.3	21.4
Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	ADMINISTRATIVE	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources
	1.2	Equipment Use Charge									
	G02-3.0	DEPARTMENT OF ADMINISTRATION									
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 - Leasing									
4.7	G02-4.7	Real Property									
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	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
6.3	G46-6.3	IT Spend									
	G46-6.5	OET - Non allocable									
	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									

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			Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats
Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	ADMINISTRATIVE	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources
12.9	G10-12.9	MMB - OTHER - Non-Allocable									
13.2	G10-13.2	State HR, Benefits & Labor Relations									
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	0	0	0	0					
16.3	G61-16.3	State Auditor General									
17	17	SWIFT (Internally Developed Software Amortized ov									
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	614			0		0			
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES	0	0	0	0	2,485	9,844,101			
3.3	G02-3.3	Commissioner's Office								568,589	
3.4	G02-3.4	Human Resources								359,965	
3.5	G02-3.5	Financial Management and Reporting								823,947	
3.6	G02-3.6	Fiscal Agent - Non allocable								8,091,600	
4.2	G02-4.2	Government & Citizen Services	144	0	0	0	3,455	6,977,804		0.10%	0.10%
4.4	G02-4.4	Resource Recovery									
4.5	G02-4.5	Real Estate & Construction Services - Leasing									
4.7	G02-4.7	Real Property									
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	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	662	0	0	0	1,967				
6.3	G46-6.3	IT Spend									
0.0	G46-6.5	OET - Non allocable									
0.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	1,502	0	0	0	1,325				
8.3	G10-8.3	Internal Controls & Accountability	0	0	0	0	120				
9.2	G10-9.2	TREASURY DIVISION	379	0	0	0	669				
9.3	G10-9.3	Treasury									
9.4	G10-9.4	Treasury - Other									
10.2	G10-10.2	MMB - BUDGET DIVISION	2	0	0	0	759				
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	4,759	0	545	0	846				

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			Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats
			15.3	15.4	15.5	16.2	17.1	20.0	21.2	21.3	21.4
Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	ADMINISTRATI ON	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources
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	0	3,031				
12.4	G10-12.4	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
12.9	G10-12.9	MMB - OTHER - Non-Allocable	0	0	0	0	224				
13.2	G10-13.2	State HR, Benefits & Labor Relations	22	0	0	0	0				
13.3	G10-13.3	Personnel Administration					851				
13.5	G10-13.5	Employee Relations - Non Allocable									
14.2	G45-14.2	MEDIATION SERVICES	0	0	0	0	100				
14.3	G45-14.3	State Agencies									
14.4	G45-14.4	Mediation/Representation - General									
15.2	L49-15.2	LEGISLATIVE AUDITOR	0	0	0	0	2,924				
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					0				
16.3	G61-16.3	State Auditor General									
17.1		SWIFT (Internally Developed Software Amortized ov									
G02-0002		State Archaeology	0	0	0	0	491	204,070		0.01%	0.01%
G02-0003		Public Broadcasting	0	0	0	0	246	2,038		0.00%	0.00%
G02-0007		Information Policy Analysis	0	0	0	0	869	478,462		0.01%	0.01%
G02-0009		Real Estate and Construction Services	0	0	0	0	14,905	4,514,068		0.05%	0.05%
G02-0010		Oil Overcharge (Stripper Wells)	0	0	0	0	0	0		0.00%	0.00%
G02-0012		STAR	0	0	0	462,345	13,069	322,930		0.02%	0.02%
G02-0014		Capital Group Parking	0	0	0	0	11,784	2,382,605		0.05%	0.05%
G02-0015a		Fleet Services	0	0	0	0	64,759	7,585,891		0.02%	0.02%
G02-0016		Development Disabilities	0	0	0	1,012,515	3,152	652,645		0.01%	0.01%
G02-0017a		Risk Management	0	0	0	0	11,248	10,981,799		0.02%	0.02%
G02-0017b		Risk Management - Workers Compensation	0	0	0	0	69,786	30,640,490		0.06%	0.06%
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	0	74	385		0.00%	0.00%
G02-0021a		Plant Mangement (Leases)	0	0	0	0	70,629	28,765,027		0.53%	0.53%
G02-0021b		Plant Management (Repairs)	0	0	0	0	3,212	162,480		0.00%	0.00%
G02-0021c		Plant Management (Materials Transfer)	0	0	0	0	1,257	401,832		0.02%	0.02%
G02-0021f		Plant Management FR & R	0	0	0	0	185	2,440,668		0.00%	0.00%
G02-0024		MN Bookstore	0	0	0	0	10,018	1,403,722		0.02%	0.02%
G02-0028		Office Supply Connection - Closed in FY2010	0	0	0	0	0	1,798		0.00%	0.00%

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			15.3	15.4	15.5	16.2	17.1	20.0	21.2	21.3	21.4
Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	ADMINISTRATI ON	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources
	G02-0029a	Cooperative Purchasing (CPV)	0	0	0	0	1,572	1,339,727		0.05%	0.05%
	G02-0029b	Cooperative Purchasing (MMCAP)	0	0	0	0	2,231	3,019,648		0.05%	0.05%
	G02-0031	Central Mail	0	0	0	0	16,070	8,850,583		0.02%	0.02%
	G02-0034	Other Non-Allocable	0	0	0	0	0	102,484		0.00%	0.00%
	G02-0036	Demography	0	0	0	0	957	399,025		0.01%	0.01%
	G02-0037	Mn Geospatial Information Office	0	0	0	171,212	2,811	1,877,957		0.02%	0.02%
	G02-0037a	MnGeo Service Bureau	0	0	0	0	28	739,109		0.02%	0.02%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	0	325	0	0	408	541,681		0.01%	0.01%
	G02-0042	Surplus Services - State	0	0	0	0	5,168	0		0.00%	0.00%
	G02-0043	Surplus Services - Federal	0	0	0	0	805	904,687		0.03%	0.03%
	G02-0044	RECS - Energy	0	0	0	0	109	0		0.00%	0.00%
	G02-0045	SmART FMR	0	0	0	0	0	0		0.00%	0.00%
	G02-0046	SmART HR	0	0	0	0	0	3,306		0.00%	0.00%
	G02-0047	Grants Recovery	0	0	0	0	0	0		0.00%	0.00%
	G02-0048	Arts & Cultural Heritage	0	0	0	0	499	35,369		0.00%	0.00%
	G02-0049	Materials Management	0	0	0	0	420	6,005		0.00%	0.00%
	B04	AGRICULTURE DEPT	621	17	0	7,320,977	134,422				
	B11	COSMETOLOGIST EXAMINERS BOARD	75	0	0	0	15,930				
	B13	COMMERCE DEPT	665	567	359	161,064,780	189,465				
	B14	ANIMAL HEALTH BOARD	20	0	0	1,032,687	17,326				
	B15	BARBER EXAMINERS BOARD	0	0	0	0	1,993				
	B20	EXPLORE MINNESOTA TOURISM	42	0	0	0	8,426				
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2,454	50	1,286	2,459,085,596	3,805,037				
	B24	PUBLIC FACILITIES AUTHORITY	0	0	0	0	9,194				
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	0	0	0	547				
	B34	HOUSING FINANCE AGENCY	6	0	0	0	63,129				
	B41	WORKERS COMP COURT OF APPEALS	27	0	0	0	739				
	B42	LABOR AND INDUSTRY DEPT	622	0	0	5,564,855	408,362				
	B43	IRON RANGE RESOURCES	445	0	0	0	26,270				
	B7E	ARCHITECTURE, ENGINEERING BD	27	0	0	0	3,894				
	B7G	COMBATIVE SPORTS COMMISSION	0	0	0	0	658				
	B7P	ACCOUNTANCY BOARD	27	0	0	0	4,761				
	B7S	PRIVATE DETECTIVES BOARD	0	0	0	0	416				
	B82	PUBLIC UTILITIES COMM	244	580	0	0	45,071				
	B9D	AMATEUR SPORTS COMM	0	0	0	0	269				
	B9V	AGRICULTURE UTILIZATION RESRCH	0	0	0	0	12				
	E25	CENTER FOR ARTS EDUCATION	283	0	0	0	16,951				
	E26	MN STATE COLLEGES/UNIVERSITIES	618	0	0	1,146,826,683	5,876,961				
	E37	EDUCATION DEPARTMENT	1,004	2,244	2,026	687,296,011	503,009				
	E40	HISTORICAL SOCIETY	2	0	0	0	2,411				
	E44	MINNESOTA STATE ACADEMIES	334	0	0	0	23,942				

Statewide Cost Allocation Plan
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Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats
15.3	15.4	15.5	16.2	17.1	20.0	21.2	21.3	21.4

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	ADMINISTRATIVE SERVICES		Commissioner's Office	Human Resources
						STATE AUDITOR	SWIFT		
	E50	ARTS BOARD	99	0	0	1,048,236	7,674		
	E60	OFFICE OF HIGHER EDUCATION	242	0	0	0	31,856		
	E77	ZOOLOGICAL BOARD	79	0	0	0	59,000		
	E81	UNIVERSITY OF MINNESOTA	2	336	0	0	1,953		
	E95	HUMANITIES COMMISSION	0	0	0	0	124		
	E97	SCIENCE MUSEUM	0	0	0	0	14		
	E9W	HIGHER ED FACILITIES AUTHORITY	0	0	0	0	81		
	G03	LOTTERY	10	0	0	0	4,277		
	G05	RACING COMMISSION	300	0	0	0	28,233		
	G06	ATTORNEY GENERAL	375	0	0	975,726	17,318		
	G09	GAMBLING CONTROL BOARD	27	0	0	0	2,678		
	G10	MINNESOTA MANAGEMENT & BUDGET	377	461	0	0	27,820		
	G17	HUMAN RIGHTS DEPT	0	0	0	0	2,653		
	G19	INDIAN AFFAIRS COUNCIL	0	0	0	0	2,559		
	G38	INVESTMENT BOARD	1,974	0	0	0	1,489		
	G39	GOVERNORS OFFICE	258	0	0	0	3,384		
	G45	MEDIATION SERVICES DEPT	0	0	0	0	739		
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	348	0	0	0	82,231		
	G53	SECRETARY OF STATE	328	0	0	4,140,139	29,086		
	G61	OFFICE OF THE STATE AUDITOR	289	0	0	0	6,893		
	G62	MINN STATE RETIREMENT SYSTEM	1,472	0	0	0	96,813		
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,197	0	0	0	143,467		
	G67	REVENUE DEPT	3,258	0	53	0	49,111		
	G69	TEACHERS RETIREMENT ASSOC	811	0	0	0	143,899		
		MMB HIGHER EDUCATION	0	0	0	0	0		
		MMB INTERGOVERNMENTAL AIDS	0	0	0	0	0		
	G90	REVENUE INTERGOVT PAYMENTS	0	0	0	0	1,943,884		
	G92	OMBUDSPERSON FOR FAMILIES	27	0	0	0	923		
	G96	UNIFORM LAWS COMMISSION	0	0	0	0	148		
	G9J	CAMPAIGN FINANCE BOARD	85	0	0	0	1,425		
	G9K	ADMINISTRATIVE HEARINGS	0	136	0	0	15,506		
	G9L	BLACK MINNESOTANS COUNCIL	159	0	0	0	2,669		
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0	0	0	0	1,236		
	G9N	ASIAN-PACIFIC COUNCIL	27	0	0	0	905		
	G9Q	MMB DEBT SERVICE	0	0	0	0	3,321		
	G9R	MMB NON-OPERATING	0	0	0	9,096,586	79,040		
		MMB TREASURY-NON OPERATING	0	0	0	0	0		
	G9X	CAPITOL AREA ARCHITECT	0	0	0	0	521		
	G9Y	DISABILITY COUNCIL	0	0	0	0	3,032		
	GPR	PAYROLL CLEARING	0	0	0	0	108		
	H12	HEALTH DEPT	355	0	1,241	235,336,347	387,619		

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			Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats
			15.3	15.4	15.5	16.2	17.1	20.0	21.2	21.3	21.4
Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	ADMINISTRATIVE SERVICES	ADMIN MANAGEMENT	Commissioner's Office	Human Resources
	H55	HUMAN SERVICES DEPT	1,845	3,263	4,209	5,800,980,148	6,198,973				
	H55b	HUMAN SERVICES SOS	391	0	0	0	383,635				
	H55c	HUMAN SERVICES MSOP	0	2,130	0	0	37,351				
	H75	VETERANS AFFAIRS DEPT	1,530	0	0	6,119,851	124,280				
	H7B	MEDICAL PRACTICE BOARD	0	0	0	0	18,071				
	H7C	NURSING BOARD	27	0	0	0	42,658				
	H7D	PHARMACY BOARD	27	0	0	163,100	6,974				
	H7F	DENTISTRY BOARD	6	0	0	0	15,687				
	H7H	CHIROPRACTIC EXAMINERS BOARD	27	0	0	0	5,412				
	H7J	OPTOMETRY BOARD	0	0	0	0	1,718				
	H7K	NURSING HOME ADMIN BOARD	67	0	0	0	2,819				
	H7L	SOCIAL WORK BOARD	0	0	0	0	10,331				
	H7M	MARRIAGE & FAMILY THERAPY BD	0	0	0	0	1,777				
	H7Q	PODIATRIC MEDICINE	0	0	0	0	1,299				
	H7R	VETERINARY MEDICINE BOARD	0	0	0	0	1,496				
	H7S	EMERGENCY MEDICAL SERVICES BD	129	0	0	0	5,271				
	H7U	DIETETICS & NUTRITION PRACTICE	0	0	0	0	1,702				
	H7V	PSYCHOLOGY BOARD	0	0	0	0	3,882				
	H7W	PHYSICAL THERAPY BOARD	0	0	0	0	3,075				
	H7X	BEHAVIORAL HEALTH & THERAPY BD	50	0	0	0	8,616				
	H9G	OMBUDSMAN MH/DD	0	0	0	0	1,144				
	J33	TRIAL COURTS	286	0	0	531,116	794,319				
	J50	GUARDIAN AD LITEM BOARD	0	0	0	0	13,033				
	J52	PUBLIC DEFENSE BOARD	0	0	0	555,442	21,623				
	J58	COURT OF APPEALS	0	0	0	0	1,364				
	J65	SUPREME COURT	0	0	0	594,080	63,128				
	J68	TAX COURT	0	0	0	0	357				
	J70	JUDICIAL STANDARDS BOARD	2	0	0	0	1,037				
	L10	LEGISLATURE	0	3,539	0	0	8,851				
	L49	LEGISLATIVE AUDITOR	0	0	0	0	3				
	P01	MILITARY AFFAIRS DEPT	20	0	164	42,338,846	108,632				
	P07	PUBLIC SAFETY DEPT	212	116	351	112,090,797	1,598,229				
	P78	CORRECTIONS DEPT	601	1,820	0	378,960	337,254				
	P7T	PEACE OFFICERS BOARD (POST)	0	0	0	0	2,660				
	P9E	SENTENCING GUIDELINES COMM	27	0	0	0	801				
	R28	MINN CONSERVATION CORPS	0	0	0	0	91				
	R29	NATURAL RESOURCES DEPT	1,526	1,006	0	52,973,565	1,399,948				
	R32	POLLUTION CONTROL AGENCY	627	2,705	0	21,158,157	145,115				
	R9P	WATER & SOIL RESOURCES BOARD	738	0	0	1,901,589	16,710				
	T79	TRANSPORTATION DEPT	1,577	0	148	699,799,753	6,988,438				
	T9B	METROPOLITAN COUNCIL/TRANSPORT	58	3,114	0	0	526				

