

State of Minnesota

Statewide Cost Allocation Plan



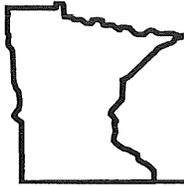
Fiscal Year 2012 Actual
Fiscal Year 2014 Budget

Minnesota is represented by its many symbols. Every Minnesota school child knows the Common Loon and the Lady's Slipper are symbols of the state. But Minnesota, like all states, has named a number of official symbols to represent the cultural and natural treasures of the state, among them the Norway Pine (tree), the Monarch (butterfly), Honeycrisp[™] Apple (fruit), Wild Rice (grain), Lake Superior Agate (gemstone), the Morel (mushroom) and the Blueberry Muffin (muffin).

It may sound a little silly but there is definite reasoning behind the careful consideration and selection of state symbols. State symbols represent things that are special to a particular state. They are generally used to identify a characteristic of the state's heritage or natural resources which represents "uniqueness" and conveys a message of interest to the rest of the country and world.

Minnesota's symbols are the fabric of who and what we are.





**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2012 Actual**

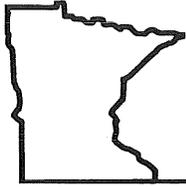
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	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
EQUIPMENT USE CHARGE		
Nature and Extent of Service	1.0	N/A
Schedule of Costs to be Allocated by Function.....	1.1	N/A
Allocation: Equipment Use Charge	1.2	N/A
ADMINISTRATION—DEPARTMENT ALLOCATED FROM STEP 1		
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 – Non allocable	3.6	21.6
ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES		
Nature and Extent of Services	4.0	22.0
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Allocation: General Support.....	4.2	22.2
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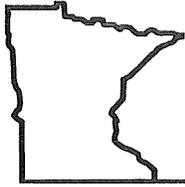


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	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES (cont'd.)		
Allocation: Materials Management	4.8	22.8
Allocation: Central Mail	4.10	22.10
Allocation: Office of Enterprise Continuous Improvement	4.11	22.11
Allocation: Grants Management	4.12	22.12
 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: OET – Non allocable	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: MMB – OTHER – Non - Allocable	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: Treasury Non allocable	9.4	27.4

SCHEDULE NUMBER



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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 (EBO's).....	10.3.....	28.3
Allocation: Budget Operations and Planning	10.4.....	28.4
Non-Allocable: Budget Division – Non allocable	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
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Non-Allocable: Accounting Services – Non allocable	11.7.....	29.7

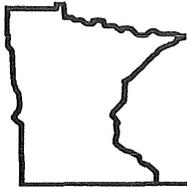
MMB—INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION

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 – Non - Allocable.....	12.9.....	30.9

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Nature and Extent of Services.....	13.0.....	31.0
Schedule of Costs to be Allocated by Function.....	13.1.....	31.1
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Allocation: Personnel Administration.....	13.3.....	31.3
Non-Allocable: Employee Relations – Non Allocable	13.5.....	31.5

SCHEDULE NUMBER



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	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: Mediation/Representation - General	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
Allocation: Financial Audit - Outdoors	15.7	33.7
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Allocation: Financial Audit – Clean Water	15.9	33.9
Allocation: Financial Audit – Parks & Trails	15.10	33.10
Allocation: Program Audit - Outdoors	15.11	33.11
Allocation: Program Audit - Art.....	15.12	33.12
Allocation: Program audit – Clean Water.....	15.13	33.13
Allocation: Program Audit – Parks & Trails	15.14	33.14
Non-Allocation: Audit Comm	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
Allocation: State Auditor General	16.3	34.3
 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 2012 - Actual

DP#	Name	G02-0009 Real Estate and Construction Services	G02-0010 Oil Overcharge (Stripper Wells)	G02-0012 STAR	G02-0014 Capital Group Parking	G02-0015 Fleet Services	G02-0016 Development Disabilities	G02-0017a Risk Management	G02-0017b Risk Management - Workers Compensation	G02-0021a Plant Mangement (Leases)
3.2	ADMIN MANAGEMENT SERVICES									
3.3	COMMISSIONER'S OFFICE	14,947	-	4,916	22,185	6,483	2,689	7,851	14,642	188,880
3.4	Human Resources	12,396	-	4,077	18,398	5,377	2,230	6,511	12,142	156,639
3.5	Financial Management and Reporting	31,904	-	23,213	27,865	166,781	8,123	17,919	123,921	147,174
4.2	Government & Citizen Services	194	-	141	169	1,015	49	109	754	890
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-	3,730
4.7	Real Property	-	-	-	-	54	-	-	-	85,433
4.8	Materials Management	7,345	-	2,289	2,129	2,576	624	672	555	17,446
4.1	Central Mail	144	-	131	189	104	111	83	881	124
4.11	Office of Enterprise Continuous Improvement	50	-	17	74	22	10	26	54	624
4.12	Grants Mgt	0	-	10	0	0	63	0	0	4
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	0	-	-	0	-	-	-
6.3	IT Spend	2,228	-	694	148	3,269	1,748	1,204	4,763	5,015
8.2	MINNESOTA MANAGEMENT & BUDGET	44	-	14	3	65	35	24	94	99
8.3	Internal Controls & Accountability	216	-	157	188	1,131	55	121	840	991
9.2	TREASURY DIVISION	3	-	2	2	14	1	2	11	13
9.3	Treasury	934	-	401	308	789	121	611	8,168	3,395
10.2	MMB - BUDGET DIVISION	28	-	12	9	24	4	18	245	102
10.3	Analysis & Control (EBO's)	572	-	417	499	2,996	146	321	2,225	2,627
10.4	Budget Operations and Planning	1,235	9	206	258	525	310	252	861	1,054
11.2	MMB-ACCOUNTING DIVISION	77	1	12	15	21	19	15	46	57
11.3	Central Payroll	566	-	186	839	245	102	297	554	7,147
11.4	Accounting Services	587	-	402	550	2,771	145	327	2,100	3,204
11.5	Financial Reporting	704	-	513	613	3,686	179	395	2,738	3,232
11.6	Financial Reporting - Single Audit	72	-	53	63	376	21	40	279	329
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	0	-	-	0	-	-	-
12.4	Accounting & Procurement Operations and System Support	2,569	-	1,872	2,240	13,460	655	1,443	9,997	11,800
12.5	Personnel Operations and System Support	617	-	218	893	447	114	325	713	7,493
12.6	Budget Service - Computer Operations	9	-	3	13	4	2	4	8	108
12.7	Personnel Operations Special Billing	1,150	-	378	1,706	499	207	604	1,126	14,526
12.8	Accounting & Procurement Operations Special Billing	2,098	-	1,522	1,840	10,909	533	1,178	8,114	9,773
13.2	State HR, Benefits & Labor Relations	30	-	22	26	159	8	17	118	139
13.3	Personnel Administration	1,279	-	421	1,898	555	230	672	1,253	16,158
14.2	MEDIATION SERVICES	16	-	5	24	7	3	9	16	206
14.3	State Agencies	19	-	6	29	8	3	10	19	245
15.2	LEGISLATIVE AUDITOR	0	-	0	0	0	0	0	0	0
15.3	Financial Audits	-	-	-	-	-	-	-	2,954	-
15.4	Program Audits	-	-	-	-	-	-	-	1	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	3	-	-	6	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years be	2,405	-	1,752	2,097	12,600	613	1,351	9,358	11,047
20	Administration	12,647	-	128	1,504	4,103	277	3,828	15,284	13,189
	Total Actual	97,083	9	44,193	86,774	241,074	19,433	46,239	224,830	712,892
	Original Budget	65,592	49	46,991	67,630	187,691	18,001	116,229	135,157	786,309
	Rollforward Adjustment	31,491	-40	-2,797	19,144	53,383	1,432	-69,990	89,673	-73,417

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department

Federal Version		G02-0021b	G02-0021c	G02-0021f	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031
State Fiscal Year 2012 - Actual		Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management FR & R	MN Bookstore	Office Supply Connection - Closed in FY2010	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail
3.2	ADMIN MANAGEMENT SERVICES								
3.3	COMMISSIONER'S OFFICE	3,139	-	-	5,833	-	14,918	14,785	8,476
3.4	Human Resources	2,603	-	-	4,837	-	12,372	12,261	7,029
3.5	Financial Management and Reporting	7,820	2,949	371	19,501	-	3,291	5,104	40,472
4.2	Government & Citizen Services	48	18	2	119	-	20	31	246
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	1,243	-	-	-
4.7	Real Property	-	-	-	-	8	-	-	-
4.8	Materials Management	165	117	121	750	-	503	897	295
4.1	Central Mail	1	1	1	332	-	125	144	1,433
4.11	Office of Enterprise Continuous Improvement	10	-	-	21	-	50	50	37
4.12	Grants Mgt	0	-	-	0	-	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
6.3	IT Spend	1	-	-	475	-	1,078	6,999	306
8.2	MINNESOTA MANAGEMENT & BUDGET	0	-	-	9	-	21	138	6
8.3	Internal Controls & Accountability	53	20	3	132	-	22	34	274
9.2	TREASURY DIVISION	1	0	0	2	-	0	0	3
9.3	Treasury	58	46	13	299	-	113	221	133
10.2	MMB - BUDGET DIVISION	2	1	0	9	-	3	7	4
10.3	Analysis & Control (EBO's)	140	53	7	350	-	58	90	726
10.4	Budget Operations and Planning	64	47	113	439	-	119	133	191
11.2	MMB-ACCOUNTING DIVISION	4	3	7	27	-	7	8	9
11.3	Central Payroll	119	-	-	221	-	564	559	321
11.4	Accounting Services	142	49	6	345	-	116	145	701
11.5	Financial Reporting	173	65	8	430	-	71	111	894
11.6	Financial Reporting - Single Audit	18	7	1	44	-	7	11	91
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	630	238	30	1,572	-	259	406	3,263
12.5	Personnel Operations and System Support	131	3	0	249	-	582	579	376
12.6	Budget Service - Computer Operations	2	-	-	3	-	9	8	5
12.7	Personnel Operations Special Billing	241	-	-	449	-	1,147	1,137	652
12.8	Accounting & Procurement Operations Special Billing	514	193	24	1,280	-	227	346	2,653
13.2	State HR, Benefits & Labor Relations	7	3	0	19	-	3	5	38
13.3	Personnel Administration	269	-	-	499	-	1,276	1,265	725
14.2	MEDIATION SERVICES	3	-	-	6	-	16	16	9
14.3	State Agencies	4	-	-	8	-	19	19	11
15.2	LEGISLATIVE AUDITOR	0	-	-	0	-	0	0	0
15.3	Financial Audits	-	-	-	-	-	246	246	-
15.4	Program Audits	-	-	-	-	-	0	0	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years b	590	223	28	1,471	-	243	380	3,055
20	Administration	75	61	85	433	-	622	1,364	3,831
	Total Actual	17,025	4,097	821	40,163	1,251	38,109	47,501	76,265
	Original Budget	15,915	32,773	3,973	60,930	99,989	40,936	55,589	63,686
	Rollforward Adjustment	1,110	-28,676	-3,152	-20,766	-98,738	-2,827	-8,087	12,580

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2012 - Actual

		G02-0036	G02-0037	B04	B13	B14	B22	B42	E25
DP#	Name	Demography	Mn Geospatial Information Office	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOPMT	LABOR AND INDUSTRY DEPT	CENTER FOR ARTS EDUCATION
3.2	ADMIN MANAGEMENT SERVICES								
3.3	COMMISSIONER'S OFFICE	6,801	6,949	-	-	-	-	-	-
3.4	Human Resources	5,640	5,763	-	-	-	-	-	-
3.5	Financial Management and Reporting	2,570	5,926	-	-	-	-	-	-
4.2	Government & Citizen Services	15	36	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	3,730	-	7,460	12,434	1,243	74,602	3,730	3,730
4.7	Real Property	23	-	238	151	8	1,595	23	3,999
4.8	Materials Management	403	538	34,899	18,422	2,675	341,597	22,372	8,036
4.1	Central Mail	51	6	7,294	17,539	497	2,107	11,616	49
4.11	Office of Enterprise Continuous Improvement	23	23	1,371	999	230	3,762	902	174
4.12	Grants Mgt	0	0	148	8,328	69	19,041	115	34
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	1	51	0	116	1	0
6.3	IT Spend	646	4,369	32,940	85,595	4,311	289,663	36,920	3,628
8.2	MINNESOTA MANAGEMENT & BUDGET	13	86	652	1,694	85	5,731	731	72
8.3	Internal Controls & Accountability	17	40	2,477	2,968	222	42,464	4,782	247
9.2	TREASURY DIVISION	0	1	32	38	3	540	61	3
9.3	Treasury	67	155	6,414	23,018	1,118	85,059	11,909	1,406
10.2	MMB - BUDGET DIVISION	2	5	193	691	34	2,555	358	42
10.3	Analysis & Control (EBO's)	46	106	6,565	7,867	588	112,542	12,674	656
10.4	Budget Operations and Planning	237	479	22,622	8,131	3,702	14,860	4,694	4,881
11.2	MMB-ACCOUNTING DIVISION	15	30	1,431	492	236	492	250	312
11.3	Central Payroll	257	263	15,207	10,224	2,598	43,091	9,527	1,994
11.4	Accounting Services	70	126	7,710	8,345	829	107,863	12,669	823
11.5	Financial Reporting	56	130	8,077	9,678	723	138,457	15,592	806
11.6	Financial Reporting - Single Audit	6	14	840	1,353	76	19,709	1,602	82
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	0	2	41	0	622	1	-
12.4	Accounting & Procurement Operations and System Support	205	475	29,491	35,338	2,641	505,563	56,932	2,945
12.5	Personnel Operations and System Support	267	276	16,007	10,987	2,700	51,484	10,587	2,085
12.6	Budget Service - Computer Operations	4	4	229	154	39	650	144	30
12.7	Personnel Operations Special Billing	523	534	30,907	20,780	5,280	87,580	19,363	4,053
12.8	Accounting & Procurement Operations Special Billing	173	393	24,345	28,931	2,217	410,785	46,400	2,445
13.2	State HR, Benefits & Labor Relations	2	6	347	416	31	5,954	670	35
13.3	Personnel Administration	582	595	34,379	23,114	5,873	97,419	21,539	4,508
14.2	MEDIATION SERVICES	7	8	438	295	75	1,241	274	57
14.3	State Agencies	9	9	520	350	89	1,475	326	68
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3	Financial Audits	-	-	34,057	67,762	907	249,579	33,565	46,655
15.4	Program Audits	-	-	3,619	13	0	13,952	7	9
15.5	Single Audits	-	-	1	20,151	-	75,640	-	-
15.7	Financial Audit- Outdoors	-	-	-	3	-	12	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	2,445
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	0
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	1	42	915	6	13,972	32	-
17	SWIFT (Internally Developed Software Amortized over 10 years t	192	445	27,608	33,082	2,472	473,282	53,297	2,757
20	Administration	221	864	-	-	-	-	-	-
	Total Actual	22,875	28,656	358,561	460,348	41,577	3,295,058	393,662	99,070
	Original Budget	11,842	28,596	584,196	606,228	56,741	1,852,966	658,481	193,857
	Rollforward Adjustment	11,033	60	-225,636	-145,880	-15,164	1,442,092	-264,819	-94,787

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 MINNESOTA STATE ACADEMIES	E50 ARTS BOARD	E60 OFFICE OF HIGHER EDUCATION	E77 ZOOLOGICAL BOARD	G06 ATTORNEY GENERAL	G09 GAMBLING CONTROL BOARD
3.2	ADMIN MANAGEMENT SERVICES								
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	1,243	2,487	-	1,243	-	2,487	4,973
4.7	Real Property	-	8	10,101	-	8	14,086	15	31
4.8	Materials Management	-	25,654	9,756	6,248	9,061	20,121	3,061	178
4.1	Central Mail	1,607	3,577	59	357	3,750	122	5,348	103
4.11	Office of Enterprise Continuous Improvement	30,530	809	511	47	200	588	595	58
4.12	Grants Mgt	186	8,418	3	4,037	161	4	3	31
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	51	-	25	1	-	-	0
6.3	IT Spend	850,506	100,569	3,337	1,776	7,156	6,088	4,308	282
8.2	MINNESOTA MANAGEMENT & BUDGET	16,829	1,990	66	35	142	120	85	6
8.3	Internal Controls & Accountability	71,186	8,069	346	185	502	799	237	38
9.2	TREASURY DIVISION	906	103	4	2	6	10	3	0
9.3	Treasury	287,760	47,561	1,540	1,517	2,807	3,203	1,337	234
10.2	MMB - BUDGET DIVISION	8,644	1,429	46	46	84	96	40	7
10.3	Analysis & Control (EBO's)	188,667	21,385	918	492	1,330	2,118	629	101
10.4	Budget Operations and Planning	36,974	27,582	6,446	651	4,013	5,988	2,755	484
11.2	MMB-ACCOUNTING DIVISION	1,603	1,689	412	40	253	377	175	31
11.3	Central Payroll	349,567	9,031	5,858	514	2,032	6,730	6,441	656
11.4	Accounting Services	211,807	20,590	1,495	508	1,445	2,691	1,296	166
11.5	Financial Reporting	232,110	26,309	1,129	605	1,636	2,605	774	125
11.6	Financial Reporting - Single Audit	26,269	4,246	115	64	167	266	81	13
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	290	174	-	0	-	-	0	-
12.4	Accounting & Procurement Operations and System Support	847,529	96,065	4,123	2,208	5,974	9,514	2,825	455
12.5	Personnel Operations and System Support	370,419	10,647	6,061	558	2,168	7,033	6,640	678
12.6	Budget Service - Computer Operations	5,273	136	88	8	31	102	97	10
12.7	Personnel Operations Special Billing	710,478	18,356	11,907	1,044	4,130	13,678	13,092	1,333
12.8	Accounting & Procurement Operations Special Billing	697,008	78,081	3,517	1,804	4,900	7,909	2,483	388
13.2	State HR, Benefits & Labor Relations	9,981	1,131	49	26	70	112	33	5
13.3	Personnel Administration	790,297	20,418	13,245	1,161	4,594	15,215	14,563	1,483
14.2	MEDIATION SERVICES	10,071	260	169	15	59	194	186	19
14.3	State Agencies	11,963	309	200	18	70	230	220	22
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3	Financial Audits	46,482	148,796	7,228	9,013	21,644	2,775	35,338	2,398
15.4	Program Audits	9	162,583	1	2	4	1	7	0
15.5	Single Audits	-	47,220	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	7	-	-	-	-	-	-
15.8	Financial Audit- Art	-	18,302	-	36,617	-	-	-	-
15.9	Financial Audit- Clean Water	-	3	-	5	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	3,397	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	0	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	6,516	3,905	-	6	-	-	6	-
17	SWIFT (Internally Developed Software Amortized over 10 years b	793,410	89,931	3,860	2,067	5,593	8,906	2,645	426
20	Administration	-	-	-	-	-	-	-	-
	Total Actual	6,614,874	1,006,637	95,079	75,099	85,235	131,678	107,805	14,735
	Original Budget	5,828,303	754,354	131,624	45,770	115,565	204,516	140,544	17,744
	Rollforward Adjustment	786,572	252,284	-36,544	29,328	-30,330	-72,839	-32,739	-3,009

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2012 - Actual

	G17	G19	G45	G46	G67	G92	G9L	G9M
DP# Name	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	MEDIATION SERVICES DEPT	OFFICE OF ENTERPRISE TECHNOLOGY	REVENUE DEPT	OMBUDSPERSON FOR FAMILIES	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	2,487	1,243	4,973	11,190	-	-	-
4.7 Real Property	-	15	8	31	69	-	-	-
4.8 Materials Management	976	936	297	13,588	11,472	290	884	338
4.1 Central Mail	841	8	156	103	86,252	8	14	5
4.11 Office of Enterprise Continuous Improvement	65	11	20	1,951	3,428	5	9	12
4.12 Grants Mgt	0	63	8	12	43	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	0	0	-	0	-	-	-
6.3 IT Spend	3,475	187	842	88,557	191,944	172	90	96
8.2 MINNESOTA MANAGEMENT & BUDGET	69	4	17	1,752	3,798	3	2	2
8.3 Internal Controls & Accountability	40	37	13	1,295	870	12	42	18
9.2 TREASURY DIVISION	1	0	0	16	11	0	1	0
9.3 Treasury	151	220	75	4,439	3,451	58	224	105
10.2 MMB - BUDGET DIVISION	5	7	2	133	104	2	7	3
10.3 Analysis & Control (EBO's)	105	99	34	3,433	2,306	32	112	47
10.4 Budget Operations and Planning	999	255	190	7,094	12,112	153	554	235
11.2 MMB-ACCOUNTING DIVISION	64	16	12	443	771	10	35	15
11.3 Central Payroll	689	122	222	22,344	33,251	52	101	142
11.4 Accounting Services	173	104	56	5,640	5,826	35	114	59
11.5 Financial Reporting	130	121	42	4,224	2,837	40	138	58
11.6 Financial Reporting - Single Audit	13	12	4	431	289	4	14	6
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	473	443	152	15,422	10,358	144	502	210
12.5 Personnel Operations and System Support	712	132	230	23,114	34,214	55	111	149
12.6 Budget Service - Computer Operations	10	2	3	337	502	1	2	2
12.7 Personnel Operations Special Billing	1,399	249	452	45,413	67,581	106	205	289
12.8 Accounting & Procurement Operations Special Billing	404	363	130	13,165	9,393	118	410	174
13.2 State HR, Benefits & Labor Relations	6	5	2	182	122	2	6	2
13.3 Personnel Administration	1,557	277	503	50,514	75,173	117	228	321
14.2 MEDIATION SERVICES	20	4	6	644	958	1	3	4
14.3 State Agencies	24	4	8	765	1,138	2	3	5
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	-	-	-	31,148	297,715	2,398	7,765	-
15.4 Program Audits	-	-	-	6	58	0	2	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	872	-	-	-
15.8 Financial Audit- Art	-	-	-	-	870	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	870	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	869	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	0	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	0	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years to Administration	443	415	143	14,437	9,697	135	470	197
20 Administration	-	-	-	-	-	-	-	-
Total Actual	12,843	6,600	4,871	355,605	880,413	3,957	12,045	2,494
Original Budget	23,539	26,489	123	428,977	1,077,546	14,608	45,887	11,882
Rollforward Adjustment	-10,696	-19,889	4,748	-73,372	-197,133	-10,651	-33,842	-9,388

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department

Federal Version

State Fiscal Year 2012 - Actual

DP#	Name	G9N	G9Q	G9Y	H12	H55	H55(b)	H75	H7S
		ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE	DISABILITY COUNCIL	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	VETERANS AFFAIRS DEPT	EMERGENCY MEDICAL SERVICES BD
3.2	ADMIN MANAGEMENT SERVICES								
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	2,487	12,434	93,253	-	1,243	-
4.7	Real Property	-	-	15	77	574	41,579	21,397	-
4.8	Materials Management	464	-	815	61,006	32,573	38,636	43,127	577
4.1	Central Mail	12	-	69	29,844	43,285	234	673	547
4.11	Office of Enterprise Continuous Improvement	8	-	18	3,223	4,103	7,773	2,894	37
4.12	Grants Mgt	0	-	0	7,200	10,373	52	28	78
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	44	63	0	0	0
6.3	IT Spend	70	-	405	192,507	811,677	40,059	24,036	599
8.2	MINNESOTA MANAGEMENT & BUDGET	1	-	8	3,809	16,060	793	476	12
8.3	Internal Controls & Accountability	15	35	33	5,189	72,688	4,948	1,710	76
9.2	TREASURY DIVISION	0	0	0	66	925	63	22	1
9.3	Treasury	81	65	149	14,178	454,151	19,952	11,614	400
10.2	MMB - BUDGET DIVISION	2	2	4	426	13,643	599	349	12
10.3	Analysis & Control (EBO's)	41	92	88	13,753	192,648	13,115	4,532	201
10.4	Budget Operations and Planning	225	4,489	257	15,912	40,126	20,664	15,809	980
11.2	MMB-ACCOUNTING DIVISION	14	289	16	969	1,789	1,278	1,000	62
11.3	Central Payroll	87	-	207	34,858	43,988	89,024	33,115	391
11.4	Accounting Services	47	85	104	16,488	181,312	21,955	7,849	228
11.5	Financial Reporting	50	114	108	16,920	237,008	16,134	5,575	248
11.6	Financial Reporting - Single Audit	5	12	11	1,725	24,694	14,846	582	25
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	59	1,466	2	-
12.4	Accounting & Procurement Operations and System Support	182	415	395	61,782	865,415	58,914	20,357	905
12.5	Personnel Operations and System Support	92	6	218	36,607	57,627	92,057	34,220	413
12.6	Budget Service - Computer Operations	1	-	3	526	663	1,343	499	6
12.7	Personnel Operations Special Billing	177	-	420	70,847	89,403	180,938	67,304	794
12.8	Accounting & Procurement Operations Special Billing	150	336	327	51,092	702,277	50,403	17,487	745
13.2	State HR, Benefits & Labor Relations	2	5	5	728	10,191	694	240	11
13.3	Personnel Administration	197	-	467	78,807	99,447	201,266	74,865	883
14.2	MEDIATION SERVICES	3	-	6	1,004	1,267	2,565	954	11
14.3	State Agencies	3	-	7	1,193	1,505	3,047	1,133	13
15.2	LEGISLATIVE AUDITOR	0	-	0	0	0	0	0	0
15.3	Financial Audits	2,398	-	-	4,229	184,406	34,990	8,806	5,695
15.4	Program Audits	0	-	-	1	123,227	91,975	2	1
15.5	Single Audits	-	-	-	35,165	200,092	14	-	-
15.7	Financial Audit- Outdoors	-	-	-	5	31	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	1,337	32,960	35	-
17	SWIFT (Internally Developed Software Amortized over 10 years b	171	389	370	57,837	810,153	55,156	19,057	847
20	Administration	-	-	-	-	-	-	-	-
	Total Actual	4,499	6,334	7,014	830,450	5,422,035	1,139,490	420,989	14,800
	Original Budget	13,344	21,575	30,675	1,259,185	2,514,222	1,796,185	681,639	33,077
	Rollforward Adjustment	-8,844	-15,241	-23,661	-428,735	2,907,813	-656,695	-260,650	-18,277

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
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 State Fiscal Year 2012 - Actual

DP#	Name	J33	J52	J65	P01	P07	P78	R29	R32	R9P
		TRIAL COURTS	PUBLIC DEFENSE BOARD	SUPREME COURT	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIO NS DEPT	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD
3.2	ADMIN MANAGEMENT SERVICES									
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	1,243	-	28,598	22,381	62,168	7,460	6,217
4.7	Real Property	-	-	8	107,800	647	141,562	78,476	423	38
4.8	Materials Management	12,560	6,868	8,862	58,532	94,576	122,865	165,450	25,058	12,014
4.1	Central Mail	1,390	42	2,312	366	111,635	2,901	8,338	5,924	358
4.11	Office of Enterprise Continuous Improvement	3,944	1,020	592	613	5,122	8,270	11,608	2,227	213
4.12	Grants Mgt	24	6	4	4	14,939	996	12,370	3,161	3,054
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	0	-	91	6	75	19	19
6.3	IT Spend	55,282	15,452	53,865	16,309	379,111	139,801	198,307	87,965	6,376
8.2	MINNESOTA MANAGEMENT & BUDGET	1,094	306	1,066	323	7,501	2,766	3,924	1,741	126
8.3	Internal Controls & Accountability	9,760	280	702	1,785	18,174	4,663	25,494	2,443	296
9.2	TREASURY DIVISION	124	4	9	23	231	59	324	31	4
9.3	Treasury	138,431	1,746	3,358	10,019	67,668	25,423	42,350	4,969	1,364
10.2	MMB - BUDGET DIVISION	4,158	52	101	301	2,033	764	1,272	149	41
10.3	Analysis & Control (EBO's)	25,867	742	1,860	4,731	48,166	12,360	67,567	6,475	783
10.4	Budget Operations and Planning	20,978	4,398	3,954	4,092	63,165	36,472	113,431	23,204	4,117
11.2	MMB-ACCOUNTING DIVISION	1,245	280	247	244	3,872	2,300	7,031	1,469	262
11.3	Central Payroll	45,078	11,682	6,617	7,021	50,915	94,569	132,436	25,106	2,415
11.4	Accounting Services	28,722	1,985	2,442	5,117	49,792	21,883	76,663	8,733	987
11.5	Financial Reporting	31,824	913	2,288	5,821	59,257	15,206	83,125	7,965	964
11.6	Financial Reporting - Single Audit	3,245	94	235	690	6,295	1,551	8,593	860	103
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	11	28	0	13	5	0
12.4	Accounting & Procurement Operations and System Support	116,201	3,335	8,354	21,254	216,373	55,523	303,523	29,085	3,519
12.5	Personnel Operations and System Support	47,867	12,016	6,900	7,502	55,301	97,688	140,081	26,142	2,525
12.6	Budget Service - Computer Operations	680	176	100	106	768	1,426	1,998	379	36
12.7	Personnel Operations Special Billing	91,618	23,744	13,449	14,271	103,482	192,207	269,170	51,026	4,909
12.8	Accounting & Procurement Operations Special Billing	95,478	3,053	6,966	17,426	176,789	47,824	249,836	24,315	2,923
13.2	State HR, Benefits & Labor Relations	1,368	39	98	250	2,548	654	3,574	343	41
13.3	Personnel Administration	101,911	26,411	14,960	15,874	115,108	213,800	299,409	56,759	5,461
14.2	MEDIATION SERVICES	1,299	337	191	202	1,467	2,724	3,815	723	70
14.3	State Agencies	1,543	400	226	240	1,742	3,236	4,532	859	83
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
15.3	Financial Audits	41,486	-	-	1,745	16,638	52,145	5,840	10,730	34,427
15.4	Program Audits	8	-	-	0	234,620	10	53,057	2	25,027
15.5	Single Audits	-	-	-	9,981	36	-	8	-	4
15.7	Financial Audit- Outdoors	-	-	-	2	-	-	66,288	-	12,707
15.8	Financial Audit- Art	-	-	-	-	-	-	10	-	2
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	17,570	43,944	20,166
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	23,777	6	3
15.11	Program Audit- Outdoors	-	-	-	-	-	-	9,345	357	-
15.12	Program Audit- Art	-	-	-	-	-	-	1	-	0
15.13	Program Audit- Clean Water	-	-	-	-	-	-	2,332	5,665	6,781
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	4,995	1	1
16.2	STATE AUDITOR	3	3	3	241	637	2	304	120	11
17	SWIFT (Internally Developed Software Amortized over 10 years b	108,781	3,122	7,820	19,896	202,556	51,977	284,141	27,228	3,294
20	Administration	-	-	-	-	-	-	-	-	-
	Total Actual	991,969	118,506	148,832	332,791	2,139,879	1,376,015	2,842,623	493,073	161,737
	Original Budget	1,021,745	188,126	223,439	299,946	3,666,475	1,898,919	2,794,378	601,307	175,894
	Rollforward Adjustment	-29,776	-69,620	-74,607	32,844	-1,526,596	-522,904	48,244	-108,235	-14,157

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2012 - Actual

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DP#	Name	TRANSPORTATION DEPT	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2	ADMIN MANAGEMENT SERVICES				
3.3	COMMISSIONER'S OFFICE	-	323,494	26,115	349,609
3.4	Human Resources	-	268,275	21,657	289,932
3.5	Financial Management and Reporting	-	634,904	20,143	655,047
4.2	Government & Citizen Services	-	3,855	122	3,977
4.5	Real Estate and Construction Services - Leasing	4,973	386,688	59,682	446,370
4.7	Real Property	127,298	635,795	75,355	711,150
4.8	Materials Management	600,590	1,852,860	55,896	1,908,756
4.1	Central Mail	11,774	364,978	76,921	441,899
4.11	Office of Enterprise Continuous Improvement	16,162	115,193	6,102	121,294
4.12	Grants Mgt	8,779	101,853	6,539	108,392
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	53	616	40	655
6.3	IT Spend	454,933	4,222,139	286,794	4,508,933
8.2	MINNESOTA MANAGEMENT & BUDGET	9,002	83,542	5,675	89,217
8.3	Internal Controls & Accountability	102,205	391,639	83,180	474,819
9.2	TREASURY DIVISION	1,301	4,984	1,058	6,042
9.3	Treasury	79,197	1,374,552	532,853	1,907,405
10.2	MMB - BUDGET DIVISION	2,379	41,291	16,007	57,298
10.3	Analysis & Control (EBO's)	270,878	1,037,973	220,453	1,258,426
10.4	Budget Operations and Planning	58,040	602,221	64,355	666,576
11.2	MMB-ACCOUNTING DIVISION	2,620	34,521	3,236	37,757
11.3	Central Payroll	184,548	1,294,689	64,542	1,359,232
11.4	Accounting Services	268,646	1,095,065	209,068	1,304,133
11.5	Financial Reporting	333,251	1,276,982	271,216	1,548,198
11.6	Financial Reporting - Single Audit	35,561	156,211	27,675	183,866
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	177	2,894	3	2,897
12.4	Accounting & Procurement Operations and System Support	1,216,838	4,662,792	990,321	5,653,113
12.5	Personnel Operations and System Support	206,726	1,394,042	80,498	1,474,540
12.6	Budget Service - Computer Operations	2,784	19,528	973	20,501
12.7	Personnel Operations Special Billing	375,085	2,631,395	131,179	2,762,574
12.8	Accounting & Procurement Operations Special Billing	991,155	3,815,722	804,066	4,619,788
13.2	State HR, Benefits & Labor Relations	14,330	54,909	11,662	66,571
13.3	Personnel Administration	417,224	2,927,020	145,917	3,072,937
14.2	MEDIATION SERVICES	5,317	37,298	1,859	39,157
14.3	State Agencies	6,316	44,307	2,209	46,516
15.2	LEGISLATIVE AUDITOR	0	0	0	0
15.3	Financial Audits	90,670	1,542,877	851,315	2,394,192
15.4	Program Audits	3,630	711,836	683,286	1,395,122
15.5	Single Audits	18,347	406,659	106	406,765
15.7	Financial Audit- Outdoors	3	79,930	11,432	91,362
15.8	Financial Audit- Art	-	58,247	62,428	120,674
15.9	Financial Audit- Clean Water	-	82,559	3,530	86,089
15.1	Financial Audit- Parks & Trails	-	24,656	294	24,949
15.11	Program Audit- Outdoors	-	9,703	5,886	15,588
15.12	Program Audit- Art	-	3,398	5,701	9,099
15.13	Program Audit- Clean Water	-	14,779	8,968	23,747
15.14	Program Audit- Parks & Trails	-	4,996	3,033	8,029
16.2	STATE AUDITOR	3,976	65,041	76	65,117
17	SWIFT (Internally Developed Software Amortized over 10 years b	1,139,135	4,365,049	927,083	5,292,132
20	Administration	-	58,515	919	59,435
	Total Actual	7,063,901	39,322,471	6,867,429	46,189,900
	Original Budget	5,672,505	37,550,454	1,412,636	40,735,108
	Rollforward Adjustment	1,391,396	1,772,017	3,682,775	5,454,793

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State Version (all agencies)
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G02-0002 G02-0003 G02-0007 G02-0009 G02-0010 G02-0012 G02-0014

DP#	Name	State Archaeology	Public Broadcasting	Information Policy Analysis	Real Estate and Construction Services	Oil Overcharge (Stripper Wells)	STAR	Capital Group Parking
3.2	ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3	COMMISSIONER'S OFFICE	1,885	-	2,622	14,947	-	4,916	22,185
3.4	Human Resources	1,563	-	2,174	12,396	-	4,077	18,398
3.5	Financial Management and Reporting	917	325	1,763	31,904	-	23,213	27,865
4.2	Government & Citizen Services	6	2	11	194	-	141	169
4.5	Real Estate and Construction Services - Leasing	-	12,434	-	-	-	-	-
4.7	Real Property	-	77	-	-	-	-	-
4.8	Materials Management	104	303	100	7,345	-	2,289	2,129
4.1	Central Mail	1	2	5	144	-	131	189
4.11	Office of Enterprise Continuous Improvement	6	-	9	50	-	17	74
4.12	Grants Mgt	0	239	0	0	-	10	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	1	-	-	-	0	-
6.3	IT Spend	68	-	135	2,228	-	694	148
8.2	MINNESOTA MANAGEMENT & BUDGET	1	-	3	44	-	14	3
8.3	<i>Internal Controls & Accountability</i>	6	2	12	216	-	157	188
9.2	TREASURY DIVISION	0	0	0	3	-	2	2
9.3	Treasury	28	17	35	934	-	401	308
10.2	MMB - BUDGET DIVISION	1	1	1	28	-	12	9
10.3	Analysis & Control (EBO's)	16	6	31	572	-	417	499
10.4	Budget Operations and Planning	79	29	158	1,235	9	206	258
11.2	MMB-ACCOUNTING DIVISION	5	2	10	77	1	12	15
11.3	Central Payroll	71	-	99	566	-	186	839
11.4	Accounting Services	23	5	40	587	-	402	550
11.5	Financial Reporting	20	7	39	704	-	513	613
11.6	Financial Reporting - Single Audit	2	1	4	72	-	53	63
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	0	-
12.4	Accounting & Procurement Operations and System Support	73	26	141	2,569	-	1,872	2,240
12.5	Personnel Operations and System Support	74	0	104	617	-	218	893
12.6	Budget Service - Computer Operations	1	-	1	9	-	3	13
12.7	Personnel Operations Special Billing	145	-	202	1,150	-	378	1,706
12.8	Accounting & Procurement Operations Special Billing	61	21	117	2,098	-	1,522	1,840
13.2	<i>State HR, Benefits & Labor Relations</i>	1	0	2	30	-	22	26
13.3	Personnel Administration	161	-	224	1,279	-	421	1,898
14.2	MEDIATION SERVICES	2	-	3	16	-	5	24
14.3	State Agencies	2	-	3	19	-	6	29
15.2	LEGISLATIVE AUDITOR	0	-	0	0	-	0	0
15.3	Financial Audits	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	3	0
	SWIFT (Internally Developed Software Amortized over							
17	10 years beginning BFY13)	69	25	132	2,405	0	1,752	2,097
20	Administration	88	-	201	12,647	-	128	1,504
	Total Actual 6/14/2013	5,480	13,527	1of 20 8,381	97,083	9	44,193	86,774
	Original Budget	6,673	7,076	14,169	65,592	49	46,991	67,630
	Rollforward Adjustment	-1,194	6,451	-5,788	31,491	-40	-2,797	19,144

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G02-0015a G02-0016 G02-0017a G02-0017b G02-0018 G02-0021a G02-0021b

DP#	Name	Fleet Services	Development Disabilities	Risk Management	Risk Management - Workers Compensation	Gov's Res Cncl (Ceremonial Hse Gift)	Plant Mangement (Leases)	Plant Management (Repairs)
3.2	ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3	COMMISSIONER'S OFFICE	6,483	2,689	7,851	14,642	-	188,880	3,139
3.4	Human Resources	5,377	2,230	6,511	12,142	-	156,639	2,603
3.5	Financial Management and Reporting	166,781	8,123	17,919	123,921	402	147,174	7,820
4.2	Government & Citizen Services	1,015	49	109	754	2	890	48
4.5	Real Estate and Construction Services - Leasing	-	0	-	-	-	3,730	-
4.7	Real Property	54	0	-	-	-	85,433	-
4.8	Materials Management	2,576	624	672	555	17	17,446	165
4.1	Central Mail	104	111	83	881	2	124	1
4.11	Office of Enterprise Continuous Improvement	22	10	26	54	0	624	10
4.12	Grants Mgt	0	63	0	0	-	4	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	0	-	-	-	-	-
6.3	IT Spend	3,269	1,748	1,204	4,763	-	5,015	1
8.2	MINNESOTA MANAGEMENT & BUDGET	65	35	24	94	-	99	0
8.3	Internal Controls & Accountability	1,131	55	121	840	3	991	53
9.2	TREASURY DIVISION	14	1	2	11	0	13	1
9.3	Treasury	789	121	611	8,168	3	3,395	58
10.2	MMB - BUDGET DIVISION	24	4	18	245	0	102	2
10.3	Analysis & Control (EBO's)	2,996	146	321	2,225	7	2,627	140
10.4	Budget Operations and Planning	525	310	252	861	47	1,054	64
11.2	MMB-ACCOUNTING DIVISION	21	19	15	46	3	57	4
11.3	Central Payroll	245	102	297	554	-	7,147	119
11.4	Accounting Services	2,771	145	327	2,100	7	3,204	142
11.5	Financial Reporting	3,686	179	395	2,738	9	3,232	173
11.6	Financial Reporting - Single Audit	376	21	40	279	1	329	18
12.2	MMB I.T. - MANAGEMENT AND ADMINISTRATION	-	0	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	13,460	655	1,443	9,997	32	11,800	630
12.5	Personnel Operations and System Support	447	114	325	713	0	7,493	131
12.6	Budget Service - Computer Operations	4	2	4	8	-	108	2
12.7	Personnel Operations Special Billing	499	207	604	1,126	-	14,526	241
12.8	Accounting & Procurement Operations Special Billing	10,909	533	1,178	8,114	26	9,773	514
13.2	State HR, Benefits & Labor Relations	159	8	17	118	0	139	7
13.3	Personnel Administration	555	230	672	1,253	-	16,158	269
14.2	MEDIATION SERVICES	7	3	9	16	-	206	3
14.3	State Agencies	8	3	10	19	-	245	4
15.2	LEGISLATIVE AUDITOR	0	0	0	0	-	0	0
15.3	Financial Audits	-	0	-	2,954	-	-	-
15.4	Program Audits	-	0	-	1	-	-	-
15.5	Single Audits	-	0	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	0	-	-	-	-	-
15.8	Financial Audit- Art	-	0	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	0	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	0	-	-	-	-	-
15.11	Program Audit- Outdoors	-	0	-	-	-	-	-
15.12	Program Audit- Art	-	0	0	-	-	-	-
15.13	Program Audit- Clean Water	-	0	0	-	-	-	-
15.14	Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2	STATE AUDITOR	0	6	0	0	0	0	0
SWIFT (Internally Developed Software Amortized over								
17	10 years beginning BFY13)	12,600	613	1,351	9,358	30	11,047	590
20	Administration	4,103	277	3,828	15,284	5	13,189	75
Total Actual 6/14/2013		241,074	19,433	2 of 20 46,239	224,830	597	712,892	17,025
Original Present		187,691	18,001	116,229	135,157	1,246	786,309	15,915
Rollforward Adjustment		53,383	1,432	-69,990	89,673	-649	-73,417	1,110

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		G02-0021c	G02-0021f	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031
DP#	Name	Plant Management (Materials Transfer)	Plant Management FR & R	MN Bookstore	Office Supply Connection - Closed in FY2010	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail
3.2	ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3	COMMISSIONER'S OFFICE	-	-	5833.043835	-	14918.04802	14,785	8,476
3.4	Human Resources	-	-	4837.360774	-	12371.58203	12,261	7,029
3.5	Financial Management and Reporting	2,949	371	19,501	-	3,291	5,104	40,472
4.2	Government & Citizen Services	18	2	119	-	20	31	246
4.5	Real Estate and Construction Services - Leasing	-	-	0	1,243	0	-	-
4.7	Real Property	-	-	0	8	0	-	-
4.8	Materials Management	117	121	750	-	503	897	295
4.1	Central Mail	1	1	332	-	125	144	1,433
4.11	Office of Enterprise Continuous Improvement	-	-	21	-	50	50	37
4.12	Grants Mgt	-	-	0	-	0	0	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	0	-	0	-	-
6.3	IT Spend	-	-	475	-	1,078	6,999	306
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	9	-	21	138	6
8.3	Internal Controls & Accountability	20	3	132	-	22	34	274
9.2	TREASURY DIVISION	0	0	2	-	0	0	3
9.3	Treasury	46	13	299	-	113	221	133
10.2	MMB - BUDGET DIVISION	1	0	9	-	3	7	4
10.3	Analysis & Control (EBO's)	53	7	350	-	58	90	726
10.4	Budget Operations and Planning	47	113	439	-	119	133	191
11.2	MMB-ACCOUNTING DIVISION	3	7	27	-	7	8	9
11.3	Central Payroll	-	-	221	-	564	559	321
11.4	Accounting Services	49	6	345	-	116	145	701
11.5	Financial Reporting	65	8	430	-	71	111	894
11.6	Financial Reporting - Single Audit	7	1	44	-	7	11	91
12.2	MMB I.T. - MANAGEMENT AND ADMINISTRATION	-	-	0	-	0	-	-
12.4	Accounting & Procurement Operations and System Support	238	30	1,572	-	259	406	3,263
12.5	Personnel Operations and System Support	3	0	249	-	582	579	376
12.6	Budget Service - Computer Operations	-	-	3	-	9	8	5
12.7	Personnel Operations Special Billing	-	-	449	-	1,147	1,137	652
12.8	Accounting & Procurement Operations Special Billing	193	24	1,280	-	227	346	2,653
13.2	State HR, Benefits & Labor Relations	3	0	19	-	3	5	38
13.3	Personnel Administration	-	-	499	-	1,276	1,265	725
14.2	MEDIATION SERVICES	-	-	6	-	16	16	9
14.3	State Agencies	-	-	8	-	19	19	11
15.2	LEGISLATIVE AUDITOR	-	-	0	-	0	0	0
15.3	Financial Audits	-	-	0	-	246	246	-
15.4	Program Audits	-	-	0	-	0	0	-
15.5	Single Audits	-	-	0	-	0	-	-
15.7	Financial Audit- Outdoors	-	-	0	-	0	-	-
15.8	Financial Audit- Art	-	-	0	-	0	-	-
15.9	Financial Audit- Clean Water	-	-	0	-	0	-	-
15.1	Financial Audit- Parks & Trails	-	-	0	-	0	-	-
15.11	Program Audit- Outdoors	-	-	0	-	0	-	-
15.12	Program Audit- Art	-	-	0	-	0	0	-
15.13	Program Audit- Clean Water	-	-	0	-	0	0	-
15.14	Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	0	0
	SWIFT (Internally Developed Software Amortized over							
17	10 years beginning BFY13)	223	28	1,471	0	243	380	3,055
20	Administration	61	85	433	-	622	1,364	3,831
	Total Actual 6/14/2013	4,097	821	3of 20 40,163	1,251	38,109	47,501	76,265
	Original Budget	32,773	3,973	60,930	99,989	40,936	55,589	63,686
	Rollforward Adjustment	-28,676	-3,152	-20,766	-98,738	-2,827	-8,087	12,580

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	G02-0034	G02-0036	G02-0037	G02-0037a	G02-0038	G02-0042	G02-0044
					Environmental Quality Board (transferred to MPCA in FY12)	Surplus Services	RECS - Energy
DP# Name	Other Non-Allocable	Demography	Mn Geospatial Information Office	MnGeo Service Bureau			
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	-	6,801	6,949	6,033	1,997	6,806	302
3.4 Human Resources	-	5,640	5,763	5,003	1,656	5,644	251
3.5 Financial Management and Reporting	-	2,570	5,926	56	492	11,960	207
4.2 Government & Citizen Services	-	15	36	0	3	73	1
4.5 Real Estate and Construction Services - Leasing	-	3,730	-	-	-	-	-
4.7 Real Property	-	23	-	-	-	1,019	-
4.8 Materials Management	-	403	538	-	65	882	-
4.1 Central Mail	-	51	6	4	9	5	-
4.11 Office of Enterprise Continuous Improvement	-	23	23	20	7	22	1
4.12 Grants Mgt	-	0	0	0	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	646	4,369	2,640	61	654	3
8.2 MINNESOTA MANAGEMENT & BUDGET	-	13	86	52	1	13	0
8.3 Internal Controls & Accountability	-	17	40	0	3	81	1
9.2 TREASURY DIVISION	-	0	1	0	0	1	0
9.3 Treasury	-	67	155	0	10	338	0
10.2 MMB - BUDGET DIVISION	-	2	5	0	0	10	0
10.3 Analysis & Control (EBO's)	-	46	106	0	9	214	4
10.4 Budget Operations and Planning	-	237	479	81	73	245	12
11.2 MMB-ACCOUNTING DIVISION	-	15	30	5	5	15	1
11.3 Central Payroll	-	257	263	228	76	258	11
11.4 Accounting Services	-	70	126	26	16	225	5
11.5 Financial Reporting	-	56	130	1	11	264	5
11.6 Financial Reporting - Single Audit	-	6	14	0	1	27	0
12.2 MMB I.T. - MANAGEMENT AND ADMINISTRATION	-	-	0	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	-	205	475	2	39	963	17
12.5 Personnel Operations and System Support	-	267	276	234	78	278	12
12.6 Budget Service - Computer Operations	-	4	4	3	1	4	0
12.7 Personnel Operations Special Billing	-	523	534	464	154	523	23
12.8 Accounting & Procurement Operations Special Billing	-	173	393	8	34	787	14
13.2 State HR, Benefits & Labor Relations	-	2	6	0	0	11	0
13.3 Personnel Administration	-	582	595	516	171	582	26
14.2 MEDIATION SERVICES	-	7	8	7	2	7	0
14.3 State Agencies	-	9	9	8	3	9	0
15.2 LEGISLATIVE AUDITOR	-	0	0	0	0	0	0
15.3 Financial Audits	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	0	-	-	-	-	-	-
15.13 Program Audit- Clean Water	0	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	1	0	0	0	0
SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	0	192	445	2	36	901	16
20 Administration	-	221	864	-	14	360	-
Total Actual 6/14/2013	0	22,875	4of 20 28,656	15,393	5,028	33,183	913
Original Payment	11,235	11,842	28,596	18,507	19,186	37,999	605
Rollforward Adjustment	-11,235	11,033	60	-3,114	-14,158	-4,816	308

Statewide Cost Allocation Plan
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G02-0045 G02-0046 G02-0047 G02-0048 G02-0049 B04 B11

DP#	Name	SmART FMR	SmART HR	Grants Recovery	Arts & Cultural Heritage	Materials Management	AGRICULTURE DEPT	COSMETOLOGIST EXAMINERS BOARD
3.2	ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3	COMMISSIONER'S OFFICE	5,746	41	-	676	7	-	-
3.4	Human Resources	4,765	34	-	561	6	-	-
3.5	Financial Management and Reporting	590	713	-	1,699	1,019	-	-
4.2	Government & Citizen Services	3	4	-	10	6	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	7,460	-
4.7	Real Property	-	-	-	-	-	238	-
4.8	Materials Management	74	52	-	330	13	34,899	464
4.1	Central Mail	0	0	-	2	0	7,294	630
4.11	Office of Enterprise Continuous Improvement	19	0	-	2	0	1,371	30
4.12	Grants Mgt	0	0	-	561	0	148	0
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	3	-	1	-
6.3	IT Spend	49	-	-	173	-	32,940	548
8.2	MINNESOTA MANAGEMENT & BUDGET	1	-	-	3	-	652	11
8.3	<i>Internal Controls & Accountability</i>	4	5	-	11	7	2,477	150
9.2	TREASURY DIVISION	0	0	-	0	0	32	2
9.3	Treasury	18	21	-	61	6	6,414	353
10.2	MMB - BUDGET DIVISION	1	1	-	2	0	193	11
10.3	Analysis & Control (EBO's)	10	13	-	30	18	6,565	397
10.4	Budget Operations and Planning	70	50	-	300	30	22,622	544
11.2	MMB-ACCOUNTING DIVISION	4	3	-	19	2	1,431	33
11.3	Central Payroll	217	2	-	26	0	15,207	297
11.4	Accounting Services	34	12	-	31	17	7,710	397
11.5	Financial Reporting	12	16	-	37	23	8,077	488
11.6	Financial Reporting - Single Audit	1	2	-	4	2	840	50
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	2	-
12.4	Accounting & Procurement Operations and System Support	45	58	-	137	82	29,491	1,783
12.5	Personnel Operations and System Support	223	2	-	28	1	16,007	330
12.6	Budget Service - Computer Operations	3	0	-	0	0	229	4
12.7	Personnel Operations Special Billing	442	3	-	52	1	30,907	604
12.8	Accounting & Procurement Operations Special Billing	43	47	-	112	67	24,345	1,453
13.2	State HR, Benefits & Labor Relations	1	1	-	2	1	347	21
13.3	Personnel Administration	492	4	-	58	1	34,379	672
14.2	MEDIATION SERVICES	6	0	-	1	0	438	9
14.3	State Agencies	7	0	-	1	0	520	10
15.2	LEGISLATIVE AUDITOR	0	0	-	0	0	0	0
15.3	Financial Audits	-	-	-	-	-	34,057	5,606
15.4	Program Audits	-	-	-	-	-	3,619	1
15.5	Single Audits	-	-	-	-	-	1	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	12,275	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	2	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	42	0
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	42	54	0	128	77	27,608	1,669
20	Administration	54	44	-	151	3	-	-
	Total Actual 6/14/2013	12,978	1,181	5 of 20 0	17,488	1,387	358,561	16,566
	Original Budget	8	399	1,386	3,732	1,274	584,196	66,098
	Rollforward Adjustment	12,969	782	-1,386	13,756	113	-225,636	-49,532

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2012 - Actual

	B13	B14	B15	B20	B22	B24	B25
DP# Name	COMMERCE DEPT	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELOPMENT	PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	12,434	1,243	-	2,487	74,602	-	-
4.7 Real Property	151	8	-	15	1,595	-	-
4.8 Materials Management	18,422	2,675	173	3,087	341,597	2,463	182
4.1 Central Mail	17,539	497	227	1,221	2,107	15	1
4.11 Office of Enterprise Continuous Improvement	999	230	7	111	3,762	25	4
4.12 Grants Mgt	8,328	69	0	75	19,041	3,540	7
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	51	0	-	0	116	22	0
6.3 IT Spend	85,595	4,311	55	6,321	289,663	182	288
8.2 MINNESOTA MANAGEMENT & BUDGET	1,694	85	1	125	5,731	4	6
8.3 Internal Controls & Accountability	2,968	222	24	127	42,464	110	9
9.2 TREASURY DIVISION	38	3	0	2	540	1	0
9.3 Treasury	23,018	1,118	100	819	85,059	756	-
10.2 MMB - BUDGET DIVISION	691	34	3	25	2,555	23	-
10.3 Analysis & Control (EBO's)	7,867	588	64	337	112,542	293	24
10.4 Budget Operations and Planning	8,131	3,702	213	2,050	14,860	3,176	233
11.2 MMB-ACCOUNTING DIVISION	492	236	13	131	492	204	15
11.3 Central Payroll	10,224	2,598	63	1,187	43,091	288	48
11.4 Accounting Services	8,345	829	66	441	107,863	300	28
11.5 Financial Reporting	9,678	723	79	415	138,457	360	30
11.6 Financial Reporting - Single Audit	1,353	76	8	42	19,709	37	3
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	41	0	-	-	622	-	-
12.4 Accounting & Procurement Operations and System Support	35,338	2,641	290	1,514	505,563	1,315	109
12.5 Personnel Operations and System Support	10,987	2,700	69	1,238	51,484	314	51
12.6 Budget Service - Computer Operations	154	39	1	18	650	4	1
12.7 Personnel Operations Special Billing	20,780	5,280	128	2,413	87,580	585	97
12.8 Accounting & Procurement Operations Special Billing	28,931	2,217	236	1,262	410,785	1,074	90
13.2 State HR, Benefits & Labor Relations	416	31	3	18	5,954	15	1
13.3 Personnel Administration	23,114	5,873	143	2,684	97,419	651	108
14.2 MEDIATION SERVICES	295	75	2	34	1,241	8	1
14.3 State Agencies	350	89	2	41	1,475	10	2
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0
15.3 Financial Audits	67,762	907	-	-	249,579	-	-
15.4 Program Audits	13	0	-	-	13,952	-	-
15.5 Single Audits	20,151	-	-	-	75,640	-	-
15.7 Financial Audit- Outdoors	3	-	-	-	12	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2 STATE AUDITOR	915	6	0	0	13,972	0	0
SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	33,082	2,472	271	1,417	473,282	1,231	102
20 Administration	-	-	-	-	-	-	-
Total Actual 6/14/2013	460,348	41,577	6 of 20 2,245	29,657	3,295,058	17,004	1,439
Original Payment	606,228	56,741	3,842	64,747	1,852,966	27,872	
Rollforward adjustment	-145,880	-15,164	-1,597	-35,091	1,442,092	-10,868	1,439

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2012 - Actual

	B34	B41	B42	B43	B7E	B7G	B7P
	HOUSING FINANCE	WORKERS COMP	LABOR AND	IRON RANGE	ARCHITECTURE,	COMBATIVE	ACCOUNTANCY
DP# Name	AGENCY	COURT OF	INDUSTRY DEPT	RESOURCES	ENGINEERING BD	SPORTS	BOARD
		APPEALS				COMMISSION	
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	3,730	-	3,730	3,730	2,487	1,243	-
4.7 Real Property	23	-	23	6,456	15	8	-
4.8 Materials Management	6,382	100	22,372	7,202	468	61	299
4.1 Central Mail	1,923	105	11,616	44	388	0	465
4.11 Office of Enterprise Continuous Improvement	549	28	902	182	18	9	13
4.12 Grants Mgt	3	0	115	2,085	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	(0)	-	1	13	-	-	-
6.3 IT Spend	39,466	164	36,920	5,240	389	7	292
8.2 MINNESOTA MANAGEMENT & BUDGET	781	3	731	104	8	0	6
8.3 Internal Controls & Accountability	781	10	4,782	363	61	9	59
9.2 TREASURY DIVISION	10	0	61	5	1	0	1
9.3 Treasury	5,872	55	11,909	2,495	348	44	271
10.2 MMB - BUDGET DIVISION	176	2	358	75	10	1	8
10.3 Analysis & Control (EBO's)	2,071	28	12,674	961	162	24	155
10.4 Budget Operations and Planning	2,717	80	4,694	2,432	115	146	111
11.2 MMB-ACCOUNTING DIVISION	167	5	250	153	7	9	7
11.3 Central Payroll	6,155	314	9,527	2,084	177	101	112
11.4 Accounting Services	2,584	60	12,669	1,113	168	34	155
11.5 Financial Reporting	2,548	34	15,592	1,182	199	30	191
11.6 Financial Reporting - Single Audit	260	3	1,602	120	20	3	19
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	1	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	9,303	125	56,932	4,316	727	109	697
12.5 Personnel Operations and System Support	6,441	324	10,587	2,198	192	105	125
12.6 Budget Service - Computer Operations	93	5	144	31	3	2	2
12.7 Personnel Operations Special Billing	12,510	639	19,363	4,236	359	205	228
12.8 Accounting & Procurement Operations Special Billing	7,720	110	46,400	3,559	594	91	568
13.2 State HR, Benefits & Labor Relations	110	1	670	51	9	1	8
13.3 Personnel Administration	13,915	711	21,539	4,712	400	228	254
14.2 MEDIATION SERVICES	177	9	274	60	5	3	3
14.3 State Agencies	211	11	326	71	6	3	4
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0
15.3 Financial Audits	627	2,398	33,565	33,353	2,398	537	2,398
15.4 Program Audits	3,613	0	7	6	0	3,385	0
15.5 Single Audits	1	-	-	-	-	1	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	32	0	0	0	0
SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	8,708	117	53,297	4,040	680	102	653
20 Administration	-	-	-	-	-	-	-
Total Actual 6/14/2013	139,624	5,441	7of 20 393,662	92,672	10,413	6,503	7,104
Original Budget	201,013	7,913	658,481	130,714	41,947	8,943	18,691
Rollforward Adjustment	-61,389	-2,472	-264,819	-38,042	-31,534	-2,440	-11,587

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2012 - Actual

	B7S	B82	B9D	B9V	E25	E26	E37
	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMM	AMATEUR SPORTS COMM	AGRICULTURE UTILIZATION RESRCH	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVER SITIES	EDUCATION DEPARTMENT
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	3,730	-	1,243
4.7 Real Property	-	-	18,181	-	3,999	-	8
4.8 Materials Management	52	867	115	4	8,036	-	25,654
4.1 Central Mail	0	5	0	0	49	1,607	3,577
4.11 Office of Enterprise Continuous Improvement	3	323	5	-	174	30,530	809
4.12 Grants Mgt	0	2	0	-	34	186	8,418
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	0	-	-	0	-	51
6.3 IT Spend	2	4,329	-	-	3,628	850,506	100,569
8.2 MINNESOTA MANAGEMENT & BUDGET	0	86	-	-	72	16,829	1,990
8.3 Internal Controls & Accountability	6	565	5	0	247	71,186	8,069
9.2 TREASURY DIVISION	0	7	0	0	3	906	103
9.3 Treasury	29	574	14	0	1,406	287,760	47,561
10.2 MMB - BUDGET DIVISION	1	17	0	0	42	8,644	1,429
10.3 Analysis & Control (EBO's)	17	1,497	14	0	656	188,667	21,385
10.4 Budget Operations and Planning	105	886	108	6	4,881	36,974	27,582
11.2 MMB-ACCOUNTING DIVISION	7	51	7	0	312	1,603	1,689
11.3 Central Payroll	32	3,697	62	-	1,994	349,567	9,031
11.4 Accounting Services	19	1,783	20	0	823	211,807	20,590
11.5 Financial Reporting	20	1,841	17	0	806	232,110	26,309
11.6 Financial Reporting - Single Audit	2	188	2	0	82	26,269	4,246
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	290	174
12.4 Accounting & Procurement Operations and System Support	74	6,723	62	1	2,945	847,529	96,065
12.5 Personnel Operations and System Support	34	3,885	65	0	2,085	370,419	10,647
12.6 Budget Service - Computer Operations	0	56	1	-	30	5,273	136
12.7 Personnel Operations Special Billing	66	7,514	126	-	4,053	710,478	18,356
12.8 Accounting & Procurement Operations Special Billing	61	5,557	52	1	2,445	697,008	78,081
13.2 State HR, Benefits & Labor Relations	1	79	1	0	35	9,981	1,131
13.3 Personnel Administration	73	8,359	140	-	4,508	790,297	20,418
14.2 MEDIATION SERVICES	1	107	2	-	57	10,071	260
14.3 State Agencies	1	127	2	-	68	11,963	309
15.2 LEGISLATIVE AUDITOR	0	0	0	-	0	0	0
15.3 Financial Audits	-	21,833	112	-	46,655	46,482	148,796
15.4 Program Audits	-	4	3,385	-	9	9	162,583
15.5 Single Audits	-	-	1	-	-	-	47,220
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	7
15.8 Financial Audit- Art	-	-	-	-	2,445	-	18,302
15.9 Financial Audit- Clean Water	-	-	-	-	0	-	3
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	6,516	3,905
SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	70	6,293	58	1	2,757	793,410	89,931
20 Administration	-	-	-	-	-	-	-
Total Actual 6/14/2013	678	77,253	8of 20 22,556	14	99,070	6,614,874	1,006,637
Original Point	1,623	90,217	6,089	170	193,857	5,828,303	754,354
Rollforward Adjustment	-945	-12,963	16,467	-155	-94,787	786,572	252,284

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department

State Version (all agencies)

State Fiscal Year 2012 - Actual

E40 E44 E50 E60 E77 E81 E95

DP#	Name	HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION
3.2	ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	2,487	-	1,243	-	-	-
4.7	Real Property	35,344	10,101	-	8	14,086	-	-
4.8	Materials Management	436	9,756	6,248	9,061	20,121	503	22
4.1	Central Mail	1	59	357	3,750	122	3	0
4.11	Office of Enterprise Continuous Improvement	-	511	47	200	588	2	-
4.12	Grants Mgt	-	3	4,037	161	4	0	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	25	1	-	-	-
6.3	IT Spend	-	3,337	1,776	7,156	6,088	-	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	66	35	142	120	-	-
8.3	Internal Controls & Accountability	26	346	185	502	799	22	1
9.2	TREASURY DIVISION	0	4	2	6	10	0	0
9.3	Treasury	451	1,540	1,517	2,807	3,203	141	7
10.2	MMB - BUDGET DIVISION	14	46	46	84	96	4	0
10.3	Analysis & Control (EBO's)	69	918	492	1,330	2,118	59	3
10.4	Budget Operations and Planning	213	6,446	651	4,013	5,988	438	32
11.2	MMB-ACCOUNTING DIVISION	13	412	40	253	377	28	2
11.3	Central Payroll	-	5,858	514	2,032	6,730	21	-
11.4	Accounting Services	63	1,495	508	1,445	2,691	57	3
11.5	Financial Reporting	85	1,129	605	1,636	2,605	73	4
11.6	Financial Reporting - Single Audit	9	115	64	167	266	7	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	0	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	310	4,123	2,208	5,974	9,514	267	13
12.5	Personnel Operations and System Support	5	6,061	558	2,168	7,033	25	0
12.6	Budget Service - Computer Operations	-	88	8	31	102	0	-
12.7	Personnel Operations Special Billing	-	11,907	1,044	4,130	13,678	42	-
12.8	Accounting & Procurement Operations Special Billing	251	3,517	1,804	4,900	7,909	217	11
13.2	State HR, Benefits & Labor Relations	4	49	26	70	112	3	0
13.3	Personnel Administration	-	13,245	1,161	4,594	15,215	47	-
14.2	MEDIATION SERVICES	-	169	15	59	194	1	-
14.3	State Agencies	-	200	18	70	230	1	-
15.2	LEGISLATIVE AUDITOR	-	0	0	0	0	0	-
15.3	Financial Audits	15,015	7,228	9,013	21,644	2,775	134	-
15.4	Program Audits	3	1	2	4	1	140,894	-
15.5	Single Audits	-	-	-	-	-	22	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	29,587	-	36,617	-	-	-	19,977
15.9	Financial Audit- Clean Water	4	-	5	-	-	-	3
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	2,265	0	3,397	0	0	0	0
15.13	Program Audit- Clean Water	0	0	0	0	0	0	0
15.14	Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	6	0	0	0	0
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	290	3,860	2,067	5,593	8,906	250	12
20	Administration	-	-	-	-	-	-	-
	Total Actual 6/14/2013	84,459	95,079	9of 20 75,099	85,235	131,678	143,263	20,090
	Original Budget	4,430	131,624	45,770	115,565	204,516	8,479	354
	Rollforward Adjustment	80,028	-36,544	29,328	-30,330	-72,839	134,784	19,737