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures	Net Administrative Expenditures by Agency	SEMA4 Stats	SEMA4 Stats
			15.3	15.4	15.5	16.2	17.1	20.0	21.2	21.3	21.4
						STATE AUDITOR	SWIFT	ADMINISTRATI ON	ADMIN MANAGEMENT SERVICES	Commissioner's Office	Human Resources
		OTHER	426	0	0	0	3				
		Total	37,891	22,406	10,379	11,460,020,099	33,026,695	125,582,398	9,844,101	1.12%	1.12%
		Source	37,891	22,406	10,379	11,460,020,097	33,026,696	125,582,398	9,844,101	1.12%	1.12%
		Difference (Total - Source)	0	0	-	2	(1)	-	-	0.00%	0.00%

Statewide Cost Allocation Plan
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 Actual Fiscal Year 2013 - Budget

Schedule No.	DP#	Name	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)
			21.5	22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt
	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 - Leasing									
4.7	G02-4.7	Real Property									
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	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
6.3	G46-6.3	IT Spend									
	G46-6.5	OET - Non allocable									
	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									

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 Exhibit D - Allocation Statistics
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			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)
			21.5	22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt
12.9	G10-12.9	MMB - OTHER - Non-Allocable									
13.2	G10-13.2	State HR, Benefits & Labor Relations									
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									
16.3	G61-16.3	State Auditor General									
17	17	SWIFT (Internally Developed Software Amortized ov									
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		3,453							
4.4	G02-4.4	Resource Recovery									
4.5	G02-4.5	Real Estate & Construction Services - Leasing			506,256						
4.7	G02-4.7	Real Property			957,389						
4.8	G02-4.8	Materials Management			2,034,768						
4.9	G02-4.9	Gift & Acceptance			0						
4.10	G02-4.10	Central Mail			437,514						
4.11	G02-4.11	Enterprise Performance Improvement			127,252						
4.12	G02-4.12	Grants Mgt			66,737						
4.13	G02-4.13	SmART FMR			129,270						
4.14	G02-4.14	SmART HR			115,167						
4.15	G02-13.5	Government & Citizen Services Non Allocable			2,531,877						
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY				1,893,226	0	0	132	0	0.04%
6.3	G46-6.3	IT Spend									
0.0	G46-6.5	OET - Non allocable									
0.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET				1,047,025	0	0	116	15,546	0.03%
8.3	G10-8.3	Internal Controls & Accountability			190,527		0	0	4	0	0.01%
9.2	G10-9.2	TREASURY DIVISION			667,828		0	0	33	0	0.02%
9.3	G10-9.3	Treasury									
9.4	G10-9.4	Treasury - Other									
10.2	G10-10.2	MMB - BUDGET DIVISION			997,082		0	0	33	0	0.03%
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			1,586,113		0	0	38	62,944	0.07%

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			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)
			21.5	22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt
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			3,836,493	0	0	153	0	0.06%	
12.4	G10-12.4	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
12.9	G10-12.9	MMB - OTHER - Non-Allocable			186,694	0	0	10	0	0.00%	
13.2	G10-13.2	State HR, Benefits & Labor Relations			1,319,950	0	0	48	0	0.04%	
13.3	G10-13.3	Personnel Administration									
13.5	G10-13.5	Employee Relations - Non Allocable									
14.2	G45-14.2	MEDIATION SERVICES			74,348	0	0	5	294	0.00%	
14.3	G45-14.3	State Agencies									
14.4	G45-14.4	Mediation/Representation - General									
15.2	L49-15.2	LEGISLATIVE AUDITOR			2,612,890	0	0	130	2,433	0.10%	
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			0	0	0	0	0	0.01%	
16.3	G61-16.3	State Auditor General									
17.1		SWIFT (Internally Developed Software Amortized ov									
G02-0002		State Archaeology	491		88,854	1	0	9	0	0.01%	0
G02-0003		Public Broadcasting	246		0	41	0	35	0	0.00%	1,825,364
G02-0007		Information Policy Analysis	869		198,466	1	0	11	92	0.01%	0
G02-0009		Real Estate and Construction Services	14,905		16,808,040	0	0	547	2,357	0.05%	0
G02-0010		Oil Overcharge (Stripper Wells)	0		0	0	0	0	0	0.00%	0
G02-0012		STAR	13,069		184,797	1	0	363	2,778	0.02%	49,372
G02-0014		Capital Group Parking	11,784		1,136,719	0	0	202	4,181	0.05%	0
G02-0015a		Fleet Services	64,759		4,640,737	1	2,320	191	2,092	0.02%	0
G02-0016		Development Disabilities	3,152		444,237	2	0	78	2,533	0.01%	72,234
G02-0017a		Risk Management	11,248		6,119,904	1	0	134	1,875	0.02%	0
G02-0017b		Risk Management - Workers Compensation	69,786		16,978,571	0	0	85	20,786	0.06%	0
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	74		260	0	0	3	34	0.00%	0
G02-0021a		Plant Management (Leases)	70,629		14,527,548	17	4,177,886	2,434	492	0.53%	0
G02-0021b		Plant Management (Repairs)	3,212		75,063	1	0	12	0	0.00%	0
G02-0021c		Plant Management (Materials Transfer)	1,257		108,905	2	0	26	0	0.02%	0
G02-0021f		Plant Management FR & R	185		184,741	0	0	18	0	0.00%	0
G02-0024		MN Bookstore	10,018		445,901	1	0	117	7,757	0.02%	0
G02-0028		Office Supply Connection - Closed in FY2010	0		0	0	0	0	0	0.00%	0

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Schedule No.	DP#	Name	Accounting & Procurement Transactions	Net Administrative Expenditures by Agency	Operating Costs	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)
			21.5	22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1
			Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt
	G02-0029a	Cooperative Purchasing (CPV)	1,572		705,102	0	0	62	2,892	0.05%	0
	G02-0029b	Cooperative Purchasing (MMCAP)	2,231		1,272,357	0	0	93	3,282	0.05%	0
	G02-0031	Central Mail	16,070		4,540,549	1	0	47	33,910	0.02%	0
	G02-0034	Other Non-Allocable	0		0	0	0	0	0	0.00%	0
	G02-0036	Demography	957		192,720	0	0	34	1,149	0.01%	0
	G02-0037	Mn Geospatial Information Office	2,811		967,143	2	0	84	69	0.02%	0
	G02-0037a	MnGeo Service Bureau	28		0	0	0	0	83	0.02%	0
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	408		33,004	0	0	9	211	0.01%	0
	G02-0042	Surplus Services - State	5,168		379,507	0	0	73	0	0.00%	0
	G02-0043	Surplus Services - Federal	805		52,967	0	44,075	19	0	0.03%	0
	G02-0044	RECS - Energy	109		0	0	0	0	0	0.00%	0
	G02-0045	SmART FMR	0		0	0	0	0	0	0.00%	0
	G02-0046	SmART HR	0		0	0	0	0	0	0.00%	0
	G02-0047	Grants Recovery	0		0	0	0	0	0	0.00%	0
	G02-0048	Arts & Cultural Heritage	499		152,434	0	0	43	0	0.00%	1,696,067
	G02-0049	Materials Management	420		441	0	0	2	0	0.00%	0
	B04	AGRICULTURE DEPT			18,936,474	10	8,304	3,824	104,126	1.07%	432,090
	B11	COSMETOLOGIST EXAMINERS BOARD			446,680	2	0	75	9,045	0.02%	0
	B13	COMMERCE DEPT			24,423,634	5	3,216	1,958	235,895	0.77%	19,715,008
	B14	ANIMAL HEALTH BOARD			2,484,103	1	0	396	8,963	0.15%	0
	B15	BARBER EXAMINERS BOARD			93,667	1	0	30	3,781	0.00%	0
	B20	EXPLORE MINNESOTA TOURISM			3,079,484	4	0	308	54,081	0.09%	231,061
	B22	EMPLOYMENT & ECONOMIC DEVELPMT			81,911,640	57	49,087	43,623	3,174	2.80%	45,213,590
	B24	PUBLIC FACILITIES AUTHORITY			506,013	0	0	392	0	0.02%	768,011
	B25	SCIENCE & TECHNOLOGY AUTHORITY			127,493	0	0	22	0	0.00%	0
	B34	HOUSING FINANCE AGENCY			11,130,001	1	0	786	31,141	0.45%	-354
	B41	WORKERS COMP COURT OF APPEALS			652,871	2	0	17	2,459	0.02%	0
	B42	LABOR AND INDUSTRY DEPT			21,397,019	5	0	2,542	224,420	0.72%	315,078
	B43	IRON RANGE RESOURCES			4,412,195	5	251,577	1,002	0	0.16%	6,640,033
	B7E	ARCHITECTURE, ENGINEERING BD			240,552	0	0	70	11,530	0.01%	0
	B7G	COMBATIVE SPORTS COMMISSION			77,744	2	0	12	0	0.02%	0
	B7P	ACCOUNTANCY BOARD			161,571	1	0	39	8,049	0.01%	0
	B7S	PRIVATE DETECTIVES BOARD			35,311	0	0	9	0	0.00%	0
	B82	PUBLIC UTILITIES COMM			2,225,200	0	0	112	0	0.26%	0
	B9D	AMATEUR SPORTS COMM			122,297	0	754,661	0	0	0.01%	0
	B9V	AGRICULTURE UTILIZATION RESRCH			0	0	0	1	0	0.00%	0
	E25	CENTER FOR ARTS EDUCATION			3,013,087	7	183,897	1,086	0	0.13%	52,970
	E26	MIN STATE COLLEGES/UNIVERSITIES			728,033,635	1	0	0	32,695	25.88%	0
	E37	EDUCATION DEPARTMENT			27,327,479	0	0	2,721	78,146	0.74%	18,987,371
	E40	HISTORICAL SOCIETY			0	0	0	25	0	0.00%	0
	E44	MINNESOTA STATE ACADEMIES			6,052,450	2	254,624	1,233	0	0.45%	0

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			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)
			21.5	22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt
	E50	ARTS BOARD			598,621		0	613	5,886	0.03%	16,436,293
	E60	OFFICE OF HIGHER EDUCATION			10,349,477	4	0	818	71,924	0.15%	817,570
	E77	ZOOLOGICAL BOARD			14,031,005	0	537,682	2,368	0	0.47%	0
	E81	UNIVERSITY OF MINNESOTA			0	0	0	43	0	0.00%	0
	E95	HUMANITIES COMMISSION			0	0	0	5	0	0.00%	0
	E97	SCIENCE MUSEUM			0	0	0	1	0	0.00%	0
	E9W	HIGHER ED FACILITIES AUTHORITY			94,770	0	0	0	0	0.00%	0
	G03	LOTTERY			4,810,042	8	0	0	14,085	0.24%	0
	G05	RACING COMMISSION			1,016,772	0	0	83	0	0.04%	0
	G06	ATTORNEY GENERAL			13,878,667	1	0	370	105,794	0.50%	0
	G09	GAMBLING CONTROL BOARD			1,105,900	3	0	28	3,169	0.05%	102,580
	G10	MINNESOTA MANAGEMENT & BUDGET			376,284,939	5	0	539	96,489	0.25%	0
	G17	HUMAN RIGHTS DEPT			1,158,452	3	0	126	24,672	0.06%	0
	G19	INDIAN AFFAIRS COUNCIL			318,891	1	0	64	218	0.01%	172,122
	G38	INVESTMENT BOARD			1,820,621	0	0	57	2,140	0.03%	0
	G39	GOVERNORS OFFICE			1,817,157	3	0	113	7,046	0.08%	0
	G45	MEDIATION SERVICES DEPT			545,217	0	0	39	2,154	0.02%	0
	G46	OFFICE OF ENTERPRISE TECHNOLOGY			42,691,357	3	0	1,224	0	0.43%	0
	G53	SECRETARY OF STATE			3,274,157	3	0	338	100,635	0.15%	0
	G61	OFFICE OF THE STATE AUDITOR			4,204,844	3	0	249	11,005	0.18%	0
	G62	MINN STATE RETIREMENT SYSTEM			5,392,962	3	201,112	105	109,509	0.14%	0
	G63	PUBLIC EMPLOYEES RETIRE ASSOC			5,585,372	0	0	119	480,836	0.14%	0
	G67	REVENUE DEPT			50,296,003	9	0	1,181	1,720,765	2.42%	119,472
	G69	TEACHERS RETIREMENT ASSOC			5,266,187	1	0	212	79,223	0.12%	0
		MMB HIGHER EDUCATION			0	0	0	0	0	0.00%	0
		MMB INTERGOVERNMENTAL AIDS			0	0	0	0	0	0.00%	0
	G90	REVENUE INTERGOVT PAYMENTS			2,182,113	0	0	0	0	0.00%	0
	G92	OMBUDSPERSON FOR FAMILIES			161,184	3	0	36	162	0.01%	0
	G96	UNIFORM LAWS COMMISSION			18,669	0	0	5	0	0.00%	0
	G9J	CAMPAIGN FINANCE BOARD			284,087	3	0	30	10,915	0.01%	0
	G9K	ADMINISTRATIVE HEARINGS			3,531,305	2	0	297	98,943	0.12%	0
	G9L	BLACK MINNESOTANS COUNCIL			316,882	1	0	128	486	0.01%	0
	G9M	CHICANO LATINO AFFAIRS COUNCIL			115,996	1	0	37	347	0.01%	0
	G9N	ASIAN-PACIFIC COUNCIL			104,498	2	0	44	429	0.01%	0
	G9Q	MMB DEBT SERVICE			650,000	0	0	0	0	0.00%	0
	G9R	MMB NON-OPERATING			48,668	0	0	35	0	0.00%	0
		MMB TREASURY-NON OPERATING			0	0	0	0	0	0.00%	0
	G9X	CAPITOL AREA ARCHITECT			126,550	1	0	13	194	0.00%	0
	G9Y	DISABILITY COUNCIL			321,709	5	0	111	768	0.02%	0
	GPR	PAYROLL CLEARING			0	0	0	0	0	0.00%	0
	H12	HEALTH DEPT			76,922,375	8	0	6,615	534,208	2.66%	7,440,298