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2012 - Actual

	E97	E9W	G03	G05	G06	G09	G10
DP# Name	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	1,243	-	2,487	4,973	1,243
4.7 Real Property	-	-	8	-	15	31	8
4.8 Materials Management	9	-	-	1,266	3,061	178	2,940
4.1 Central Mail	0	-	496	8	5,348	103	5,419
4.11 Office of Enterprise Continuous Improvement	-	1	292	47	595	58	280
4.12 Grants Mgt	-	0	2	0	3	31	2
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	0	-
6.3 IT Spend	-	-	16,868	1,259	4,308	282	44,785
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	334	25	85	6	886
8.3 Internal Controls & Accountability	0	1	55	339	237	38	402
9.2 TREASURY DIVISION	0	0	1	4	3	0	5
9.3 Treasury	2	2	61	898	1,337	234	1,720
10.2 MMB - BUDGET DIVISION	0	0	2	27	40	7	52
10.3 Analysis & Control (EBO's)	1	3	145	899	629	101	1,065
10.4 Budget Operations and Planning	20	26	869	778	2,755	484	2,572
11.2 MMB-ACCOUNTING DIVISION	1	2	55	46	175	31	161
11.3 Central Payroll	-	16	3,308	542	6,441	656	2,836
11.4 Accounting Services	1	4	502	884	1,296	166	1,292
11.5 Financial Reporting	1	4	178	1,106	774	125	1,310
11.6 Financial Reporting - Single Audit	0	0	18	113	81	13	134
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	0	-	-
12.4 Accounting & Procurement Operations and System Support	3	13	650	4,039	2,825	455	4,785
12.5 Personnel Operations and System Support	0	16	3,399	614	6,640	678	2,974
12.6 Budget Service - Computer Operations	-	0	50	8	97	10	43
12.7 Personnel Operations Special Billing	-	32	6,724	1,102	13,092	1,333	5,763
12.8 Accounting & Procurement Operations Special Billing	3	11	627	3,288	2,483	388	3,961
13.2 State HR, Benefits & Labor Relations	0	0	8	48	33	5	56
13.3 Personnel Administration	-	36	7,479	1,225	14,563	1,483	6,411
14.2 MEDIATION SERVICES	-	0	95	16	186	19	82
14.3 State Agencies	-	1	113	19	220	22	97
15.2 LEGISLATIVE AUDITOR	-	0	0	0	0	0	0
15.3 Financial Audits	-	-	1,354	26,867	35,338	2,398	30,119
15.4 Program Audits	-	-	0	5	7	0	6
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	11,432
15.8 Financial Audit- Art	-	-	-	-	-	-	588
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	3,522
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	294
15.11 Program Audit- Outdoors	-	-	-	-	-	-	0
15.12 Program Audit- Art	0	0	0	0	0	0	-
15.13 Program Audit- Clean Water	0	0	0	0	0	0	-
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	6	0	0
SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	3	12	609	3,781	2,645	426	4,479
20 Administration	-	-	-	-	-	-	-
Total Actual 6/14/2013	44	181	10 of 20 45,545	49,252	107,805	14,735	141,722
Original Payment	233	597	60,771	65,917	140,544	17,744	377,220
Rollforward adjustment	-189	-416	-15,226	-16,665	-32,739	-3,009	235,499

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2012 - Actual

	G17	G19	G38	G39	G45	G46	G53
DP# Name	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	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	-	-	-	-	0	-	-
3.4 Human Resources	-	-	-	-	0	-	-
3.5 Financial Management and Reporting	-	-	-	-	0	-	-
4.2 Government & Citizen Services	-	-	-	-	0	-	-
4.5 Real Estate and Construction Services - Leasing	-	2,487	1,243	-	1,243	4,973	3,730
4.7 Real Property	-	15	8	-	8	31	23
4.8 Materials Management	976	936	338	720	297	13,588	2,922
4.1 Central Mail	841	8	153	236	156	103	4,406
4.11 Office of Enterprise Continuous Improvement	65	11	39	100	20	1,951	185
4.12 Grants Mgt	0	63	0	1	8	12	1
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	0	-	-	0	-	-
6.3 IT Spend	3,475	187	4,995	903	842	88,557	29,351
8.2 MINNESOTA MANAGEMENT & BUDGET	69	4	99	18	17	1,752	581
8.3 Internal Controls & Accountability	40	37	25	43	13	1,295	371
9.2 TREASURY DIVISION	1	0	0	1	0	16	5
9.3 Treasury	151	220	246	276	75	4,439	2,892
10.2 MMB - BUDGET DIVISION	5	7	7	8	2	133	87
10.3 Analysis & Control (EBO's)	105	99	66	113	34	3,433	983
10.4 Budget Operations and Planning	999	255	221	664	190	7,094	2,153
11.2 MMB-ACCOUNTING DIVISION	64	16	14	42	12	443	135
11.3 Central Payroll	689	122	442	1,128	222	22,344	1,808
11.4 Accounting Services	173	104	110	230	56	5,640	1,102
11.5 Financial Reporting	130	121	81	139	42	4,224	1,209
11.6 Financial Reporting - Single Audit	13	12	8	14	4	431	133
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	0	-	1
12.4 Accounting & Procurement Operations and System Support	473	443	297	509	152	15,422	4,415
12.5 Personnel Operations and System Support	712	132	457	1,163	230	23,114	1,917
12.6 Budget Service - Computer Operations	10	2	7	17	3	337	27
12.7 Personnel Operations Special Billing	1,399	249	898	2,293	452	45,413	3,675
12.8 Accounting & Procurement Operations Special Billing	404	363	254	446	130	13,165	3,631
13.2 State HR, Benefits & Labor Relations	6	5	3	6	2	182	52
13.3 Personnel Administration	1,557	277	998	2,551	503	50,514	4,088
14.2 MEDIATION SERVICES	20	4	13	33	6	644	52
14.3 State Agencies	24	4	15	39	8	765	62
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0
15.3 Financial Audits	-	-	182,342	22,382	0	31,148	29,728
15.4 Program Audits	-	-	35	4	0	6	6
15.5 Single Audits	-	-	-	-	0	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	0	-	-
15.8 Financial Audit- Art	-	-	-	-	0	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	0	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	0	-	-
15.11 Program Audit- Outdoors	-	-	-	-	0	-	-
15.12 Program Audit- Art	0	-	0	-	0	0	-
15.13 Program Audit- Clean Water	0	-	0	-	0	0	-
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	0	24
17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	443	415	278	476	143	14,437	4,133
20 Administration	-	-	-	-	-	-	-
Total Actual 6/14/2013	12,843	6,600	11 of 20 193,693	34,556	4,871	355,605	103,887
Original Budget	23,539	26,489	199,608	52,073	123	428,977	183,967
Rollforward Adjustment	-10,696	-19,889	-5,915	-17,517	4,748	-73,372	-80,081

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2012 - Actual

	G61	G62	G63	G67	G69	G90	G92
DP# Name	OFFICE OF THE STATE AUDITOR	MINN STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIRE ASSOC	REVENUE DEPT	TEACHERS RETIREMENT ASSOC	REVENUE INTERGOVT PAYMENTS	OMBUDSPERSON FOR FAMILIES
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	2,487	1,243	-	11,190	1,243	-	-
4.7 Real Property	15	3,365	-	69	8	-	-
4.8 Materials Management	1,721	853	984	11,472	1,422	-	290
4.1 Central Mail	520	8,613	35,913	86,252	5,352	0	8
4.11 Office of Enterprise Continuous Improvement	226	232	378	3,428	180	4	5
4.12 Grants Mgt	1	1	1	43	1	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	0	-	-	-
6.3 IT Spend	4,947	25,914	18,157	191,944	33,115	-	172
8.2 MINNESOTA MANAGEMENT & BUDGET	98	513	359	3,798	655	-	3
8.3 Internal Controls & Accountability	81	1,140	1,689	870	1,640	25,773	12
9.2 TREASURY DIVISION	1	15	21	11	23	328	0
9.3 Treasury	449	18,872	28,800	3,451	39,130	414,857	58
10.2 MMB - BUDGET DIVISION	13	567	865	104	1,175	12,462	2
10.3 Analysis & Control (EBO's)	216	3,020	4,477	2,306	4,876	68,308	32
10.4 Budget Operations and Planning	1,224	663	834	12,112	466	7,457	153
11.2 MMB-ACCOUNTING DIVISION	78	30	35	771	10	198	10
11.3 Central Payroll	2,557	2,054	1,819	33,251	1,693	42	52
11.4 Accounting Services	483	2,995	4,302	5,826	4,654	62,550	35
11.5 Financial Reporting	266	3,716	5,508	2,837	5,999	84,037	40
11.6 Financial Reporting - Single Audit	27	379	561	289	611	8,566	4
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	970	13,567	20,111	10,358	21,905	306,852	144
12.5 Personnel Operations and System Support	2,634	2,301	2,156	34,214	2,052	4,498	55
12.6 Budget Service - Computer Operations	39	31	27	502	26	1	1
12.7 Personnel Operations Special Billing	5,197	4,174	3,697	67,581	3,440	86	106
12.8 Accounting & Procurement Operations Special Billing	863	11,051	16,344	9,393	17,793	248,539	118
13.2 State HR, Benefits & Labor Relations	11	160	237	122	258	3,614	2
13.3 Personnel Administration	5,781	4,643	4,113	75,173	3,827	95	117
14.2 MEDIATION SERVICES	74	59	52	958	49	1	1
14.3 State Agencies	88	70	62	1,138	58	1	2
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0
15.3 Financial Audits	25,745	150,528	92,461	297,715	72,210	-	2,398
15.4 Program Audits	5	29	18	58	14	-	0
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	872	-	-	-
15.8 Financial Audit- Art	-	-	-	870	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	870	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	869	-	-	-
15.11 Program Audit- Outdoors	-	-	-	0	-	-	-
15.12 Program Audit- Art	0	0	-	0	-	0	-
15.13 Program Audit- Clean Water	0	0	-	0	-	0	-
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	908	12,701	18,826	9,697	20,506	287,258	135
20 Administration	-	-	-	-	-	-	-
Total Actual 6/14/2013	57,724	273,495	262,808	880,413	244,590	1,535,525	3,957
Original Payment	22,019	193,979	187,433	1,077,546	217,789	65,975	14,608
Rollforward Adjustment	35,705	79,516	75,375	-197,133	26,802	1,469,550	-10,651

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2012 - Actual

	G96	G9J	G9K	G9L	G9M	G9N	G9Q
DP# Name	UNIFORM LAWS COMMISSION	CAMPAIGN FINANCE BOARD	ADMINISTRATIVE HEARINGS	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	2,487	-	-	-	-
4.7 Real Property	-	-	15	-	-	-	-
4.8 Materials Management	26	316	2,142	884	338	464	-
4.1 Central Mail	0	317	5,047	14	5	12	-
4.11 Office of Enterprise Continuous Improvement	-	16	161	9	12	8	-
4.12 Grants Mgt	-	0	1	0	0	0	-
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	-	1,496	4,786	90	96	70	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	30	95	2	2	1	-
8.3 Internal Controls & Accountability	1	22	214	42	18	15	35
9.2 TREASURY DIVISION	0	0	3	1	0	0	0
9.3 Treasury	12	143	696	224	105	81	65
10.2 MMB - BUDGET DIVISION	0	4	21	7	3	2	2
10.3 Analysis & Control (EBO's)	3	59	568	112	47	41	92
10.4 Budget Operations and Planning	20	423	604	554	235	225	4,489
11.2 MMB-ACCOUNTING DIVISION	1	27	37	35	15	14	289
11.3 Central Payroll	-	156	1,497	101	142	87	-
11.4 Accounting Services	2	72	687	114	59	47	85
11.5 Financial Reporting	3	73	699	138	58	50	114
11.6 Financial Reporting - Single Audit	0	7	71	14	6	5	12
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	11	265	2,552	502	210	182	415
12.5 Personnel Operations and System Support	0	164	1,571	111	149	92	6
12.6 Budget Service - Computer Operations	-	2	23	2	2	1	-
12.7 Personnel Operations Special Billing	-	318	3,044	205	289	177	-
12.8 Accounting & Procurement Operations Special Billing	9	220	2,112	410	174	150	336
13.2 State HR, Benefits & Labor Relations	0	3	30	6	2	2	5
13.3 Personnel Administration	-	353	3,385	228	321	197	-
14.2 MEDIATION SERVICES	-	5	43	3	4	3	-
14.3 State Agencies	-	5	51	3	5	3	-
15.2 LEGISLATIVE AUDITOR	-	0	0	0	0	0	-
15.3 Financial Audits	-	201	-	7,765	-	2,398	-
15.4 Program Audits	-	0	17,302	2	-	0	-
15.5 Single Audits	-	-	3	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	0	0
SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	11	248	2,389	470	197	171	389
20 Administration	-	-	-	-	-	-	-
Total Actual 6/14/2013	102	4,948	13of 20 52,335	12,045	2,494	4,499	6,334
Original Budget	298	28,171	42,548	45,887	11,882	13,344	21,575
Rollforward Adjustment	-196	-23,223	9,787	-33,842	-9,388	-8,844	-15,241

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2012 - Actual

	G9R	G9X	G9Y	GPR	H12	H55	H55b
DP# Name	MMB NON-OPERATING	CAPITOL AREA ARCHITECT	DISABILITY COUNCIL	PAYROLL CLEARING	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
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	-	-	-
4.5 Real Estate and Construction Services - Leasing	0	-	2,487	0	12,434	93,253	-
4.7 Real Property	0	-	15	0	77	574	41,579
4.8 Materials Management	295	87	815	0	61,006	32,573	38,636
4.1 Central Mail	2	3	69	0	29,844	43,285	234
4.11 Office of Enterprise Continuous Improvement	0	5	18	0	3,223	4,103	7,773
4.12 Grants Mgt	0	0	0	0	7,200	10,373	52
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	-	0	0	44	63	0
6.3 IT Spend	0	67	405	0	192,507	811,677	40,059
8.2 MINNESOTA MANAGEMENT & BUDGET	0	1	8	0	3,809	16,060	793
8.3 Internal Controls & Accountability	46,159	7	33	1	5,189	72,688	4,948
9.2 TREASURY DIVISION	587	0	0	0	66	925	63
9.3 Treasury	640	32	149	0	14,178	454,151	19,952
10.2 MMB - BUDGET DIVISION	19	1	4	0	426	13,643	599
10.3 Analysis & Control (EBO's)	122,337	18	88	3	13,753	192,648	13,115
10.4 Budget Operations and Planning	11,300	134	257	0	15,912	40,126	20,664
11.2 MMB-ACCOUNTING DIVISION	222	9	16	0	969	1,789	1,278
11.3 Central Payroll	0	62	207	0	34,858	43,988	89,024
11.4 Accounting Services	112,017	23	104	3	16,488	181,312	21,955
11.5 Financial Reporting	150,507	22	108	4	16,920	237,008	16,134
11.6 Financial Reporting - Single Audit	15,362	2	11	0	1,725	24,694	14,846
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	2	-	0	0	-	59	1,466
12.4 Accounting & Procurement Operations and System Support	549,563	79	395	15	61,782	865,415	58,914
12.5 Personnel Operations and System Support	7,978	64	218	0	36,607	57,627	92,057
12.6 Budget Service - Computer Operations	0	1	3	0	526	663	1,343
12.7 Personnel Operations Special Billing	0	125	420	0	70,847	89,403	180,938
12.8 Accounting & Procurement Operations Special Billing	445,123	66	327	12	51,092	702,277	50,403
13.2 State HR, Benefits & Labor Relations	6,472	1	5	0	728	10,191	694
13.3 Personnel Administration	0	140	467	0	78,807	99,447	201,266
14.2 MEDIATION SERVICES	0	2	6	0	1,004	1,267	2,565
14.3 State Agencies	0	2	7	0	1,193	1,505	3,047
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0
15.3 Financial Audits	0	-	0	0	4,229	184,406	34,990
15.4 Program Audits	0	-	0	0	1	123,227	91,975
15.5 Single Audits	0	-	0	0	35,165	200,092	14
15.7 Financial Audit- Outdoors	0	-	0	0	5	31	-
15.8 Financial Audit- Art	0	-	0	0	-	-	-
15.9 Financial Audit- Clean Water	0	-	0	0	-	-	-
15.1 Financial Audit- Parks & Trails	0	-	0	0	-	-	-
15.11 Program Audit- Outdoors	0	-	0	0	-	-	-
15.12 Program Audit- Art	0	-	0	0	-	-	-
15.13 Program Audit- Clean Water	0	-	0	0	-	-	-
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2 STATE AUDITOR	52	0	0	0	0	1,337	32,960
17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	514,470	74	370	14	57,837	810,153	55,156
20 Administration	-	-	-	-	-	-	-
Total Actual 6/14/2013	1,983,107	1,027	14of 20 7,014	53	830,450	5,422,035	1,139,490
Original Budget	27,316	3,498	30,675	26	1,259,185	2,514,222	1,796,185
Rollforward Adjustment	1,955,792	-2,470	-23,661	27	-428,735	2,907,813	356,695

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2012 - Actual

	H55c	H75	H7B	H7C	H7D	H7F	H7H
	HUMAN SERVICES	VETERANS	MEDICAL				CHIROPRACTIC
DP# Name	MSOP	AFFAIRS DEPT	PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	EXAMINERS BOARD
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	1,243	-	-	-	2,487	-
4.7 Real Property	10,653	21,397	-	-	-	15	-
4.8 Materials Management	6,273	43,127	949	408	880	650	247
4.1 Central Mail	38	673	2,041	3,365	1,083	1,048	501
4.11 Office of Enterprise Continuous Improvement	1,441	2,894	48	76	36	36	12
4.12 Grants Mgt	9	28	0	0	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	0	-	-	-	-	-
6.3 IT Spend	21,827	24,036	2,835	2,713	2,215	639	26
8.2 MINNESOTA MANAGEMENT & BUDGET	432	476	56	54	44	13	1
8.3 Internal Controls & Accountability	548	1,710	180	321	98	148	51
9.2 TREASURY DIVISION	7	22	2	4	1	2	1
9.3 Treasury	3,216	11,614	752	525	476	451	208
10.2 MMB - BUDGET DIVISION	97	349	23	16	14	14	6
10.3 Analysis & Control (EBO's)	1,453	4,532	477	851	259	392	135
10.4 Budget Operations and Planning	8,588	15,809	384	298	494	445	234
11.2 MMB-ACCOUNTING DIVISION	547	1,000	23	16	31	27	15
11.3 Central Payroll	16,503	33,115	403	641	337	344	103
11.4 Accounting Services	3,174	7,849	481	851	274	398	135
11.5 Financial Reporting	1,787	5,575	586	1,047	318	483	166
11.6 Financial Reporting - Single Audit	182	582	60	107	33	49	17
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	2	-	-	0	-	-
12.4 Accounting & Procurement Operations and System Support	6,526	20,357	2,141	3,824	1,161	1,763	607
12.5 Personnel Operations and System Support	17,001	34,220	444	712	362	378	115
12.6 Budget Service - Computer Operations	249	499	6	10	5	5	2
12.7 Personnel Operations Special Billing	33,542	67,304	820	1,302	684	699	210
12.8 Accounting & Procurement Operations Special Billing	5,784	17,487	1,746	3,116	951	1,438	495
13.2 State HR, Benefits & Labor Relations	77	240	25	45	14	21	7
13.3 Personnel Administration	37,310	74,865	912	1,449	761	777	234
14.2 MEDIATION SERVICES	475	954	12	18	10	10	3
14.3 State Agencies	565	1,133	14	22	12	12	4
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0
15.3 Financial Audits	74,253	8,806	448	2,398	2,398	571	2,398
15.4 Program Audits	14	2	0	0	0	0	0
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	0	-	-	-	-	-	-
15.13 Program Audit- Clean Water	0	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	35	0	0	1	0	0
SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	6,109	19,057	2,004	3,580	1,087	1,650	568
20 Administration	-	-	-	-	-	-	-
Total Actual 6/14/2013	258,680	420,989	15of 20 17,873	27,769	14,038	14,964	6,499
Original Budget	681,639	61,971	113,617	48,607	30,631	14,032	
Rollforward Adjustment	258,680	-260,650	-44,099	-85,848	-34,569	-15,668	-7,532

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2012 - Actual

		H7J	H7K	H7L	H7M	H7Q	H7R	H7S
DP#	Name	OPTOMETRY BOARD	NURSING HOME ADMIN BOARD	SOCIAL WORK BOARD	MARRIAGE & FAMILY THERAPY BD	PODIATRIC MEDICINE	VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES BD
3.2	ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	3,730	-	-	-	-	-
4.7	Real Property	-	23	-	-	-	-	-
4.8	Materials Management	143	490	316	204	113	117	577
4.1	Central Mail	129	27	619	185	12	111	547
4.11	Office of Enterprise Continuous Improvement	2	19	21	5	2	4	37
4.12	Grants Mgt	0	0	0	0	0	0	78
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	0
6.3	IT Spend	5	2,587	814	57	8	22	599
8.2	MINNESOTA MANAGEMENT & BUDGET	0	51	16	1	0	0	12
8.3	<i>Internal Controls & Accountability</i>	20	42	112	26	17	26	76
9.2	TREASURY DIVISION	0	1	1	0	0	0	1
9.3	Treasury	131	465	330	160	162	135	400
10.2	MMB - BUDGET DIVISION	4	14	10	5	5	4	12
10.3	Analysis & Control (EBO's)	54	111	297	70	46	69	201
10.4	Budget Operations and Planning	197	560	320	274	232	181	980
11.2	MMB-ACCOUNTING DIVISION	12	36	19	17	15	11	62
11.3	Central Payroll	19	212	199	47	17	37	391
11.4	Accounting Services	52	125	294	69	44	67	228
11.5	Financial Reporting	66	136	366	86	57	85	248
11.6	Financial Reporting - Single Audit	7	14	37	9	6	9	25
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	242	497	1,335	313	208	309	905
12.5	Personnel Operations and System Support	23	224	223	52	20	42	413
12.6	Budget Service - Computer Operations	0	3	3	1	0	1	6
12.7	Personnel Operations Special Billing	39	430	404	95	34	75	794
12.8	Accounting & Procurement Operations Special Billing	197	409	1,087	255	169	252	745
13.2	State HR, Benefits & Labor Relations	3	6	16	4	2	4	11
13.3	Personnel Administration	43	478	449	105	38	84	883
14.2	MEDIATION SERVICES	1	6	6	1	0	1	11
14.3	State Agencies	1	7	7	2	1	1	13
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0	0
15.3	Financial Audits	-	3,289	-	-	-	-	5,695
15.4	Program Audits	-	1	-	-	-	-	1
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2	STATE AUDITOR	0	0	0	0	0	0	0
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	227	465	1,249	293	195	290	847
20	Administration	-	-	-	-	-	-	-
	Total Actual 6/14/2013	1,619	14,455	16of 20 8,550	2,334	1,404	1,938	14,800
	Original Budget	5,434	20,108	24,974	7,509	4,111	7,226	33,077
	Rollforward Adjustment	-3,815	-5,653	-16,424	-5,175	-2,707	-5,288	-18,277

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by Department

State Version (all agencies)

State Fiscal Year 2012 - Actual

	H7U	H7V	H7W	H7X	H9G	J33	J50
DP# Name	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BD	OMBUDSMAN MH/DD	TRIAL COURTS	GUARDIAN AD LITEM BOARD
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	6,217	-	-
4.7 Real Property	-	-	-	-	38	-	-
4.8 Materials Management	117	343	113	247	460	12,560	1,045
4.1 Central Mail	161	318	474	220	92	1,390	7
4.11 Office of Enterprise Continuous Improvement	3	19	7	9	37	3,944	454
4.12 Grants Mgt	0	0	0	0	0	24	3
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
6.3 IT Spend	5	299	61	79	1,441	55,282	758
8.2 MINNESOTA MANAGEMENT & BUDGET	0	6	1	2	29	1,094	15
8.3 Internal Controls & Accountability	17	52	40	94	19	9,760	177
9.2 TREASURY DIVISION	0	1	1	1	0	124	2
9.3 Treasury	91	279	244	326	86	138,431	948
10.2 MMB - BUDGET DIVISION	3	8	7	10	3	4,158	28
10.3 Analysis & Control (EBO's)	45	137	107	250	50	25,867	470
10.4 Budget Operations and Planning	171	258	224	352	136	20,978	1,738
11.2 MMB-ACCOUNTING DIVISION	11	16	14	22	9	1,245	110
11.3 Central Payroll	19	199	51	91	418	45,078	5,198
11.4 Accounting Services	44	147	104	239	92	28,722	1,011
11.5 Financial Reporting	56	168	132	308	61	31,824	579
11.6 Financial Reporting - Single Audit	6	17	13	31	6	3,245	59
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	0	-
12.4 Accounting & Procurement Operations and System Support	204	614	482	1,124	224	116,201	2,113
12.5 Personnel Operations and System Support	22	213	60	110	431	47,867	5,356
12.6 Budget Service - Computer Operations	0	3	1	1	6	680	78
12.7 Personnel Operations Special Billing	38	405	104	185	849	91,618	10,564
12.8 Accounting & Procurement Operations Special Billing	165	504	392	913	194	95,478	1,868
13.2 State HR, Benefits & Labor Relations	2	7	6	13	3	1,368	25
13.3 Personnel Administration	42	450	116	206	945	101,911	11,751
14.2 MEDIATION SERVICES	1	6	1	3	12	1,299	150
14.3 State Agencies	1	7	2	3	14	1,543	178
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0
15.3 Financial Audits	-	134	-	3,151	-	41,486	-
15.4 Program Audits	-	0	-	1	-	8	-
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	3	0
SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	191	575	451	1,052	210	108,781	1,978
20 Administration	-	-	-	-	-	-	-
Total Actual 6/14/2013	1,413	5,184	3,208	9,043	12,082	991,969	46,662
Original Budget	3,768	12,680	14,049	17,114	9,489	1,021,745	
Rollforward Adjustment	-2,355	-7,496	-10,842	-8,071	2,592	-29,776	46,662

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2012 - Actual

		J52	J58	J65	J68	J70	L10	L49
DP#	Name	PUBLIC DEFENSE BOARD	COURT OF APPEALS	SUPREME COURT	TAX COURT	JUDICIAL STANDARDS BOARD	LEGISLATURE	LEGISLATIVE AUDITOR
3.2	ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	1,243	-	-	-	-
4.7	Real Property	-	-	8	-	-	-	-
4.8	Materials Management	6,868	520	8,862	234	121	17	-
4.1	Central Mail	42	1,076	2,312	1	1	10	-
4.11	Office of Enterprise Continuous Improvement	1,020	156	592	10	4	169	-
4.12	Grants Mgt	6	1	4	0	0	1	-
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	0	-	-	-	-
6.3	IT Spend	15,452	751	53,865	98	82	569	-
8.2	MINNESOTA MANAGEMENT & BUDGET	306	15	1,066	2	2	11	-
8.3	<i>Internal Controls & Accountability</i>	280	20	702	7	12	121	0
9.2	TREASURY DIVISION	4	0	9	0	0	2	0
9.3	Treasury	1,746	101	3,358	30	85	716	-
10.2	MMB - BUDGET DIVISION	52	3	101	1	3	22	-
10.3	Analysis & Control (EBO's)	742	54	1,860	19	32	322	0
10.4	Budget Operations and Planning	4,398	189	3,954	68	124	2,628	9
11.2	MMB-ACCOUNTING DIVISION	280	12	247	4	8	168	1
11.3	Central Payroll	11,682	1,713	6,617	117	43	1,939	-
11.4	Accounting Services	1,985	241	2,442	30	34	511	0
11.5	Financial Reporting	913	67	2,288	23	39	396	0
11.6	Financial Reporting - Single Audit	94	7	235	2	4	40	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0	-	0	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	3,335	243	8,354	85	142	1,445	0
12.5	Personnel Operations and System Support	12,016	1,758	6,900	121	46	2,007	0
12.6	Budget Service - Computer Operations	176	26	100	2	1	29	-
12.7	Personnel Operations Special Billing	23,744	3,481	13,449	238	88	3,940	-
12.8	Accounting & Procurement Operations Special Billing	3,053	248	6,966	72	116	1,229	0
13.2	State HR, Benefits & Labor Relations	39	3	98	1	2	17	0
13.3	Personnel Administration	26,411	3,873	14,960	265	98	4,383	-
14.2	MEDIATION SERVICES	337	49	191	3	1	56	-
14.3	State Agencies	400	59	226	4	1	66	-
15.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0	-
15.3	Financial Audits	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	514,543	-
15.5	Single Audits	-	-	-	-	-	80	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	5,885	-
15.12	Program Audit- Art	-	-	-	-	-	3,437	-
15.13	Program Audit- Clean Water	-	-	-	-	-	8,968	-
15.14	Program Audit- Parks & Trails	0	0	0	0	0	3,033	0
16.2	STATE AUDITOR	3	0	3	0	0	0	0
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	3,122	227	7,820	79	133	1,353	0
20	Administration	-	-	-	-	-	-	-
	Total Actual 6/14/2013	118,506	14,894	18 of 20 148,832	1,517	1,220	558,114	11
	Original Budget	188,126	24,040	223,439	3,772	3,131	104,612	1,070
	Rollforward Adjustment	-69,620	-9,146	-74,607	-2,255	-1,911	453,502	-1,059

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2012 - Actual

	P01	P07	P78	P7T	P9E	R28	R29
	MILITARY AFFAIRS	PUBLIC SAFETY	CORRECTIONS	PEACE OFFICERS	SENTENCING	MINN CONSERVATION	NATURAL
DP# Name	DEPT	DEPT	DEPT	BOARD (POST)	GUIDELINES COMM	CORPS	RESOURCES DEPT
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	28,598	22,381	-	2,487	-	62,168
4.7 Real Property	107,800	647	141,562	-	15	-	78,476
4.8 Materials Management	58,532	94,576	122,865	212	260	30	165,450
4.1 Central Mail	366	111,635	2,901	290	24	0	8,338
4.11 Office of Enterprise Continuous Improvement	613	5,122	8,270	19	9	-	11,608
4.12 Grants Mgt	4	14,939	996	0	0	-	12,370
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	91	6	-	-	-	75
6.3 IT Spend	16,309	379,111	139,801	922	270	-	198,307
8.2 MINNESOTA MANAGEMENT & BUDGET	323	7,501	2,766	18	5	-	3,924
8.3 Internal Controls & Accountability	1,785	18,174	4,663	38	12	1	25,494
9.2 TREASURY DIVISION	23	231	59	0	0	0	324
9.3 Treasury	10,019	67,668	25,423	229	72	3	42,350
10.2 MMB - BUDGET DIVISION	301	2,033	764	7	2	0	1,272
10.3 Analysis & Control (EBO's)	4,731	48,166	12,360	101	32	2	67,567
10.4 Budget Operations and Planning	4,092	63,165	36,472	577	126	90	113,431
11.2 MMB-ACCOUNTING DIVISION	244	3,872	2,300	37	8	6	7,031
11.3 Central Payroll	7,021	50,915	94,569	199	107	-	132,436
11.4 Accounting Services	5,117	49,792	21,883	115	41	2	76,663
11.5 Financial Reporting	5,821	59,257	15,206	125	39	3	83,125
11.6 Financial Reporting - Single Audit	690	6,295	1,551	13	4	0	8,593
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	11	28	0	-	-	-	13
12.4 Accounting & Procurement Operations and System Support	21,254	216,373	55,523	455	142	9	303,523
12.5 Personnel Operations and System Support	7,502	55,301	97,688	211	112	0	140,081
12.6 Budget Service - Computer Operations	106	768	1,426	3	2	-	1,998
12.7 Personnel Operations Special Billing	14,271	103,482	192,207	405	217	-	269,170
12.8 Accounting & Procurement Operations Special Billing	17,426	176,789	47,824	375	118	8	249,836
13.2 State HR, Benefits & Labor Relations	250	2,548	654	5	2	0	3,574
13.3 Personnel Administration	15,874	115,108	213,800	450	242	-	299,409
14.2 MEDIATION SERVICES	202	1,467	2,724	6	3	-	3,815
14.3 State Agencies	240	1,742	3,236	7	4	-	4,532
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	-	0
15.3 Financial Audits	1,745	16,638	52,145	-	2,398	-	5,840
15.4 Program Audits	0	234,620	10	-	0	-	53,057
15.5 Single Audits	9,981	36	-	-	-	-	8
15.7 Financial Audit- Outdoors	2	-	-	-	-	-	66,288
15.8 Financial Audit- Art	-	-	-	-	-	-	10
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	17,570
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	23,777
15.11 Program Audit- Outdoors	-	-	-	-	-	-	9,345
15.12 Program Audit- Art	-	-	-	-	-	-	1
15.13 Program Audit- Clean Water	-	-	-	-	-	-	2,332
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	4,995
16.2 STATE AUDITOR	241	637	2	0	0	0	304
SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	19,896	202,556	51,977	426	133	9	284,141
20 Administration	-	-	-	-	-	-	-
Total Actual 6/14/2013	332,791	2,139,879	1,376,015	5,246	6,885	163	2,842,623
Original Budget	299,946	3,666,475	1,898,919	9,702	7,453	10,276	2,794,378
Rollforward Adjustment	32,844	-1,526,596	-522,904	-4,456	-568	-10,113	48,244

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
	1.2	3.2	3.3	3.4	3.5
					4.2

Schedule No.	DP#	Name	2012 Actual Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	1.2	Equipment Use Charge	810,462	(810,462)					
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-					
G02-3.2	G02-3.2	ADMIN MGMT SERVICES	-	-					
G02-3.3	G02-3.3	Commissioner's Office	388,931	-		(388,931)			
G02-3.4	G02-3.4	Human Resources	320,068	-			(320,068)		
G02-3.5	G02-3.5	Financial Management and Reporting	665,329	-				(665,329)	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-					
G02-4.2	G02-4.2	Government & Citizen Services	-	-		19,744	16,248	6,787	(42,779)
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	446,173	-					5,170
G02-4.7	G02-4.7	Real Property	700,287	-					8,115
G02-4.8	G02-4.8	Materials Management Division	1,890,190	-					21,904
G02-4.10	G02-4.10	Central Mail	430,493	-					4,989
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	118,104	-					1,369
G02-4.12	G02-4.12	Grants Management	106,436	-					1,233
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	845,800	745,843					
G46-6.3	G46-6.3	IT Spend	3,045,412	-					
G46-6.5	G46-6.5	OET - Non allocable	-	-					
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	2,240,201	36,546					
G10-8.3	G10-8.3	Internal Controls & Accountability	434,023	-					
G10-9.2	G10-9.2	TREASURY DIVISION	-	-					
G10-9.3	G10-9.3	Treasury	1,742,719	-					
G10-9.4	G10-9.4	Treasury - Other	-	-					
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	-	-					
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,150,138	-					
G10-10.4	G10-10.4	Budget Operations and Planning	537,883	-					
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-					
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-					
G10-11.3	G10-11.3	Central Payroll	1,248,893	-					
G10-11.4	G10-11.4	Accounting Services	1,052,244	-					
G10-11.5	G10-11.5	Financial Reporting	1,296,855	-					
G10-11.6	G10-11.6	Financial Reporting - Single Audit	23,802	-					
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-					
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	1,255,919	-					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	4,646,524	-					
G10-12.5	G10-12.5	Personnel Operations and System Support	1,151,588	-					
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-					
G10-12.7	G10-12.7	Personnel Operations Special Billing	2,284,677	-					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	3,763,490	-					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-					
G10-13.3	G10-13.3	Personnel Administration	2,825,367	-					
G02-13.5	G02-13.5	Employee Relations - Non Allocable	-	-					
G45-14.2	G45-14.2	MEDIATION SERVICES	-	-					
G45-14.3	G45-14.3	State Agencies	46,820	-					
G45-14.4	G45-14.4	Mediation/Representation - General	-	-					
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	1,555,515	-					
L49-15.3	L49-15.3	Financial Audits	2,315,728	-					
L49-15.4	L49-15.4	Program Audits	1,078,958	-					
L49-15.5	L49-15.5	Single Audits	309,686	-					
L49-15.6	L49-15.6	Audit Comm	2,129	-					

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
1.2	3.2	3.3	3.4	3.5	4.2

Schedule No.	DP#	Name	2012 Actual Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
L49-15.7	L49-15.7	Financial Audit- Outdoors	65,455	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	86,505	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	61,707	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	17,878	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	11,173	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	6,522	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	17,024	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	5,754	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	36,516	28,073	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17		17 SWIFT (Internally Developed Software Amortized over 10 years begi	5,295,083	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-
G02-3.2	G02-3.2	ADMIN MGMT SERVICES	-	-	-	19,578	16,112	5,325	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-	-
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-	-
G10-9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-
G10-9.3	G10-9.3	Treasury	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G02-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-

6/17/2011

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

	Net Administrative Expenditures by Agency	3.2	Sum Percent	3.3	Sum Percent	3.4	Accounting & Procurement Accounting Transactions	3.5	Net Administrative Expenditures by Agency	4.2
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Schedule No.	DP#	Name	2012 Actual Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
G45-14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17 SWIFT (Internally Developed Software Amortized over 10 years begi		-	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	1,885	1,551	907	-
	G02-0003	Public Broadcasting	-	-	-	-	-	325	-
	G02-0007	Information Policy Analysis	-	-	-	2,622	2,158	1,749	-
	G02-0009	Real Estate and Construction Services	-	-	-	14,947	12,301	31,826	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	4,916	4,046	23,187	-
	G02-0014	Capital Group Parking	-	-	-	22,185	18,257	27,749	-
	G02-0015a	Fleet Services	-	-	-	6,483	5,335	166,747	-
	G02-0016	Development Disabilities	-	-	-	2,689	2,213	8,109	-
	G02-0017a	Risk Management	-	-	-	7,851	6,461	17,878	-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	14,642	12,049	123,844	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	402	-
	G02-0021a	Plant Mangement (Leases)	-	-	-	188,880	155,437	146,185	-
	G02-0021b	Plant Management (Repairs)	-	-	-	3,139	2,583	7,803	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	2,949	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-	371	-
	G02-0024	MN Bookstore	-	-	-	5,833	4,800	19,471	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	14,918	12,277	3,213	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	14,785	12,167	5,027	-
	G02-0031	Central Mail	-	-	-	8,476	6,975	40,427	-
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
	G02-0036	Demography	-	-	-	6,801	5,597	2,535	-
	G02-0037	Mn Geospatial Information Office	-	-	-	6,949	5,719	5,890	-
	G02-0037a	MnGeo Service Bureau	-	-	-	6,033	4,965	24	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	1,997	1,644	482	-
	G02-0042	Surplus Services	-	-	-	6,806	5,601	11,925	-
	G02-0044	RECS - Energy	-	-	-	302	249	205	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

1.2	Net Administrative Expenditures by Agency	3.2	Sum Percent	3.3	Sum Percent	3.4	Accounting & Procurement Accounting Transactions	3.5	Net Administrative Expenditures by Agency	4.2
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Schedule No.	DP#	Name	2012 Actual Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	G02-0045	SmART FMR	-	-	-	5,746	4,729	560	-
	G02-0046	SmART HR	-	-	-	41	34	713	-
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	676	556	1,695	-
	G02-0049	Materials Management	-	-	-	7	6	1,019	-
	B04	AGRICULTURE DEPT	-	-	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	-
	B13	COMMERCE DEPT	-	-	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	-	-
	B43	IRON RANGE RESOURCES	-	-	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-	-
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	-	-	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	-	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-	-	-
		GOVERNORS OFFICE	-	-	-	-	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Agency	1.2	3.2	Sum Percent	3.3	Sum Percent	3.4	Accounting & Procurement Accounting Transactions	3.5	Net Administrative Expenditures by Agency	4.2
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Schedule No.	DP#	Name	2012 Actual Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-	-
	G67	REVENUE DEPT	-	-	-	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	-	-	-	-
	H55	HUMAN SERVICES DEPT	-	-	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Agency	1.2	3.2	Sum Percent	3.3	Sum Percent	3.4	Accounting & Procurement Accounting Transactions	3.5	Net Administrative Expenditures by Agency	4.2
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Schedule No.	DP#	Name	2012 Actual Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	J58	COURT OF APPEALS	-	-	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	-	-
	P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-	-	-	-
	P77	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-
	0	OTHER	-	-	-	-	-	-	-
0		0 Total	46,334,481	(0)	-	(0)	0	0	0
0		XXX Source	46,334,480						
0		0 Difference (Total - Source)	1						

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division
			4.5	4.7	4.8	4.10	4.11	4.12	6.2
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management	Central Mail	Office of Enterprise Continuous Improvement	Grants Mgt	OFFICE OF ENTERPRISE TECHNOLOGY
	1.2	Equipment Use Charge							
	G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.2	G02-3.2	ADMIN MGMT SERVICES							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	(451,343)						
G02-4.7	G02-4.7	Real Property	-	(708,402)					
G02-4.8	G02-4.8	Materials Management Division	-	-	(1,912,094)				
G02-4.10	G02-4.10	Central Mail	-	-	-	(435,482)			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	(119,473)		
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	(107,669)	
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY			1,179		223		(1,593,045)
G46-6.3	G46-6.3	IT Spend							1,593,045
G46-6.5	G46-6.5	OET - Non allocable							
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET			1,110	870	27		
G10-8.3	G10-8.3	Internal Controls & Accountability			4		7		
G10-9.2	G10-9.2	TREASURY DIVISION			169		13		
G10-9.3	G10-9.3	Treasury							
G10-9.4	G10-9.4	Treasury - Other							
G10-10.2	G10-10.2	MMB - BUDGET DIVISION			182		36		
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION			343	3,523	54		
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION			1,344		153		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing							
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			95		3		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			507		40		
G10-13.3	G10-13.3	Personnel Administration							
G02-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	MEDIATION SERVICES			11		3	0	
G45-14.3	G45-14.3	State Agencies							
G45-14.4	G45-14.4	Mediation/Representation - General							
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR			902	627	109		
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division
4.5	4.7	4.8	4.10	4.11	4.12	6.2

Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management	Central Mail	Office of Enterprise Continuous Improvement	Grants Mgt	OFFICE OF ENTERPRISE TECHNOLOGY
G45-14.2		G45-14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2		G61-16.2 STATE AUDITOR	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17		17 SWIFT (Internally Developed Software Amortized over 10 years begi 99YYY Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	104	-	6	-	-
	G02-0003	Public Broadcasting	12,434	-	303	-	-	239	-
	G02-0007	Information Policy Analysis	-	-	100	4	9	-	-
	G02-0009	Real Estate and Construction Services	-	-	7,345	99	49	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	2,289	117	16	10	-
	G02-0014	Capital Group Parking	-	-	2,129	176	73	-	-
	G02-0015a	Fleet Services	-	54	2,575	88	21	-	-
	G02-0016	Development Disabilities	-	-	624	107	9	63	-
	G02-0017a	Risk Management	-	-	672	79	26	-	-
	G02-0017b	Risk Management - Workers Compensation	-	-	555	877	48	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	17	1	-	-	-
	G02-0021a	Plant Mangement (Leases)	3,730	85,410	16,926	21	624	-	-
	G02-0021b	Plant Management (Repairs)	-	-	165	-	10	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	117	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	121	-	-	-	-
	G02-0024	MN Bookstore	-	-	750	327	19	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	1,243	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	503	122	49	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	897	139	49	-	-
	G02-0031	Central Mail	-	-	295	1,431	28	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
	G02-0036	Demography	3,730	-	403	48	22	-	-
	G02-0037	Mn Geospatial Information Office	-	-	538	3	23	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	4	20	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	65	9	7	-	-
	G02-0042	Surplus Services	-	1,019	876	-	22	-	-
	G02-0044	RECS - Energy	-	-	-	-	1	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division
			4.5	4.7	4.8	4.10	4.11	4.12	6.2
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management	Central Mail	Office of Enterprise Continuous Improvement	Grants Mgt	OFFICE OF ENTERPRISE TECHNOLOGY
	G02-0045	SmART FMR	-	-	74	-	19	-	-
	G02-0046	SmART HR	-	-	52	-	0	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	330	-	2	561	-
	G02-0049	Materials Management	-	-	13	-	0	-	-
	B04	AGRICULTURE DEPT	7,460	192	34,897	7,081	1,328	139	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	464	627	26	-	-
	B13	COMMERCE DEPT	12,434	74	18,422	17,427	893	8,323	-
	B14	ANIMAL HEALTH BOARD	1,243	-	2,675	481	227	67	-
	B15	BARBER EXAMINERS BOARD	-	-	173	226	6	-	-
	B20	EXPLORE MINNESOTA TOURISM	2,487	-	3,087	1,202	104	74	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	74,602	1,135	341,590	26	3,762	19,018	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	2,463	-	25	3,540	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	182	-	4	7	-
	B34	HOUSING FINANCE AGENCY	3,730	-	6,382	1,884	537	(0)	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	100	104	27	-	-
	B42	LABOR AND INDUSTRY DEPT	3,730	-	22,372	11,480	832	109	-
	B43	IRON RANGE RESOURCES	3,730	6,434	7,162	-	182	2,083	-
	B7E	ARCHITECTURE, ENGINEERING BD	2,487	-	468	385	15	-	-
	B7G	COMBATIVE SPORTS COMMISSION	1,243	-	61	-	9	-	-
	B7P	ACCOUNTANCY BOARD	-	-	299	463	10	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	52	-	3	-	-
	B82	PUBLIC UTILITIES COMM	-	-	867	-	323	0	-
	B9D	AMATEUR SPORTS COMM	-	18,181	4	-	5	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	4	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	3,730	3,977	8,012	-	174	33	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	1,607	30,521	-	-
	E37	EDUCATION DEPARTMENT	1,243	-	25,654	3,421	789	8,413	-
	E40	HISTORICAL SOCIETY	-	35,344	221	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	2,487	10,086	9,694	-	511	-	-
	E50	ARTS BOARD	-	-	6,248	319	45	4,037	-
	E60	OFFICE OF HIGHER EDUCATION	1,243	-	9,061	3,695	177	160	-
	E77	ZOOLOGICAL BOARD	-	14,086	20,035	-	588	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	503	-	2	-	-
	E95	HUMANITIES COMMISSION	-	-	22	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	9	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	1	-	-
	G03	LOTTERY	1,243	-	-	496	289	-	-
	G05	RACING COMMISSION	-	-	1,266	-	47	-	-
	G06	ATTORNEY GENERAL	2,487	-	3,061	5,329	562	-	-
	G09	GAMBLING CONTROL BOARD	4,973	-	178	102	57	30	-
	G10	MINNESOTA MANAGEMENT & BUDGET	1,243	-	2,940	5,401	248	-	-
	G17	HUMAN RIGHTS DEPT	-	-	976	836	60	-	-
	G19	INDIAN AFFAIRS COUNCIL	2,487	-	936	3	11	63	-
	G28	INVESTMENT BOARD	1,243	-	338	151	39	-	-
		GOVERNORS OFFICE	-	-	720	232	99	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division
4.5	4.7	4.8	4.10	4.11	4.12	6.2

Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management	Central Mail	Office of Enterprise Continuous Improvement	Grants Mgt	OFFICE OF ENTERPRISE TECHNOLOGY
	G45	MEDIATION SERVICES DEPT	1,243	-	297	154	19	8	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	4,973	-	13,588	20	1,951	-	-
	G53	SECRETARY OF STATE	3,730	-	2,922	4,388	158	-	-
	G61	OFFICE OF THE STATE AUDITOR	2,487	-	1,721	510	223	-	-
	G62	MINN STATE RETIREMENT SYSTEM	1,243	3,357	832	8,608	179	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	984	35,907	159	-	-
	G67	REVENUE DEPT	11,190	-	11,472	86,182	2,903	25	-
	G69	TEACHERS RETIREMENT ASSOC	1,243	-	1,422	5,343	148	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	0	4	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	290	7	5	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	26	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	316	315	14	-	-
	G9K	ADMINISTRATIVE HEARINGS	2,487	-	2,142	5,034	131	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	884	8	9	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	338	3	12	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	464	9	8	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	295	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	87	3	5	-	-
	G9Y	DISABILITY COUNCIL	2,487	-	815	64	18	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
	H12	HEALTH DEPT	12,434	-	61,006	29,472	3,043	7,182	-
	H55	HUMAN SERVICES DEPT	93,253	-	32,573	43,087	3,841	10,350	-
	H55b	HUMAN SERVICES SOS	-	41,579	38,383	-	7,773	4	-
	H55c	HUMAN SERVICES MSOP	-	10,653	6,209	-	1,441	-	-
	H75	VETERANS AFFAIRS DEPT	1,243	21,389	42,996	411	2,891	10	-
	H7B	MEDICAL PRACTICE BOARD	-	-	949	2,035	35	-	-
	H7C	NURSING BOARD	-	-	408	3,363	56	-	-
	H7D	PHARMACY BOARD	-	-	880	1,078	29	-	-
	H7F	DENTISTRY BOARD	2,487	-	650	1,044	30	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	247	500	9	-	-
	H7J	OPTOMETRY BOARD	-	-	143	128	2	-	-
	H7K	NURSING HOME ADMIN BOARD	3,730	-	490	24	18	-	-
	H7L	SOCIAL WORK BOARD	-	-	316	617	17	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	204	184	4	-	-
	H7Q	PODIATRIC MEDICINE	-	-	113	11	1	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	117	110	3	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	577	543	34	78	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	117	160	2	-	-
	H7V	PSYCHOLOGY BOARD	-	-	343	315	17	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	113	473	4	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	247	218	8	-	-
	H9G	OMBUDSMAN MH/DD	6,217	-	460	89	36	-	-
	J33	TRIAL COURTS	-	-	12,560	1,314	3,936	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	1,045	1	454	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	6,868	-	1,020	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
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State Fiscal Year 2012 - Actual**

Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division
4.5	4.7	4.8	4.10	4.11	4.12	6.2

Schedule No.	DP#	Name	Real Estate and Construction Services -		Materials Management	Central Mail	Office of Enterprise Continuous Improvement	Grants Mgt	OFFICE OF ENTERPRISE TECHNOLOGY
			Leasing	Real Property					
	J58	COURT OF APPEALS	-	-	520	1,073	150	-	-
	J65	SUPREME COURT	1,243	-	8,862	2,258	578	1	-
	J68	TAX COURT	-	-	234	0	10	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	121	-	4	-	-
	L10	LEGISLATURE	-	-	17	10	169	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	107,800	57,876	14	613	-	-
	P07	PUBLIC SAFETY DEPT	28,598	471	94,573	111,058	4,445	14,912	-
	P78	CORRECTIONS DEPT	22,381	141,425	122,004	2,158	8,257	946	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	212	288	17	-	-
	P9E	SENTENCING GUIDELINES COMM	2,487	-	260	22	9	-	-
	R28	MINN CONSERVATION CORPS	-	-	30	-	-	-	-
	R29	NATURAL RESOURCES DEPT	62,168	78,093	164,975	7,332	11,563	12,300	-
	R32	POLLUTION CONTROL AGENCY	7,460	377	25,056	5,771	2,192	3,147	-
	R9P	WATER & SOIL RESOURCES BOARD	6,217	-	12,014	284	211	3,052	-
	T79	TRANSPORTATION DEPT	4,973	127,267	599,815	8,119	16,113	8,681	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	286	305	-	-	-
	0	OTHER	3,730	-	238	(6,762)	-	-	-
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 2012 - Actual

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)
6.3	8.2	8.3	9.2	9.3	10.2	10.3

Schedule No.	DP#	Name	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							
G02-3.0									
G02-3.2	G02-3.2	ADMIN MGMT SERVICES							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.3	G46-6.3	IT Spend	(4,638,457)						
G46-6.5	G46-6.5	OET - Non allocable	-						
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	1,820	(2,280,574)					
G10-8.3	G10-8.3	Internal Controls & Accountability	-	41,050	(475,084)				
G10-9.2	G10-9.2	TREASURY DIVISION	920	164,827	9	(165,939)			
G10-9.3	G10-9.3	Treasury	-	-	-	165,939	(1,908,658)		
G10-9.4	G10-9.4	Treasury - Other	-	-	-	-	-		
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	134	186,007	7	-	-	(186,366)	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	2	-	-	108,991	(1,259,130)
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	50,971	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	26,404	-
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	29	342,551	13	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	77,680	1,239,211	44	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	556	39,702	3	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	444	267,226	13	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G02-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	G45-14.2	MEDIATION SERVICES	30	-	0	-	3	-	1
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	4,267	-	37	-	181	-	98
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

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)
6.3	8.2	8.3	9.2	9.3	10.2	10.3

Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	18	-	0	-	2	-	1
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
99YYYY	99YYYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	96
G02-3.2	G02-3.2	ADMIN MGMT SERVICES	952	-	36	-	167	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	5,708	-	46	-	202	-	122
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-	-
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	36,966	-	32	-	142	-	85
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	21	-	167	-	55
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	2	-	2	-	4
G10-9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	65	-	25
G10-9.3	G10-9.3	Treasury	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	32	-	24
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	49	-	33
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	169	-	117
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	15	-	8
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	57	-	35
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G02-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

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)
6.3	8.2	8.3	9.2	9.3	10.2	10.3

Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
G45-14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	68	-	6	-	28	-	16
	G02-0003	Public Broadcasting	-	-	2	-	17	-	6
	G02-0007	Information Policy Analysis	135	-	12	-	35	-	31
	G02-0009	Real Estate and Construction Services	2,228	-	216	-	934	-	572
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	694	-	157	-	401	-	417
	G02-0014	Capital Group Parking	148	-	188	-	308	-	499
	G02-0015a	Fleet Services	3,269	-	1,131	-	789	-	2,996
	G02-0016	Development Disabilities	1,748	-	55	-	121	-	146
	G02-0017a	Risk Management	1,204	-	121	-	611	-	321
	G02-0017b	Risk Management - Workers Compensation	4,763	-	840	-	8,168	-	2,225
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	3	-	3	-	7
	G02-0021a	Plant Mangement (Leases)	5,015	-	991	-	3,395	-	2,627
	G02-0021b	Plant Management (Repairs)	1	-	53	-	58	-	140
	G02-0021c	Plant Management (Materials Transfer)	-	-	20	-	46	-	53
	G02-0021f	Plant Management FR & R	-	-	3	-	13	-	7
	G02-0024	MN Bookstore	475	-	132	-	299	-	350
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	1,078	-	22	-	113	-	58
	G02-0029b	Cooperative Purchasing (MMCAP)	6,999	-	34	-	221	-	90
	G02-0031	Central Mail	306	-	274	-	133	-	726
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
	G02-0036	Demography	646	-	17	-	67	-	46
	G02-0037	Mn Geospatial Information Office	4,369	-	40	-	155	-	106
	G02-0037a	MnGeo Service Bureau	2,640	-	0	-	0	-	0
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	61	-	3	-	10	-	9
	G02-0042	Surplus Services	654	-	81	-	338	-	214
	G02-0044	RECS - Energy	3	-	1	-	0	-	4

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

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)
6.3	8.2	8.3	9.2	9.3	10.2	10.3

Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
	G02-0045	SmART FMR	49	-	4	-	18	-	10
	G02-0046	SmART HR	-	-	5	-	21	-	13
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	173	-	11	-	61	-	30
	G02-0049	Materials Management	-	-	7	-	6	-	18
	B04	AGRICULTURE DEPT	32,940	-	2,477	-	6,414	-	6,565
	B11	COSMETOLOGIST EXAMINERS BOARD	548	-	150	-	353	-	397
	B13	COMMERCE DEPT	85,595	-	2,968	-	23,018	-	7,867
	B14	ANIMAL HEALTH BOARD	4,311	-	222	-	1,118	-	588
	B15	BARBER EXAMINERS BOARD	55	-	24	-	100	-	64
	B20	EXPLORE MINNESOTA TOURISM	6,321	-	127	-	819	-	337
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	289,663	-	42,464	-	85,059	-	112,542
	B24	PUBLIC FACILITIES AUTHORITY	182	-	110	-	756	-	293
	B25	SCIENCE & TECHNOLOGY AUTHORITY	288	-	9	-	-	-	24
	B34	HOUSING FINANCE AGENCY	39,466	-	781	-	5,872	-	2,071
	B41	WORKERS COMP COURT OF APPEALS	164	-	10	-	55	-	28
	B42	LABOR AND INDUSTRY DEPT	36,920	-	4,782	-	11,909	-	12,674
	B43	IRON RANGE RESOURCES	5,240	-	363	-	2,495	-	961
	B7E	ARCHITECTURE, ENGINEERING BD	389	-	61	-	348	-	162
	B7G	COMBATIVE SPORTS COMMISSION	7	-	9	-	44	-	24
	B7P	ACCOUNTANCY BOARD	292	-	59	-	271	-	155
	B7S	PRIVATE DETECTIVES BOARD	2	-	6	-	29	-	17
	B82	PUBLIC UTILITIES COMM	4,329	-	565	-	574	-	1,497
	B9D	AMATEUR SPORTS COMM	-	-	5	-	14	-	14
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	-	0	-	0
	E25	CENTER FOR ARTS EDUCATION	3,628	-	247	-	1,406	-	656
	E26	MN STATE COLLEGES/UNIVERSITIES	850,506	-	71,186	-	287,760	-	188,667
	E37	EDUCATION DEPARTMENT	100,569	-	8,069	-	47,561	-	21,385
	E40	HISTORICAL SOCIETY	-	-	26	-	451	-	69
	E44	MINNESOTA STATE ACADEMIES	3,337	-	346	-	1,540	-	918
	E50	ARTS BOARD	1,776	-	185	-	1,517	-	492
	E60	OFFICE OF HIGHER EDUCATION	7,156	-	502	-	2,807	-	1,330
	E77	ZOOLOGICAL BOARD	6,088	-	799	-	3,203	-	2,118
	E81	UNIVERSITY OF MINNESOTA	-	-	22	-	141	-	59
	E95	HUMANITIES COMMISSION	-	-	1	-	7	-	3
	E97	SCIENCE MUSEUM	-	-	0	-	2	-	1
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	1	-	2	-	3
	G03	LOTTERY	16,868	-	55	-	61	-	145
	G05	RACING COMMISSION	1,259	-	339	-	898	-	899
	G06	ATTORNEY GENERAL	4,308	-	237	-	1,337	-	629
	G09	GAMBLING CONTROL BOARD	282	-	38	-	234	-	101
	G10	MINNESOTA MANAGEMENT & BUDGET	44,785	-	402	-	1,720	-	1,065
	G17	HUMAN RIGHTS DEPT	3,475	-	40	-	151	-	105
	G19	INDIAN AFFAIRS COUNCIL	187	-	37	-	220	-	99
	G28	INVESTMENT BOARD	4,905	-	25	-	246	-	66
		GOVERNORS OFFICE	-	-	43	-	276	-	113

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

	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)
IT Expense	6.3	8.2 8.3	9.2	9.3	10.2	10.3

Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
	G45	MEDIATION SERVICES DEPT	842	-	13	-	75	-	34
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	88,557	-	1,295	-	4,439	-	3,433
	G53	SECRETARY OF STATE	29,351	-	371	-	2,892	-	983
	G61	OFFICE OF THE STATE AUDITOR	4,947	-	81	-	449	-	216
	G62	MINN STATE RETIREMENT SYSTEM	25,914	-	1,140	-	18,872	-	3,020
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	18,157	-	1,689	-	28,800	-	4,477
	G67	REVENUE DEPT	191,944	-	870	-	3,451	-	2,306
	G69	TEACHERS RETIREMENT ASSOC	33,115	-	1,840	-	39,130	-	4,876
	G90	REVENUE INTERGOVT PAYMENTS	-	-	25,773	-	414,857	-	68,308
	G92	OMBUDSPERSON FOR FAMILIES	172	-	12	-	58	-	32
	G96	UNIFORM LAWS COMMISSION	-	-	1	-	12	-	3
	G9J	CAMPAIGN FINANCE BOARD	1,496	-	22	-	143	-	59
	G9K	ADMINISTRATIVE HEARINGS	4,786	-	214	-	696	-	568
	G9L	BLACK MINNESOTANS COUNCIL	90	-	42	-	224	-	112
	G9M	CHICANO LATINO AFFAIRS COUNCIL	96	-	18	-	105	-	47
	G9N	ASIAN-PACIFIC COUNCIL	70	-	15	-	81	-	41
	G9O	MMB DEBT SERVICE	-	-	35	-	65	-	92
	G9R	MMB NON-OPERATING	-	-	46,159	-	640	-	122,337
	G9X	CAPITOL AREA ARCHITECT	67	-	7	-	32	-	18
	G9Y	DISABILITY COUNCIL	405	-	33	-	149	-	88
	GPR	PAYROLL CLEARING	-	-	1	-	-	-	3
	H12	HEALTH DEPT	192,507	-	5,189	-	14,178	-	13,753
	H55	HUMAN SERVICES DEPT	811,677	-	72,688	-	454,151	-	192,648
	H55b	HUMAN SERVICES SOS	40,059	-	4,948	-	19,952	-	13,115
	H55c	HUMAN SERVICES MSOP	21,827	-	548	-	3,216	-	1,453
	H75	VETERANS AFFAIRS DEPT	24,036	-	1,710	-	11,614	-	4,532
	H7B	MEDICAL PRACTICE BOARD	2,835	-	180	-	752	-	477
	H7C	NURSING BOARD	2,713	-	321	-	525	-	851
	H7D	PHARMACY BOARD	2,215	-	98	-	476	-	259
	H7F	DENTISTRY BOARD	639	-	148	-	451	-	392
	H7H	CHIROPRACTIC EXAMINERS BOARD	26	-	51	-	208	-	135
	H7J	OPTOMETRY BOARD	5	-	20	-	131	-	54
	H7K	NURSING HOME ADMIN BOARD	2,587	-	42	-	465	-	111
	H7L	SOCIAL WORK BOARD	814	-	112	-	330	-	297
	H7M	MARRIAGE & FAMILY THERAPY BD	57	-	26	-	160	-	70
	H7Q	PODIATRIC MEDICINE	8	-	17	-	162	-	46
	H7R	VETERINARY MEDICINE BOARD	22	-	26	-	135	-	69
	H7S	EMERGENCY MEDICAL SERVICES BD	599	-	76	-	400	-	201
	H7U	DIETETICS & NUTRITION PRACTICE	5	-	17	-	91	-	45
	H7V	PSYCHOLOGY BOARD	299	-	52	-	279	-	137
	H7W	PHYSICAL THERAPY BOARD	61	-	40	-	244	-	107
	H7X	BEHAVIORAL HEALTH & THERAPY BD	79	-	94	-	326	-	250
	H9G	OMBUDSMAN MH/DD	1,441	-	19	-	86	-	50
	J33	TRIAL COURTS	55,282	-	9,760	-	138,431	-	25,867
	J50	GUARDIAN AD LITEM BOARD	758	-	177	-	948	-	470
	J52	PUBLIC DEFENSE BOARD	15,452	-	280	-	1,746	-	742

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

IT Expense	6.3	Net Administrative Expenditures by Division	8.2	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 Transactions - FY (Actual)	10.3
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Schedule No.	DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
	J58	COURT OF APPEALS	751	-	20	-	101	-	54
	J65	SUPREME COURT	53,865	-	702	-	3,358	-	1,860
	J68	TAX COURT	98	-	7	-	30	-	19
	J70	JUDICIAL STANDARDS BOARD	82	-	12	-	85	-	32
	L10	LEGISLATURE	569	-	121	-	716	-	322
	L49	LEGISLATIVE AUDITOR	-	-	0	-	-	-	0
	P01	MILITARY AFFAIRS DEPT	16,309	-	1,785	-	10,019	-	4,731
	P07	PUBLIC SAFETY DEPT	379,111	-	18,174	-	67,668	-	48,166
	P78	CORRECTIONS DEPT	139,801	-	4,663	-	25,423	-	12,360
	P7T	PEACE OFFICERS BOARD (POST)	922	-	38	-	229	-	101
	P9E	SENTENCING GUIDELINES COMM	270	-	12	-	72	-	32
	R28	MINN CONSERVATION CORPS	-	-	1	-	3	-	2
	R29	NATURAL RESOURCES DEPT	198,307	-	25,494	-	42,350	-	67,567
	R32	POLLUTION CONTROL AGENCY	87,965	-	2,443	-	4,969	-	6,475
	R9P	WATER & SOIL RESOURCES BOARD	6,376	-	296	-	1,364	-	783
	T79	TRANSPORTATION DEPT	454,933	-	102,205	-	79,197	-	270,878
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	7	-	42	-	19
	0	OTHER	-	-	342	-	-	-	907
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 2012 - Actual

Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
10.4	11.2	11.3	11.4	11.5	11.6

Schedule No.	DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	1.2	Equipment Use Charge						
	G02-3.0	DEPARTMENT OF ADMINISTRATION						
G02-3.0		G02-3.2 ADMIN MGMT SERVICES						
G02-3.2		G02-3.3 Commissioner's Office						
G02-3.3		G02-3.4 Human Resources						
G02-3.4		G02-3.5 Financial Management and Reporting						
G02-3.5		G02-3.6 Fiscal Agent - Non allocable						
G02-3.6		G02-4.2 Government & Citizen Services						
G02-4.2		G02-4.5 Real Estate and Construction Services - Leasing						
G02-4.5		G02-4.7 Real Property						
G02-4.7		G02-4.8 Materials Management Division						
G02-4.8		G02-4.10 Central Mail						
G02-4.10		G02-4.11 Office of Enterprise Continuous Improvement						
G02-4.11		G02-4.12 Grants Management						
G02-4.12		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY						
G46-6.2		G46-6.3 IT Spend						
G46-6.3		G46-6.5 OET - Non allocable						
G46-6.5		G10-8.2 MINNESOTA MANAGEMENT & BUDGET						
G10-8.2		G10-8.3 Internal Controls & Accountability						
G10-8.3		G10-9.2 TREASURY DIVISION						
G10-9.2		G10-9.3 Treasury						
G10-9.3		G10-9.4 Treasury - Other						
G10-9.4		G10-10.2 MMB - BUDGET DIVISION						
G10-10.2		G10-10.3 Analysis & Control (EBO's)						
G10-10.3		G10-10.4 Budget Operations and Planning	(588,854)					
G10-10.4		G10-10.5 Budget Division - Non Allocable	-					
G10-10.5		G10-11.2 MMB-ACCOUNTING DIVISION	-	(346,512)				
G10-11.2		G10-11.3 Central Payroll	-	119,487	(1,368,380)			
G10-11.3		G10-11.4 Accounting Services	-	100,673	-	(1,152,917)		
G10-11.4		G10-11.5 Financial Reporting	-	124,076	-	-	(1,420,931)	
G10-11.5		G10-11.6 Financial Reporting - Single Audit	-	2,277	-	-	-	(26,079)
G10-11.6		G10-11.7 Accounting Services - Non Allocable	-	-	-	-	-	-
G10-11.7		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-
G10-12.2		G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	-	-
G10-12.4		G10-12.5 Personnel Operations and System Support	-	-	-	-	-	-
G10-12.5		G10-12.6 Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.6		G10-12.7 Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.7		G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.8		G10-12.9 MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-12.9		G10-13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.2		G10-13.3 Personnel Administration	-	-	-	-	-	-
G10-13.3		G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-	-
G02-13.5		G45-14.2 MEDIATION SERVICES	6	-	30	1	1	-
G45-14.2		G45-14.3 State Agencies	-	-	-	-	-	-
G45-14.3		G45-14.4 Mediation/Representation - General	-	-	-	-	-	-
G45-14.4		L49-15.2 LEGISLATIVE AUDITOR	266	-	1,245	90	110	-
L49-15.2		L49-15.3 Financial Audits	-	-	-	-	-	-
L49-15.3		L49-15.4 Program Audits	-	-	-	-	-	-
L49-15.4		L49-15.5 Single Audits	-	-	-	-	-	-
L49-15.5		L49-15.6 Audit Comm	-	-	-	-	-	-
L49-15.6								

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
10.4	11.2	11.3	11.4	11.5	11.6