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21.5	22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1

Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt
	H55	HUMAN SERVICES DEPT			315,390,427	78	0	3,905	766,535	3.56%	38,497,297
	H55b	HUMAN SERVICES SOS			100,345,967	2	0	5,274	6,980	6.65%	32,433
	H55c	HUMAN SERVICES MSOP			22,458,225	0	2,494,510	726	96	1.25%	0
	H75	VETERANS AFFAIRS DEPT			38,157,270	3	750,438	5,146	8,574	2.34%	54,600
	H7B	MEDICAL PRACTICE BOARD			1,302,870	0	0	114	40,533	0.03%	0
	H7C	NURSING BOARD			1,224,040	0	0	78	65,340	0.05%	0
	H7D	PHARMACY BOARD			777,928	0	0	127	29,093	0.02%	0
	H7F	DENTISTRY BOARD			774,594	0	0	105	17,873	0.02%	0
	H7H	CHIROPRACTIC EXAMINERS BOARD			174,464	0	0	53	4,835	0.01%	0
	H7J	OPTOMETRY BOARD			39,455	0	0	35	2,318	0.00%	0
	H7K	NURSING HOME ADMIN BOARD			384,824	1	0	93	1,632	0.02%	0
	H7L	SOCIAL WORK BOARD			365,508	0	0	69	17,208	0.02%	0
	H7M	MARRIAGE & FAMILY THERAPY BD			65,626	0	0	35	2,829	0.00%	0
	H7Q	PODIATRIC MEDICINE			27,673	0	0	23	306	0.00%	0
	H7R	VETERINARY MEDICINE BOARD			76,151	0	0	35	2,071	0.00%	0
	H7S	EMERGENCY MEDICAL SERVICES BD			578,128	0	0	82	20,394	0.03%	240,870
	H7U	DIETETICS & NUTRITION PRACTICE			26,719	0	0	33	1,819	0.00%	0
	H7V	PSYCHOLOGY BOARD			315,366	0	0	59	8,367	0.02%	0
	H7W	PHYSICAL THERAPY BOARD			115,686	0	0	39	5,270	0.00%	0
	H7X	BEHAVIORAL HEALTH & THERAPY BD			112,241	0	0	51	4,055	0.00%	0
	H9G	OMBUDSMAN MH/DD			650,819	8	0	52	2,476	0.03%	0
	J33	TRIAL COURTS			105,348,296	0	0	1,432	22,762	3.19%	0
	J50	GUARDIAN AD LITEM BOARD			5,467,024	0	0	141	0	0.35%	0
	J52	PUBLIC DEFENSE BOARD			23,998,837	0	0	897	0	0.85%	0
	J58	COURT OF APPEALS			4,184,459	2	0	62	26,949	0.12%	0
	J65	SUPREME COURT			15,123,995	8	0	940	62,037	0.47%	0
	J68	TAX COURT			320,885	2	0	31	5,415	0.01%	0
	J70	JUDICIAL STANDARDS BOARD			541,673	1	0	21	0	0.00%	0
	L10	LEGISLATURE			25,791,999	0	0	0	390	0.13%	0
	L49	LEGISLATIVE AUDITOR			0	1	0	0	0	0.00%	0
	P01	MILITARY AFFAIRS DEPT			24,742,896	3	4,647,755	6,605	385	0.52%	0
	P07	PUBLIC SAFETY DEPT			117,216,482	25	20,360	11,454	2,072,818	3.87%	35,123,095
	P78	CORRECTIONS DEPT			196,908,534	21	6,071,138	14,674	31,086	7.07%	1,171,349
	P7T	PEACE OFFICERS BOARD (POST)			448,928	1	0	30	6,583	0.02%	0
	P9E	SENTENCING GUIDELINES COMM			200,649	1	0	29	459	0.01%	0
	R28	MINN CONSERVATION CORPS			0	10	0	7	0	0.00%	0
	R29	NATURAL RESOURCES DEPT			146,711,544	33	3,416,460	19,182	362,143	9.02%	33,088,267
	R32	POLLUTION CONTROL AGENCY			60,221,428	15	21,097	2,623	99,035	1.94%	11,464,028
	R9P	WATER & SOIL RESOURCES BOARD			3,695,318	9	0	1,268	5,225	0.15%	10,752,526
	T79	TRANSPORTATION DEPT			311,345,968	9	5,530,832	64,569	108,130	14.48%	18,182,330
	T9B	METROPOLITAN COUNCIL/TRANSPORT			0	0	0	26	0	0.00%	0

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Schedule No.	DP#	Name	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Operating Costs	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	SEMA4 Stats	Dollars of Grants received (5GXX)
			21.5	22.2	22.4	22.5	22.7	22.8	22.1	22.1	22.1
			Financial Management and Reporting	Government & Citizen Services	Resource Recovery	Real Estate & Construction Services - Leasing	Real Property System	Materials Management	Central Mail	Enterprise Performance Improvement	Grants Mgt
		OTHER			0	19	0	0	0	0.00%	0
		Total	310,215	6,906,230	3,176,500,088	506	29,421,031	221,887	8,269,319	99.85%	269,693,025
		Source	310,215	6,906,230	3,176,500,086	507	29,421,031	221,887	8,269,320	99.85%	269,693,025
		Difference (Total - Source)	-	-	2	(1)	-	-	(0)	0.00%	-

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Schedule No.	DP#	Name	Accounting Trans for designated Agencies	SEMA4 Stats	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division
			22.1	22.1	24.2	24.3	26.2	26.3	27.2	27.3	28.2
			SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
	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 - Leasing									
4.7	G02-4.7	Real Property									
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	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
6.3	G46-6.3	IT Spend									
	G46-6.5	OET - Non allocable									
	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									

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			22.1	22.1	24.2	24.3	26.2	26.3	27.2	27.3	28.2
			SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
12.9	G10-12.9	MMB - OTHER - Non-Allocable									
13.2	G10-13.2	State HR, Benefits & Labor Relations									
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									
16.3	G61-16.3	State Auditor General									
17	17	SWIFT (Internally Developed Software Amortized ov									
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 - Leasing									
4.7	G02-4.7	Real Property									
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	G02-13.5	Government & Citizen Services Non Allocable									
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
6.3	G46-6.3	IT Spend			4,264,305						
0.0	G46-6.5	OET - Non allocable			0						
0.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
8.3	G10-8.3	Internal Controls & Accountability				236,192					
9.2	G10-9.2	TREASURY DIVISION				0	480,420				
9.3	G10-9.3	Treasury				497,284	1,851,411	669			
9.4	G10-9.4	Treasury - Other							1,169,606		
10.2	G10-10.2	MMB - BUDGET DIVISION							681,805		
10.3	G10-10.3	Analysis & Control (EBO's)						759			
10.4	G10-10.4	Budget Operations and Planning				2,288,996	4,464,069				
10.5	G10-10.5	Budget Division - Non Allocable									1,871,830
11.2	G10-11.2	MMB-ACCOUNTING DIVISION						846			2,180,815
						12,432	3,586,166				411,424

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			SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET 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				7,902,693	11,903,809	3,031			
12.4	G10-12.4	Accounting & Procurement Operations and System Support									
12.5	G10-12.5	Personnel Operations and System Support									
12.6	G10-12.6	Budget Service - Computer Operations									
12.7	G10-12.7	Personnel Operations Special Billing									
12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
12.9	G10-12.9	MMB - OTHER - Non-Allocable				63,655	492,462	224			
13.2	G10-13.2	State HR, Benefits & Labor Relations				6,728	3,003,548	851			
13.3	G10-13.3	Personnel Administration									
13.5	G10-13.5	Employee Relations - Non Allocable									
14.2	G45-14.2	MEDIATION SERVICES		0.00%		20,917		100		9	
14.3	G45-14.3	State Agencies									
14.4	G45-14.4	Mediation/Representation - General									
15.2	L49-15.2	LEGISLATIVE AUDITOR				500,626		2,924		246	
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				100		0		0	
16.3	G61-16.3	State Auditor General									
17.1		SWIFT (Internally Developed Software Amortized ov									

G02-0002	State Archaeology	9,499	491	30
G02-0003	Public Broadcasting	0	246	27
G02-0007	Information Policy Analysis	18,853	869	34
G02-0009	Real Estate and Construction Services	421,278	14,905	947
G02-0010	Oil Overcharge (Stripper Wells)	0	0	0
G02-0012	STAR	14,283	13,069	469
G02-0014	Capital Group Parking	20,087	11,784	287
G02-0015a	Fleet Services	818,504	64,759	351
G02-0016	Development Disabilities	213,794	3,152	98
G02-0017a	Risk Management	247,532	11,248	734
G02-0017b	Risk Management - Workers Compensation	520,514	69,786	10,297
G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)	0	74	1
G02-0021a	Plant Management (Leases)	1,057,363	70,629	2,920
G02-0021b	Plant Management (Repairs)	0	3,212	42
G02-0021c	Plant Management (Materials Transfer)	1,738	1,257	52
G02-0021f	Plant Management FR & R	0	185	13
G02-0024	MN Bookstore	52,695	10,018	297
G02-0028	Office Supply Connection - Closed in FY2010	0	0	0

Statewide Cost Allocation Plan
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 Actual Fiscal Year 2013 - Budget

Schedule No.	DP#	Name	Accounting	SEMA4	Net	IT Expense	Net	Accounting &	Net	Payment &	Net
			Trans for designated Agencies	Stats	Administrative Expenditures by Division		Administrative Expenditures by Division	Transactions - FY (Actual)	Administrative Expenditures by Division	Deposit Transactions	Administrative Expenditures by Division
			22.1	22.1	24.2	24.3	26.2	26.3	27.2	27.3	28.2
			SMART FMR	SMART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
	G02-0029a	Cooperative Purchasing (CPV)				125,915		1,572		123	
	G02-0029b	Cooperative Purchasing (MMCAP)				902,152		2,231		188	
	G02-0031	Central Mail				30,379		16,070		52	
	G02-0034	Other Non-Allocable				12,013		0		0	
	G02-0036	Demography				69,630		957		61	
	G02-0037	Mn Geospatial Information Office				556,707		2,811		165	
	G02-0037a	MnGeo Service Bureau				274,720		28		0	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12				69,769		408		13	
	G02-0042	Surplus Services - State				0		5,168		354	
	G02-0043	Surplus Services - Federal				50,490		805		34	
	G02-0044	RECS - Energy				0		109		0	
	G02-0045	SmART FMR				0		0		0	
	G02-0046	SmART HR				0		0		0	
	G02-0047	Grants Recovery				0		0		0	
	G02-0048	Arts & Cultural Heritage				1,906		499		28	
	G02-0049	Materials Management				2,965		420		4	
	B04	AGRICULTURE DEPT				3,581,318		134,422		5,090	
	B11	COSMETOLOGIST EXAMINERS BOARD				98,577		15,930		177	
	B13	COMMERCE DEPT				5,156,429		189,465		18,360	
	B14	ANIMAL HEALTH BOARD				368,410		17,326		1,413	
	B15	BARBER EXAMINERS BOARD				19,364		1,993		83	
	B20	EXPLORE MINNESOTA TOURISM				844,094		8,426		650	
	B22	EMPLOYMENT & ECONOMIC DEVELOPMT				35,834,301		3,805,037		83,790	
	B24	PUBLIC FACILITIES AUTHORITY				40,424		9,194		1,145	
	B25	SCIENCE & TECHNOLOGY AUTHORITY				9,877		547		42	
	B34	HOUSING FINANCE AGENCY				3,957,799		63,129		6,643	
	B41	WORKERS COMP COURT OF APPEALS				37,273		739		63	
	B42	LABOR AND INDUSTRY DEPT				3,761,617		408,362		11,824	
	B43	IRON RANGE RESOURCES				497,025		26,270		1,756	
	B7E	ARCHITECTURE, ENGINEERING BD				50,862		3,894		258	
	B7G	COMBATIVE SPORTS COMMISSION	658	0.02%		2,520		658		43	
	B7P	ACCOUNTANCY BOARD				24,212		4,761		114	
	B7S	PRIVATE DETECTIVES BOARD				2,916		416		12	
	B82	PUBLIC UTILITIES COMM		0.26%		608,959		45,071		482	
	B9D	AMATEUR SPORTS COMM				0		269		0	
	B9V	AGRICULTURE UTILIZATION RESRCH				0		12		1	
	E25	CENTER FOR ARTS EDUCATION		0.13%		455,267		16,951		1,405	
	E26	MN STATE COLLEGES/UNIVERSITIES				89,455,125		5,876,961		314,274	
	E37	EDUCATION DEPARTMENT				10,399,879		503,009		56,100	
	E40	HISTORICAL SOCIETY				0		2,411		51	
	E44	MINNESOTA STATE ACADEMIES				461,159		23,942		1,805	

Statewide Cost Allocation Plan
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 Actual Fiscal Year 2013 - Budget

			Accounting Trans for designated Agencies	SEMA4 Stats	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division
			22.1	22.1	24.2	24.3	26.2	26.3	27.2	27.3	28.2
Schedule No.	DP#	Name	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
	E50	ARTS BOARD		0.03%		363,273		7,674		1,018	
	E60	OFFICE OF HIGHER EDUCATION				538,924		31,856		2,950	
	E77	ZOOLOGICAL BOARD				576,683		59,000		3,551	
	E81	UNIVERSITY OF MINNESOTA				0		1,953		183	
	E95	HUMANITIES COMMISSION				0		124		10	
	E97	SCIENCE MUSEUM				0		14		1	
	E9W	HIGHER ED FACILITIES AUTHORITY				0		81		0	
	G03	LOTTERY				1,671,342		4,277		27	
	G05	RACING COMMISSION				167,096		28,233		774	
	G06	ATTORNEY GENERAL				1,920,236		17,318		1,119	
	G09	GAMBLING CONTROL BOARD				65,846		2,678		140	
	G10	MINNESOTA MANAGEMENT & BUDGET				19,819,519		27,820		1,712	
	G17	HUMAN RIGHTS DEPT				377,668		2,653		110	
	G19	INDIAN AFFAIRS COUNCIL	2,559	0.01%		27,375		2,559		252	
	G38	INVESTMENT BOARD				541,175		1,489		109	
	G39	GOVERNORS OFFICE				116,251		3,384		267	
	G45	MEDIATION SERVICES DEPT		0.02%		153,392		739		65	
	G46	OFFICE OF ENTERPRISE TECHNOLOGY				2,817,984		82,231		4,055	
	G53	SECRETARY OF STATE		0.15%		6,142,730		29,086		2,008	
	G61	OFFICE OF THE STATE AUDITOR				1,117,603		6,893		459	
	G62	MINN STATE RETIREMENT SYSTEM				3,779,226		96,813		24,319	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC				2,196,856		143,467		37,153	
	G67	REVENUE DEPT				31,672,285		49,111		2,991	
	G69	TEACHERS RETIREMENT ASSOC				3,707,533		143,899		47,303	
		MMB HIGHER EDUCATION				0		0		0	
		MMB INTERGOVERNMENTAL AIDS				0		0		0	
	G90	REVENUE INTERGOVT PAYMENTS				0		1,943,884		477,035	
	G92	OMBUDSPERSON FOR FAMILIES	923	0.01%		18,850		923		66	
	G96	UNIFORM LAWS COMMISSION				0		148		31	
	G9J	CAMPAIGN FINANCE BOARD	1,425	0.01%		175,968		1,425		135	
	G9K	ADMINISTRATIVE HEARINGS				476,204		15,506		758	
	G9L	BLACK MINNESOTANS COUNCIL	2,669	0.01%		10,539		2,669		245	
	G9M	CHICANO LATINO AFFAIRS COUNCIL	1,236	0.01%		15,965		1,236		113	
	G9N	ASIAN-PACIFIC COUNCIL	905	0.01%		16,196		905		62	
	G9Q	MMB DEBT SERVICE				0		3,321		82	
	G9R	MMB NON-OPERATING				0		79,040		135	
		MMB TREASURY-NON OPERATING				0		0		0	
	G9X	CAPITOL AREA ARCHITECT	521			6,829		521		34	
	G9Y	DISABILITY COUNCIL	3,032	0.02%		54,342		3,032		197	
	GPR	PAYROLL CLEARING				0		108		0	
	H12	HEALTH DEPT				24,605,681		367,619		9,976	

Statewide Cost Allocation Plan
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			Accounting Trans for designated Agencies	SEMA4 Stats	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division
			22.1	22.1	24.2	24.3	26.2	26.3	27.2	27.3	28.2
Schedule No.	DP#	Name	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
	H55	HUMAN SERVICES DEPT				87,474,151		6,198,973		611,553	
	H55b	HUMAN SERVICES SOS				6,988,174		383,635		21,162	
	H55c	HUMAN SERVICES MSOP				1,998,052		37,351		2,821	
	H75	VETERANS AFFAIRS DEPT				2,830,824		124,280		11,274	
	H7B	MEDICAL PRACTICE BOARD				563,228		18,071		513	
	H7C	NURSING BOARD				380,230		42,658		357	
	H7D	PHARMACY BOARD				249,994		6,974		297	
	H7F	DENTISTRY BOARD				70,012		15,687		294	
	H7H	CHIROPRACTIC EXAMINERS BOARD				10,923		5,412		145	
	H7J	OPTOMETRY BOARD				2,504		1,718		60	
	H7K	NURSING HOME ADMIN BOARD				314,798		2,819		165	
	H7L	SOCIAL WORK BOARD				115,138		10,331		173	
	H7M	MARRIAGE & FAMILY THERAPY BD				4,334		1,777		132	
	H7Q	PODIATRIC MEDICINE				5,540		1,299		72	
	H7R	VETERINARY MEDICINE BOARD				10,652		1,496		79	
	H7S	EMERGENCY MEDICAL SERVICES BD				228,794		5,271		227	
	H7U	DIETETICS & NUTRITION PRACTICE				2,599		1,702		62	
	H7V	PSYCHOLOGY BOARD				85,563		3,882		194	
	H7W	PHYSICAL THERAPY BOARD				10,321		3,075		131	
	H7X	BEHAVIORAL HEALTH & THERAPY BD				64,004		8,616		226	
	H9G	OMBUDSMAN MH/DD				162,971		1,144		91	
	J33	TRIAL COURTS				16,681,866		794,319		127,699	
	J50	GUARDIAN AD LITEM BOARD				209,887		13,033		1,541	
	J52	PUBLIC DEFENSE BOARD				1,661,577		21,623		2,153	
	J58	COURT OF APPEALS				79,531		1,364		111	
	J65	SUPREME COURT				7,021,407		63,128		2,916	
	J68	TAX COURT				11,419		357		14	
	J70	JUDICIAL STANDARDS BOARD				8,371		1,037		122	
	L10	LEGISLATURE				1,661,820		8,851		672	
	L49	LEGISLATIVE AUDITOR				0		3		0	
	P01	MILITARY AFFAIRS DEPT				2,257,354		108,632		9,825	
	P07	PUBLIC SAFETY DEPT				38,756,037		1,598,229		31,059	
	P78	CORRECTIONS DEPT				15,061,113		337,254		27,031	
	P7T	PEACE OFFICERS BOARD (POST)				107,298		2,660		74	
	P9E	SENTENCING GUIDELINES COMM				35,170		801		66	
	R28	MINN CONSERVATION CORPS				0		91		7	
	R29	NATURAL RESOURCES DEPT				20,598,650		1,399,948		35,391	
	R32	POLLUTION CONTROL AGENCY				10,290,488		145,115		4,792	
	R9P	WATER & SOIL RESOURCES BOARD				756,525		16,710		1,396	
	T79	TRANSPORTATION DEPT				48,166,599		6,988,438		86,533	
	T9B	METROPOLITAN COUNCIL/TRANSPORT				0		526		55	

Statewide Cost Allocation Plan
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			Accounting Trans for designated Agencies	SEMA4 Stats	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	Payment & Deposit Transactions	Net Administrative Expenditures by Division
			22.1	22.1	24.2	24.3	26.2	26.3	27.2	27.3	28.2
Schedule No.	DP#	Name	SmART FMR	SmART HR	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
		OTHER				0		3		51	
		Total	13,928	0.69%	4,264,305	540,781,307	25,781,885	33,017,343	1,851,411	2,124,438	4,464,069
		Source	13,928	0.69%	4,264,305	540,781,307	25,781,885	33,017,344	1,851,411	2,124,439	4,464,069
		Difference (Total - Source)	-	0.00%	-	0	-	(1)	-	(1)	-

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Schedule No.	DP#	Name	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
	1.2	Equipment Use Charge								30.2
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 - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
	G46-6.5	OET - Non allocable								
	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								

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Schedule No.	DP#	Name	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MANAGEMENT AND ADMINISTRATI ON
12.9	G10-12.9	MMB - OTHER - Non-Allocable								30.2
13.2	G10-13.2	State HR, Benefits & Labor Relations								MMB I.T -
13.3	G10-13.3	Personnel Administration								AND
13.5	G10-13.5	Employee Relations - Non Allocable								ADMINISTRATI
14.2	G45-14.2	MEDIATION SERVICES								ON
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								
16.3	G61-16.3	State Auditor General								
17	17	SWIFT (Internally Developed Software Amortized ov								
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 - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
0.0	G46-6.5	OET - Non allocable								
0.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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								

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			Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
			28.3	28.4	29.2	29.3	29.4	29.5	29.6	30.2
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	MMB I.T - MANAGEMENT AND ADMINISTRATION
11.3	G10-11.3	Central Payroll			1,234,795					
11.4	G10-11.4	Accounting Services			996,396					
11.5	G10-11.5	Financial Reporting			1,351,097					
11.6	G10-11.6	Financial Reporting - Single Audit			3,878					
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	Accounting & Procurement Operations and System Support								4,545,569
12.5	G10-12.5	Personnel Operations and System Support								824,734
12.6	G10-12.6	Budget Service - Computer Operations								367,626
12.7	G10-12.7	Personnel Operations Special Billing								1,051,078
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								2,895,663
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable								
14.2	G45-14.2	MEDIATION SERVICES	100	3		0	100	100	0	
14.3	G45-14.3	State Agencies								
14.4	G45-14.4	Mediation/Representation - General								
15.2	L49-15.2	LEGISLATIVE AUDITOR	2,924	74		0	2,924	2,924	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	G61-16.2	STATE AUDITOR	0	0		0	0	0	0	
16.3	G61-16.3	State Auditor General								
17.1		SWIFT (Internally Developed Software Amortized ov								
G02-0002		State Archaeology	491	15		0	491	491	0	
G02-0003		Public Broadcasting	246	15		0	246	246	0	
G02-0007		Information Policy Analysis	869	28		0	869	869	0	
G02-0009		Real Estate and Construction Services	14,905	337		0	14,905	14,905	0	
G02-0010		Oil Overcharge (Stripper Wells)	0	0		0	0	0	0	
G02-0012		STAR	13,069	42		0	13,069	13,069	462,345	
G02-0014		Capital Group Parking	11,784	46		0	11,784	11,784	0	
G02-0015a		Fleet Services	64,759	45		0	64,759	64,759	0	
G02-0016		Development Disabilities	3,152	48		0	3,152	3,152	1,012,515	
G02-0017a		Risk Management	11,248	69		0	11,248	11,248	0	
G02-0017b		Risk Management - Workers Compensation	69,786	98		0	69,786	69,786	0	
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	74	13		0	74	74	0	
G02-0021a		Plant Management (Leases)	70,629	106		0	70,629	70,629	0	
G02-0021b		Plant Management (Repairs)	3,212	1		0	3,212	3,212	0	
G02-0021c		Plant Management (Materials Transfer)	1,257	2		0	1,257	1,257	0	
G02-0021f		Plant Management FR & R	185	21		0	185	185	0	
G02-0024		MN Bookstore	10,018	74		0	10,018	10,018	0	
G02-0028		Office Supply Connection - Closed in FY2010	0	0		0	0	0	0	

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
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Schedule No.	DP#	Name	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
			28.3	28.4	29.2	29.3	29.4	29.5	29.6	30.2
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MANAGEMENT AND ADMINISTRATIVE
	G02-0029a	Cooperative Purchasing (CPV)	1,572	8		0	1,572	1,572	0	
	G02-0029b	Cooperative Purchasing (MMCAP)	2,231	6		0	2,231	2,231	0	
	G02-0031	Central Mail	16,070	34		0	16,070	16,070	0	
	G02-0034	Other Non-Allocable	0	0		0	0	0	0	
	G02-0036	Demography	957	33		0	957	957	0	
	G02-0037	Mn Geospatial Information Office	2,811	112		0	2,811	2,811	171,212	
	G02-0037a	MnGeo Service Bureau	28	28		0	28	28	0	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	408	11		0	408	408	0	
	G02-0042	Surplus Services - State	5,168	53		0	5,168	5,168	0	
	G02-0043	Surplus Services - Federal	805	19		0	805	805	0	
	G02-0044	RECS - Energy	109	5		0	109	109	0	
	G02-0045	SmART FMR	0	0		0	0	0	0	
	G02-0046	SmART HR	0	0		0	0	0	0	
	G02-0047	Grants Recovery	0	0		0	0	0	0	
	G02-0048	Arts & Cultural Heritage	499	68		0	499	499	0	
	G02-0049	Materials Management	420	6		0	420	420	0	
	B04	AGRICULTURE DEPT	134,422	6,252		0	134,422	134,422	7,320,977	
	B11	COSMETOLOGIST EXAMINERS BOARD	15,930	40		0	15,930	15,930	0	
	B13	COMMERCE DEPT	189,465	1,813		0	189,465	189,465	161,064,780	
	B14	ANIMAL HEALTH BOARD	17,326	447		0	17,326	17,326	1,032,687	
	B15	BARBER EXAMINERS BOARD	1,993	29		0	1,993	1,993	0	
	B20	EXPLORE MINNESOTA TOURISM	8,426	447		0	8,426	8,426	0	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	3,805,037	1,446		0	3,805,037	3,805,037	2,459,085,596	
	B24	PUBLIC FACILITIES AUTHORITY	9,194	462		0	9,194	9,194	0	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	547	55		0	547	547	0	
	B34	HOUSING FINANCE AGENCY	63,129	796		0	63,129	63,129	0	
	B41	WORKERS COMP COURT OF APPEALS	739	24		0	739	739	0	
	B42	LABOR AND INDUSTRY DEPT	408,362	378		0	408,362	408,362	5,564,855	
	B43	IRON RANGE RESOURCES	26,270	627		0	26,270	26,270	0	
	B7E	ARCHITECTURE, ENGINEERING BD	3,894	33		0	3,894	3,894	0	
	B7G	COMBATIVE SPORTS COMMISSION	658	31		0	658	658	0	
	B7P	ACCOUNTANCY BOARD	4,761	33		0	4,761	4,761	0	
	B7S	PRIVATE DETECTIVES BOARD	416	32		0	416	416	0	
	B82	PUBLIC UTILITIES COMM	45,071	187		0	45,071	45,071	0	
	B9D	AMATEUR SPORTS COMM	269	32		0	269	269	0	
	B9V	AGRICULTURE UTILIZATION RESRCH	12	3		0	12	12	0	
	E25	CENTER FOR ARTS EDUCATION	16,951	733		0	16,951	16,951	0	
	E26	MN STATE COLLEGES/UNIVERSITIES	5,876,961	7,502		0	5,876,961	5,876,961	1,146,826,683	
	E37	EDUCATION DEPARTMENT	503,009	4,314		0	503,009	503,009	687,296,011	
	E40	HISTORICAL SOCIETY	2,411	84		0	2,411	2,411	0	
	E44	MINNESOTA STATE ACADEMIES	23,942	814		0	23,942	23,942	0	