Schedule No.	DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.7		L49-15.7 Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8		L49-15.8 Financial Audit- Art	-	-	-	-	-	-
L49-15.9		L49-15.9 Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10		L49-15.10 Financial Audit- Parks & Trails	-	-	-	-	-	-
		L49-15.11 Program Audit- Outdoors	-	-	-	-	-	-
		L49-15.12 Program Audit- Art	-	-	-	-	-	-
		L49-15.13 Program Audit- Clean Water	-	-	-	-	-	-
		L49-15.14 Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2		G61-16.2 STATE AUDITOR	5	-	13	1	1	-
G61-16.3		G61-16.3 State Auditor General	-	-	-	-	-	-
17		17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-
99YYY		99YYY Consumer Agencies	-	-	-	-	-	-
G02-3.0		G02-3.0 DEPARTMENT OF ADMINISTRATION	466	-	741	88	108	-
G02-3.2		G02-3.2 ADMIN MGMT SERVICES	-	-	-	-	-	-
G02-3.3		G02-3.3 Commissioner's Office	-	-	-	-	-	-
G02-3.4		G02-3.4 Human Resources	-	-	-	-	-	-
G02-3.5		G02-3.5 Financial Management and Reporting	-	-	-	-	-	-
G02-3.6		G02-3.6 Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2		G02-4.2 Government & Citizen Services	431	-	747	112	138	-
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7		G02-4.7 Real Property	-	-	-	-	-	-
G02-4.8		G02-4.8 Materials Management Division	-	-	-	-	-	-
G02-4.10		G02-4.10 Central Mail	-	-	-	-	-	-
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12		G02-4.12 Grants Management	-	-	-	-	-	-
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY	388	-	2,551	78	96	-
G46-6.3		G46-6.3 IT Spend	-	-	-	-	-	-
G46-6.5		G46-6.5 OET - Non allocable	-	-	-	-	-	-
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET	226	-	304	51	63	-
G10-8.3		G10-8.3 Internal Controls & Accountability	29	-	80	4	5	-
G10-9.2		G10-9.2 TREASURY DIVISION	139	-	151	23	28	-
G10-9.3		G10-9.3 Treasury	-	-	-	-	-	-
G10-9.4		G10-9.4 Treasury - Other	-	-	-	-	-	-
G10-10.2		G10-10.2 MMB - BUDGET DIVISION	133	-	412	22	27	-
G10-10.3		G10-10.3 Analysis & Control (EBO's)	-	-	-	-	-	-
G10-10.4		G10-10.4 Budget Operations and Planning	-	-	-	-	-	-
G10-10.5		G10-10.5 Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION	168	-	620	31	38	-
G10-11.3		G10-11.3 Central Payroll	-	-	-	-	-	-
G10-11.4		G10-11.4 Accounting Services	-	-	-	-	-	-
G10-11.5		G10-11.5 Financial Reporting	-	-	-	-	-	-
G10-11.6		G10-11.6 Financial Reporting - Single Audit	-	-	-	-	-	-
G10-11.7		G10-11.7 Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	469	-	1,758	107	132	-
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	-	-
G10-12.5		G10-12.5 Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6		G10-12.6 Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7		G10-12.7 Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable	64	-	33	8	9	-
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations	243	-	461	32	39	-
G10-13.3		G10-13.3 Personnel Administration	-	-	-	-	-	-
G02-13.5		G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-	-

6/17/2011

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
10.4	11.2	11.3	11.4	11.5	11.6

Schedule No.	DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
G45-14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	78	-	71	15	18	-
	G02-0003	Public Broadcasting	29	-	-	5	7	-
	G02-0007	Information Policy Analysis	156	-	99	29	35	-
	G02-0009	Real Estate and Construction Services	1,198	-	566	524	645	-
	G02-0010	Oil Overcharge (Stripper Wells)	9	-	-	-	-	-
	G02-0012	STAR	179	-	186	382	470	1
	G02-0014	Capital Group Parking	226	-	839	457	563	-
	G02-0015a	Fleet Services	333	-	245	2,744	3,381	-
	G02-0016	Development Disabilities	301	-	102	133	164	2
	G02-0017a	Risk Management	232	-	297	294	363	-
	G02-0017b	Risk Management - Workers Compensation	718	-	554	2,038	2,511	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	46	-	-	7	8	-
	G02-0021a	Plant Mangement (Leases)	886	-	7,147	2,405	2,964	-
	G02-0021b	Plant Management (Repairs)	55	-	119	128	158	-
	G02-0021c	Plant Management (Materials Transfer)	43	-	-	49	60	-
	G02-0021f	Plant Management FR & R	113	-	-	6	8	-
	G02-0024	MN Bookstore	417	-	221	320	395	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	116	-	564	53	65	-
	G02-0029b	Cooperative Purchasing (MMCAP)	127	-	559	83	102	-
	G02-0031	Central Mail	145	-	321	665	820	-
	G02-0034	Other Non-Allocable	-	-	-	-	-	-
	G02-0036	Demography	234	-	257	42	51	-
	G02-0037	Mn Geospatial Information Office	472	-	263	97	119	0
	G02-0037a	MnGeo Service Bureau	81	-	228	0	0	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	72	-	76	8	10	-
	G02-0042	Surplus Services	232	-	258	196	242	-
	G02-0044	RECS - Energy	12	-	11	3	4	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
10.4	11.2	11.3	11.4	11.5	11.6

Schedule No.	DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	G02-0045	SmART FMR	69	-	217	9	11	-
	G02-0046	SmART HR	49	-	2	12	14	-
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	298	-	26	28	34	-
	G02-0049	Materials Management	29	-	0	17	21	-
	B04	AGRICULTURE DEPT	22,201	-	15,207	6,011	7,408	17
	B11	COSMETOLOGIST EXAMINERS BOARD	518	-	297	363	448	-
	B13	COMMERCE DEPT	7,626	-	10,224	7,203	8,877	367
	B14	ANIMAL HEALTH BOARD	3,664	-	2,598	538	663	2
	B15	BARBER EXAMINERS BOARD	208	-	63	59	73	-
	B20	EXPLORE MINNESOTA TOURISM	2,029	-	1,187	309	380	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	7,638	-	43,091	103,049	127,004	5,596
	B24	PUBLIC FACILITIES AUTHORITY	3,158	-	288	268	330	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	232	-	48	22	27	-
	B34	HOUSING FINANCE AGENCY	2,584	-	6,155	1,896	2,337	-
	B41	WORKERS COMP COURT OF APPEALS	78	-	314	25	31	-
	B42	LABOR AND INDUSTRY DEPT	3,881	-	9,527	11,604	14,302	13
	B43	IRON RANGE RESOURCES	2,370	-	2,084	880	1,084	-
	B7E	ARCHITECTURE, ENGINEERING BD	104	-	177	148	183	-
	B7G	COMBATIVE SPORTS COMMISSION	145	-	101	22	27	-
	B7P	ACCOUNTANCY BOARD	101	-	112	142	175	-
	B7S	PRIVATE DETECTIVES BOARD	104	-	32	15	19	-
	B82	PUBLIC UTILITIES COMM	790	-	3,697	1,370	1,689	-
	B9D	AMATEUR SPORTS COMM	107	-	62	13	16	-
	B9V	AGRICULTURE UTILIZATION RESRCH	6	-	-	0	0	-
	E25	CENTER FOR ARTS EDUCATION	4,839	-	1,994	600	740	-
	E26	MN STATE COLLEGES/UNIVERSITIES	24,867	-	349,567	172,752	212,910	2,610
	E37	EDUCATION DEPARTMENT	26,210	-	9,031	19,581	24,133	1,564
	E40	HISTORICAL SOCIETY	208	-	-	63	78	-
	E44	MINNESOTA STATE ACADEMIES	6,387	-	5,858	840	1,036	-
	E50	ARTS BOARD	619	-	514	450	555	2
	E60	OFFICE OF HIGHER EDUCATION	3,927	-	2,032	1,218	1,501	-
	E77	ZOOLOGICAL BOARD	5,852	-	6,730	1,939	2,390	-
	E81	UNIVERSITY OF MINNESOTA	434	-	21	54	67	-
	E95	HUMANITIES COMMISSION	32	-	-	3	3	-
	E97	SCIENCE MUSEUM	20	-	-	1	1	-
	E9W	HIGHER ED FACILITIES AUTHORITY	26	-	16	3	3	-
	G03	LOTTERY	860	-	3,308	133	163	-
	G05	RACING COMMISSION	721	-	542	823	1,015	-
	G06	ATTORNEY GENERAL	2,715	-	6,441	576	710	2
	G09	GAMBLING CONTROL BOARD	478	-	656	93	114	-
	G10	MINNESOTA MANAGEMENT & BUDGET	2,503	-	2,836	975	1,202	-
	G17	HUMAN RIGHTS DEPT	993	-	689	96	119	-
	G19	INDIAN AFFAIRS COUNCIL	249	-	122	90	111	-
	G38	INVESTMENT BOARD	217	-	442	60	75	-
		GOVERNORS OFFICE		-	1,128	104	128	

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Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
10.4	11.2	11.3	11.4	11.5	11.6

Schedule No.	DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	G45	MEDIATION SERVICES DEPT	188	-	222	31	38	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	6,874	-	22,344	3,143	3,874	-
	G53	SECRETARY OF STATE	2,090	-	1,808	900	1,109	9
	G61	OFFICE OF THE STATE AUDITOR	1,210	-	2,557	198	244	-
	G62	MINN STATE RETIREMENT SYSTEM	469	-	2,054	2,765	3,408	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	547	-	1,819	4,099	5,052	-
	G67	REVENUE DEPT	11,964	-	33,251	2,111	2,602	-
	G69	TEACHERS RETIREMENT ASSOC	153	-	1,693	4,465	5,503	-
	G90	REVENUE INTERGOVT PAYMENTS	3,074	-	42	62,546	77,085	-
	G92	OMBUDSPERSON FOR FAMILIES	150	-	52	29	36	-
	G96	UNIFORM LAWS COMMISSION	20	-	-	2	3	-
	G9J	CAMPAIGN FINANCE BOARD	420	-	156	54	67	-
	G9K	ADMINISTRATIVE HEARINGS	567	-	1,497	520	641	-
	G9L	BLACK MINNESOTANS COUNCIL	547	-	101	102	126	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	232	-	142	43	53	-
	G9N	ASIAN-PACIFIC COUNCIL	223	-	87	37	46	-
	G9Q	MMB DEBT SERVICE	4,483	-	-	85	104	-
	G9R	MMB NON-OPERATING	3,450	-	-	112,017	138,057	21
	G9X	CAPITOL AREA ARCHITECT	133	-	62	16	20	-
	G9Y	DISABILITY COUNCIL	252	-	207	81	99	-
	GPR	PAYROLL CLEARING	-	-	-	3	4	-
	H12	HEALTH DEPT	15,029	-	34,858	12,593	15,520	-
	H55	HUMAN SERVICES DEPT	27,764	-	43,988	176,397	217,404	536
	H55b	HUMAN SERVICES SOS	19,822	-	89,024	12,008	14,800	13,201
	H55c	HUMAN SERVICES MSOP	8,494	-	16,503	1,330	1,639	-
	H75	VETERANS AFFAIRS DEPT	15,518	-	33,115	4,149	5,114	14
	H7B	MEDICAL PRACTICE BOARD	353	-	403	436	538	-
	H7C	NURSING BOARD	243	-	641	779	961	-
	H7D	PHARMACY BOARD	478	-	337	237	292	0
	H7F	DENTISTRY BOARD	420	-	344	359	443	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	226	-	103	124	152	-
	H7J	OPTOMETRY BOARD	194	-	19	49	61	-
	H7K	NURSING HOME ADMIN BOARD	553	-	212	101	125	-
	H7L	SOCIAL WORK BOARD	301	-	199	272	335	-
	H7M	MARRIAGE & FAMILY THERAPY BD	269	-	47	64	79	-
	H7Q	PODIATRIC MEDICINE	229	-	17	42	52	-
	H7R	VETERINARY MEDICINE BOARD	177	-	37	63	78	-
	H7S	EMERGENCY MEDICAL SERVICES BD	967	-	391	184	227	-
	H7U	DIETETICS & NUTRITION PRACTICE	168	-	19	41	51	-
	H7V	PSYCHOLOGY BOARD	249	-	199	125	154	-
	H7W	PHYSICAL THERAPY BOARD	217	-	51	98	121	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	336	-	91	229	282	-
	H9G	OMBUDSMAN MH/DD	133	-	418	46	56	-
	J33	TRIAL COURTS	19,319	-	45,078	23,685	29,191	1
	J50	GUARDIAN AD LITEM BOARD	1,708	-	5,198	431	531	-
	J52	PUBLIC DEFENSE BOARD	4,350	-	11,682	680	838	1

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
10.4	11.2	11.3	11.4	11.5	11.6

Schedule No.	DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	J58	COURT OF APPEALS	185	-	1,713	49	61	-
	J65	SUPREME COURT	3,835	-	6,617	1,703	2,099	1
	J68	TAX COURT	67	-	117	17	21	-
	J70	JUDICIAL STANDARDS BOARD	122	-	43	29	36	-
	L10	LEGISLATURE	2,608	-	1,939	295	363	-
	L49	LEGISLATIVE AUDITOR	9	-	-	0	0	-
	P01	MILITARY AFFAIRS DEPT	3,788	-	7,021	4,332	5,339	96
	P07	PUBLIC SAFETY DEPT	60,074	-	50,915	44,103	54,356	255
	P78	CORRECTIONS DEPT	35,679	-	94,569	11,317	13,948	1
	P7T	PEACE OFFICERS BOARD (POST)	570	-	199	93	114	-
	P9E	SENTENCING GUIDELINES COMM	124	-	107	29	36	-
	R28	MINN CONSERVATION CORPS	90	-	-	2	2	-
	R29	NATURAL RESOURCES DEPT	109,095	-	132,436	61,867	76,249	121
	R32	POLLUTION CONTROL AGENCY	22,789	-	25,106	5,928	7,307	48
	R9P	WATER & SOIL RESOURCES BOARD	4,066	-	2,415	717	884	4
	T79	TRANSPORTATION DEPT	40,657	-	184,548	248,028	305,686	1,593
	T9B	METROPOLITAN COUNCIL/TRANSPORT	191	-	-	18	22	-
	0	OTHER	-	-	-	830	1,023	-
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 2012 - Actual

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
12.2	12.4	12.5	12.6	12.7	12.8

Schedule No.	DP#	Name	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	Accounting & Procurement Operations Special Billing
	1.2	Equipment Use Charge						
	G02-3.0	DEPARTMENT OF ADMINISTRATION						
G02-3.0	G02-3.2	ADMIN MGMT SERVICES						
G02-3.0	G02-3.3	Commissioner's Office						
G02-3.0	G02-3.4	Human Resources						
G02-3.0	G02-3.5	Financial Management and Reporting						
G02-3.0	G02-3.6	Fiscal Agent - Non allocable						
G02-4.0	G02-4.2	Government & Citizen Services						
G02-4.0	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.0	G02-4.7	Real Property						
G02-4.0	G02-4.8	Materials Management Division						
G02-4.0	G02-4.10	Central Mail						
G02-4.0	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.0	G02-4.12	Grants Management						
G46-6.0	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY						
G46-6.0	G46-6.3	IT Spend						
G46-6.0	G46-6.5	OET - Non allocable						
G10-8.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET						
G10-8.0	G10-8.3	Internal Controls & Accountability						
G10-9.0	G10-9.2	TREASURY DIVISION						
G10-9.0	G10-9.3	Treasury						
G10-9.0	G10-9.4	Treasury - Other						
G10-10.0	G10-10.2	MMB - BUDGET DIVISION						
G10-10.0	G10-10.3	Analysis & Control (EBO's)						
G10-10.0	G10-10.4	Budget Operations and Planning						
G10-10.0	G10-10.5	Budget Division - Non Allocable						
G10-11.0	G10-11.2	MMB-ACCOUNTING DIVISION						
G10-11.0	G10-11.3	Central Payroll						
G10-11.0	G10-11.4	Accounting Services						
G10-11.0	G10-11.5	Financial Reporting						
G10-11.0	G10-11.6	Financial Reporting - Single Audit						
G10-11.0	G10-11.7	Accounting Services - Non Allocable						
G10-12.0	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	(2,574,352)					
G10-12.0	G10-12.4	Accounting & Procurement Operations and System Support	1,009,751	(5,656,275)				
G10-12.0	G10-12.5	Personnel Operations and System Support	250,255	-	(1,401,843)			
G10-12.0	G10-12.6	Budget Service - Computer Operations	-	-	-	-		
G10-12.0	G10-12.7	Personnel Operations Special Billing	496,490	-	-	-	(2,781,167)	
G10-12.0	G10-12.8	Accounting & Procurement Operations Special Billing	817,856	-	-	-	-	(4,581,346)
G10-12.0	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.0	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.0	G10-13.3	Personnel Administration	-	-	-	-	-	-
G02-13.0	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.0	G45-14.2	MEDIATION SERVICES	-	5	31	-	62	4
G45-14.0	G45-14.3	State Agencies	-	-	-	-	-	-
G45-14.0	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-
L49-15.0	L49-15.2	LEGISLATIVE AUDITOR	-	439	1,276	-	2,531	356
L49-15.0	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.0	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.0	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.0	L49-15.6	Audit Comm	-	-	-	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			12.2	12.4	12.5	12.6	12.7	12.8
Schedule No.	DP#	Name	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	Accounting & Procurement Operations Special Billing
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	5	14	-	27	4
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17		17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	430	-	-	-	348
G02-3.2	G02-3.2	ADMIN MGMT SERVICES	-	-	759	-	1,506	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	548	765	-	1,518	444
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	381	2,614	-	5,185	309
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	249	312	-	619	202
G10-8.3	G10-8.3	Internal Controls & Accountability	-	18	82	-	163	15
G10-9.2	G10-9.2	TREASURY DIVISION	-	111	155	-	307	90
G10-9.3	G10-9.3	Treasury	-	-	-	-	-	-
G10-9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	-	107	422	-	836	86
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	150	636	-	1,261	122
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	524	1,801	-	3,573	424
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	37	34	-	67	30
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	157	473	-	938	127
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G02-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-

6/17/2011

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
12.2	12.4	12.5	12.6	12.7	12.8

Schedule No.	DP#	Name	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	Accounting & Procurement Operations Special Billing
G45-14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor-General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	-	73	73	-	145	59
	G02-0003	Public Broadcasting	-	26	-	-	-	21
	G02-0007	Information Policy Analysis	-	141	102	-	202	114
	G02-0009	Real Estate and Construction Services	-	2,569	579	-	1,150	2,081
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012	STAR	-	1,872	191	-	378	1,516
	G02-0014	Capital Group Parking	-	2,240	860	-	1,706	1,814
	G02-0015a	Fleet Services	-	13,460	251	-	499	10,902
	G02-0016	Development Disabilities	-	655	104	-	207	530
	G02-0017a	Risk Management	-	1,443	304	-	604	1,169
	G02-0017b	Risk Management - Workers Compensation	-	9,997	568	-	1,126	8,097
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	32	-	-	-	26
	G02-0021a	Plant Mangement (Leases)	-	11,800	7,322	-	14,526	9,558
	G02-0021b	Plant Management (Repairs)	-	630	122	-	241	510
	G02-0021c	Plant Management (Materials Transfer)	-	238	-	-	-	193
	G02-0021f	Plant Management FR & R	-	30	-	-	-	24
	G02-0024	MN Bookstore	-	1,572	226	-	449	1,273
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	259	578	-	1,147	210
	G02-0029b	Cooperative Purchasing (MMCAP)	-	406	573	-	1,137	329
	G02-0031	Central Mail	-	3,263	329	-	652	2,643
	G02-0034	Other Non-Allocable	-	-	-	-	-	-
	G02-0036	Demography	-	205	264	-	523	166
	G02-0037	Mn Geospatial Information Office	-	475	269	-	534	385
	G02-0037a	MnGeo Service Bureau	-	2	234	-	464	2
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	39	77	-	154	32
	G02-0042	Surplus Services	-	963	264	-	523	780
	G02-0044	RECS - Energy	-	17	12	-	23	13

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Schedule No.	DP#	Name	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			12.2	12.4	12.5	12.6	12.7	12.8
			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	Accounting & Procurement Operations Special Billing
	G02-0045	SmART FMR	-	45	223	-	442	37
	G02-0046	SmART HR	-	58	2	-	3	47
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	137	26	-	52	111
	G02-0049	Materials Management	-	82	0	-	1	67
	B04	AGRICULTURE DEPT	-	29,491	15,579	-	30,907	23,886
	B11	COSMETOLOGIST EXAMINERS BOARD	-	1,783	304	-	604	1,444
	B13	COMMERCE DEPT	-	35,338	10,474	-	20,780	28,622
	B14	ANIMAL HEALTH BOARD	-	2,641	2,661	-	5,280	2,139
	B15	BARBER EXAMINERS BOARD	-	290	65	-	128	235
	B20	EXPLORE MINNESOTA TOURISM	-	1,514	1,216	-	2,413	1,226
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	505,563	44,145	-	87,580	409,485
	B24	PUBLIC FACILITIES AUTHORITY	-	1,315	295	-	585	1,065
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	109	49	-	97	88
	B34	HOUSING FINANCE AGENCY	-	9,303	6,306	-	12,510	7,535
	B41	WORKERS COMP COURT OF APPEALS	-	125	322	-	639	101
	B42	LABOR AND INDUSTRY DEPT	-	56,932	9,760	-	19,363	46,113
	B43	IRON RANGE RESOURCES	-	4,316	2,135	-	4,236	3,496
	B7E	ARCHITECTURE, ENGINEERING BD	-	727	181	-	359	589
	B7G	COMBATIVE SPORTS COMMISSION	-	109	103	-	205	88
	B7P	ACCOUNTANCY BOARD	-	697	115	-	228	565
	B7S	PRIVATE DETECTIVES BOARD	-	74	33	-	66	60
	B82	PUBLIC UTILITIES COMM	-	6,723	3,788	-	7,514	5,445
	B9D	AMATEUR SPORTS COMM	-	62	64	-	126	50
	B9V	AGRICULTURE UTILIZATION RESRCH	-	1	-	-	-	1
	E25	CENTER FOR ARTS EDUCATION	-	2,945	2,043	-	4,053	2,385
	E26	MN STATE COLLEGES/UNIVERSITIES	-	847,529	358,115	-	710,478	686,463
	E37	EDUCATION DEPARTMENT	-	96,065	9,252	-	18,356	77,809
	E40	HISTORICAL SOCIETY	-	310	-	-	-	251
	E44	MINNESOTA STATE ACADEMIES	-	4,123	6,002	-	11,907	3,340
	E50	ARTS BOARD	-	2,208	526	-	1,044	1,789
	E60	OFFICE OF HIGHER EDUCATION	-	5,974	2,082	-	4,130	4,839
	E77	ZOOLOGICAL BOARD	-	9,514	6,894	-	13,678	7,706
	E81	UNIVERSITY OF MINNESOTA	-	267	21	-	42	216
	E95	HUMANITIES COMMISSION	-	13	-	-	-	11
	E97	SCIENCE MUSEUM	-	3	-	-	-	3
	E9W	HIGHER ED FACILITIES AUTHORITY	-	13	16	-	32	11
	G03	LOTTERY	-	650	3,389	-	6,724	527
	G05	RACING COMMISSION	-	4,039	555	-	1,102	3,271
	G06	ATTORNEY GENERAL	-	2,825	6,599	-	13,092	2,288
	G09	GAMBLING CONTROL BOARD	-	455	672	-	1,333	369
	G10	MINNESOTA MANAGEMENT & BUDGET	-	4,785	2,905	-	5,763	3,875
	G17	HUMAN RIGHTS DEPT	-	473	705	-	1,399	383
	G19	INDIAN AFFAIRS COUNCIL	-	443	125	-	249	359
	G28	INVESTMENT BOARD	-	297	452	-	898	240
		GOVERNORS OFFICE	-	509	1,156	-	2,293	112

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
12.2	12.4	12.5	12.6	12.7	12.8

Schedule No.	DP#	Name	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	Accounting & Procurement Operations Special Billing
	G45	MEDIATION SERVICES DEPT	-	152	228	-	452	123
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	15,422	22,890	-	45,413	12,491
	G53	SECRETARY OF STATE	-	4,415	1,852	-	3,675	3,576
	G61	OFFICE OF THE STATE AUDITOR	-	970	2,620	-	5,197	785
	G62	MINN STATE RETIREMENT SYSTEM	-	13,567	2,104	-	4,174	10,989
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	20,111	1,864	-	3,697	16,289
	G67	REVENUE DEPT	-	10,358	34,064	-	67,581	8,390
	G69	TEACHERS RETIREMENT ASSOC	-	21,905	1,734	-	3,440	17,742
	G90	REVENUE INTERGOVT PAYMENTS	-	306,852	43	-	86	248,537
	G92	OMBUDSPERSON FOR FAMILIES	-	144	53	-	106	117
	G96	UNIFORM LAWS COMMISSION	-	11	-	-	-	9
	G9J	CAMPAIGN FINANCE BOARD	-	265	160	-	318	215
	G9K	ADMINISTRATIVE HEARINGS	-	2,552	1,534	-	3,044	2,067
	G9L	BLACK MINNESOTANS COUNCIL	-	502	103	-	205	407
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	210	146	-	289	170
	G9N	ASIAN-PACIFIC COUNCIL	-	182	89	-	177	148
	G9Q	MMB DEBT SERVICE	-	415	-	-	-	336
	G9R	MMB NON-OPERATING	-	549,563	-	-	-	445,123
	G9X	CAPITOL AREA ARCHITECT	-	79	63	-	125	64
	G9Y	DISABILITY COUNCIL	-	395	212	-	420	320
	GPR	PAYROLL CLEARING	-	15	-	-	-	12
	H12	HEALTH DEPT	-	61,782	35,710	-	70,847	50,041
	H55	HUMAN SERVICES DEPT	-	865,415	45,063	-	89,403	700,950
	H55b	HUMAN SERVICES SOS	-	58,914	91,202	-	180,938	47,718
	H55c	HUMAN SERVICES MSOP	-	6,526	16,907	-	33,542	5,286
	H75	VETERANS AFFAIRS DEPT	-	20,357	33,924	-	67,304	16,488
	H7B	MEDICAL PRACTICE BOARD	-	2,141	413	-	820	1,734
	H7C	NURSING BOARD	-	3,824	656	-	1,302	3,097
	H7D	PHARMACY BOARD	-	1,161	345	-	684	941
	H7F	DENTISTRY BOARD	-	1,763	352	-	699	1,428
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	607	106	-	210	491
	H7J	OPTOMETRY BOARD	-	242	20	-	39	196
	H7K	NURSING HOME ADMIN BOARD	-	497	217	-	430	402
	H7L	SOCIAL WORK BOARD	-	1,335	204	-	404	1,081
	H7M	MARRIAGE & FAMILY THERAPY BD	-	313	48	-	95	253
	H7Q	PODIATRIC MEDICINE	-	208	17	-	34	168
	H7R	VETERINARY MEDICINE BOARD	-	309	38	-	75	251
	H7S	EMERGENCY MEDICAL SERVICES BD	-	905	400	-	794	733
	H7U	DIETETICS & NUTRITION PRACTICE	-	204	19	-	38	165
	H7V	PSYCHOLOGY BOARD	-	614	204	-	405	498
	H7W	PHYSICAL THERAPY BOARD	-	482	53	-	104	390
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	1,124	93	-	185	910
	H9G	OMBUDSMAN MH/DD	-	224	428	-	849	181
	J33	TRIAL COURTS	-	116,201	46,180	-	91,618	94,118
	J50	GUARDIAN AD LITEM BOARD	-	2,113	5,325	-	10,564	1,711
	J52	PUBLIC DEFENSE BOARD	-	3,335	11,968	-	23,744	2,701

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
12.2	12.4	12.5	12.6	12.7	12.8

Schedule No.	DP#	Name	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	Accounting & Procurement Operations Special Billing
	J58	COURT OF APPEALS	-	243	1,755	-	3,481	197
	J65	SUPREME COURT	-	8,354	6,779	-	13,449	6,766
	J68	TAX COURT	-	85	120	-	238	68
	J70	JUDICIAL STANDARDS BOARD	-	142	44	-	88	115
	L10	LEGISLATURE	-	1,445	1,986	-	3,940	1,171
	L49	LEGISLATIVE AUDITOR	-	0	-	-	-	0
	P01	MILITARY AFFAIRS DEPT	-	21,254	7,193	-	14,271	17,215
	P07	PUBLIC SAFETY DEPT	-	216,373	52,160	-	103,482	175,253
	P78	CORRECTIONS DEPT	-	55,523	96,882	-	192,207	44,971
	P7T	PEACE OFFICERS BOARD (POST)	-	455	204	-	405	369
	P9E	SENTENCING GUIDELINES COMM	-	142	110	-	217	115
	R28	MINN CONSERVATION CORPS	-	9	-	-	-	8
	R29	NATURAL RESOURCES DEPT	-	303,523	135,674	-	269,170	245,841
	R32	POLLUTION CONTROL AGENCY	-	29,085	25,720	-	51,026	23,558
	R9P	WATER & SOIL RESOURCES BOARD	-	3,519	2,474	-	4,909	2,850
	T79	TRANSPORTATION DEPT	-	1,216,838	189,061	-	375,085	985,588
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	87	-	-	-	71
	0	OTHER	-	4,074	-	-	-	3,300
0		0 Total	-	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 2012 - Actual

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Equipment Use Charge							
	G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.0	G02-3.2	ADMIN MGMT SERVICES							
G02-3.0	G02-3.3	Commissioner's Office							
G02-3.0	G02-3.4	Human Resources							
G02-3.0	G02-3.5	Financial Management and Reporting							
G02-3.0	G02-3.6	Fiscal Agent - Non allocable							
G02-4.0	G02-4.2	Government & Citizen Services							
G02-4.0	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.0	G02-4.7	Real Property							
G02-4.0	G02-4.8	Materials Management Division							
G02-4.0	G02-4.10	Central Mail							
G02-4.0	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.0	G02-4.12	Grants Management							
G46-6.0	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.0	G46-6.3	IT Spend							
G46-6.0	G46-6.5	OET - Non allocable							
G10-8.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
G10-8.0	G10-8.3	Internal Controls & Accountability							
G10-9.0	G10-9.2	TREASURY DIVISION							
G10-9.0	G10-9.3	Treasury							
G10-9.0	G10-9.4	Treasury - Other							
G10-10.0	G10-10.2	MMB - BUDGET DIVISION							
G10-10.0	G10-10.3	Analysis & Control (EBO's)							
G10-10.0	G10-10.4	Budget Operations and Planning							
G10-10.0	G10-10.5	Budget Division - Non Allocable							
G10-11.0	G10-11.2	MMB-ACCOUNTING DIVISION							
G10-11.0	G10-11.3	Central Payroll							
G10-11.0	G10-11.4	Accounting Services							
G10-11.0	G10-11.5	Financial Reporting							
G10-11.0	G10-11.6	Financial Reporting - Single Audit							
G10-11.0	G10-11.7	Accounting Services - Non Allocable							
G10-12.0	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
G10-12.0	G10-12.4	Accounting & Procurement Operations and System Support							
G10-12.0	G10-12.5	Personnel Operations and System Support							
G10-12.0	G10-12.6	Budget Service - Computer Operations							
G10-12.0	G10-12.7	Personnel Operations Special Billing							
G10-12.0	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.0	G10-12.9	MMB - OTHER - Non-Allocable							
G10-13.0	G10-13.2	State HR, Benefits & Labor Relations	(268,231)						
G10-13.0	G10-13.3	Personnel Administration	268,231	(3,093,618)					
G02-13.0	G02-13.5	Employee Relations - Non Allocable	-	-					
G45-14.0	G45-14.2	MEDIATION SERVICES		69	(258)				
G45-14.0	G45-14.3	State Agencies		-	9	(46,829)			
G45-14.0	G45-14.4	Mediation/Representation - General		-	249	-			
L49-15.0	L49-15.2	LEGISLATIVE AUDITOR		2,815	-	43	(1,570,906)		
L49-15.0	L49-15.3	Financial Audits		-	-	-	914,358	(3,230,086)	
L49-15.0	L49-15.4	Program Audits		-	-	-	426,023	-	(1,504,981)
L49-15.0	L49-15.5	Single Audits		-	-	-	122,279	-	-
L49-15.0	L49-15.6	Audit Comm		-	-	-	841	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	25,845	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	34,156	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	24,365	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	7,059	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	4,412	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	2,575	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	6,722	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	2,272	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	30	-	0	-	392	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
	17	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY	99YYY Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	62,739	-
G02-3.2	G02-3.2	ADMIN MGMT SERVICES	-	1,675	-	25	-	2,489	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	1,689	-	26	-	5,410	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-	-
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	5,768	-	87	-	35,870	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	688	-	10	-	298,887	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	182	-	3	-	-	-
G10-9.2	G10-9.2	TREASURY DIVISION	-	341	-	5	-	33,912	-
G10-9.3	G10-9.3	Treasury	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	-	930	-	14	-	-	110,325
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	1,402	-	21	-	365,333	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	3,974	-	60	-	30,863	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	75	-	1	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	1,043	-	16	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G02-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-

6/17/2011

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
G45-14.2	G45-14.2	MEDIATION SERVICES	-	-	-	1	-	-	-
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	161	-	2	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	224	-	3	-	-	-
	G02-0009	Real Estate and Construction Services	-	1,279	-	19	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	421	-	6	-	-	-
	G02-0014	Capital Group Parking	-	1,898	-	29	-	-	-
	G02-0015a	Fleet Services	-	555	-	8	-	-	-
	G02-0016	Development Disabilities	-	230	-	3	-	-	-
	G02-0017a	Risk Management	-	672	-	10	-	-	-
	G02-0017b	Risk Management - Workers Compensation	-	1,253	-	19	-	2,954	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	-	16,158	-	245	-	-	-
	G02-0021b	Plant Management (Repairs)	-	269	-	4	-	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-	-	-
	G02-0024	MN Bookstore	-	499	-	8	-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	1,276	-	19	-	246	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	1,265	-	19	-	246	-
	G02-0031	Central Mail	-	725	-	11	-	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
	G02-0036	Demography	-	582	-	9	-	-	-
	G02-0037	Mn Geospatial Information Office	-	595	-	9	-	-	-
	G02-0037a	MnGeo Service Bureau	-	516	-	8	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	171	-	3	-	-	-
	G02-0042	Surplus Services	-	582	-	9	-	-	-
	G02-0044	RECS - Energy	-	26	-	0	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor: General Support	Financial Audits	Program Audits
13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	State HR; Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G02-0045	SmART FMR	-	492	-	7	-	-	-
	G02-0046	SmART HR	-	4	-	0	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	58	-	1	-	-	-
	G02-0049	Materials Management	-	1	-	0	-	-	-
	B04	AGRICULTURE DEPT	-	34,379	-	520	-	34,057	3,613
	B11	COSMETOLOGIST EXAMINERS BOARD	-	672	-	10	-	5,606	-
	B13	COMMERCE DEPT	-	23,114	-	350	-	67,762	-
	B14	ANIMAL HEALTH BOARD	-	5,873	-	89	-	907	-
	B15	BARBER EXAMINERS BOARD	-	143	-	2	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	2,684	-	41	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	97,419	-	1,475	-	249,579	13,904
	B24	PUBLIC FACILITIES AUTHORITY	-	651	-	10	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	108	-	2	-	-	-
	B34	HOUSING FINANCE AGENCY	-	13,915	-	211	-	627	3,613
	B41	WORKERS COMP COURT OF APPEALS	-	711	-	11	-	2,398	-
	B42	LABOR AND INDUSTRY DEPT	-	21,539	-	326	-	33,565	-
	B43	IRON RANGE RESOURCES	-	4,712	-	71	-	33,353	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	400	-	6	-	2,398	-
	B7G	COMBATIVE SPORTS COMMISSION	-	228	-	3	-	537	3,384
	B7P	ACCOUNTANCY BOARD	-	254	-	4	-	2,398	-
	B7S	PRIVATE DETECTIVES BOARD	-	73	-	1	-	-	-
	B82	PUBLIC UTILITIES COMM	-	8,359	-	127	-	21,833	-
	B9D	AMATEUR SPORTS COMM	-	140	-	2	-	112	3,384
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	4,508	-	68	-	46,655	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	790,297	-	11,963	-	46,482	-
	E37	EDUCATION DEPARTMENT	-	20,418	-	309	-	148,796	162,554
	E40	HISTORICAL SOCIETY	-	-	-	-	-	15,015	-
	E44	MINNESOTA STATE ACADEMIES	-	13,245	-	200	-	7,228	-
	E50	ARTS BOARD	-	1,161	-	18	-	9,013	-
	E60	OFFICE OF HIGHER EDUCATION	-	4,594	-	70	-	21,644	-
	E77	ZOOLOGICAL BOARD	-	15,215	-	230	-	2,775	-
	E81	UNIVERSITY OF MINNESOTA	-	47	-	1	-	134	140,894
	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	36	-	1	-	-	-
	G03	LOTTERY	-	7,479	-	113	-	1,354	-
	G05	RACING COMMISSION	-	1,225	-	19	-	26,867	-
	G06	ATTORNEY GENERAL	-	14,563	-	220	-	35,338	-
	G09	GAMBLING CONTROL BOARD	-	1,483	-	22	-	2,398	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	6,411	-	97	-	30,119	-
	G17	HUMAN RIGHTS DEPT	-	1,557	-	24	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	277	-	4	-	-	-
	G38	INVESTMENT BOARD	-	998	-	15	-	182,342	-
		GOVERNORS OFFICE	-	2,551	-	39	-	-	-

Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2012 - Actual

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G45	MEDIATION SERVICES DEPT	-	503	-	8	-	-	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	50,514	-	765	-	31,148	-
	G53	SECRETARY OF STATE	-	4,088	-	62	-	29,728	-
	G61	OFFICE OF THE STATE AUDITOR	-	5,781	-	88	-	25,745	-
	G62	MINN STATE RETIREMENT SYSTEM	-	4,643	-	70	-	150,528	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	4,113	-	62	-	92,461	-
	G67	REVENUE DEPT	-	75,173	-	1,138	-	297,715	-
	G69	TEACHERS RETIREMENT ASSOC	-	3,827	-	58	-	72,210	-
	G90	REVENUE INTERGOVT PAYMENTS	-	95	-	1	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	117	-	2	-	2,398	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	353	-	5	-	201	-
	G9K	ADMINISTRATIVE HEARINGS	-	3,385	-	51	-	-	17,302
	G9L	BLACK MINNESOTANS COUNCIL	-	228	-	3	-	7,765	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	321	-	5	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	197	-	3	-	2,398	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	140	-	2	-	-	-
	G9Y	DISABILITY COUNCIL	-	467	-	7	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
	H12	HEALTH DEPT	-	78,807	-	1,193	-	4,229	-
	H55	HUMAN SERVICES DEPT	-	99,447	-	1,505	-	184,406	123,191
	H55b	HUMAN SERVICES SOS	-	201,266	-	3,047	-	34,990	91,968
	H55c	HUMAN SERVICES MSOP	-	37,310	-	565	-	74,253	-
	H75	VETERANS AFFAIRS DEPT	-	74,865	-	1,133	-	8,806	-
	H7B	MEDICAL PRACTICE BOARD	-	912	-	14	-	448	-
	H7C	NURSING BOARD	-	1,449	-	22	-	2,398	-
	H7D	PHARMACY BOARD	-	761	-	12	-	2,398	-
	H7F	DENTISTRY BOARD	-	777	-	12	-	571	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	234	-	4	-	2,398	-
	H7J	OPTOMETRY BOARD	-	43	-	1	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	478	-	7	-	3,289	-
	H7L	SOCIAL WORK BOARD	-	449	-	7	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	105	-	2	-	-	-
	H7Q	PODIATRIC MEDICINE	-	38	-	1	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	84	-	1	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	883	-	13	-	5,695	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	42	-	1	-	-	-
	H7V	PSYCHOLOGY BOARD	-	450	-	7	-	134	-
	H7W	PHYSICAL THERAPY BOARD	-	116	-	2	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	206	-	3	-	3,151	-
	H9G	OMBUDSMAN MH/DD	-	945	-	14	-	-	-
	J33	TRIAL COURTS	-	101,911	-	1,543	-	41,486	-
	J50	GUARDIAN AD LITEM BOARD	-	11,751	-	178	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	26,411	-	400	-	-	-

6/17/2013

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	J58	COURT OF APPEALS	-	3,873	-	59	-	-	-
	J65	SUPREME COURT	-	14,960	-	226	-	-	-
	J68	TAX COURT	-	265	-	4	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	98	-	1	-	-	-
	L10	LEGISLATURE	-	4,383	-	66	-	-	514,543
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	15,874	-	240	-	1,745	-
	P07	PUBLIC SAFETY DEPT	-	115,108	-	1,742	-	16,638	234,617
	P78	CORRECTIONS DEPT	-	213,800	-	3,236	-	52,145	-
	P7T	PEACE OFFICERS BOARD (POST)	-	450	-	7	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	242	-	4	-	2,398	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	299,409	-	4,532	-	5,840	53,056
	R32	POLLUTION CONTROL AGENCY	-	56,759	-	859	-	10,730	-
	R9P	WATER & SOIL RESOURCES BOARD	-	5,461	-	83	-	34,427	25,020
	T79	TRANSPORTATION DEPT	-	417,224	-	6,316	-	90,670	3,613
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	5,169	-
	0	OTHER	-	-	-	-	-	36,362	-
0	0	Total	-	(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 2012 - Actual

Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
15.5	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	1.2	Equipment Use Charge								
	G02-3.0	DEPARTMENT OF ADMINISTRATION								
G02-3.0		G02-3.0 ADMIN MGMT SERVICES								
G02-3.2		G02-3.2 Commissioner's Office								
G02-3.3		G02-3.3 Human Resources								
G02-3.4		G02-3.4 Financial Management and Reporting								
G02-3.5		G02-3.5 Fiscal Agent - Non allocable								
G02-3.6		G02-4.2 Government & Citizen Services								
G02-4.2		G02-4.5 Real Estate and Construction Services - Leasing								
G02-4.5		G02-4.7 Real Property								
G02-4.7		G02-4.8 Materials Management Division								
G02-4.8		G02-4.10 Central Mail								
G02-4.10		G02-4.11 Office of Enterprise Continuous Improvement								
G02-4.11		G02-4.12 Grants Management								
G02-4.12		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY								
G46-6.2		G46-6.3 IT Spend								
G46-6.3		G46-6.5 OET - Non allocable								
G46-6.5		G10-8.2 MINNESOTA MANAGEMENT & BUDGET								
G10-8.2		G10-8.3 Internal Controls & Accountability								
G10-8.3		G10-9.2 TREASURY DIVISION								
G10-9.2		G10-9.3 Treasury								
G10-9.3		G10-9.4 Treasury - Other								
G10-9.4		G10-10.2 MMB - BUDGET DIVISION								
G10-10.2		G10-10.3 Analysis & Control (EBO's)								
G10-10.3		G10-10.4 Budget Operations and Planning								
G10-10.4		G10-10.5 Budget Division - Non Allocable								
G10-10.5		G10-11.2 MMB-ACCOUNTING DIVISION								
G10-11.2		G10-11.3 Central Payroll								
G10-11.3		G10-11.4 Accounting Services								
G10-11.4		G10-11.5 Financial Reporting								
G10-11.5		G10-11.6 Financial Reporting - Single Audit								
G10-11.6		G10-11.7 Accounting Services - Non Allocable								
G10-11.7		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION								
G10-12.2		G10-12.4 Accounting & Procurement Operations and System Support								
G10-12.4		G10-12.5 Personnel Operations and System Support								
G10-12.5		G10-12.6 Budget Service - Computer Operations								
G10-12.6		G10-12.7 Personnel Operations Special Billing								
G10-12.7		G10-12.8 Accounting & Procurement Operations Special Billing								
G10-12.8		G10-12.9 MMB - OTHER - Non-Allocable								
G10-12.9		G10-13.2 State HR, Benefits & Labor Relations								
G10-13.2		G10-13.3 Personnel Administration								
G10-13.3		G02-13.5 Employee Relations - Non Allocable								
G02-13.5		G45-14.2 MEDIATION SERVICES								
G45-14.2		G45-14.3 State Agencies								
G45-14.3		G45-14.4 Mediation/Representation - General								
G45-14.4		L49-15.2 LEGISLATIVE AUDITOR								
L49-15.2		L49-15.3 Financial Audits								
L49-15.3		L49-15.4 Program Audits								
L49-15.4		L49-15.5 Single Audits								
L49-15.5		L49-15.6 Audit Comm								
L49-15.6										

(431,965)

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Schedule No.	DP#	Name	Single Audits	Financial Audit- Outdoor	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoor	Program Audit- Art	Program Audit- Clean Water
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	(91,300)	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	(120,661)	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	(86,072)	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	(24,937)	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	(15,585)	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-	(9,097)	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	(23,746)
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
	17	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-	-
	99YYY	99YYY Consumer Agencies	-	-	-	-	-	-	-	-
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	-
G02-3.2	G02-3.2	ADMIN MGMT SERVICES	-	-	-	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-	-	-
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-
G46-6.5	G46-6.5	OET - Non allocable	-	-	-	-	-	-	-	-
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-	-	-
G10-9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	-
G10-9.3	G10-9.3	Treasury	-	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	25,417	-	-	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
G02-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-

6/17/2011

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
15.5	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
G45-14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	-	0	-	-
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	0	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	0	-	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	0	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	0	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	0	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	0	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	0	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	0	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	0	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	0	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	0	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	0	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	0	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	0	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	0	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	0	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	0	-	-
17		17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	0	-	-
		99YYY Consumer Agencies	-	-	-	-	-	0	-	-
	G02-0002	State Archaeology	-	-	-	-	-	0	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-	0	-	-
	G02-0007	Information Policy Analysis	-	-	-	-	-	0	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-	0	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	0	-	-
	G02-0012	STAR	-	-	-	-	-	0	-	-
	G02-0014	Capital Group Parking	-	-	-	-	-	0	-	-
	G02-0015a	Fleet Services	-	-	-	-	-	0	-	-
	G02-0016	Development Disabilities	-	-	-	-	-	0	-	-
	G02-0017a	Risk Management	-	-	-	-	-	0	-	-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-	0	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	0	-	-
	G02-0021a	Plant Management (Leases)	-	-	-	-	-	0	-	-
	G02-0021b	Plant Management (Repairs)	-	-	-	-	-	0	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	0	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-	0	-	-
	G02-0024	MN Bookstore	-	-	-	-	-	0	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	0	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-	0	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-	0	-	-
	G02-0031	Central Mail	-	-	-	-	-	0	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-	0	-	-
	G02-0036	Demography	-	-	-	-	-	0	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	0	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	0	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-	0	-	-
	G02-0042	Surplus Services	-	-	-	-	-	0	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	0	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Single Audits	Financial Audits Outdoor	Financial Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
15.5	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Financial Audit- Outdoor	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoor	Program Audit- Art	Program Audit- Clean Water
	G02-0045	SmART FMR	-	-	-	-	-	0	-	-
	G02-0046	SmART HR	-	-	-	-	-	0	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	0	-	-
	G02-0048	Arts & Cultural Heritage	-	-	12,275	-	-	0	-	-
	G02-0049	Materials Management	-	-	-	-	-	0	-	-
	B04	AGRICULTURE DEPT	-	-	-	-	-	0	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	0	-	-
	B13	COMMERCE DEPT	20,151	-	-	-	-	0	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	0	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	0	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	0	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	75,638	-	-	-	-	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	-	-	2,445	-	-	0	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	0	-	-
	E37	EDUCATION DEPARTMENT	47,194	-	18,302	-	-	0	-	-
	E40	HISTORICAL SOCIETY	-	-	29,587	-	-	0	2,264.58	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	0	-	-
	E50	ARTS BOARD	-	-	36,617	-	-	0	3,396.87	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	0	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	0	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	0	-	-
	E95	HUMANITIES COMMISSION	-	-	19,977	-	-	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	-	11,432	587	3,521	293	0	-	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	0	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	0	-	-
	G28	INVESTMENT BOARD	-	-	-	-	-	0	-	-
		GOVERNORS OFFICE	-	-	-	-	-	0	-	-

Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2012 - Actual

Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
15.5	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	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	-	872	870	870	869	0	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	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	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	0	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-	0	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	0	-	-
	H12	HEALTH DEPT	35,165	-	-	-	-	0	-	-
	H55	HUMAN SERVICES DEPT	200,073	-	-	-	-	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	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

	Financial	Financial	Financial	Financial	Program	Program	Program
Single Audits	Audits Outdoor	Financial Audits Art	Audits Clean Water	Audits Parks & Trails	Audits Outdoor	Audits Art	Audits Clean Water
15.5	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	J58	COURT OF APPEALS	-	-	-	-	-	0	-	-
	J65	SUPREME COURT	-	-	-	-	-	0	-	-
	J68	TAX COURT	-	-	-	-	-	0	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	0	-	-
	L10	LEGISLATURE	-	-	-	-	-	5885.474197	3,435.74	8,967.26
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	0	-	-
	P01	MILITARY AFFAIRS DEPT	9,981	-	-	-	-	0	-	-
	P07	PUBLIC SAFETY DEPT	-	-	-	-	-	0	-	-
	P78	CORRECTIONS DEPT	-	-	-	-	-	0	-	-
	P77	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	0	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	0	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	0	-	-
	R29	NATURAL RESOURCES DEPT	-	66,288	-	17,570	23,775	9341.69684	-	2,331.89
	R32	POLLUTION CONTROL AGENCY	-	-	-	43,944	-	357.4533194	-	5,665.38
	R9P	WATER & SOIL RESOURCES BOARD	-	12,707	-	20,166	-	0	-	6,781.34
	T79	TRANSPORTATION DEPT	18,347	-	-	-	-	0	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	0	-	-
	0	OTHER	-	-	-	-	-	0	-	-
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 2012 - Actual

Program	Federal Cash	Accounting & Procurement	Net Administrative	Net Administrative	Sum Percent	Sum Percent
Audits Parks & Trails	Receipts - FY (Actual)	Transactions - FY (Actual)	Expenditures	Expenditures by Agency		
15.14	16.2	17.0	20.0	21.2	21.3	21.4

SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	1.2	Equipment Use Charge						
	G02-3.0	DEPARTMENT OF ADMINISTRATION						
G02-3.0	G02-3.2	ADMIN MGMT SERVICES						
G02-3.0	G02-3.3	Commissioner's Office						
G02-3.0	G02-3.4	Human Resources						
G02-3.0	G02-3.5	Financial Management and Reporting						
G02-3.0	G02-3.6	Fiscal Agent - Non allocable						
G02-4.0	G02-4.2	Government & Citizen Services						
G02-4.0	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.0	G02-4.7	Real Property						
G02-4.0	G02-4.8	Materials Management Division						
G02-4.0	G02-4.10	Central Mail						
G02-4.0	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.0	G02-4.12	Grants Management						
G46-6.0	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY						
G46-6.0	G46-6.3	IT Spend						
G46-6.0	G46-6.5	OET - Non allocable						
G10-8.0	G10-8.2	MINNESOTA MANAGEMENT & BUDGET						
G10-8.0	G10-8.3	Internal Controls & Accountability						
G10-9.0	G10-9.2	TREASURY DIVISION						
G10-9.0	G10-9.3	Treasury						
G10-9.0	G10-9.4	Treasury - Other						
G10-10.0	G10-10.2	MMB - BUDGET DIVISION						
G10-10.0	G10-10.3	Analysis & Control (EBO's)						
G10-10.0	G10-10.4	Budget Operations and Planning						
G10-10.0	G10-10.5	Budget Division - Non Allocable						
G10-11.0	G10-11.2	MMB-ACCOUNTING DIVISION						
G10-11.0	G10-11.3	Central Payroll						
G10-11.0	G10-11.4	Accounting Services						
G10-11.0	G10-11.5	Financial Reporting						
G10-11.0	G10-11.6	Financial Reporting - Single Audit						
G10-11.0	G10-11.7	Accounting Services - Non Allocable						
G10-12.0	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION						
G10-12.0	G10-12.4	Accounting & Procurement Operations and System Support						
G10-12.0	G10-12.5	Personnel Operations and System Support						
G10-12.0	G10-12.6	Budget Service - Computer Operations						
G10-12.0	G10-12.7	Personnel Operations Special Billing						
G10-12.0	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.0	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.0	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.0	G10-13.3	Personnel Administration						
G02-13.0	G02-13.5	Employee Relations - Non Allocable						
G45-14.0	G45-14.2	MEDIATION SERVICES						
G45-14.0	G45-14.3	State Agencies						
G45-14.0	G45-14.4	Mediation/Representation - General						
L49-15.0	L49-15.2	LEGISLATIVE AUDITOR						
L49-15.0	L49-15.3	Financial Audits						
L49-15.0	L49-15.4	Program Audits						
L49-15.0	L49-15.5	Single Audits						
L49-15.0	L49-15.6	Audit Comm						

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Schedule No.	DP#	Name	Program Audit- Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
L49-15.7		L49-15.7 Financial Audit- Outdoors		15.14	16.2	17.0	20.0	21.3	21.4
L49-15.8		L49-15.8 Financial Audit- Art							
L49-15.9		L49-15.9 Financial Audit- Clean Water							
L49-15.10		L49-15.10 Financial Audit- Parks & Trails							
		L49-15.11 Program Audit- Outdoors							
		L49-15.12 Program Audit- Art							
		L49-15.13 Program Audit- Clean Water							
		L49-15.14 Program Audit- Parks & Trails	(8,026)						
G61-16.2		G61-16.2 STATE AUDITOR	-	(65,113)					
G61-16.3		G61-16.3 State Auditor General	-	-					
17		17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	(5,295,083)				
99YYYY		99YYYY Consumer Agencies	-	-	-				
G02-3.0		G02-3.0 DEPARTMENT OF ADMINISTRATION	-	-	402	(65,417)			
G02-3.2		G02-3.2 ADMIN MGMT SERVICES	-	-	-	4,313	(57,626)		
G02-3.3		G02-3.3 Commissioner's Office	-	-	-	-	2,349	(2,349)	
G02-3.4		G02-3.4 Human Resources	-	-	-	-	1,933	-	(1,933)
G02-3.5		G02-3.5 Financial Management and Reporting	-	-	-	-	4,019	-	-
G02-3.6		G02-3.6 Fiscal Agent - Non allocable	-	-	-	-	49,325	-	-
G02-4.2		G02-4.2 Government & Citizen Services	-	-	513	1,669	-	126	103
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7		G02-4.7 Real Property	-	-	-	-	-	-	-
G02-4.8		G02-4.8 Materials Management Division	-	-	-	-	-	-	-
G02-4.10		G02-4.10 Central Mail	-	-	-	-	-	-	-
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12		G02-4.12 Grants Management	-	-	-	-	-	-	-
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	357	-	-	-	-
G46-6.3		G46-6.3 IT Spend	-	-	-	-	-	-	-
G46-6.5		G46-6.5 OET - Non allocable	-	-	-	-	-	-	-
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	233	-	-	-	-
G10-8.3		G10-8.3 Internal Controls & Accountability	-	-	17	-	-	-	-
G10-9.2		G10-9.2 TREASURY DIVISION	-	-	104	-	-	-	-
G10-9.3		G10-9.3 Treasury	-	-	-	-	-	-	-
G10-9.4		G10-9.4 Treasury - Other	-	-	-	-	-	-	-
G10-10.2		G10-10.2 MMB - BUDGET DIVISION	-	-	100	-	-	-	-
G10-10.3		G10-10.3 Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4		G10-10.4 Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5		G10-10.5 Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION	-	-	141	-	-	-	-
G10-11.3		G10-11.3 Central Payroll	-	-	-	-	-	-	-
G10-11.4		G10-11.4 Accounting Services	-	-	-	-	-	-	-
G10-11.5		G10-11.5 Financial Reporting	-	-	-	-	-	-	-
G10-11.6		G10-11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7		G10-11.7 Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	490	-	-	-	-
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
G10-12.5		G10-12.5 Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6		G10-12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7		G10-12.7 Personnel Operations Special Billing	-	-	-	-	-	-	-
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable	-	-	35	-	-	-	-
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations	-	-	147	-	-	-	-
G10-13.3		G10-13.3 Personnel Administration	-	-	-	-	-	-	-
G02-13.5		G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-	-	-

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**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
			15.14	16.2	17.0	20.0	21.2	21.3	21.4
					SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
						ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONERS R'S FFICE	Human Resources
G45-14.2	G45-14.2	MEDIATION SERVICES	-	-	5	-	-	-	-
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	411	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
		L49-15.11	-	-	-	-	-	-	-
		L49-15.12	-	-	-	-	-	-	-
		L49-15.13	-	-	-	-	-	-	-
		L49-15.14	-	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	-	4	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17		17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	-	-	-	-	-	-	-
		99YYY Consumer Agencies	-	-	-	-	-	-	-
		G02-0002 State Archaeology	-	-	69	88	-	12	10
		G02-0003 Public Broadcasting	-	-	25	-	-	-	-
		G02-0007 Information Policy Analysis	-	-	132	201	-	17	14
		G02-0009 Real Estate and Construction Services	-	-	2,405	12,647	-	95	78
		G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
		G02-0012 STAR	-	3	1,752	128	-	31	26
		G02-0014 Capital Group Parking	-	-	2,097	1,504	-	141	116
		G02-0015a Fleet Services	-	-	12,600	4,103	-	41	34
		G02-0016 Development Disabilities	-	6	613	277	-	17	14
		G02-0017a Risk Management	-	-	1,351	3,828	-	50	41
		G02-0017b Risk Management - Workers Compensation	-	-	9,358	15,284	-	93	77
		G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	30	5	-	-	-
		G02-0021a Plant Management (Leases)	-	-	11,047	13,189	-	1,201	989
		G02-0021b Plant Management (Repairs)	-	-	590	75	-	20	16
		G02-0021c Plant Management (Materials Transfer)	-	-	223	61	-	-	-
		G02-0021f Plant Management FR & R	-	-	28	85	-	-	-
		G02-0024 MN Bookstore	-	-	1,471	433	-	37	31
		G02-0028 Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
		G02-0029a Cooperative Purchasing (CPV)	-	-	243	622	-	95	78
		G02-0029b Cooperative Purchasing (MMCAP)	-	-	380	1,364	-	94	77
		G02-0031 Central Mail	-	-	3,055	3,831	-	54	44
		G02-0034 Other Non-Allocable	-	-	-	-	-	-	-
		G02-0036 Demography	-	-	192	221	-	43	36
		G02-0037 Mn Geospatial Information Office	-	1	445	864	-	44	36
		G02-0037a MnGeo Service Bureau	-	-	2	-	-	38	32
		G02-0038 Environmental Quality Board (transferred to MPCA in FY12)	-	-	36	14	-	13	10
		G02-0042 Surplus Services	-	-	901	360	-	43	36
		G02-0044 RECS - Energy	-	-	16	-	-	2	2

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
			15.14	16.2	17.0	20.0	21.2	21.3	21.4
			SWIFT (Internally Developed Software Amortized over 10 years beginning			ADMIN MANAGEMENT COMMISSIONE SERVICES R'S FFICE			Human Resources
Schedule No.	DP#	Name	Program Audit Parks & Trails	STATE AUDITOR	BFY13)	ADMINISTRATION	SERVICES	R'S FFICE	Resources
	G02-0045	SmART FMR	-	-	42	54	-	37	30
	G02-0046	SmART HR	-	-	54	44	-	0	0
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	128	151	-	4	4
	G02-0049	Materials Management	-	-	77	3	-	0	0
	B04	AGRICULTURE DEPT	-	42	27,607	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	1,669	-	-	-	-
	B13	COMMERCE DEPT	-	915	33,081	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	6	2,472	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	271	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	1,417	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	13,972	473,280	-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	1,231	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	102	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	8,708	-	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	117	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	32	53,297	-	-	-	-
	B43	IRON RANGE RESOURCES	-	-	4,040	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	680	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	102	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	653	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	70	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	6,293	-	-	-	-
	B9D	AMATEUR SPORTS COMM	-	-	58	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	2,757	-	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	6,516	793,409	-	-	-	-
	E37	EDUCATION DEPARTMENT	-	3,905	89,930	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	290	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	3,860	-	-	-	-
	E50	ARTS BOARD	-	6	2,067	-	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	5,593	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	8,906	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	250	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	12	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	3	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	12	-	-	-	-
	G03	LOTTERY	-	-	609	-	-	-	-
	G05	RACING COMMISSION	-	-	3,781	-	-	-	-
	G06	ATTORNEY GENERAL	-	6	2,645	-	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	426	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	4,479	-	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	443	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	415	-	-	-	-
	G38	INVESTMENT BOARD	-	-	278	-	-	-	-
		GOVERNORS OFFICE	-	-	476	-	-	-	-

Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2012 - Actual

Program	Federal Cash	Accounting & Procurement	Net Administrative	Net Administrative	Sum Percent	Sum Percent
Audit- Parks & Trails	Receipts - FY (Actual)	Transactions - FY (Actual)	Expenditures	Expenditures by Agency		
15.14	16.2	17.0	20.0	21.2	21.3	21.4

SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONERS R'S FFICE	Human Resources
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-
	G53	SECRETARY OF STATE	-	24	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-
	G67	REVENUE DEPT	-	-	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	52	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	-	-	-
	H55	HUMAN SERVICES DEPT	-	1,337	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	32,960	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPT	-	35	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-	-
	H7D	PHARMACY BOARD	-	1	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-	-
	J33	TRIAL COURTS	-	3	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	3	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
21.5	22.2	22.5	22.7	22.8	22.1	22.1

Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
	1.2	Equipment Use Charge							
	G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.0		G02-3.2 ADMIN MGMT SERVICES							
G02-3.2		G02-3.3 Commissioner's Office							
G02-3.3		G02-3.4 Human Resources							
G02-3.4		G02-3.5 Financial Management and Reporting							
G02-3.5		G02-3.6 Fiscal Agent - Non allocable							
G02-3.6		G02-4.2 Government & Citizen Services							
G02-4.2		G02-4.5 Real Estate and Construction Services - Leasing							
G02-4.5		G02-4.7 Real Property							
G02-4.7		G02-4.8 Materials Management Division							
G02-4.8		G02-4.10 Central Mail							
G02-4.10		G02-4.11 Office of Enterprise Continuous Improvement							
G02-4.11		G02-4.12 Grants Management							
G02-4.12		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.2		G46-6.3 IT Spend							
G46-6.3		G46-6.5 OET - Non allocable							
G46-6.5		G10-8.2 MINNESOTA MANAGEMENT & BUDGET							
G10-8.2		G10-8.3 Internal Controls & Accountability							
G10-8.3		G10-9.2 TREASURY DIVISION							
G10-9.2		G10-9.3 Treasury							
G10-9.3		G10-9.4 Treasury - Other							
G10-9.4		G10-10.2 MMB - BUDGET DIVISION							
G10-10.2		G10-10.3 Analysis & Control (EBO's)							
G10-10.3		G10-10.4 Budget Operations and Planning							
G10-10.4		G10-10.5 Budget Division - Non Allocable							
G10-10.5		G10-11.2 MMB-ACCOUNTING DIVISION							
G10-11.2		G10-11.3 Central Payroll							
G10-11.3		G10-11.4 Accounting Services							
G10-11.4		G10-11.5 Financial Reporting							
G10-11.5		G10-11.6 Financial Reporting - Single Audit							
G10-11.6		G10-11.7 Accounting Services - Non Allocable							
G10-11.7		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION							
G10-12.2		G10-12.4 Accounting & Procurement Operations and System Support							
G10-12.4		G10-12.5 Personnel Operations and System Support							
G10-12.5		G10-12.6 Budget Service - Computer Operations							
G10-12.6		G10-12.7 Personnel Operations Special Billing							
G10-12.7		G10-12.8 Accounting & Procurement Operations Special Billing							
G10-12.8		G10-12.9 MMB - OTHER - Non-Allocable							
G10-12.9		G10-13.2 State HR, Benefits & Labor Relations							
G10-13.2		G10-13.3 Personnel Administration							
G10-13.3		G02-13.5 Employee Relations - Non Allocable							
G02-13.5		G45-14.2 MEDIATION SERVICES							
G45-14.2		G45-14.3 State Agencies							
G45-14.3		G45-14.4 Mediation/Representation - General							
G45-14.4		L49-15.2 LEGISLATIVE AUDITOR							
L49-15.2		L49-15.3 Financial Audits							
L49-15.3		L49-15.4 Program Audits							
L49-15.4		L49-15.5 Single Audits							
L49-15.5		L49-15.6 Audit Comm							
L49-15.6									

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
			21.5	22.2	22.5	22.7	22.8	22.1	22.1
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
	L49-15.11	Program Audit- Outdoors							
	L49-15.12	Program Audit- Art							
	L49-15.13	Program Audit- Clean Water							
	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	STATE AUDITOR							
G61-16.3	G61-16.3	State Auditor General							
	17	17 SWIFT (Internally Developed Software Amortized over 10 years begi							
	99YYY	99YYY Consumer Agencies							
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.2	G02-3.2	ADMIN MGMT SERVICES							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting	(4,019)						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-						
G02-4.2	G02-4.2	Government & Citizen Services	41	(22,734)					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	2,748	(2,748)				
G02-4.7	G02-4.7	Real Property	-	4,313	-	(4,313)			
G02-4.8	G02-4.8	Materials Management Division	-	11,640	-	-	(11,640)		
G02-4.10	G02-4.10	Central Mail	-	2,651	-	-	-	(2,651)	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	727	-	-	-	-	(727)
G02-4.12	G02-4.12	Grants Management	-	655	-	-	-	-	
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.3	G46-6.3	IT Spend					7		1
G46-6.5	G46-6.5	OET - Non allocable							
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
G10-8.3	G10-8.3	Internal Controls & Accountability					7	5	0
G10-9.2	G10-9.2	TREASURY DIVISION					0		0
G10-9.3	G10-9.3	Treasury					1		0
G10-9.4	G10-9.4	Treasury - Other							
G10-10.2	G10-10.2	MMB - BUDGET DIVISION					1		0
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							0
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
G10-11.3	G10-11.3	Central Payroll					1	2	0
G10-11.4	G10-11.4	Accounting Services					1	20	0
G10-11.5	G10-11.5	Financial Reporting					1		0
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION					5		0
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support							
G10-12.5	G10-12.5	Personnel Operations and System Support					0		0
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing					1		0
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					2		0
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					1		0
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations							
G10-13.3	G10-13.3	Personnel Administration					3		0
G02-13.5	G02-13.5	Employee Relations - Non Allocable							

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**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
21.5	22.2	22.5	22.7	22.8	22.1	22.1

Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
G45-14.2	G45-14.2	MEDIATION SERVICES	-	-	-	-	0	-	0
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	5	4	1
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	-	-	-	0	-	0
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	6	-	-	-	1	-	0
	G02-0003	Public Broadcasting	2	-	77	-	2	-	-
	G02-0007	Information Policy Analysis	11	-	-	-	1	0	0
	G02-0009	Real Estate and Construction Services	194	-	-	-	45	1	0
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	141	-	-	-	14	1	0
	G02-0014	Capital Group Parking	169	-	-	-	13	1	0
	G02-0015a	Fleet Services	1,015	-	-	0	16	1	0
	G02-0016	Development Disabilities	49	-	-	-	4	1	0
	G02-0017a	Risk Management	109	-	-	-	4	0	0
	G02-0017b	Risk Management - Workers Compensation	754	-	-	-	3	5	0
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	2	-	-	-	0	0	-
	G02-0021a	Plant Mangement (Leases)	890	-	23	520	103	0	4
	G02-0021b	Plant Management (Repairs)	48	-	-	-	1	-	0
	G02-0021c	Plant Management (Materials Transfer)	18	-	-	-	1	-	-
	G02-0021f	Plant Management FR & R	2	-	-	-	1	-	-
	G02-0024	MN Bookstore	119	-	-	-	5	2	0
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	8	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	20	-	-	-	3	1	0
	G02-0029b	Cooperative Purchasing (MMCAP)	31	-	-	-	5	1	0
	G02-0031	Central Mail	246	-	-	-	2	9	0
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
	G02-0036	Demography	15	-	23	-	2	0	0
	G02-0037	Mn Geospatial Information Office	36	-	-	-	3	0	0
	G02-0037a	MnGeo Service Bureau	0	-	-	-	-	0	0
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	3	-	-	-	0	0	0
	G02-0042	Surplus Services	73	-	-	6	5	-	0
	G02-0044	RECS - Energy	1	-	-	-	-	-	0

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
21.5	22.2	22.5	22.7	22.8	22.1	22.1

Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
	G02-0045	SmART FMR	3	-	-	-	0	-	0
	G02-0046	SmART HR	4	-	-	-	0	-	0
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	10	-	-	-	2	-	0
	G02-0049	Materials Management	6	-	-	-	0	-	0
	B04	AGRICULTURE DEPT	-	-	46	1	213	43	8
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	3	4	0
	B13	COMMERCE DEPT	-	-	77	0	112	106	5
	B14	ANIMAL HEALTH BOARD	-	-	8	-	16	3	1
	B15	BARBER EXAMINERS BOARD	-	-	-	-	1	1	0
	B20	EXPLORE MINNESOTA TOURISM	-	-	15	-	19	7	1
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	459	7	2,081	0	23
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	15	-	0
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	1	-	0
	B34	HOUSING FINANCE AGENCY	-	-	23	-	39	11	3
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	1	1	0
	B42	LABOR AND INDUSTRY DEPT	-	-	23	-	136	70	5
	B43	IRON RANGE RESOURCES	-	-	23	39	44	-	1
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	15	-	3	2	0
	B7G	COMBATIVE SPORTS COMMISSION	-	-	8	-	0	-	0
	B7P	ACCOUNTANCY BOARD	-	-	-	-	2	3	0
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	0	-	0
	B82	PUBLIC UTILITIES COMM	-	-	-	-	5	-	2
	B9D	AMATEUR SPORTS COMM	-	-	-	111	0	-	0
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	23	24	49	-	1
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	10	186
	E37	EDUCATION DEPARTMENT	-	-	8	-	156	21	5
	E40	HISTORICAL SOCIETY	-	-	-	215	1	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	15	61	59	-	3
	E50	ARTS BOARD	-	-	-	-	38	2	0
	E60	OFFICE OF HIGHER EDUCATION	-	-	8	-	55	23	1
	E77	ZOOLOGICAL BOARD	-	-	-	86	122	-	4
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	3	-	0
	E95	HUMANITIES COMMISSION	-	-	-	-	0	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	0	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	0
	G03	LOTTERY	-	-	8	-	-	3	2
	G05	RACING COMMISSION	-	-	-	-	8	-	0
	G06	ATTORNEY GENERAL	-	-	15	-	19	32	3
	G09	GAMBLING CONTROL BOARD	-	-	31	-	1	1	0
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	8	-	18	33	2
	G17	HUMAN RIGHTS DEPT	-	-	-	-	6	5	0
	G19	INDIAN AFFAIRS COUNCIL	-	-	15	-	6	0	0
	G38	INVESTMENT BOARD	-	-	8	-	2	-	0
		GOVERNORS OFFICE	-	-	-	-	4	-	1

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Accounting & Procurement Accounting Transactions	21.5	Net Administrative Expenditures by Agency	22.2	Leases	22.5	Square Feet of Agencies Using System	22.7	Purchase Order Transactions	22.8	Postage Revolving Fund Charges - FY (Actual)	22.1	Sum Percent	22.1
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Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
	G45	MEDIATION SERVICES DEPT	-	-	8	-	2	1	0
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	31	-	83	0	12
	G53	SECRETARY OF STATE	-	-	23	-	18	27	1
	G61	OFFICE OF THE STATE AUDITOR	-	-	15	-	10	3	1
	G62	MINN STATE RETIREMENT SYSTEM	-	-	8	20	5	52	1
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	6	219	1
	G67	REVENUE DEPT	-	-	69	-	70	525	18
	G69	TEACHERS RETIREMENT ASSOC	-	-	8	-	9	33	1
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	0	0
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	2	0	0
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	0	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	2	2	0
	G9K	ADMINISTRATIVE HEARINGS	-	-	15	-	13	31	1
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	5	0	0
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	2	0	0
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	3	0	0
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	2	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	1	0	0
	G9Y	DISABILITY COUNCIL	-	-	15	-	5	0	0
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
	H12	HEALTH DEPT	-	-	77	-	372	179	19
	H55	HUMAN SERVICES DEPT	-	-	574	-	198	262	23
	H55b	HUMAN SERVICES SOS	-	-	-	253	234	-	47
	H55c	HUMAN SERVICES MSOP	-	-	-	65	38	-	9
	H75	VETERANS AFFAIRS DEPT	-	-	8	130	262	3	18
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	6	12	0
	H7C	NURSING BOARD	-	-	-	-	2	20	0
	H7D	PHARMACY BOARD	-	-	-	-	5	7	0
	H7F	DENTISTRY BOARD	-	-	15	-	4	6	0
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	2	3	0
	H7J	OPTOMETRY BOARD	-	-	-	-	1	1	0
	H7K	NURSING HOME ADMIN BOARD	-	-	23	-	3	0	0
	H7L	SOCIAL WORK BOARD	-	-	-	-	2	4	0
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	1	1	0
	H7Q	PODIATRIC MEDICINE	-	-	-	-	1	0	0
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	1	1	0
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	4	3	0
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	1	1	0
	H7V	PSYCHOLOGY BOARD	-	-	-	-	2	2	0
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	1	3	0
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	2	1	0
	H9G	OMBUDSMAN MH/DD	-	-	38	-	3	1	0
	J33	TRIAL COURTS	-	-	-	-	77	8	24
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	6	0	3
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	42	-	6

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
21.5	22.2	22.5	22.7	22.8	22.1	22.1

Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
	J58	COURT OF APPEALS	-	-	-	-	3	7	1
	J65	SUPREME COURT	-	-	8	-	54	14	4
	J68	TAX COURT	-	-	-	-	1	0	0
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	1	-	0
	L10	LEGISLATURE	-	-	-	-	0	0	1
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	656	353	0	4
	P07	PUBLIC SAFETY DEPT	-	-	176	3	576	676	27
	P78	CORRECTIONS DEPT	-	-	138	861	743	13	50
	P77	PEACE OFFICERS BOARD (POST)	-	-	-	-	1	2	0
	P9E	SENTENCING GUIDELINES COMM	-	-	15	-	2	0	0
	R28	MINN CONSERVATION CORPS	-	-	-	-	0	-	-
	R29	NATURAL RESOURCES DEPT	-	-	383	475	1,005	45	70
	R32	POLLUTION CONTROL AGENCY	-	-	46	2	153	35	13
	R9P	WATER & SOIL RESOURCES BOARD	-	-	38	-	73	2	1
	T79	TRANSPORTATION DEPT	-	-	31	775	3,655	49	98
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	2	2	-
	0	OTHER	-	-	23	-	1	(41)	-
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 2012 - Actual

Dollars of Grants received	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
22.1	24.2	24.3	26.2	26.3	27.2	27.3

Schedule No.	DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury
	1.2	Equipment Use Charge		Y					
	G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.0		G02-3.2 ADMIN MGMT SERVICES							
G02-3.2		G02-3.3 Commissioner's Office							
G02-3.3		G02-3.4 Human Resources							
G02-3.4		G02-3.5 Financial Management and Reporting							
G02-3.5		G02-3.6 Fiscal Agent - Non allocable							
G02-3.6		G02-4.2 Government & Citizen Services							
G02-4.2		G02-4.5 Real Estate and Construction Services - Leasing							
G02-4.5		G02-4.7 Real Property							
G02-4.7		G02-4.8 Materials Management Division							
G02-4.8		G02-4.10 Central Mail							
G02-4.10		G02-4.11 Office of Enterprise Continuous Improvement							
G02-4.11		G02-4.12 Grants Management							
G02-4.12		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.2		G46-6.3 IT Spend							
G46-6.3		G46-6.5 OET - Non allocable							
G46-6.5		G10-8.2 MINNESOTA MANAGEMENT & BUDGET							
G10-8.2		G10-8.3 Internal Controls & Accountability							
G10-8.3		G10-9.2 TREASURY DIVISION							
G10-9.2		G10-9.3 Treasury							
G10-9.3		G10-9.4 Treasury - Other							
G10-9.4		G10-10.2 MMB - BUDGET DIVISION							
G10-10.2		G10-10.3 Analysis & Control (EBO's)							
G10-10.3		G10-10.4 Budget Operations and Planning							
G10-10.4		G10-10.5 Budget Division - Non Allocable							
G10-10.5		G10-11.2 MMB-ACCOUNTING DIVISION							
G10-11.2		G10-11.3 Central Payroll							
G10-11.3		G10-11.4 Accounting Services							
G10-11.4		G10-11.5 Financial Reporting							
G10-11.5		G10-11.6 Financial Reporting - Single Audit							
G10-11.6		G10-11.7 Accounting Services - Non Allocable							
G10-11.7		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION							
G10-12.2		G10-12.4 Accounting & Procurement Operations and System Support							
G10-12.4		G10-12.5 Personnel Operations and System Support							
G10-12.5		G10-12.6 Budget Service - Computer Operations							
G10-12.6		G10-12.7 Personnel Operations Special Billing							
G10-12.7		G10-12.8 Accounting & Procurement Operations Special Billing							
G10-12.8		G10-12.9 MMB - OTHER - Non-Allocable							
G10-12.9		G10-13.2 State HR, Benefits & Labor Relations							
G10-13.2		G10-13.3 Personnel Administration							
G10-13.3		G02-13.5 Employee Relations - Non Allocable							
G02-13.5		G45-14.2 MEDIATION SERVICES							
G45-14.2		G45-14.3 State Agencies							
G45-14.3		G45-14.4 Mediation/Representation - General							
G45-14.4		L49-15.2 LEGISLATIVE AUDITOR							
L49-15.2		L49-15.3 Financial Audits							
L49-15.3		L49-15.4 Program Audits							
L49-15.4		L49-15.5 Single Audits							
L49-15.5		L49-15.6 Audit Comm							
L49-15.6									

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Dollars of Grants received	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
22.1	24.2	24.3	26.2	26.3	27.2	27.3

Schedule No.	DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
	L49-15.11	Program Audit- Outdoors							
	L49-15.12	Program Audit- Art							
	L49-15.13	Program Audit- Clean Water							
	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	STATE AUDITOR							
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.2	G02-3.2	ADMIN MGMT SERVICES							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management	(655)						
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	(90,916)					
G46-6.3	G46-6.3	IT Spend	-	90,916	(90,916)				
G46-6.5	G46-6.5	OET - Non allocable	-						
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	36	(302,134)			
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	5,438	(6,044)		
G10-9.2	G10-9.2	TREASURY DIVISION	-	-	-	21,837	0	(57,294)	
G10-9.3	G10-9.3	Treasury	-	-	18	-	-	57,294	(57,313)
G10-9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	3	24,642	0	-	1
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	0
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	45,382	0	-	0
G10-11.3	G10-11.3	Central Payroll	-	-	1	-	-	-	1
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	1
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	0
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	230	164,172	1	-	2
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	138	-	-	-	0
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	212	-	-	-	0
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	748	-	-	-	2
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	209	-	-	-	0
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	11	5,260	0	-	0
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	9	35,402	0	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	0	-	-	-	2
G02-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Dollars of Grants received	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
22.1	24.2	24.3	26.2	26.3	27.2	27.3

Schedule No.	DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury
G45-14.2	G45-14.2	MEDIATION SERVICES	-	-	1	-	0	-	0
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	84	-	0	-	5
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	-	0	-	0	-	0
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	1	-	0	-	1
	G02-0003	Public Broadcasting	1	-	-	-	0	-	1
	G02-0007	Information Policy Analysis	-	-	3	-	0	-	1
	G02-0009	Real Estate and Construction Services	-	-	44	-	3	-	28
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	0	-	14	-	2	-	12
	G02-0014	Capital Group Parking	-	-	3	-	2	-	9
	G02-0015a	Fleet Services	-	-	65	-	14	-	24
	G02-0016	Development Disabilities	0	-	35	-	1	-	4
	G02-0017a	Risk Management	-	-	24	-	2	-	18
	G02-0017b	Risk Management - Workers Compensation	-	-	94	-	11	-	245
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	0	-	0
	G02-0021a	Plant Mangement (Leases)	-	-	99	-	13	-	102
	G02-0021b	Plant Management (Repairs)	-	-	0	-	1	-	2
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	0	-	1
	G02-0021f	Plant Management FR & R	-	-	-	-	0	-	0
	G02-0024	MN Bookstore	-	-	9	-	2	-	9
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	21	-	0	-	3
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	138	-	0	-	7
	G02-0031	Central Mail	-	-	6	-	3	-	4
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
	G02-0036	Demography	-	-	13	-	0	-	2
	G02-0037	Mn Geospatial Information Office	-	-	86	-	1	-	5
	G02-0037a	MnGeo Service Bureau	-	-	52	-	0	-	0
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	1	-	0	-	0
	G02-0042	Surplus Services	-	-	13	-	1	-	10
	G02-0044	RECS - Energy	-	-	0	-	0	-	0

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Dollars of Grants received	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
22.1	24.2	24.3	26.2	26.3	27.2	27.3

Schedule No.	DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY Y	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury
	G02-0045	SmART FMR	-	-	1	-	0	-	1
	G02-0046	SmART HR	-	-	-	-	0	-	1
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	3	-	3	-	0	-	2
	G02-0049	Materials Management	-	-	-	-	0	-	0
	B04	AGRICULTURE DEPT	1	-	652	-	32	-	193
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	11	-	2	-	11
	B13	COMMERCE DEPT	51	-	1,694	-	38	-	691
	B14	ANIMAL HEALTH BOARD	0	-	85	-	3	-	34
	B15	BARBER EXAMINERS BOARD	-	-	1	-	0	-	3
	B20	EXPLORE MINNESOTA TOURISM	0	-	125	-	2	-	25
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	116	-	5,731	-	540	-	2,555
	B24	PUBLIC FACILITIES AUTHORITY	22	-	4	-	1	-	23
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	-	6	-	0	-	-
	B34	HOUSING FINANCE AGENCY	(0)	-	781	-	10	-	176
	B41	WORKERS COMP COURT OF APPEALS	-	-	3	-	0	-	2
	B42	LABOR AND INDUSTRY DEPT	1	-	731	-	61	-	358
	B43	IRON RANGE RESOURCES	13	-	104	-	5	-	75
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	8	-	1	-	10
	B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-	0	-	1
	B7P	ACCOUNTANCY BOARD	-	-	6	-	1	-	8
	B7S	PRIVATE DETECTIVES BOARD	-	-	0	-	0	-	1
	B82	PUBLIC UTILITIES COMM	0	-	86	-	7	-	17
	B9D	AMATEUR SPORTS COMM	-	-	-	-	0	-	0
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0	-	0
	E25	CENTER FOR ARTS EDUCATION	0	-	72	-	3	-	42
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	16,829	-	906	-	8,644
	E37	EDUCATION DEPARTMENT	51	-	1,990	-	103	-	1,429
	E40	HISTORICAL SOCIETY	-	-	-	-	0	-	14
	E44	MINNESOTA STATE ACADEMIES	-	-	66	-	4	-	46
	E50	ARTS BOARD	25	-	35	-	2	-	46
	E60	OFFICE OF HIGHER EDUCATION	1	-	142	-	6	-	84
	E77	ZOOLOGICAL BOARD	-	-	120	-	10	-	96
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	0	-	4
	E95	HUMANITIES COMMISSION	-	-	-	-	0	-	0
	E97	SCIENCE MUSEUM	-	-	-	-	0	-	0
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0	-	0
	G03	LOTTERY	-	-	334	-	1	-	2
	G05	RACING COMMISSION	-	-	25	-	4	-	27
	G06	ATTORNEY GENERAL	-	-	85	-	3	-	40
	G09	GAMBLING CONTROL BOARD	0	-	6	-	0	-	7
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	886	-	5	-	52
	G17	HUMAN RIGHTS DEPT	-	-	69	-	1	-	5
	G19	INDIAN AFFAIRS COUNCIL	0	-	4	-	0	-	7
	G38	INVESTMENT BOARD	-	-	99	-	0	-	7
		GOVERNORS OFFICE	-	-	18	-	1	-	8

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Dollars of Grants received	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
22.1	24.2	24.3	26.2	26.3	27.2	27.3

Schedule No.	DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY Y	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury
	G45	MEDIATION SERVICES DEPT	0	-	17	-	0	-	2
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	1,752	-	16	-	133
	G53	SECRETARY OF STATE	-	-	581	-	5	-	87
	G61	OFFICE OF THE STATE AUDITOR	-	-	98	-	1	-	13
	G62	MINN STATE RETIREMENT SYSTEM	-	-	513	-	15	-	567
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	359	-	21	-	865
	G67	REVENUE DEPT	0	-	3,798	-	11	-	104
	G69	TEACHERS RETIREMENT ASSOC	-	-	655	-	23	-	1,175
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	328	-	12,462
	G92	OMBUDSPERSON FOR FAMILIES	-	-	3	-	0	-	2
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	0	-	0
	G9J	CAMPAIGN FINANCE BOARD	-	-	30	-	0	-	4
	G9K	ADMINISTRATIVE HEARINGS	-	-	95	-	3	-	21
	G9L	BLACK MINNESOTANS COUNCIL	-	-	2	-	1	-	7
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	2	-	0	-	3
	G9N	ASIAN-PACIFIC COUNCIL	-	-	1	-	0	-	2
	G9Q	MMB DEBT SERVICE	-	-	-	-	0	-	2
	G9R	MMB NON-OPERATING	-	-	-	-	587	-	19
	G9X	CAPITOL AREA ARCHITECT	-	-	1	-	0	-	1
	G9Y	DISABILITY COUNCIL	-	-	8	-	0	-	4
	GPR	PAYROLL CLEARING	-	-	-	-	0	-	-
	H12	HEALTH DEPT	44	-	3,809	-	66	-	426
	H55	HUMAN SERVICES DEPT	63	-	16,060	-	925	-	13,643
	H55b	HUMAN SERVICES SOS	0	-	793	-	63	-	599
	H55c	HUMAN SERVICES MSOP	-	-	432	-	7	-	97
	H75	VETERANS AFFAIRS DEPT	0	-	476	-	22	-	349
	H7B	MEDICAL PRACTICE BOARD	-	-	56	-	2	-	23
	H7C	NURSING BOARD	-	-	54	-	4	-	16
	H7D	PHARMACY BOARD	-	-	44	-	1	-	14
	H7F	DENTISTRY BOARD	-	-	13	-	2	-	14
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	1	-	1	-	6
	H7J	OPTOMETRY BOARD	-	-	0	-	0	-	4
	H7K	NURSING HOME ADMIN BOARD	-	-	51	-	1	-	14
	H7L	SOCIAL WORK BOARD	-	-	16	-	1	-	10
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	1	-	0	-	5
	H7Q	PODIATRIC MEDICINE	-	-	0	-	0	-	5
	H7R	VETERINARY MEDICINE BOARD	-	-	0	-	0	-	4
	H7S	EMERGENCY MEDICAL SERVICES BD	0	-	12	-	1	-	12
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	0	-	0	-	3
	H7V	PSYCHOLOGY BOARD	-	-	6	-	1	-	8
	H7W	PHYSICAL THERAPY BOARD	-	-	1	-	1	-	7
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	2	-	1	-	10
	H9G	OMBUDSMAN MH/DD	-	-	29	-	0	-	3
	J33	TRIAL COURTS	-	-	1,094	-	124	-	4,158
	J50	GUARDIAN AD LITEM BOARD	-	-	15	-	2	-	28
	J52	PUBLIC DEFENSE BOARD	-	-	306	-	4	-	52

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Dollars of Grants received	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
22.1	24.2	24.3	26.2	26.3	27.2	27.3

Schedule No.	DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOG Y	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury
	J58	COURT OF APPEALS	-	-	15	-	0	-	3
	J65	SUPREME COURT	0	-	1,066	-	9	-	101
	J68	TAX COURT	-	-	2	-	0	-	1
	J70	JUDICIAL STANDARDS BOARD	-	-	2	-	0	-	3
	L10	LEGISLATURE	-	-	11	-	2	-	22
	L49	LEGISLATIVE AUDITOR	-	-	-	-	0	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	323	-	23	-	301
	P07	PUBLIC SAFETY DEPT	91	-	7,501	-	231	-	2,033
	P78	CORRECTIONS DEPT	6	-	2,766	-	59	-	764
	P7T	PEACE OFFICERS BOARD (POST)	-	-	18	-	0	-	7
	P9E	SENTENCING GUIDELINES COMM	-	-	5	-	0	-	2
	R28	MINN CONSERVATION CORPS	-	-	-	-	0	-	0
	R29	NATURAL RESOURCES DEPT	75	-	3,924	-	324	-	1,272
	R32	POLLUTION CONTROL AGENCY	19	-	1,741	-	31	-	149
	R9P	WATER & SOIL RESOURCES BOARD	19	-	126	-	4	-	41
	T79	TRANSPORTATION DEPT	53	-	9,002	-	1,301	-	2,379
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	0	-	1
	0	OTHER	-	-	-	-	4	-	-
0		0 Total	(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 2012 - Actual

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transaction	Accounting & Procurement Transactions - FY (Actual)
28.2	28.3	28.4	29.2	29.3	29.4	29.5

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
	1.2	Equipment Use Charge							
	G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.0		G02-3.2 ADMIN MGMT SERVICES							
G02-3.2		G02-3.3 Commissioner's Office							
G02-3.3		G02-3.4 Human Resources							
G02-3.4		G02-3.5 Financial Management and Reporting							
G02-3.5		G02-3.6 Fiscal Agent - Non allocable							
G02-3.6		G02-4.2 Government & Citizen Services							
G02-4.2		G02-4.5 Real Estate and Construction Services - Leasing							
G02-4.5		G02-4.7 Real Property							
G02-4.7		G02-4.8 Materials Management Division							
G02-4.8		G02-4.10 Central Mail							
G02-4.10		G02-4.11 Office of Enterprise Continuous Improvement							
G02-4.11		G02-4.12 Grants Management							
G02-4.12		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.2		G46-6.3 IT Spend							
G46-6.3		G46-6.5 OET - Non allocable							
G46-6.5		G10-8.2 MINNESOTA MANAGEMENT & BUDGET							
G10-8.2		G10-8.3 Internal Controls & Accountability							
G10-8.3		G10-9.2 TREASURY DIVISION							
G10-9.2		G10-9.3 Treasury							
G10-9.3		G10-9.4 Treasury - Other							
G10-9.4		G10-10.2 MMB - BUDGET DIVISION							
G10-10.2		G10-10.3 Analysis & Control (EBO's)							
G10-10.3		G10-10.4 Budget Operations and Planning							
G10-10.4		G10-10.5 Budget Division - Non Allocable							
G10-10.5		G10-11.2 MMB-ACCOUNTING DIVISION							
G10-11.2		G10-11.3 Central Payroll							
G10-11.3		G10-11.4 Accounting Services							
G10-11.4		G10-11.5 Financial Reporting							
G10-11.5		G10-11.6 Financial Reporting - Single Audit							
G10-11.6		G10-11.7 Accounting Services - Non Allocable							
G10-11.7		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION							
G10-12.2		G10-12.4 Accounting & Procurement Operations and System Support							
G10-12.4		G10-12.5 Personnel Operations and System Support							
G10-12.5		G10-12.6 Budget Service - Computer Operations							
G10-12.6		G10-12.7 Personnel Operations Special Billing							
G10-12.7		G10-12.8 Accounting & Procurement Operations Special Billing							
G10-12.8		G10-12.9 MMB - OTHER - Non-Allocable							
G10-12.9		G10-13.2 State HR, Benefits & Labor Relations							
G10-13.2		G10-13.3 Personnel Administration							
G10-13.3		G02-13.5 Employee Relations - Non Allocable							
G02-13.5		G45-14.2 MEDIATION SERVICES							
G45-14.2		G45-14.3 State Agencies							
G45-14.3		G45-14.4 Mediation/Representation - General							
G45-14.4		L49-15.2 LEGISLATIVE AUDITOR							
L49-15.2		L49-15.3 Financial Audits							
L49-15.3		L49-15.4 Program Audits							
L49-15.4		L49-15.5 Single Audits							
L49-15.5		L49-15.6 Audit Comm							
L49-15.6									

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
28.2	28.3	28.4	29.2	29.3	29.4	29.5

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
	L49-15.11	Program Audit- Outdoors							
	L49-15.12	Program Audit- Art							
	L49-15.13	Program Audit- Clean Water							
	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	STATE AUDITOR							
G61-16.3	G61-16.3	State Auditor General							
	17	17 SWIFT (Internally Developed Software Amortized over 10 years begi							
	99YYY	99YYY Consumer Agencies							
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.2	G02-3.2	ADMIN MGMT SERVICES							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.3	G46-6.3	IT Spend							
G46-6.5	G46-6.5	OET - Non allocable							
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
G10-8.3	G10-8.3	Internal Controls & Accountability							
G10-9.2	G10-9.2	TREASURY DIVISION							
G10-9.3	G10-9.3	Treasury							
G10-9.4	G10-9.4	Treasury - Other							
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	(138,117)						
G10-10.3	G10-10.3	Analysis & Control (EBO's)	80,773	(80,773)					
G10-10.4	G10-10.4	Budget Operations and Planning	37,775	-	(37,775)				
G10-10.5	G10-10.5	Budget Division - Non Allocable	19,568	-	-				
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	2	-	(440,804)			
G10-11.3	G10-11.3	Central Payroll	-	-	-	152,001	(152,005)		
G10-11.4	G10-11.4	Accounting Services	-	-	-	128,067	-	(128,088)	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	157,839	-	-	(157,840)
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	2,897	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	7	-	-	-	12	15
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	1	-	-	-	1	1
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	2	-	-	-	4	4
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G02-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
28.2	28.3	28.4	29.2	29.3	29.4	29.5

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
G45-14.2	G45-14.2	MEDIATION SERVICES	-	0	0	-	3	0	0
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	-	6	17	-	139	10	12
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	0	0	-	2	0	0
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	1	5	-	8	2	2
	G02-0003	Public Broadcasting	-	0	2	-	-	1	1
	G02-0007	Information Policy Analysis	-	2	10	-	11	3	4
	G02-0009	Real Estate and Construction Services	-	37	77	-	63	58	72
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	1	-	-	-	-
	G02-0012	STAR	-	27	12	-	21	42	52
	G02-0014	Capital Group Parking	-	32	15	-	94	51	63
	G02-0015a	Fleet Services	-	192	21	-	27	305	376
	G02-0016	Development Disabilities	-	9	19	-	11	15	18
	G02-0017a	Risk Management	-	21	15	-	33	33	40
	G02-0017b	Risk Management - Workers Compensation	-	143	46	-	62	226	279
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	3	-	-	1	1
	G02-0021a	Plant Mangement (Leases)	-	169	57	-	799	267	329
	G02-0021b	Plant Management (Repairs)	-	9	4	-	13	14	18
	G02-0021c	Plant Management (Materials Transfer)	-	3	3	-	-	5	7
	G02-0021f	Plant Management FR & R	-	0	7	-	-	1	1
	G02-0024	MN Bookstore	-	22	27	-	25	36	44
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	4	7	-	63	6	7
	G02-0029b	Cooperative Purchasing (MMCAP)	-	6	8	-	63	9	11
	G02-0031	Central Mail	-	47	9	-	36	74	91
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
	G02-0036	Demography	-	3	15	-	29	5	6
	G02-0037	Mn Geospatial Information Office	-	7	30	-	29	11	13
	G02-0037a	MnGeo Service Bureau	-	0	5	-	26	0	0
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	1	5	-	8	1	1
	G02-0042	Surplus Services	-	14	15	-	29	22	27
	G02-0044	RECS - Energy	-	0	1	-	1	0	0

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
28.2	28.3	28.4	29.2	29.3	29.4
					29.5

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
	G02-0045	SmART FMR	-	1	4	-	24	1	1
	G02-0046	SmART HR	-	1	3	-	0	1	2
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	2	19	-	3	3	4
	G02-0049	Materials Management	-	1	2	-	0	2	2
	B04	AGRICULTURE DEPT	-	421	1,431	-	1,699	668	823
	B11	COSMETOLOGIST EXAMINERS BOARD	-	25	33	-	33	40	50
	B13	COMMERCE DEPT	-	505	492	-	1,142	801	986
	B14	ANIMAL HEALTH BOARD	-	38	236	-	290	60	74
	B15	BARBER EXAMINERS BOARD	-	4	13	-	7	7	8
	B20	EXPLORE MINNESOTA TOURISM	-	22	131	-	133	34	42
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	7,222	492	-	4,814	11,453	14,113
	B24	PUBLIC FACILITIES AUTHORITY	-	19	204	-	32	30	37
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	2	15	-	5	2	3
	B34	HOUSING FINANCE AGENCY	-	133	167	-	688	211	260
	B41	WORKERS COMP COURT OF APPEALS	-	2	5	-	35	3	3
	B42	LABOR AND INDUSTRY DEPT	-	813	250	-	1,064	1,290	1,589
	B43	IRON RANGE RESOURCES	-	62	153	-	233	98	120
	B7E	ARCHITECTURE, ENGINEERING BD	-	10	7	-	20	16	20
	B7G	COMBATIVE SPORTS COMMISSION	-	2	9	-	11	2	3
	B7P	ACCOUNTANCY BOARD	-	10	7	-	13	16	19
	B7S	PRIVATE DETECTIVES BOARD	-	1	7	-	4	2	2
	B82	PUBLIC UTILITIES COMM	-	96	51	-	413	152	188
	B9D	AMATEUR SPORTS COMM	-	1	7	-	7	1	2
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	0	-	-	0	0
	E25	CENTER FOR ARTS EDUCATION	-	42	312	-	223	67	82
	E26	MN STATE COLLEGES/UNIVERSITIES	-	12,107	1,603	-	39,056	19,199	23,659
	E37	EDUCATION DEPARTMENT	-	1,372	1,689	-	1,009	2,176	2,682
	E40	HISTORICAL SOCIETY	-	4	13	-	-	7	9
	E44	MINNESOTA STATE ACADEMIES	-	59	412	-	655	93	115
	E50	ARTS BOARD	-	32	40	-	57	50	62
	E60	OFFICE OF HIGHER EDUCATION	-	85	253	-	227	135	167
	E77	ZOOLOGICAL BOARD	-	136	377	-	752	216	266
	E81	UNIVERSITY OF MINNESOTA	-	4	28	-	2	6	7
	E95	HUMANITIES COMMISSION	-	0	2	-	-	0	0
	E97	SCIENCE MUSEUM	-	0	1	-	-	0	0
	E9W	HIGHER ED FACILITIES AUTHORITY	-	0	2	-	2	0	0
	G03	LOTTERY	-	9	55	-	370	15	18
	G05	RACING COMMISSION	-	58	46	-	61	91	113
	G06	ATTORNEY GENERAL	-	40	175	-	720	64	79
	G09	GAMBLING CONTROL BOARD	-	7	31	-	73	10	13
	G10	MINNESOTA MANAGEMENT & BUDGET	-	68	161	-	317	108	134
	G17	HUMAN RIGHTS DEPT	-	7	64	-	77	11	13
	G19	INDIAN AFFAIRS COUNCIL	-	6	16	-	14	10	12
	G38	INVESTMENT BOARD	-	4	14	-	49	7	8
		GOVERNORS OFFICE	-	7	42	-	126	12	14

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transaction	Accounting & Procurement Transactions - FY (Actual)
28.2	28.3	28.4	29.2	29.3	29.4	29.5

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
	G45	MEDIATION SERVICES DEPT	-	2	12	-	25	3	4
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	220	443	-	2,496	349	431
	G53	SECRETARY OF STATE	-	63	135	-	202	100	123
	G61	OFFICE OF THE STATE AUDITOR	-	14	78	-	286	22	27
	G62	MINN STATE RETIREMENT SYSTEM	-	194	30	-	229	307	379
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	287	35	-	203	456	561
	G67	REVENUE DEPT	-	148	771	-	3,715	235	289
	G69	TEACHERS RETIREMENT ASSOC	-	313	10	-	189	496	611
	G90	REVENUE INTERGOVT PAYMENTS	-	4,383	198	-	5	6,951	8,566
	G92	OMBUDSPERSON FOR FAMILIES	-	2	10	-	6	3	4
	G96	UNIFORM LAWS COMMISSION	-	0	1	-	-	0	0
	G9J	CAMPAIGN FINANCE BOARD	-	4	27	-	17	6	7
	G9K	ADMINISTRATIVE HEARINGS	-	36	37	-	167	58	71
	G9L	BLACK MINNESOTANS COUNCIL	-	7	35	-	11	11	14
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	3	15	-	16	5	6
	G9N	ASIAN-PACIFIC COUNCIL	-	3	14	-	10	4	5
	G9Q	MMB DEBT SERVICE	-	6	289	-	-	9	12
	G9R	MMB NON-OPERATING	-	7,850	222	-	-	12,449	15,341
	G9X	CAPITOL AREA ARCHITECT	-	1	9	-	7	2	2
	G9Y	DISABILITY COUNCIL	-	6	16	-	23	9	11
	GPR	PAYROLL CLEARING	-	0	-	-	-	0	0
	H12	HEALTH DEPT	-	883	969	-	3,895	1,400	1,725
	H55	HUMAN SERVICES DEPT	-	12,362	1,789	-	4,915	19,605	24,158
	H55b	HUMAN SERVICES SOS	-	842	1,278	-	9,946	1,335	1,645
	H55c	HUMAN SERVICES MSOP	-	93	547	-	1,844	148	182
	H75	VETERANS AFFAIRS DEPT	-	291	1,000	-	3,700	461	568
	H7B	MEDICAL PRACTICE BOARD	-	31	23	-	45	49	60
	H7C	NURSING BOARD	-	55	16	-	72	87	107
	H7D	PHARMACY BOARD	-	17	31	-	38	26	32
	H7F	DENTISTRY BOARD	-	25	27	-	38	40	49
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	9	15	-	12	14	17
	H7J	OPTOMETRY BOARD	-	3	12	-	2	5	7
	H7K	NURSING HOME ADMIN BOARD	-	7	36	-	24	11	14
	H7L	SOCIAL WORK BOARD	-	19	19	-	22	30	37
	H7M	MARRIAGE & FAMILY THERAPY BD	-	4	17	-	5	7	9
	H7Q	PODIATRIC MEDICINE	-	3	15	-	2	5	6
	H7R	VETERINARY MEDICINE BOARD	-	4	11	-	4	7	9
	H7S	EMERGENCY MEDICAL SERVICES BD	-	13	62	-	44	21	25
	H7U	DIETETICS & NUTRITION PRACTICE	-	3	11	-	2	5	6
	H7V	PSYCHOLOGY BOARD	-	9	16	-	22	14	17
	H7W	PHYSICAL THERAPY BOARD	-	7	14	-	6	11	13
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	16	22	-	10	25	31
	H9G	OMBUDSMAN MH/DD	-	3	9	-	47	5	6
	J33	TRIAL COURTS	-	1,660	1,245	-	5,036	2,632	3,244
	J50	GUARDIAN AD LITEM BOARD	-	30	110	-	581	48	59
	J52	PUBLIC DEFENSE BOARD	-	48	280	-	1,305	76	93