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2013 - Budget

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
			28.3	28.4	29.2	29.3	29.4	29.5	29.6	30.2 MMB I.T - MANAGEMENT AND ADMINISTRATIVE
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	
	E50	ARTS BOARD	7,674	165		0	7,674	7,674	1,048,236	
	E60	OFFICE OF HIGHER EDUCATION	31,856	565		0	31,856	31,856	0	
	E77	ZOOLOGICAL BOARD	59,000	485		0	59,000	59,000	0	
	E81	UNIVERSITY OF MINNESOTA	1,953	149		0	1,953	1,953	0	
	E95	HUMANITIES COMMISSION	124	15		0	124	124	0	
	E97	SCIENCE MUSEUM	14	5		0	14	14	0	
	E9W	HIGHER ED FACILITIES AUTHORITY	81	7		0	81	81	0	
	G03	LOTTERY	4,277	224		0	4,277	4,277	0	
	G05	RACING COMMISSION	28,233	190		0	28,233	28,233	0	
	G06	ATTORNEY GENERAL	17,318	508		0	17,318	17,318	975,726	
	G09	GAMBLING CONTROL BOARD	2,678	117		0	2,678	2,678	0	
	G10	MINNESOTA MANAGEMENT & BUDGET	27,820	525		0	27,820	27,820	0	
	G17	HUMAN RIGHTS DEPT	2,653	177		0	2,653	2,653	0	
	G19	INDIAN AFFAIRS COUNCIL	2,559	67		0	2,559	2,559	0	
	G38	INVESTMENT BOARD	1,489	29		0	1,489	1,489	0	
	G39	GOVERNORS OFFICE	3,384	171		0	3,384	3,384	0	
	G45	MEDIATION SERVICES DEPT	739	32		0	739	739	0	
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	82,231	1,028		0	82,231	82,231	0	
	G53	SECRETARY OF STATE	29,086	356		0	29,086	29,086	4,140,139	
	G61	OFFICE OF THE STATE AUDITOR	6,893	279		0	6,893	6,893	0	
	G62	MINN STATE RETIREMENT SYSTEM	96,813	49		0	96,813	96,813	0	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	143,467	49		0	143,467	143,467	0	
	G67	REVENUE DEPT	49,111	1,669		0	49,111	49,111	0	
	G69	TEACHERS RETIREMENT ASSOC	143,899	42		0	143,899	143,899	0	
		MMB HIGHER EDUCATION	0	0		0	0	0	0	
		MMB INTERGOVERNMENTAL AIDS	0	0		0	0	0	0	
	G90	REVENUE INTERGOVT PAYMENTS	1,943,884	534		0	1,943,884	1,943,884	0	
	G92	OMBUDSPERSON FOR FAMILIES	923	43		0	923	923	0	
	G96	UNIFORM LAWS COMMISSION	148	7		0	148	148	0	
	G9J	CAMPAIGN FINANCE BOARD	1,425	74		0	1,425	1,425	0	
	G9K	ADMINISTRATIVE HEARINGS	15,506	135		0	15,506	15,506	0	
	G9L	BLACK MINNESOTANS COUNCIL	2,669	106		0	2,669	2,669	0	
	G9M	CHICANO LATINO AFFAIRS COUNCIL	1,236	37		0	1,236	1,236	0	
	G9N	ASIAN-PACIFIC COUNCIL	905	51		0	905	905	0	
	G9Q	MMB DEBT SERVICE	3,321	1,463		0	3,321	3,321	0	
	G9R	MMB NON-OPERATING	79,040	726		0	79,040	79,040	9,096,566	
		MMB TREASURY-NON OPERATING	0	0		0	0	0	0	
	G9X	CAPITOL AREA ARCHITECT	521	49		0	521	521	0	
	G9Y	DISABILITY COUNCIL	3,032	51		0	3,032	3,032	0	
	GPR	PAYROLL CLEARING	108	0		0	108	108	0	
	H12	HEALTH DEPT	367,619	4,099		0	367,619	367,619	235,336,347	

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			28.3	28.4	29.2	29.3	29.4	29.5	29.6	30.2
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MANAGEMENT AND ADMINISTRATIVE
	H55	HUMAN SERVICES DEPT	6,198,973	11,437		0	6,198,973	6,198,973	5,800,980,148	
	H55b	HUMAN SERVICES SOS	383,635	10,589		0	383,635	383,635	0	
	H55c	HUMAN SERVICES MSOP	37,351	3,641		0	37,351	37,351	0	
	H75	VETERANS AFFAIRS DEPT	124,280	3,005		0	124,280	124,280	6,119,851	
	H7B	MEDICAL PRACTICE BOARD	18,071	106		0	18,071	18,071	0	
	H7C	NURSING BOARD	42,658	42		0	42,658	42,658	0	
	H7D	PHARMACY BOARD	6,974	73		0	6,974	6,974	163,100	
	H7F	DENTISTRY BOARD	15,687	71		0	15,687	15,687	0	
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,412	48		0	5,412	5,412	0	
	H7J	OPTOMETRY BOARD	1,718	35		0	1,718	1,718	0	
	H7K	NURSING HOME ADMIN BOARD	2,819	114		0	2,819	2,819	0	
	H7L	SOCIAL WORK BOARD	10,331	42		0	10,331	10,331	0	
	H7M	MARRIAGE & FAMILY THERAPY BD	1,777	46		0	1,777	1,777	0	
	H7Q	PODIATRIC MEDICINE	1,299	32		0	1,299	1,299	0	
	H7R	VETERINARY MEDICINE BOARD	1,496	34		0	1,496	1,496	0	
	H7S	EMERGENCY MEDICAL SERVICES BD	5,271	193		0	5,271	5,271	0	
	H7U	DIETETICS & NUTRITION PRACTICE	1,702	36		0	1,702	1,702	0	
	H7V	PSYCHOLOGY BOARD	3,882	37		0	3,882	3,882	0	
	H7W	PHYSICAL THERAPY BOARD	3,075	41		0	3,075	3,075	0	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	8,616	61		0	8,616	8,616	0	
	H9G	OMBUDSMAN MH/DD	1,144	30		0	1,144	1,144	0	
	J33	TRIAL COURTS	794,319	4,501		0	794,319	794,319	531,116	
	J50	GUARDIAN AD LITEM BOARD	13,033	278		0	13,033	13,033	0	
	J52	PUBLIC DEFENSE BOARD	21,623	638		0	21,623	21,623	555,442	
	J58	COURT OF APPEALS	1,364	44		0	1,364	1,364	0	
	J65	SUPREME COURT	63,128	941		0	63,128	63,128	594,080	
	J68	TAX COURT	357	16		0	357	357	0	
	J70	JUDICIAL STANDARDS BOARD	1,037	39		0	1,037	1,037	0	
	L10	LEGISLATURE	8,851	652		0	8,851	8,851	0	
	L49	LEGISLATIVE AUDITOR	3	3		0	3	3	0	
	P01	MILITARY AFFAIRS DEPT	108,632	720		0	108,632	108,632	42,338,846	
	P07	PUBLIC SAFETY DEPT	1,598,229	9,678		0	1,598,229	1,598,229	112,090,797	
	P78	CORRECTIONS DEPT	337,254	5,609		0	337,254	337,254	378,960	
	P7T	PEACE OFFICERS BOARD (POST)	2,660	97		0	2,660	2,660	0	
	P9E	SENTENCING GUIDELINES COMM	801	24		0	801	801	0	
	R28	MINN CONSERVATION CORPS	91	28		0	91	91	0	
	R29	NATURAL RESOURCES DEPT	1,399,948	23,954		0	1,399,948	1,399,948	52,973,565	
	R32	POLLUTION CONTROL AGENCY	145,115	3,387		0	145,115	145,115	21,158,157	
	R9P	WATER & SOIL RESOURCES BOARD	16,710	725		0	16,710	16,710	1,901,589	
	T79	TRANSPORTATION DEPT	6,988,438	7,143		0	6,988,438	6,988,438	699,799,753	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	526	37		0	526	526	0	

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		OTHER	28.3	28.4	29.2	29.3	29.4	29.5	29.6	30.2
					MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE
		Total	33,010,963	130,539	3,586,166	99.56%	33,010,963	33,010,963	11,460,020,099	9,684,670
		Source	33,010,964	130,539	3,586,166	99.56%	33,010,964	33,010,964	11,460,020,097	9,684,670
		Difference (Total - Source)	(1)	0	-	0.00%	(1)	(1)	2	-

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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	SEMA4 Stats	Number of Budget Transactions - FY (Actual)	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division
			30.4	30.5	30.6	30.7	30.8	31.2	31.3	32.2
			Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
	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 - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
	G46-6.5	OET - Non allocable								
	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								

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			30.4	30.5	30.6	30.7	30.8	31.2	31.3	32.2
			Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
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								
16.3	G61-16.3	State Auditor General								
17	17	SWIFT (Internally Developed Software Amortized over 17 years)								
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 - Leasing								
4.7	G02-4.7	Real Property								
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	G02-13.5	Government & Citizen Services Non Allocable								
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
6.3	G46-6.3	IT Spend								
0.0	G46-6.5	OET - Non allocable								
0.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
8.3	G10-8.3	Internal Controls & 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								

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
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			Accounting & Procurement Transactions - FY (Actual)	SEMA4 Stats	Number of Budget Transactions - FY (Actual)	SEMA4 Stats	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SEMA4 Stats	Net Administrative Expenditures by Division
			30.4	30.5	30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
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	Accounting & Procurement Operations and System Support								
12.5	G10-12.5	Personnel Operations and System Support								
12.6	G10-12.6	Budget Service - Computer Operations								
12.7	G10-12.7	Personnel Operations Special Billing								
12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
12.9	G10-12.9	MMB - OTHER - Non-Allocable								
13.2	G10-13.2	State HR, Benefits & Labor Relations								
13.3	G10-13.3	Personnel Administration								
13.5	G10-13.5	Employee Relations - Non Allocable						3,003,548		
								0		
14.2	G45-14.2	MEDIATION SERVICES	100	0.00%	3	0.00%	100		0.00%	
14.3	G45-14.3	State Agencies								185,009
14.4	G45-14.4	Mediation/Representation - General								1,336,684
15.2	L49-15.2	LEGISLATIVE AUDITOR	2,924	0.10%	74	0.10%	2,924		0.10%	
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	0	0.01%	0	0.01%	0		0.01%	
16.3	G61-16.3	State Auditor General								
17.1		SWIFT (Internally Developed Software Amortized ov								
	G02-0002	State Archaeology	491	0.01%	15	0.01%	491		0.01%	
	G02-0003	Public Broadcasting	246	0.00%	15	0.00%	246		0.00%	
	G02-0007	Information Policy Analysis	869	0.01%	28	0.01%	869		0.01%	
	G02-0009	Real Estate and Construction Services	14,905	0.05%	337	0.05%	14,905		0.05%	
	G02-0010	Oil Overcharge (Stripper Wells)	0	0.00%	0	0.00%	0		0.00%	
	G02-0012	STAR	13,069	0.02%	42	0.02%	13,069		0.02%	
	G02-0014	Capital Group Parking	11,784	0.05%	46	0.05%	11,784		0.05%	
	G02-0015a	Fleet Services	64,759	0.02%	45	0.02%	64,759		0.02%	
	G02-0016	Development Disabilities	3,152	0.01%	48	0.01%	3,152		0.01%	
	G02-0017a	Risk Management	11,248	0.02%	69	0.02%	11,248		0.02%	
	G02-0017b	Risk Management - Workers Compensation	69,786	0.06%	98	0.06%	69,786		0.06%	
	G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)	74	0.00%	13	0.00%	74		0.00%	
	G02-0021a	Plant Mangement (Leases)	70,629	0.53%	106	0.53%	70,629		0.53%	
	G02-0021b	Plant Management (Repairs)	3,212	0.00%	1	0.00%	3,212		0.00%	
	G02-0021c	Plant Management (Materials Transfer)	1,257	0.02%	2	0.02%	1,257		0.02%	
	G02-0021f	Plant Management FR & R	185	0.00%	21	0.00%	185		0.00%	
	G02-0024	MN Bookstore	10,018	0.02%	74	0.02%	10,018		0.02%	
	G02-0028	Office Supply Connection - Closed in FY2010	0	0.00%	0	0.00%	0		0.00%	

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			Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
	G02-0029a	Cooperative Purchasing (CPV)	1,572	0.05%	8	0.05%	1,572		0.05%	
	G02-0029b	Cooperative Purchasing (MMCAP)	2,231	0.05%	6	0.05%	2,231		0.05%	
	G02-0031	Central Mail	16,070	0.02%	34	0.02%	16,070		0.02%	
	G02-0034	Other Non-Allocable	0	0.00%	0	0.00%	0		0.00%	
	G02-0036	Demography	957	0.01%	33	0.01%	957		0.01%	
	G02-0037	Mn Geospatial Information Office	2,811	0.02%	112	0.02%	2,811		0.02%	
	G02-0037a	MnGeo Service Bureau	28	0.02%	28	0.02%	28		0.02%	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	408	0.01%	11	0.01%	408		0.01%	
	G02-0042	Surplus Services - State	5,168	0.00%	53	0.00%	5,168		0.00%	
	G02-0043	Surplus Services - Federal	805	0.03%	19	0.03%	805		0.03%	
	G02-0044	RECS - Energy	109	0.00%	5	0.00%	109		0.00%	
	G02-0045	SmART FMR	0	0.00%	0	0.00%	0		0.00%	
	G02-0046	SmART HR	0	0.00%	0	0.00%	0		0.00%	
	G02-0047	Grants Recovery	0	0.00%	0	0.00%	0		0.00%	
	G02-0048	Arts & Cultural Heritage	499	0.00%	68	0.00%	499		0.00%	
	G02-0049	Materials Management	420	0.00%	6	0.00%	420		0.00%	
	B04	AGRICULTURE DEPT	134,422	1.07%	6,252	1.07%	134,422		1.07%	
	B11	COSMETOLOGIST EXAMINERS BOARD	15,930	0.02%	40	0.02%	15,930		0.02%	
	B13	COMMERCE DEPT	189,465	0.77%	1,813	0.77%	189,465		0.77%	
	B14	ANIMAL HEALTH BOARD	17,326	0.15%	447	0.15%	17,326		0.15%	
	B15	BARBER EXAMINERS BOARD	1,993	0.00%	29	0.00%	1,993		0.00%	
	B20	EXPLORE MINNESOTA TOURISM	8,426	0.09%	447	0.09%	8,426		0.09%	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	3,805,037	2.80%	1,446	2.80%	3,805,037		2.80%	
	B24	PUBLIC FACILITIES AUTHORITY	9,194	0.02%	462	0.02%	9,194		0.02%	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	547	0.00%	55	0.00%	547		0.00%	
	B34	HOUSING FINANCE AGENCY	63,129	0.45%	796	0.45%	63,129		0.45%	
	B41	WORKERS COMP COURT OF APPEALS	739	0.02%	24	0.02%	739		0.02%	
	B42	LABOR AND INDUSTRY DEPT	408,362	0.72%	378	0.72%	408,362		0.72%	
	B43	IRON RANGE RESOURCES	26,270	0.16%	627	0.16%	26,270		0.16%	
	B7E	ARCHITECTURE, ENGINEERING BD	3,894	0.01%	33	0.01%	3,894		0.01%	
	B7G	COMBATIVE SPORTS COMMISSION	658	0.02%	31	0.02%	658		0.02%	
	B7P	ACCOUNTANCY BOARD	4,761	0.01%	33	0.01%	4,761		0.01%	
	B7S	PRIVATE DETECTIVES BOARD	416	0.00%	32	0.00%	416		0.00%	
	B82	PUBLIC UTILITIES COMM	45,071	0.26%	187	0.26%	45,071		0.26%	
	B9D	AMATEUR SPORTS COMM	269	0.01%	32	0.01%	269		0.01%	
	B9V	AGRICULTURE UTILIZATION RESRCH	12	0.00%	3	0.00%	12		0.00%	
	E25	CENTER FOR ARTS EDUCATION	16,951	0.13%	733	0.13%	16,951		0.13%	
	E26	MN STATE COLLEGES/UNIVERSITIES	5,876,961	25.88%	7,502	25.88%	5,876,961		25.88%	
	E37	EDUCATION DEPARTMENT	503,009	0.74%	4,314	0.74%	503,009		0.74%	
	E40	HISTORICAL SOCIETY	2,411	0.00%	84	0.00%	2,411		0.00%	
	E44	MINNESOTA STATE ACADEMIES	23,942	0.45%	814	0.45%	23,942		0.45%	

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	E50	ARTS BOARD	7,674	0.03%	165	0.03%	7,674		0.03%	
	E60	OFFICE OF HIGHER EDUCATION	31,856	0.15%	565	0.15%	31,856		0.15%	
	E77	ZOOLOGICAL BOARD	59,000	0.47%	485	0.47%	59,000		0.47%	
	E81	UNIVERSITY OF MINNESOTA	1,953	0.00%	149	0.00%	1,953		0.00%	
	E95	HUMANITIES COMMISSION	124	0.00%	15	0.00%	124		0.00%	
	E97	SCIENCE MUSEUM	14	0.00%	5	0.00%	14		0.00%	
	E9W	HIGHER ED FACILITIES AUTHORITY	81	0.00%	7	0.00%	81		0.00%	
	G03	LOTTERY	4,277	0.24%	224	0.24%	4,277		0.24%	
	G05	RACING COMMISSION	28,233	0.04%	190	0.04%	28,233		0.04%	
	G06	ATTORNEY GENERAL	17,318	0.50%	508	0.50%	17,318		0.50%	
	G09	GAMBLING CONTROL BOARD	2,678	0.05%	117	0.05%	2,678		0.05%	
	G10	MINNESOTA MANAGEMENT & BUDGET	27,820	0.25%	525	0.25%	27,820		0.25%	
	G17	HUMAN RIGHTS DEPT	2,653	0.06%	177	0.06%	2,653		0.06%	
	G19	INDIAN AFFAIRS COUNCIL	2,559	0.01%	67	0.01%	2,559		0.01%	
	G38	INVESTMENT BOARD	1,489	0.03%	29	0.03%	1,489		0.03%	
	G39	GOVERNORS OFFICE	3,384	0.08%	171	0.08%	3,384		0.08%	
	G45	MEDIATION SERVICES DEPT	739	0.02%	32	0.02%	739		0.02%	
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	82,231	0.43%	1,028	0.43%	82,231		0.43%	
	G53	SECRETARY OF STATE	29,086	0.15%	356	0.15%	29,086		0.15%	
	G61	OFFICE OF THE STATE AUDITOR	6,893	0.18%	279	0.18%	6,893		0.18%	
	G62	MINN STATE RETIREMENT SYSTEM	96,813	0.14%	49	0.14%	96,813		0.14%	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	143,467	0.14%	49	0.14%	143,467		0.14%	
	G67	REVENUE DEPT	49,111	2.42%	1,669	2.42%	49,111		2.42%	
	G69	TEACHERS RETIREMENT ASSOC	143,899	0.12%	42	0.12%	143,899		0.12%	
		MMB HIGHER EDUCATION	0	0.00%	0	0.00%	0		0.00%	
		MMB INTERGOVERNMENTAL AIDS	0	0.00%	0	0.00%	0		0.00%	
	G90	REVENUE INTERGOVT PAYMENTS	1,943,884	0.00%	534	0.00%	1,943,884		0.00%	
	G92	OMBUDSPERSON FOR FAMILIES	923	0.01%	43	0.01%	923		0.01%	
	G96	UNIFORM LAWS COMMISSION	148	0.00%	7	0.00%	148		0.00%	
	G9J	CAMPAIGN FINANCE BOARD	1,425	0.01%	74	0.01%	1,425		0.01%	
	G9K	ADMINISTRATIVE HEARINGS	15,506	0.12%	135	0.12%	15,506		0.12%	
	G9L	BLACK MINNESOTANS COUNCIL	2,669	0.01%	106	0.01%	2,669		0.01%	
	G9M	CHICANO LATINO AFFAIRS COUNCIL	1,236	0.01%	37	0.01%	1,236		0.01%	
	G9N	ASIAN-PACIFIC COUNCIL	905	0.01%	51	0.01%	905		0.01%	
	G9Q	MMB DEBT SERVICE	3,321	0.00%	1,463	0.00%	3,321		0.00%	
	G9R	MMB NON-OPERATING	79,040	0.00%	726	0.00%	79,040		0.00%	
		MMB TREASURY-NON OPERATING	0	0.00%	0	0.00%	0		0.00%	
	G9X	CAPITOL AREA ARCHITECT	521	0.00%	49	0.00%	521		0.00%	
	G9Y	DISABILITY COUNCIL	3,032	0.02%	51	0.02%	3,032		0.02%	
	GPR	PAYROLL CLEARING	108	0.00%	0	0.00%	108		0.00%	
	H12	HEALTH DEPT	367,619	2.66%	4,099	2.66%	367,619		2.66%	

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	H55	HUMAN SERVICES DEPT	6,198,973	3.56%	11,437	3.56%	6,198,973		3.56%	
	H55b	HUMAN SERVICES SOS	383,635	6.65%	10,589	6.65%	383,635		6.65%	
	H55c	HUMAN SERVICES MSOP	37,351	1.25%	3,641	1.25%	37,351		1.25%	
	H75	VETERANS AFFAIRS DEPT	124,280	2.34%	3,005	2.34%	124,280		2.34%	
	H7B	MEDICAL PRACTICE BOARD	18,071	0.03%	106	0.03%	18,071		0.03%	
	H7C	NURSING BOARD	42,658	0.05%	42	0.05%	42,658		0.05%	
	H7D	PHARMACY BOARD	6,974	0.02%	73	0.02%	6,974		0.02%	
	H7F	DENTISTRY BOARD	15,687	0.02%	71	0.02%	15,687		0.02%	
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,412	0.01%	48	0.01%	5,412		0.01%	
	H7J	OPTOMETRY BOARD	1,718	0.00%	35	0.00%	1,718		0.00%	
	H7K	NURSING HOME ADMIN BOARD	2,819	0.02%	114	0.02%	2,819		0.02%	
	H7L	SOCIAL WORK BOARD	10,331	0.02%	42	0.02%	10,331		0.02%	
	H7M	MARRIAGE & FAMILY THERAPY BD	1,777	0.00%	46	0.00%	1,777		0.00%	
	H7Q	PODIATRIC MEDICINE	1,299	0.00%	32	0.00%	1,299		0.00%	
	H7R	VETERINARY MEDICINE BOARD	1,496	0.00%	34	0.00%	1,496		0.00%	
	H7S	EMERGENCY MEDICAL SERVICES BD	5,271	0.03%	193	0.03%	5,271		0.03%	
	H7U	DIETETICS & NUTRITION PRACTICE	1,702	0.00%	36	0.00%	1,702		0.00%	
	H7V	PSYCHOLOGY BOARD	3,882	0.02%	37	0.02%	3,882		0.02%	
	H7W	PHYSICAL THERAPY BOARD	3,075	0.00%	41	0.00%	3,075		0.00%	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	8,616	0.00%	61	0.00%	8,616		0.00%	
	H9G	OMBUDSMAN MH/DD	1,144	0.03%	30	0.03%	1,144		0.03%	
	J33	TRIAL COURTS	794,319	3.19%	4,501	3.19%	794,319		3.19%	
	J50	GUARDIAN AD LITEM BOARD	13,033	0.35%	278	0.35%	13,033		0.35%	
	J52	PUBLIC DEFENSE BOARD	21,623	0.85%	638	0.85%	21,623		0.85%	
	J58	COURT OF APPEALS	1,364	0.12%	44	0.12%	1,364		0.12%	
	J65	SUPREME COURT	63,128	0.47%	941	0.47%	63,128		0.47%	
	J68	TAX COURT	357	0.01%	16	0.01%	357		0.01%	
	J70	JUDICIAL STANDARDS BOARD	1,037	0.00%	39	0.00%	1,037		0.00%	
	L10	LEGISLATURE	8,851	0.13%	652	0.13%	8,851		0.13%	
	L49	LEGISLATIVE AUDITOR	3	0.00%	3	0.00%	3		0.00%	
	P01	MILITARY AFFAIRS DEPT	108,632	0.52%	720	0.52%	108,632		0.52%	
	P07	PUBLIC SAFETY DEPT	1,598,229	3.87%	9,678	3.87%	1,598,229		3.87%	
	P78	CORRECTIONS DEPT	337,254	7.07%	5,609	7.07%	337,254		7.07%	
	P7T	PEACE OFFICERS BOARD (POST)	2,660	0.02%	97	0.02%	2,660		0.02%	
	P9E	SENTENCING GUIDELINES COMM	801	0.01%	24	0.01%	801		0.01%	
	R28	MINN CONSERVATION CORPS	91	0.00%	28	0.00%	91		0.00%	
	R29	NATURAL RESOURCES DEPT	1,399,948	9.02%	23,954	9.02%	1,399,948		9.02%	
	R32	POLLUTION CONTROL AGENCY	145,115	1.94%	3,387	1.94%	145,115		1.94%	
	R9P	WATER & SOIL RESOURCES BOARD	16,710	0.15%	725	0.15%	16,710		0.15%	
	T79	TRANSPORTATION DEPT	6,988,438	14.48%	7,143	14.48%	6,988,438		14.48%	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	526	0.00%	37	0.00%	526		0.00%	

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		OTHER	3	0.00%	0	0.00%	3		0.00%	
		Total	33,010,963	99.56%	130,539	99.56%	33,010,963	3,003,548	99.56%	1,521,693
		Source	33,010,964	99.56%	130,539	99.56%	33,010,964	3,003,548	99.56%	1,521,693
		Difference (Total - Source)	(1)	0.00%	0	0.00%	(1)	-	0.00%	-

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SEMA4 Stats	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions
32.3	33.2	33.3	33.4	33.5	34.2	35.2

Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT
	1.2	Equipment Use Charge							183,812
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							443,000
3.4	G02-3.4	Human Resources							979,391
3.5	G02-3.5	Financial Management and Reporting							1,145,965
3.6	G02-3.6	Fiscal Agent - Non allocable							823,947
4.2	G02-4.2	Government & Citizen Services							8,095,055
4.4	G02-4.4	Resource Recovery							0
4.5	G02-4.5	Real Estate & Construction Services - Leasing							962,256
4.7	G02-4.7	Real Property							1,917,382
4.8	G02-4.8	Materials Management							4,410,026
4.9	G02-4.9	Gift & Acceptance							0
4.10	G02-4.10	Central Mail							875,514
4.11	G02-4.11	Enterprise Performance Improvement							262,252
4.12	G02-4.12	Grants Mgt							191,737
4.13	G02-4.13	SmART FMR							264,228
4.14	G02-4.14	SmART HR							228,209
4.15	G02-13.5	Government & Citizen Services Non Allocable							2,531,877
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							3,118,358
6.3	G46-6.3	IT Spend							8,646,865
	G46-6.5	OET - Non allocable							0
	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							13,792,485
8.3	G10-8.3	Internal Controls & Accountability							880,591
9.2	G10-9.2	TREASURY DIVISION							2,519,941
9.3	G10-9.3	Treasury							2,398,197
9.4	G10-9.4	Treasury - Other							681,805
10.2	G10-10.2	MMB - BUDGET DIVISION							5,461,943
10.3	G10-10.3	Analysis & Control (EBO's)							2,782,723
10.4	G10-10.4	Budget Operations and Planning							3,242,070
10.5	G10-10.5	Budget Division - Non Allocable							411,424
11.2	G10-11.2	MMB-ACCOUNTING DIVISION							5,236,107
11.3	G10-11.3	Central Payroll							2,525,644
11.4	G10-11.4	Accounting Services							2,102,702
11.5	G10-11.5	Financial Reporting							2,778,745
11.6	G10-11.6	Financial Reporting - Single Audit							7,813
11.7	G10-11.7	Accounting Services - Non Allocable							0
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							17,858,290
12.4	G10-12.4	Accounting & Procurement Operations and System Support							6,213,335
12.5	G10-12.5	Personnel Operations and System Support							1,336,981
12.6	G10-12.6	Budget Service - Computer Operations							378,196
12.7	G10-12.7	Personnel Operations Special Billing							3,293,676
12.8	G10-12.8	Accounting & Procurement Operations Special Billing							8,890,298

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2013 - Budget

SEMA4 Stats	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions
32.3	33.2	33.3	33.4	33.5	34.2	35.2

Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	
12.9	G10-12.9	MMB - OTHER - Non-Allocable								679,390
13.2	G10-13.2	State HR, Benefits & Labor Relations								4,324,397
13.3	G10-13.3	Personnel Administration								6,199,569
13.5	G10-13.5	Employee Relations - Non Allocable								0
14.2	G45-14.2	MEDIATION SERVICES								96,389
14.3	G45-14.3	State Agencies								369,326
14.4	G45-14.4	Mediation/Representation - General								1,336,684
15.2	L49-15.2	LEGISLATIVE AUDITOR								4,326,565
15.3	L49-15.3	Financial Audits								5,064,267
15.4	L49-15.4	Program Audits								1,212,805
15.5	L49-15.5	Single Audits								918,329
15.6	L49-15.6	Audit Comm								1,051
16.2	G61-16.2	STATE AUDITOR								588,884
16.3	G61-16.3	State Auditor General								0
17	17	SWIFT (Internally Developed Software Amortized ov								5,256,546
3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION								614
3.2	G02-3.2	ADMIN MANAGEMENT SERVICES								14,791,279
3.3	G02-3.3	Commissioner's Office								568,589
3.4	G02-3.4	Human Resources								359,965
3.5	G02-3.5	Financial Management and Reporting								823,947
3.6	G02-3.6	Fiscal Agent - Non allocable								8,091,600
4.2	G02-4.2	Government & Citizen Services								9,316,313
4.4	G02-4.4	Resource Recovery								0
4.5	G02-4.5	Real Estate & Construction Services - Leasing								506,256
4.7	G02-4.7	Real Property								957,389
4.8	G02-4.8	Materials Management								2,034,768
4.9	G02-4.9	Gift & Acceptance								0
4.10	G02-4.10	Central Mail								437,514
4.11	G02-4.11	Enterprise Performance Improvement								127,252
4.12	G02-4.12	Grants Mgt								66,737
4.13	G02-4.13	SmART FMR								129,270
4.14	G02-4.14	SmART HR								115,167
4.15	G02-13.5	Government & Citizen Services Non Allocable								2,531,877
6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								6,609,819
6.3	G46-6.3	IT Spend								4,264,305
0.0	G46-6.5	OET - Non allocable								0
0.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								1,309,893
8.3	G10-8.3	Internal Controls & Accountability								671,805
9.2	G10-9.2	TREASURY DIVISION								3,021,731
9.3	G10-9.3	Treasury								1,169,606
9.4	G10-9.4	Treasury - Other								681,805
10.2	G10-10.2	MMB - BUDGET DIVISION								7,755,595
10.3	G10-10.3	Analysis & Control (EBO's)								1,871,830
10.4	G10-10.4	Budget Operations and Planning								2,180,815
10.5	G10-10.5	Budget Division - Non Allocable								411,424
11.2	G10-11.2	MMB-ACCOUNTING DIVISION								5,259,019

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 Actual Fiscal Year 2013 - Budget

SEMA4 Stats	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions
32.3	33.2	33.3	33.4	33.5	34.2	35.2

Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT
11.3	G10-11.3	Central Payroll							1,234,795
11.4	G10-11.4	Accounting Services							996,396
11.5	G10-11.5	Financial Reporting							1,351,097
11.6	G10-11.6	Financial Reporting - Single Audit							3,878
11.7	G10-11.7	Accounting Services - Non Allocable							0
12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							23,664,684
12.4	G10-12.4	Accounting & Procurement Operations and System Support							4,545,569
12.5	G10-12.5	Personnel Operations and System Support							824,734
12.6	G10-12.6	Budget Service - Computer Operations							367,626
12.7	G10-12.7	Personnel Operations Special Billing							1,051,078
12.8	G10-12.8	Accounting & Procurement Operations Special Billing							2,895,663
12.9	G10-12.9	MMB - OTHER - Non-Allocable							744,431
13.2	G10-13.2	State HR, Benefits & Labor Relations							4,335,540
13.3	G10-13.3	Personnel Administration							3,004,399
13.5	G10-13.5	Employee Relations - Non Allocable							0
14.2	G45-14.2	MEDIATION SERVICES							96,277
14.3	G45-14.3	State Agencies							185,009
14.4	G45-14.4	Mediation/Representation - General							1,336,684
15.2	L49-15.2	LEGISLATIVE AUDITOR	0.10%						3,136,940
15.3	L49-15.3	Financial Audits		2,421,793					2,421,793
15.4	L49-15.4	Program Audits		1,212,805					1,212,805
15.5	L49-15.5	Single Audits		439,156					439,156
15.6	L49-15.6	Audit Comm		1,051					1,051
16.2	G61-16.2	STATE AUDITOR	0.01%		0	0	0		100
16.3	G61-16.3	State Auditor General							0
17.1		SWIFT (Internally Developed Software Amortized ov							0

G02-0002	State Archaeology	0.01%	0	0	0	0	0	491	408,773
G02-0003	Public Broadcasting	0.00%	0	0	0	0	0	246	3,656,968
G02-0007	Information Policy Analysis	0.01%	0	0	0	0	0	869	927,393
G02-0009	Real Estate and Construction Services	0.05%	0	0	0	0	0	14,905	39,220,224
G02-0010	Oil Overcharge (Stripper Wells)	0.00%	0	0	0	0	0	-	0
G02-0012	STAR	0.02%	0	0	0	0	462,345	13,069	2,885,707
G02-0014	Capital Group Parking	0.05%	0	0	0	0	0	11,784	4,894,285
G02-0015a	Fleet Services	0.02%	0	0	0	0	0	64,759	19,550,606
G02-0016	Development Disabilities	0.01%	0	0	0	0	1,012,515	3,152	6,219,281
G02-0017a	Risk Management	0.02%	0	0	0	0	0	11,248	23,902,404
G02-0017b	Risk Management - Workers Compensation	0.06%	0	0	0	0	0	69,786	66,817,963
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	0	0	0	0	0	74	2,218
G02-0021a	Plant Mangement (Leases)	0.53%	0	0	0	0	0	70,629	69,432,836
G02-0021b	Plant Management (Repairs)	0.00%	0	0	0	0	0	3,212	364,112
G02-0021c	Plant Management (Materials Transfer)	0.02%	0	0	0	0	0	1,257	643,399
G02-0021f	Plant Management FR & R	0.00%	0	0	0	0	0	185	2,813,256
G02-0024	MN Bookstore	0.02%	0	0	0	0	0	10,018	2,577,844
G02-0028	Office Supply Connection - Closed in FY2010	0.00%	0	0	0	0	0	-	1,798

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SEMA4 Stats	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions
32.3	33.2	33.3	33.4	33.5	34.2	35.2

Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	
	G02-0029a	Cooperative Purchasing (CPV)	0.05%		0	0	0	0	1,572	3,033,099
	G02-0029b	Cooperative Purchasing (MMCAP)	0.05%		0	0	0	0	2,231	7,411,513
	G02-0031	Central Mail	0.02%		0	0	0	0	16,070	18,317,716
	G02-0034	Other Non-Allocable	0.00%		0	0	0	0	-	126,509
	G02-0036	Demography	0.01%		0	0	0	0	957	941,663
	G02-0037	Mn Geospatial Information Office	0.02%		0	0	0	171,212	2,811	5,656,568
	G02-0037a	MnGeo Service Bureau	0.02%		0	0	0	0	28	1,289,275
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	0.01%		0	325	0	0	408	754,915
	G02-0042	Surplus Services - State	0.00%		0	0	0	0	5,168	842,769
	G02-0043	Surplus Services - Federal	0.03%		0	0	0	0	805	1,212,813
	G02-0044	RECS - Energy	0.00%		0	0	0	0	109	1,764
	G02-0045	SmART FMR	0.00%		0	0	0	0	-	0
	G02-0046	SmART HR	0.00%		0	0	0	0	-	3,306
	G02-0047	Grants Recovery	0.00%		0	0	0	0	-	0
	G02-0048	Arts & Cultural Heritage	0.00%		0	0	0	0	499	3,744,582
	G02-0049	Materials Management	0.00%		0	0	0	0	420	19,573
	B04	AGRICULTURE DEPT	1.07%		621	17	0	7,320,977	134,422	77,334,571
	B11	COSMETOLOGIST EXAMINERS BOARD	0.02%		75	0	0	0	15,930	1,332,442
	B13	COMMERCE DEPT	0.77%		665	567	359	161,064,780	189,465	746,031,074
	B14	ANIMAL HEALTH BOARD	0.15%		20	0	0	1,032,687	17,326	10,101,710
	B15	BARBER EXAMINERS BOARD	0.00%		0	0	0	0	1,993	261,871
	B20	EXPLORE MINNESOTA TOURISM	0.09%		42	0	0	0	8,426	8,539,200
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.80%		2,454	50	1,286	2,459,085,596	3,805,037	10,215,904,790
	B24	PUBLIC FACILITIES AUTHORITY	0.02%		0	0	0	0	9,194	2,762,534
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%		0	0	0	0	547	282,746
	B34	HOUSING FINANCE AGENCY	0.45%		6	0	0	0	63,129	31,139,035
	B41	WORKERS COMP COURT OF APPEALS	0.02%		27	0	0	0	739	1,395,867
	B42	LABOR AND INDUSTRY DEPT	0.72%		622	0	0	5,564,855	408,362	79,404,254
	B43	IRON RANGE RESOURCES	0.16%		445	0	0	0	26,270	23,978,364
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%		27	0	0	0	3,894	661,247
	B7G	COMBATIVE SPORTS COMMISSION	0.02%		0	0	0	0	658	171,294
	B7P	ACCOUNTANCY BOARD	0.01%		27	0	0	0	4,761	454,811
	B7S	PRIVATE DETECTIVES BOARD	0.00%		0	0	0	0	416	82,449
	B82	PUBLIC UTILITIES COMM	0.26%		244	580	0	0	45,071	6,302,896
	B9D	AMATEUR SPORTS COMM	0.01%		0	0	0	0	269	1,757,810
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%		0	0	0	0	12	184
	E25	CENTER FOR ARTS EDUCATION	0.13%		283	0	0	0	16,951	7,656,250
	E26	MIN STATE COLLEGES/UNIVERSITIES	25.88%		618	0	0	1,146,826,683	5,876,961	6,305,286,892
	E37	EDUCATION DEPARTMENT	0.74%		1,004	2,244	2,026	687,296,011	503,009	2,869,957,367
	E40	HISTORICAL SOCIETY	0.00%		2	0	0	0	2,411	34,246
	E44	MINNESOTA STATE ACADEMIES	0.45%		334	0	0	0	23,942	13,881,659

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SEMA4 Stats	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions
32.3	33.2	33.3	33.4	33.5	34.2	35.2

Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	
	E50	ARTS BOARD	0.03%		99	0	0	1,048,236	7,674	39,112,646
	E60	OFFICE OF HIGHER EDUCATION	0.15%		242	0	0	0	31,856	24,012,061
	E77	ZOOLOGICAL BOARD	0.47%		79	0	0	0	59,000	31,130,676
	E81	UNIVERSITY OF MINNESOTA	0.00%		2	336	0	0	1,953	29,065
	E95	HUMANITIES COMMISSION	0.00%		0	0	0	0	124	1,826
	E97	SCIENCE MUSEUM	0.00%		0	0	0	0	14	220
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%		0	0	0	0	81	190,702
	G03	LOTTERY	0.24%		10	0	0	0	4,277	13,051,803
	G05	RACING COMMISSION	0.04%		300	0	0	0	28,233	2,766,072
	G06	ATTORNEY GENERAL	0.50%		375	0	0	975,726	17,318	35,960,513
	G09	GAMBLING CONTROL BOARD	0.05%		27	0	0	0	2,678	2,593,345
	G10	MINNESOTA MANAGEMENT & BUDGET	0.25%		377	461	0	0	27,820	792,799,661
	G17	HUMAN RIGHTS DEPT	0.06%		0	0	0	0	2,653	3,159,912
	G19	INDIAN AFFAIRS COUNCIL	0.01%		0	0	0	0	2,559	1,079,058
	G38	INVESTMENT BOARD	0.03%		1,974	0	0	0	1,489	4,753,114
	G39	GOVERNORS OFFICE	0.08%		258	0	0	0	3,384	3,930,250
	G45	MEDIATION SERVICES DEPT	0.02%		0	0	0	0	739	1,412,215
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	0.43%		348	0	0	0	82,231	92,185,289
	G53	SECRETARY OF STATE	0.15%		328	0	0	4,140,139	29,086	36,009,582
	G61	OFFICE OF THE STATE AUDITOR	0.18%		289	0	0	0	6,893	10,766,521
	G62	MINN STATE RETIREMENT SYSTEM	0.14%		1,472	0	0	0	96,813	20,372,993
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.14%		1,197	0	0	0	143,467	18,611,801
	G67	REVENUE DEPT	2.42%		3,258	0	53	0	49,111	168,326,266
	G69	TEACHERS RETIREMENT ASSOC	0.12%		811	0	0	0	143,899	20,217,293
		MMB HIGHER EDUCATION	0.00%		0	0	0	0	-	0
		MMB INTERGOVERNMENTAL AIDS	0.00%		0	0	0	0	-	0
	G90	REVENUE INTERGOVT PAYMENTS	0.00%		0	0	0	0	1,943,884	32,534,808
	G92	OMBUDSPERSON FOR FAMILIES	0.01%		27	0	0	0	923	375,595
	G96	UNIFORM LAWS COMMISSION	0.00%		0	0	0	0	148	39,510
	G9J	CAMPAIGN FINANCE BOARD	0.01%		85	0	0	0	1,425	965,542
	G9K	ADMINISTRATIVE HEARINGS	0.12%		0	136	0	0	15,506	8,432,913
	G9L	BLACK MINNESOTANS COUNCIL	0.01%		159	0	0	0	2,669	700,008
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%		0	0	0	0	1,236	284,842
	G9N	ASIAN-PACIFIC COUNCIL	0.01%		27	0	0	0	905	257,199
	G9Q	MMB DEBT SERVICE	0.00%		0	0	0	0	3,321	1,352,510
	G9R	MMB NON-OPERATING	0.00%		0	0	0	9,096,586	79,040	37,593,484
		MMB TREASURY-NON OPERATING	0.00%		0	0	0	0	-	0
	G9X	CAPITOL AREA ARCHITECT	0.00%		0	0	0	0	521	275,774
	G9Y	DISABILITY COUNCIL	0.02%		0	0	0	0	3,032	802,980
	GPR	PAYROLL CLEARING	0.00%		0	0	0	0	108	1,512
	H12	HEALTH DEPT	2.66%		355	0	1,241	235,336,347	367,619	1,165,549,964

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
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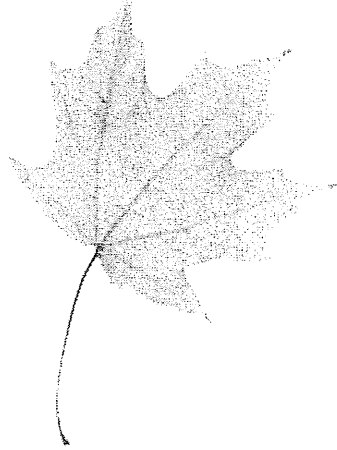
SEMA4 Stats	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions
32.3	33.2	33.3	33.4	33.5	34.2	35.2

Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	
	H55	HUMAN SERVICES DEPT	3.56%		1,845	3,263	4,209	5,800,980,148	6,198,973	24,176,258,489
	H55b	HUMAN SERVICES SOS	6.65%		391	0	0	0	383,635	220,214,012
	H55c	HUMAN SERVICES MSOP	1.25%		0	2,130	0	0	37,351	54,450,597
	H75	VETERANS AFFAIRS DEPT	2.34%		1,530	0	0	6,119,851	124,280	109,870,661
	H7B	MEDICAL PRACTICE BOARD	0.03%		0	0	0	0	18,071	4,067,933
	H7C	NURSING BOARD	0.05%		27	0	0	0	42,658	3,937,522
	H7D	PHARMACY BOARD	0.02%		27	0	0	163,100	6,974	2,865,259
	H7F	DENTISTRY BOARD	0.02%		6	0	0	0	15,687	1,945,670
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%		27	0	0	0	5,412	456,852
	H7J	OPTOMETRY BOARD	0.00%		0	0	0	0	1,718	112,936
	H7K	NURSING HOME ADMIN BOARD	0.02%		67	0	0	0	2,819	1,443,082
	H7L	SOCIAL WORK BOARD	0.02%		0	0	0	0	10,331	1,140,995
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%		0	0	0	0	1,777	170,975
	H7Q	PODIATRIC MEDICINE	0.00%		0	0	0	0	1,299	85,542
	H7R	VETERINARY MEDICINE BOARD	0.00%		0	0	0	0	1,496	199,056
	H7S	EMERGENCY MEDICAL SERVICES BD	0.03%		129	0	0	0	5,271	2,211,814
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%		0	0	0	0	1,702	86,436
	H7V	PSYCHOLOGY BOARD	0.02%		0	0	0	0	3,882	873,595
	H7W	PHYSICAL THERAPY BOARD	0.00%		0	0	0	0	3,075	306,107
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.00%		50	0	0	0	8,616	482,124
	H9G	OMBUDSMAN MH/DD	0.03%		0	0	0	0	1,144	1,648,969
	J33	TRIAL COURTS	3.19%		286	0	0	531,116	794,319	257,627,618
	J50	GUARDIAN AD LITEM BOARD	0.35%		0	0	0	0	13,033	11,540,760
	J52	PUBLIC DEFENSE BOARD	0.85%		0	0	0	555,442	21,623	53,853,970
	J58	COURT OF APPEALS	0.12%		0	0	0	0	1,364	8,601,500
	J65	SUPREME COURT	0.47%		0	0	0	594,080	63,128	47,686,482
	J68	TAX COURT	0.01%		0	0	0	0	357	680,594
	J70	JUDICIAL STANDARDS BOARD	0.00%		2	0	0	0	1,037	1,115,053
	L10	LEGISLATURE	0.13%		0	3,539	0	0	8,851	55,043,362
	L49	LEGISLATIVE AUDITOR	0.00%		0	0	0	0	3	56
	P01	MILITARY AFFAIRS DEPT	0.52%		20	0	164	42,338,846	108,632	234,209,126
	P07	PUBLIC SAFETY DEPT	3.87%		212	116	351	112,090,797	1,598,229	857,241,122
	P78	CORRECTIONS DEPT	7.07%		601	1,820	0	378,960	337,254	444,834,565
	P7T	PEACE OFFICERS BOARD (POST)	0.02%		0	0	0	0	2,660	1,163,457
	P9E	SENTENCING GUIDELINES COMM	0.01%		27	0	0	0	801	484,112
	R28	MINN CONSERVATION CORPS	0.00%		0	0	0	0	91	1,434
	R29	NATURAL RESOURCES DEPT	9.02%		1,526	1,006	0	52,973,565	1,399,948	640,057,753
	R32	POLLUTION CONTROL AGENCY	1.94%		627	2,705	0	21,158,157	145,115	250,891,464
	R9P	WATER & SOIL RESOURCES BOARD	0.15%		738	0	0	1,901,589	16,710	38,269,204
	T79	TRANSPORTATION DEPT	14.48%		1,577	0	148	699,799,753	6,988,438	3,664,039,105
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		58	3,114	0	0	526	14,017

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics
 Actual Fiscal Year 2013 - Budget

SEMA4 Stats	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions
32.3	33.2	33.3	33.4	33.5	34.2	35.2

Schedule No.	DP#	Name	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	STATE AUDITOR	SWIFT	
		OTHER	0.00%		426	0	0	0	3	1,034
		Total	99.56%	4,074,805	29,806	22,406	9,835	11,460,020,099	33,007,939	54,692,377,563
		Source	99.56%	4,074,805	29,806	22,406	9,835	11,460,020,097	33,007,940	54,692,377,568
		Difference (Total - Source)	0.00%	-	0	0	-	2	(1)	(5)



Net Allocable Cost Table

SWACAP		Schedule	Approp	Alltmt	ALLTMT	FY 13 Budget	FY 13 (Allocable) Budget	SWACAP Line Total	Differ Btwn FY act 09 and Bud 11	FY 13 Non-Alloc Budget
Agency	Line	Fund	Name	ID	Name					
1.2			Equipment Use Charge			183,812	183,812	183,812		
G02	G02-3.2		ADMIN Management Services		SPECIAL PROJECTS/PURCHASES					
G02	G02-3.3	1000	Commissioner's Office	G027100	G0221001 COMMISSIONERS OFFICE	424,753	424,753			
					G0221002 CO COPIER ACCOUNT	18,247	18,247			
Total	G02-3.3							443,000	-125,589	
G02	G02-3.4	1000		G027102	G0221041 Human Resources	403,000	403,000			
				G027101	G0221041 Human Resources	0	0			
Total	G02-3.4		Human Resources					403,000	43,035	
G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020 FINANCIAL MGMT	786,000	786,000			
	G02-3.5							786,000	-37,948	
								0		0
G02	G02-3.6	1000	IN LIEU OF RENT	G029100	G0229090 IN LIEU OF RENT	8,158,000				8,158,000
G02	G02-3.6	1000	LAND SALE REVOLVING LOAN	G029108	G0223102 LAND SALE REVOLVING LOAN					0
Total	G02-3.6		Fiscal Agent - Non allocable Government & Citizen Services					0	0	
	4.8									
Total								0		
	G02-4.8	1000	Materials Management	G020125	1134 MMD -Administration	1,931,000	1,931,000	1,931,000	-103,768	
G02	G02-4.4	100	Resource Recovery		RESOURCE RECOVERY SRC	0	0	0	-71,574	
G02	G02-4.5	1000	Real Estate & Construction Services	G021109	G0223201 REAL ESTATE & Const Services	2,375,605	456,000	456,000	-50,256	1,919,605
G02-3.6	G02-4.7	1000	Real Estate & Construction Services Internally Developed Software Amortized over 10 years	G021109	G0223230 ENTERPRISE REAL PROPERTY	711,395	711,395			
						248,598	248,598	959,993	-245,994	
								0		
	G02-4.10	1000	PLANT MANAGEMENT	G021108	G0224752 Central Mail General Fund	438,000	438,000	438,000	486	
	G02-4.11	1000	OFFICE OF ENTERPRISE CONT IMP	G021119	G0221901 OFFICE OF ENTERPRISE CONT IMP	135,000	135,000	135,000	7,748	
	G02-4.12	1000	Office of Grants Management	G021106	GRANTS MGMT OPERATING	125,000	125,000	125,000	58,263	0
	G02-4.13	1000	SmART FMR	G020155	G0221022 Small Agency Resource Team/FMR	134,958	134,958	134,958	5,688	
	G02-4.14	1000	SmART HR	G020155	G0221044 Small Agency Resource Team/HR	113,042	113,042	113,042	-2,125	
G02	G02-13.5	1000	WRRR REINSURANCE	G021117	G0226821 WCRA REINSURANCE	2,005,000	0			2,005,000
Total	G02-13.5									
G10	G10-8.2	1000	MMB (Management Services)	G100009	G1029000 MANAGEMENT SERVICES	1,674,360	1,674,360	1,674,360	-649,318	
	G10-8.3			G100009	G1029100 INTERNAL CONTROLS	209,640	209,640	209,640	-270,780	

Net Allocable Cost Table

SWACAP			Schedule	Approp	Allmt	ALLTMT	FY 13	FY 13	SWACAP	Differ	FY 13
Agency	Line	Fund	Name	ID		Name	Budget	(Allocable) Budget	Line Total	Btwn FY act 09 and Bud 11	Non-Alloc Budget
	G10-9.2	1000	TREASURY DIVISION								
	G10-9.3	1000	TREASURY	G100005	G1025000	TREASURY	1,381,000	628,591		0	752,409
	G10-9.3	1000	TREASURY	G100005	G1025100	BANK FEES	600,000	600,000	1,228,591	58,985	
G10	G10-10.2	1000	BUDGET SERVICES	G100002	G1022000	BUDGET SERVICES	2,072,563				
	G10-10.3	1000	Analysis and Control (EBO's)					910,893			
	G10-10.4	1000	Budget Operations and Planning					1,061,255			100,415
	G10-10.5	1000	Budget-Non-allocable								0
G10	G10-10.5	1000	LOCAL IMPACT NOTES	G100010	G1022100	LOCAL MANDATES BUDGET	0				
	G10-10.3	1000	Analysis and Control (EBO's)					910,893		-960,937	
	G10-10.4	1000	Budget Operations and Planning					1,061,255		-1,119,560	
	G10-10.5	1000	Budget Non-allocable								
	G10-10.5	1000	MMB (Management Services)			TRANSITION OFFICE					
	G10-11.2	1000	MMB-ACCOUNTING DIVISION								
G10	G10-11.3	1000	ACCOUNTING SERVICES	G100001	G1021100	PAYROLL SERVICES	1,290,849	1,290,849	1,290,849	56,054	
G10	G10-11.4	1000	ACCOUNTING SERVICES			ACCOUNTING SERVICES		0			
G10	G10-11.4	1000	ACCOUNTING SERVICES	G100001	G1021300	AGENCY SUPPORT	1,106,306	1,106,306			
	G10-11.4	1000							1,106,306	109,910	
G10	G10-11.5	1000	ACCOUNTING SERVICES	G100001	G1021200	FINANCIAL REPORTING	1,374,845	1,370,910	1,370,910	19,813	
	G10-11.6	1000	ACCOUNTING SERVICES			SINGLE AUDIT		3,935	3,935	57	
	G10-12.2	1000	INFORMATION SERVICES			MANAGEMENT & ADMINISTRATION		0			
G10	G10-12.2	1000	INFORMATION SERVICES	G100004	G1024400	TECHNICAL SUPPORT	948,784	948,784			
Total	G10-12.2			G100004	G1024000	TECHNICAL SERVICES	1,112,095	1,112,095			
				G100004	G1024100	SYST SOFTWARE & DATABASE	0	0			
		1000	INFORMATION SERVICES	G100004	G1024200	TECH Operations	0	0			
									2,060,879	-158,260	
G10	G10-12.4	1000	INFORMATION SERVICES	G100004	G1024200	SWIFT OPERATIONS & SYSTEMS SUP	770,128	770,128			
G10	G10-12.4	1000	INFORMATION SERVICES			INFORMATION ACCESS		0			
G10	G10-12.4	3610		G100090	G1021410	Tech Lease Project	1,360,000	1,360,000			
G10	G10-12.4								2,130,128	-2,415,441	
G10	G10-12.5	1000	INFORMATION SERVICES	G100004	G1024100	SEMA4 OPERATIONS & SUPPORT	813,993	813,993			
G10	G10-12.5	1000							813,993	-10,741	
G10	G10-12.6	1000	INFORMATION SERVICES			BUDGET INFORMATION SYSTEM SUPT		0	0	-367,626	
G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024100	SEMA4	1,662,688	1,662,688	1,662,688	611,610	
G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024200	MAPS	4,988,063	4,988,063		0	
G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024400	TECHNICAL SUPPORT UNIT		0		0	
G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING			BILLING BIS		0		0	
	G10-12.8	2001	STATEWIDE SYSTEMS BILLING			BUDGET INFORMATION SYSTEM PROJECT		0		0	

Net Allocable Cost Table

SWACAP			Schedule	Approp	Alltmt	ALLTMT	FY 13	FY 13	SWACAP	Differ	FY 13
Agency	Line	Fund	Name	ID		Name	Budget	(Allocable) Budget	Line Total	Btwn FY act 09 and Bud 11	Non-Alloc Budget
G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING			BILLING IA			0		0
Total	G10-12.8								4,988,063	2,092,400	
G10	G10-12.90	1000	ECONOMIC ANALYSIS	G100003	G203000	ECONOMIC ANALYSIS	475,000			0	475,000
Total	G10-12.90									0	
G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100007	G1027000	ADMINISTRATIVE SERVICES	1,901,767	1,901,767			
			HUMAN RESOURCE MGMT	G100007	G1027600	WORKFORCE PLANNING	433,233	433,233			
G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100008	G1028000	LABOR RELATIONS & COMPENSATION	851,000	851,000			
Total	G24-13.3								0	3,186,000	182,452
									0		0
G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	CO-OP LM NON GRANTS	68,000				68,000
G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	REPRESENTATION & MEDIATION	1,516,000	184,317			1,331,683
G45	G45-14.3	1000	MEDIATION SERVICES			ALTERNATIVE DISPUTE RESOLUTION					0
G45	G45-14.3	1000	SMALL AGENCY INFRASTRUCTURE			SMALL AGENCY INFRASTRUCTURE					0
Total	G45-14.3	1000							184,317	-692	
G45	G45-14.4	1000	MEDIATION SERVICES			Non-allocable portions of Mservices					0
G45	G45-14.4	1000	CO-OP LABOR MGMT GRANTS			LMC CO-OP LABOR MGMT GRANTS					0
Total	G45-14.4	1000									0
G46	G46-6.2	1000		G465000	G4625101	State CIO Office	1,220,884	1,220,884			
		1000		G465000	G4625111	Admin Allocation	4,116	4,116	1,225,000	-90,196	0
	G46-6.2		OET Administrative Costs								
G46	G46-6.4	1000	IT Spend	G465010	G4625106	Enterprise IT Security IT Service Consolidation	3,956,000	3,956,000	3,956,000	-308,305	0
G46	G46-6.5		Small Agency Tech Projects			Small Agency Tech Projects			0	0	0
G61	G61-16.2	1000	AUDIT PRACTICE	G611000	G6121000	AUDIT PRACTICE	6,069,281				0
G61	G61-16.2	1000	AUDIT PRACTICE			SINGLE AUDIT	33,519	33,519	33,519	33,519	
G61	G61-16.2	1000	AUDIT PRACTICE			COMMUNICATIONS					0
G61	G61-16.2	1000	AUDIT PRACTICE			FIELD OFFICE SUPPORT					
G61	G61-16.2	1000	AUDIT PRACTICE	G615000	G6125000	OPERATIONS MANAGEMENT	751,450				
G61	G61-16.2	1000	AUDIT PRACTICE			OPERATIONS MANAGEMENT STATEWID					
G61	G61-16.2	1000	CONSTITUTIONAL OFFICE	G610000	G6120000	CONSTITUTIONAL OFFICE	258,400				
G61	G61-16.2	1000	CONSTITUTIONAL OFFICE			CONSTITUTIONAL OFFICE					
G61	G61-16.2	1000	PENSION	G614000	G6124000	PENSION	432,250				
G61	G61-16.2	1000	GOVERNMENT INFORMATION	G613000	G6123000	GOVERNMENT INFORMATION	511,100				
G61	G61-16.2	1000	SPECIAL INVESTIGATIONS	G612000	G6122000	SPECIAL INVESTIGATIONS	511,100				
G61	G61-16.2	1000	TAX INCREMENT FINANCING			TAX INCREMENT FINANCING					0
G61	G61-16.2	1000	LOCAL PERFORMANCE MEAS & RPTG	G616000	G6126000	JOBZ	77,900				
				G613001	G6123000		2,000				

Net Allocable Cost Table

SWACAP			Schedule	Approp	Alltmt	ALLTMT	FY 13	FY 13	SWACAP	Differ	FY 13
Agency	Line	Fund	Name	ID		Name	Budget	(Allocable)	Line	Btwn FY act 09	Non-Alloc
								Budget	Total	and Bud 11	Budget
Total	G61-16.2 (non-all)								0	-32,361	8,613,481
L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921300	SUPPORT SERVICES DIVISION	1,119,240	1,119,240		0	
	L49-15.2	1000				OLA CARRY FORWARD	0	0	1,119,240	-349,621	
L49	L49-15.3	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921100	FINANCIAL AUDIT DIVISION	3,121,647	2,642,474	2,642,474	220,681	0
L49	L49-15.4	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921200	PROGRAM EVALUATION DIVISION				-1,212,805	
L49	L49-15.5	1000	LEGISLATIVE AUDITOR'S OFFICE			SINGLE AUDIT		479,173	479,173	40,017	
L49	L49-15.6	1000	LEGISLATIVE AUDIT COMMISSION	L490000	L4921000	LEGISLATIVE AUDIT COMM EXP	7,000		0	-1,051	7,000
SWIFT(amortize 10 years)							5,256,546	5,256,546	5,256,546	-5,256,546	
							68,134,156	44,703,563	44,703,563	-10,300,777	23,430,593
											68,134,156