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transaction	Accounting & Procurement Transactions - FY (Actual)
28.2	28.3	28.4	29.2	29.3	29.4	29.5

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
	J58	COURT OF APPEALS	-	3	12	-	191	6	7
	J65	SUPREME COURT	-	119	247	-	739	189	233
	J68	TAX COURT	-	1	4	-	13	2	2
	J70	JUDICIAL STANDARDS BOARD	-	2	8	-	5	3	4
	L10	LEGISLATURE	-	21	168	-	217	33	40
	L49	LEGISLATIVE AUDITOR	-	0	1	-	-	0	0
	P01	MILITARY AFFAIRS DEPT	-	304	244	-	784	481	593
	P07	PUBLIC SAFETY DEPT	-	3,091	3,872	-	5,688	4,902	6,040
	P78	CORRECTIONS DEPT	-	793	2,300	-	10,566	1,258	1,550
	P77	PEACE OFFICERS BOARD (POST)	-	7	37	-	22	10	13
	P9E	SENTENCING GUIDELINES COMM	-	2	8	-	12	3	4
	R28	MINN CONSERVATION CORPS	-	0	6	-	-	0	0
	R29	NATURAL RESOURCES DEPT	-	4,336	7,031	-	14,796	6,876	8,473
	R32	POLLUTION CONTROL AGENCY	-	415	1,469	-	2,805	659	812
	R9P	WATER & SOIL RESOURCES BOARD	-	50	262	-	270	80	98
	T79	TRANSPORTATION DEPT	-	17,382	2,620	-	20,619	27,565	33,968
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1	12	-	-	2	2
	0	OTHER	-	58	-	-	-	92	114
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 2012 - Actual

Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
29.6	30.2	30.4	30.5	30.6	30.7	30.8

Schedule No.	DP#	Name	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	Accounting & Procurement Operations Special Billing
	1.2	Equipment Use Charge							
	G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.0	G02-3.2	ADMIN MGMT SERVICES							
G02-3.2	G02-3.3	Commissioner's Office							
G02-3.3	G02-3.4	Human Resources							
G02-3.4	G02-3.5	Financial Management and Reporting							
G02-3.5	G02-3.6	Fiscal Agent - Non allocable							
G02-3.6	G02-4.2	Government & Citizen Services							
G02-4.2	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.5	G02-4.7	Real Property							
G02-4.7	G02-4.8	Materials Management Division							
G02-4.8	G02-4.10	Central Mail							
G02-4.10	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.11	G02-4.12	Grants Management							
G02-4.12	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.2	G46-6.3	IT Spend							
G46-6.3	G46-6.5	OET - Non allocable							
G46-6.5	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
G10-8.2	G10-8.3	Internal Controls & Accountability							
G10-8.3	G10-9.2	TREASURY DIVISION							
G10-9.2	G10-9.3	Treasury							
G10-9.3	G10-9.4	Treasury - Other							
G10-9.4	G10-10.2	MMB - BUDGET DIVISION							
G10-10.2	G10-10.3	Analysis & Control (EBO's)							
G10-10.3	G10-10.4	Budget Operations and Planning							
G10-10.4	G10-10.5	Budget Division - Non Allocable							
G10-10.5	G10-11.2	MMB-ACCOUNTING DIVISION							
G10-11.2	G10-11.3	Central Payroll							
G10-11.3	G10-11.4	Accounting Services							
G10-11.4	G10-11.5	Financial Reporting							
G10-11.5	G10-11.6	Financial Reporting - Single Audit							
G10-11.6	G10-11.7	Accounting Services - Non Allocable							
G10-11.7	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
G10-12.2	G10-12.4	Accounting & Procurement Operations and System Support							
G10-12.4	G10-12.5	Personnel Operations and System Support							
G10-12.5	G10-12.6	Budget Service - Computer Operations							
G10-12.6	G10-12.7	Personnel Operations Special Billing							
G10-12.7	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.8	G10-12.9	MMB - OTHER - Non-Allocable							
G10-12.9	G10-13.2	State HR, Benefits & Labor Relations							
G10-13.2	G10-13.3	Personnel Administration							
G10-13.3	G02-13.5	Employee Relations - Non Allocable							
G02-13.5	G45-14.2	MEDIATION SERVICES							
G45-14.2	G45-14.3	State Agencies							
G45-14.3	G45-14.4	Mediation/Representation - General							
G45-14.4	L49-15.2	LEGISLATIVE AUDITOR							
L49-15.2	L49-15.3	Financial Audits							
L49-15.3	L49-15.4	Program Audits							
L49-15.4	L49-15.5	Single Audits							
L49-15.5	L49-15.6	Audit Comm							
L49-15.6									

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

			Federal Cash	Net Administrative	Accounting & Procurement	SUM OF	Number of	SUM OF	Accounting & Procurement
			Receipts - FY	Expenditures by	Transactions - FY	PERCENT	Transactions -	PERCENT	Transactions - FY
			(Actual)	Division	(Actual)		FY (Actual)		(Actual)
			29.6	30.2	30.4	30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	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	Accounting & Procurement Operations Special Billing
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
	L49-15.11	Program Audit- Outdoors							
	L49-15.12	Program Audit- Art							
	L49-15.13	Program Audit- Clean Water							
	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	STATE AUDITOR							
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.2	G02-3.2	ADMIN MGMT SERVICES							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.3	G46-6.3	IT Spend							
G46-6.5	G46-6.5	OET - Non allocable							
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
G10-8.3	G10-8.3	Internal Controls & Accountability							
G10-9.2	G10-9.2	TREASURY DIVISION							
G10-9.3	G10-9.3	Treasury							
G10-9.4	G10-9.4	Treasury - Other							
G10-10.2	G10-10.2	MMB - BUDGET DIVISION							
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit	(2,897)						
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-						
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	(208,905)					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	81,940	(82,077)				
G10-12.5	G10-12.5	Personnel Operations and System Support	-	20,308	-	(20,521)			
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-			
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	40,289	-	-		(41,041)	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	66,368	-	-		-	(66,579)
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	3	-		-	2
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-		-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-		-	-
G02-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-		-	-

6/17/2011

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
29.6	30.2	30.4	30.5	30.6	30.7	30.8

Schedule No.	DP#	Name	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	Accounting & Procurement Operations Special Billing
G45-14.2	G45-14.2	MEDIATION SERVICES	-	-	-	0	-	1	-
G45-14.3	G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	-	-	6	19	-	38	5
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR	-	-	0	0	-	0	0
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	1	1	-	2	1
	G02-0003	Public Broadcasting	-	-	0	-	-	-	0
	G02-0007	Information Policy Analysis	-	-	2	1	-	3	2
	G02-0009	Real Estate and Construction Services	-	-	37	9	-	17	30
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	0	-	27	3	-	6	22
	G02-0014	Capital Group Parking	-	-	33	13	-	25	26
	G02-0015a	Fleet Services	-	-	195	4	-	7	159
	G02-0016	Development Disabilities	0	-	10	2	-	3	8
	G02-0017a	Risk Management	-	-	21	4	-	9	17
	G02-0017b	Risk Management - Workers Compensation	-	-	145	8	-	17	118
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	0	-	-	-	0
	G02-0021a	Plant Mangement (Leases)	-	-	171	108	-	216	139
	G02-0021b	Plant Management (Repairs)	-	-	9	2	-	4	7
	G02-0021c	Plant Management (Materials Transfer)	-	-	3	-	-	-	3
	G02-0021f	Plant Management FR & R	-	-	0	-	-	-	0
	G02-0024	MN Bookstore	-	-	23	3	-	7	19
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	4	9	-	17	3
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	6	8	-	17	5
	G02-0031	Central Mail	-	-	47	5	-	10	38
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
	G02-0036	Demography	-	-	3	4	-	8	2
	G02-0037	Mn Geospatial Information Office	0	-	7	4	-	8	6
	G02-0037a	MnGeo Service Bureau	-	-	0	3	-	7	0
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	1	1	-	2	0
	G02-0042	Surplus Services	-	-	14	4	-	8	11
	G02-0044	RECS - Energy	-	-	0	0	-	0	0

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
29.6	30.2	30.4	30.5	30.6	30.7	30.8

Schedule No.	DP#	Name	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	Accounting & Procurement Operations Special Billing
	G02-0045	SmART FMR	-	-	1	3	-	7	1
	G02-0046	SmART HR	-	-	1	0	-	0	1
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	2	0	-	1	2
	G02-0049	Materials Management	-	-	1	0	-	0	1
	B04	AGRICULTURE DEPT	2	-	428	229	-	459	347
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	26	4	-	9	21
	B13	COMMERCE DEPT	41	-	513	154	-	308	416
	B14	ANIMAL HEALTH BOARD	0	-	38	39	-	78	31
	B15	BARBER EXAMINERS BOARD	-	-	4	1	-	2	3
	B20	EXPLORE MINNESOTA TOURISM	-	-	22	18	-	36	18
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	622	-	7,339	650	-	1,300	5,954
	B24	PUBLIC FACILITIES AUTHORITY	-	-	19	4	-	9	15
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	2	1	-	1	1
	B34	HOUSING FINANCE AGENCY	-	-	135	93	-	186	110
	B41	WORKERS COMP COURT OF APPEALS	-	-	2	5	-	9	1
	B42	LABOR AND INDUSTRY DEPT	1	-	827	144	-	287	670
	B43	IRON RANGE RESOURCES	-	-	63	31	-	63	51
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	11	3	-	5	9
	B7G	COMBATIVE SPORTS COMMISSION	-	-	2	2	-	3	1
	B7P	ACCOUNTANCY BOARD	-	-	10	2	-	3	8
	B7S	PRIVATE DETECTIVES BOARD	-	-	1	0	-	1	1
	B82	PUBLIC UTILITIES COMM	-	-	98	56	-	112	79
	B9D	AMATEUR SPORTS COMM	-	-	1	1	-	2	1
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	-	-	-	0
	E25	CENTER FOR ARTS EDUCATION	-	-	43	30	-	60	35
	E26	MN STATE COLLEGES/UNIVERSITIES	290	-	12,304	5,273	-	10,545	9,981
	E37	EDUCATION DEPARTMENT	174	-	1,395	136	-	272	1,131
	E40	HISTORICAL SOCIETY	-	-	5	-	-	-	4
	E44	MINNESOTA STATE ACADEMIES	-	-	60	88	-	177	49
	E50	ARTS BOARD	0	-	32	8	-	15	26
	E60	OFFICE OF HIGHER EDUCATION	-	-	87	31	-	61	70
	E77	ZOOLOGICAL BOARD	-	-	138	102	-	203	112
	E81	UNIVERSITY OF MINNESOTA	-	-	4	0	-	1	3
	E95	HUMANITIES COMMISSION	-	-	0	-	-	-	0
	E97	SCIENCE MUSEUM	-	-	0	-	-	-	0
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	0	-	0	0
	G03	LOTTERY	-	-	9	50	-	100	8
	G05	RACING COMMISSION	-	-	59	8	-	16	48
	G06	ATTORNEY GENERAL	0	-	41	97	-	194	33
	G09	GAMBLING CONTROL BOARD	-	-	7	10	-	20	5
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	69	43	-	86	56
	G17	HUMAN RIGHTS DEPT	-	-	7	10	-	21	6
	G19	INDIAN AFFAIRS COUNCIL	-	-	6	2	-	4	5
	G38	INVESTMENT BOARD	-	-	4	7	-	13	3
		GOVERNORS OFFICE	-	-	7	17	-	-	6

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
29.6	30.2	30.4	30.5	30.6	30.7	30.8

Schedule No.	DP#	Name	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	Accounting & Procurement Operations Special Billing
	G45	MEDIATION SERVICES DEPT	-	-	2	3	-	7	2
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	224	337	-	674	182
	G53	SECRETARY OF STATE	1	-	64	27	-	55	52
	G61	OFFICE OF THE STATE AUDITOR	-	-	14	39	-	77	11
	G62	MINN STATE RETIREMENT SYSTEM	-	-	197	31	-	62	160
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	292	27	-	55	237
	G67	REVENUE DEPT	-	-	150	502	-	1,003	122
	G69	TEACHERS RETIREMENT ASSOC	-	-	318	26	-	51	258
	G90	REVENUE INTERGOVT PAYMENTS	-	-	4,455	1	-	1	3,614
	G92	OMBUDSPERSON FOR FAMILIES	-	-	2	1	-	2	2
	G96	UNIFORM LAWS COMMISSION	-	-	0	-	-	-	0
	G9J	CAMPAIGN FINANCE BOARD	-	-	4	2	-	5	3
	G9K	ADMINISTRATIVE HEARINGS	-	-	37	23	-	45	30
	G9L	BLACK MINNESOTANS COUNCIL	-	-	7	2	-	3	6
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	3	2	-	4	2
	G9N	ASIAN-PACIFIC COUNCIL	-	-	3	1	-	3	2
	G9Q	MMB DEBT SERVICE	-	-	6	-	-	-	5
	G9R	MMB NON-OPERATING	2	-	7,978	-	-	-	6,472
	G9X	CAPITOL AREA ARCHITECT	-	-	1	1	-	2	1
	G9Y	DISABILITY COUNCIL	-	-	6	3	-	6	5
	GPR	PAYROLL CLEARING	-	-	0	-	-	-	0
	H12	HEALTH DEPT	-	-	897	526	-	1,052	728
	H55	HUMAN SERVICES DEPT	59	-	12,564	663	-	1,327	10,191
	H55b	HUMAN SERVICES SOS	1,466	-	855	1,343	-	2,686	694
	H55c	HUMAN SERVICES MSOP	-	-	95	249	-	498	77
	H75	VETERANS AFFAIRS DEPT	2	-	296	499	-	999	240
	H7B	MEDICAL PRACTICE BOARD	-	-	31	6	-	12	25
	H7C	NURSING BOARD	-	-	56	10	-	19	45
	H7D	PHARMACY BOARD	0	-	17	5	-	10	14
	H7F	DENTISTRY BOARD	-	-	26	5	-	10	21
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	9	2	-	3	7
	H7J	OPTOMETRY BOARD	-	-	4	0	-	1	3
	H7K	NURSING HOME ADMIN BOARD	-	-	7	3	-	6	6
	H7L	SOCIAL WORK BOARD	-	-	19	3	-	6	16
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	5	1	-	1	4
	H7Q	PODIATRIC MEDICINE	-	-	3	0	-	1	2
	H7R	VETERINARY MEDICINE BOARD	-	-	4	1	-	1	4
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	13	6	-	12	11
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	3	0	-	1	2
	H7V	PSYCHOLOGY BOARD	-	-	9	3	-	6	7
	H7W	PHYSICAL THERAPY BOARD	-	-	7	1	-	2	6
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	16	1	-	3	13
	H9G	OMBUDSMAN MH/DD	-	-	3	6	-	13	3
	J33	TRIAL COURTS	0	-	1,687	680	-	1,360	1,368
	J50	GUARDIAN AD LITEM BOARD	-	-	31	78	-	157	25
	J52	PUBLIC DEFENSE BOARD	0	-	48	176	-	352	39

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
29.6	30.2	30.4	30.5	30.6	30.7	30.8

Schedule No.	DP#	Name	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	Accounting & Procurement Operations Special Billing
	J58	COURT OF APPEALS	-	-	4	26	-	52	3
	J65	SUPREME COURT	0	-	121	100	-	200	98
	J68	TAX COURT	-	-	1	2	-	4	1
	J70	JUDICIAL STANDARDS BOARD	-	-	2	1	-	1	2
	L10	LEGISLATURE	-	-	21	29	-	58	17
	L49	LEGISLATIVE AUDITOR	-	-	0	-	-	-	0
	P01	MILITARY AFFAIRS DEPT	11	-	309	106	-	212	250
	P07	PUBLIC SAFETY DEPT	28	-	3,141	768	-	1,536	2,548
	P78	CORRECTIONS DEPT	0	-	806	1,426	-	2,853	654
	P77	PEACE OFFICERS BOARD (POST)	-	-	7	3	-	6	5
	P9E	SENTENCING GUIDELINES COMM	-	-	2	2	-	3	2
	R28	MINN CONSERVATION CORPS	-	-	0	-	-	-	0
	R29	NATURAL RESOURCES DEPT	13	-	4,406	1,998	-	3,995	3,574
	R32	POLLUTION CONTROL AGENCY	5	-	422	379	-	757	343
	R9P	WATER & SOIL RESOURCES BOARD	0	-	51	36	-	73	41
	T79	TRANSPORTATION DEPT	177	-	17,665	2,784	-	5,567	14,330
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	1	-	-	-	1
	0	OTHER	-	-	59	-	-	-	48
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 2012 - Actual

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
31.2	31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Equipment Use Charge							
	G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.0		G02-3.2 ADMIN MGMT SERVICES							
G02-3.2		G02-3.3 Commissioner's Office							
G02-3.3		G02-3.4 Human Resources							
G02-3.4		G02-3.5 Financial Management and Reporting							
G02-3.5		G02-3.6 Fiscal Agent - Non allocable							
G02-3.6		G02-4.2 Government & Citizen Services							
G02-4.2		G02-4.5 Real Estate and Construction Services - Leasing							
G02-4.5		G02-4.7 Real Property							
G02-4.7		G02-4.8 Materials Management Division							
G02-4.8		G02-4.10 Central Mail							
G02-4.10		G02-4.11 Office of Enterprise Continuous Improvement							
G02-4.11		G02-4.12 Grants Management							
G02-4.12		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.2		G46-6.3 IT Spend							
G46-6.3		G46-6.5 OET - Non allocable							
G46-6.5		G10-8.2 MINNESOTA MANAGEMENT & BUDGET							
G10-8.2		G10-8.3 Internal Controls & Accountability							
G10-8.3		G10-9.2 TREASURY DIVISION							
G10-9.2		G10-9.3 Treasury							
G10-9.3		G10-9.4 Treasury - Other							
G10-9.4		G10-10.2 MMB - BUDGET DIVISION							
G10-10.2		G10-10.3 Analysis & Control (EBO's)							
G10-10.3		G10-10.4 Budget Operations and Planning							
G10-10.4		G10-10.5 Budget Division - Non Allocable							
G10-10.5		G10-11.2 MMB-ACCOUNTING DIVISION							
G10-11.2		G10-11.3 Central Payroll							
G10-11.3		G10-11.4 Accounting Services							
G10-11.4		G10-11.5 Financial Reporting							
G10-11.5		G10-11.6 Financial Reporting - Single Audit							
G10-11.6		G10-11.7 Accounting Services - Non Allocable							
G10-11.7		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION							
G10-12.2		G10-12.4 Accounting & Procurement Operations and System Support							
G10-12.4		G10-12.5 Personnel Operations and System Support							
G10-12.5		G10-12.6 Budget Service - Computer Operations							
G10-12.6		G10-12.7 Personnel Operations Special Billing							
G10-12.7		G10-12.8 Accounting & Procurement Operations Special Billing							
G10-12.8		G10-12.9 MMB - OTHER - Non-Allocable							
G10-12.9		G10-13.2 State HR, Benefits & Labor Relations							
G10-13.2		G10-13.3 Personnel Administration							
G10-13.3		G02-13.5 Employee Relations - Non Allocable							
G02-13.5		G45-14.2 MEDIATION SERVICES							
G45-14.2		G45-14.3 State Agencies							
G45-14.3		G45-14.4 Mediation/Representation - General							
G45-14.4		L49-15.2 LEGISLATIVE AUDITOR							
L49-15.2		L49-15.3 Financial Audits							
L49-15.3		L49-15.4 Program Audits							
L49-15.4		L49-15.5 Single Audits							
L49-15.5		L49-15.6 Audit Comm							
L49-15.6									

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
31.2	31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
	L49-15.11	Program Audit- Outdoors							
	L49-15.12	Program Audit- Art							
	L49-15.13	Program Audit- Clean Water							
	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	STATE AUDITOR							
G61-16.3	G61-16.3	State Auditor General							
17		17 SWIFT (Internally Developed Software Amortized over 10 years begi							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.2	G02-3.2	ADMIN MGMT SERVICES							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.3	G46-6.3	IT Spend							
G46-6.5	G46-6.5	OET - Non allocable							
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
G10-8.3	G10-8.3	Internal Controls & Accountability							
G10-9.2	G10-9.2	TREASURY DIVISION							
G10-9.3	G10-9.3	Treasury							
G10-9.4	G10-9.4	Treasury - Other							
G10-10.2	G10-10.2	MMB - BUDGET DIVISION							
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION							
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing							
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable							
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	(39,189)						
G10-13.3	G10-13.3	Personnel Administration	20,189	(39,195)					
G02-13.5	G02-13.5	Employee Relations - Non Allocable							

6/17/2011

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
31.2	31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
G45-14.2	G45-14.2	MEDIATION SERVICES	-	1	(13)				
G45-14.3	G45-14.3	State Agencies	-	-	0	(0)			
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	13				
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	-	36	-	0	(800)		
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	466	(466)	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	217		(217)
L49-15.5	L49-15.5	Single Audits	-	-	-	-	62		
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	0		
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	13		
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	17		
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	12		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	4		
	L49-15.11	Program Audit- Outdoors	-	-	-	-	2		
	L49-15.12	Program Audit- Art	-	-	-	-	1		
	L49-15.13	Program Audit- Clean Water	-	-	-	-	3		
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	1		
G61-16.2	G61-16.2	STATE AUDITOR	-	0	-	0	-	0	
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	
17	17 SWIFT (Internally Developed Software Amortized over 10 years begi		-	-	-	-	-	-	
	99YYY Consumer Agencies		-	-	-	-	-	-	
	G02-0002	State Archaeology	-	2	-	0	-	-	
	G02-0003	Public Broadcasting	-	-	-	-	-	-	
	G02-0007	Information Policy Analysis	-	3	-	0	-	-	
	G02-0009	Real Estate and Construction Services	-	16	-	0	-	-	
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	
	G02-0012	STAR	-	5	-	0	-	-	
	G02-0014	Capital Group Parking	-	24	-	0	-	-	
	G02-0015a	Fleet Services	-	7	-	0	-	-	
	G02-0016	Development Disabilities	-	3	-	0	-	-	
	G02-0017a	Risk Management	-	9	-	0	-	-	
	G02-0017b	Risk Management - Workers Compensation	-	16	-	0	-	1	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	
	G02-0021a	Plant Management (Leases)	-	206	-	0	-	-	
	G02-0021b	Plant Management (Repairs)	-	3	-	0	-	-	
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	
	G02-0021f	Plant Management FR & R	-	-	-	-	-	-	
	G02-0024	MN Bookstore	-	6	-	0	-	-	
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	
	G02-0029a	Cooperative Purchasing (CPV)	-	16	-	0	-	0	
	G02-0029b	Cooperative Purchasing (MMCAP)	-	16	-	0	-	0	
	G02-0031	Central Mail	-	9	-	0	-	-	
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	
	G02-0036	Demography	-	7	-	0	-	-	
	G02-0037	Mn Geospatial Information Office	-	8	-	0	-	-	
	G02-0037a	MnGeo Service Bureau	-	7	-	0	-	-	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	2	-	0	-	-	
	G02-0042	Surplus Services	-	7	-	0	-	-	
	G02-0044	RECS - Energy	-	0	-	0	-	-	

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
31.2	31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G02-0045	SmART FMR	-	6	-	0	-	-	-
	G02-0046	SmART HR	-	0	-	0	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	1	-	0	-	-	-
	G02-0049	Materials Management	-	0	-	0	-	-	-
	B04	AGRICULTURE DEPT	-	438	-	0	-	7	1
	B11	COSMETOLOGIST EXAMINERS BOARD	-	9	-	0	-	1	-
	B13	COMMERCE DEPT	-	295	-	0	-	13	-
	B14	ANIMAL HEALTH BOARD	-	75	-	0	-	0	-
	B15	BARBER EXAMINERS BOARD	-	2	-	0	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	34	-	0	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	1,241	-	0	-	49	2
	B24	PUBLIC FACILITIES AUTHORITY	-	8	-	0	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	1	-	0	-	-	-
	B34	HOUSING FINANCE AGENCY	-	177	-	0	-	0	1
	B41	WORKERS COMP COURT OF APPEALS	-	9	-	0	-	0	-
	B42	LABOR AND INDUSTRY DEPT	-	274	-	0	-	7	-
	B43	IRON RANGE RESOURCES	-	60	-	0	-	6	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	5	-	0	-	0	-
	B7G	COMBATIVE SPORTS COMMISSION	-	3	-	0	-	0	1
	B7P	ACCOUNTANCY BOARD	-	3	-	0	-	0	-
	B7S	PRIVATE DETECTIVES BOARD	-	1	-	0	-	-	-
	B82	PUBLIC UTILITIES COMM	-	107	-	0	-	4	-
	B9D	AMATEUR SPORTS COMM	-	2	-	0	-	0	1
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	57	-	0	-	9	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	10,071	-	0	-	9	-
	E37	EDUCATION DEPARTMENT	-	260	-	0	-	29	25
	E40	HISTORICAL SOCIETY	-	-	-	-	-	3	-
	E44	MINNESOTA STATE ACADEMIES	-	169	-	0	-	1	-
	E50	ARTS BOARD	-	15	-	0	-	2	-
	E60	OFFICE OF HIGHER EDUCATION	-	59	-	0	-	4	-
	E77	ZOOLOGICAL BOARD	-	194	-	0	-	1	-
	E81	UNIVERSITY OF MINNESOTA	-	1	-	0	-	0	22
	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	0	-	0	-	-	-
	G03	LOTTERY	-	95	-	0	-	0	-
	G05	RACING COMMISSION	-	16	-	0	-	5	-
	G06	ATTORNEY GENERAL	-	186	-	0	-	7	-
	G09	GAMBLING CONTROL BOARD	-	19	-	0	-	0	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	82	-	0	-	6	-
	G17	HUMAN RIGHTS DEPT	-	20	-	0	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	4	-	0	-	-	-
	G28	INVESTMENT BOARD	-	13	-	0	-	25	-
		GOVERNORS OFFICE	-	33	-	0	-	-	-

Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2012 - Actual

Net Administrative Expenditures by Division	31.2	SUM OF PERCENT	31.3	Net Administrative Expenditures by Division	32.2	SUM OF PERCENT	32.3	Legislative Auditor General Support	33.2	Financial Audits	33.3	Program Audits	33.4
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Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G45	MEDIATION SERVICES DEPT	-	6	-	0	-	-	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	644	-	0	-	6	-
	G53	SECRETARY OF STATE	-	52	-	0	-	6	-
	G61	OFFICE OF THE STATE AUDITOR	-	74	-	0	-	5	-
	G62	MINN STATE RETIREMENT SYSTEM	-	59	-	0	-	29	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	52	-	0	-	18	-
	G67	REVENUE DEPT	-	958	-	0	-	58	-
	G69	TEACHERS RETIREMENT ASSOC	-	49	-	0	-	14	-
	G90	REVENUE INTERGOVT PAYMENTS	-	1	-	0	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	1	-	0	-	0	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	5	-	0	-	0	-
	G9K	ADMINISTRATIVE HEARINGS	-	43	-	0	-	-	3
	G9L	BLACK MINNESOTANS COUNCIL	-	3	-	0	-	2	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	4	-	0	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	3	-	0	-	0	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	2	-	0	-	-	-
	G9Y	DISABILITY COUNCIL	-	6	-	0	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
	H12	HEALTH DEPT	-	1,004	-	0	-	1	-
	H55	HUMAN SERVICES DEPT	-	1,267	-	0	-	36	19
	H55b	HUMAN SERVICES SOS	-	2,565	-	0	-	7	14
	H55c	HUMAN SERVICES MSOP	-	475	-	0	-	14	-
	H75	VETERANS AFFAIRS DEPT	-	954	-	0	-	2	-
	H7B	MEDICAL PRACTICE BOARD	-	12	-	0	-	0	-
	H7C	NURSING BOARD	-	18	-	0	-	0	-
	H7D	PHARMACY BOARD	-	10	-	0	-	0	-
	H7F	DENTISTRY BOARD	-	10	-	0	-	0	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	3	-	0	-	0	-
	H7J	OPTOMETRY BOARD	-	1	-	0	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	6	-	0	-	1	-
	H7L	SOCIAL WORK BOARD	-	6	-	0	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	1	-	0	-	-	-
	H7Q	PODIATRIC MEDICINE	-	0	-	0	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	1	-	0	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	11	-	0	-	1	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	1	-	0	-	-	-
	H7V	PSYCHOLOGY BOARD	-	6	-	0	-	0	-
	H7W	PHYSICAL THERAPY BOARD	-	1	-	0	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	3	-	0	-	1	-
	H9G	OMBUDSMAN MH/DD	-	12	-	0	-	-	-
	J33	TRIAL COURTS	-	1,299	-	0	-	8	-
	J50	GUARDIAN AD LITEM BOARD	-	150	-	0	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	337	-	0	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
31.2	31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	J58	COURT OF APPEALS	-	49	-	0	-	-	-
	J65	SUPREME COURT	-	191	-	0	-	-	-
	J68	TAX COURT	-	3	-	0	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	1	-	0	-	-	-
	L10	LEGISLATURE	-	56	-	0	-	-	80
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	202	-	0	-	0	-
	P07	PUBLIC SAFETY DEPT	-	1,467	-	0	-	3	36
	P78	CORRECTIONS DEPT	-	2,724	-	0	-	10	-
	P7T	PEACE OFFICERS BOARD (POST)	-	6	-	0	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	3	-	0	-	0	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	3,815	-	0	-	1	8
	R32	POLLUTION CONTROL AGENCY	-	723	-	0	-	2	-
	R9P	WATER & SOIL RESOURCES BOARD	-	70	-	0	-	7	4
	T79	TRANSPORTATION DEPT	-	5,317	-	0	-	18	1
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	1	-
	0	OTHER	-	-	-	-	-	7	-
0		0 Total	-	(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 2012 - Actual

Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
33.5	33.7	33.8	33.9	33.1	33.1

Schedule No.	DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	1.2	Equipment Use Charge						
	G02-3.0	DEPARTMENT OF ADMINISTRATION						
G02-3.0		G02-3.2 ADMIN MGMT SERVICES						
G02-3.2		G02-3.3 Commissioner's Office						
G02-3.3		G02-3.4 Human Resources						
G02-3.4		G02-3.5 Financial Management and Reporting						
G02-3.5		G02-3.6 Fiscal Agent - Non allocable						
G02-3.6		G02-4.2 Government & Citizen Services						
G02-4.2		G02-4.5 Real Estate and Construction Services - Leasing						
G02-4.5		G02-4.7 Real Property						
G02-4.7		G02-4.8 Materials Management Division						
G02-4.8		G02-4.10 Central Mail						
G02-4.10		G02-4.11 Office of Enterprise Continuous Improvement						
G02-4.11		G02-4.12 Grants Management						
G02-4.12		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY						
G46-6.2		G46-6.3 IT Spend						
G46-6.3		G46-6.5 OET - Non allocable						
G46-6.5		G10-8.2 MINNESOTA MANAGEMENT & BUDGET						
G10-8.2		G10-8.3 Internal Controls & Accountability						
G10-8.3		G10-9.2 TREASURY DIVISION						
G10-9.2		G10-9.3 Treasury						
G10-9.3		G10-9.4 Treasury - Other						
G10-9.4		G10-10.2 MMB - BUDGET DIVISION						
G10-10.2		G10-10.3 Analysis & Control (EBO's)						
G10-10.3		G10-10.4 Budget Operations and Planning						
G10-10.4		G10-10.5 Budget Division - Non Allocable						
G10-10.5		G10-11.2 MMB-ACCOUNTING DIVISION						
G10-11.2		G10-11.3 Central Payroll						
G10-11.3		G10-11.4 Accounting Services						
G10-11.4		G10-11.5 Financial Reporting						
G10-11.5		G10-11.6 Financial Reporting - Single Audit						
G10-11.6		G10-11.7 Accounting Services - Non Allocable						
G10-11.7		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION						
G10-12.2		G10-12.4 Accounting & Procurement Operations and System Support						
G10-12.4		G10-12.5 Personnel Operations and System Support						
G10-12.5		G10-12.6 Budget Service - Computer Operations						
G10-12.6		G10-12.7 Personnel Operations Special Billing						
G10-12.7		G10-12.8 Accounting & Procurement Operations Special Billing						
G10-12.8		G10-12.9 MMB - OTHER - Non-Allocable						
G10-12.9		G10-13.2 State HR, Benefits & Labor Relations						
G10-13.2		G10-13.3 Personnel Administration						
G10-13.3		G02-13.5 Employee Relations - Non Allocable						
G02-13.5		G45-14.2 MEDIATION SERVICES						
G45-14.2		G45-14.3 State Agencies						
G45-14.3		G45-14.4 Mediation/Representation - General						
G45-14.4		L49-15.2 LEGISLATIVE AUDITOR						
L49-15.2		L49-15.3 Financial Audits						
L49-15.3		L49-15.4 Program Audits						
L49-15.4		L49-15.5 Single Audits						
L49-15.5		L49-15.6 Audit Comm						
L49-15.6								

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
33.5	33.7	33.8	33.9	33.1	33.1

Schedule No.	DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
L49-15.7		L49-15.7 Financial Audit- Outdoors						
L49-15.8		L49-15.8 Financial Audit- Art						
L49-15.9		L49-15.9 Financial Audit- Clean Water						
L49-15.10		L49-15.10 Financial Audit- Parks & Trails						
		L49-15.11 Program Audit- Outdoors						
		L49-15.12 Program Audit- Art						
		L49-15.13 Program Audit- Clean Water						
		L49-15.14 Program Audit- Parks & Trails						
G61-16.2		G61-16.2 STATE AUDITOR						
G61-16.3		G61-16.3 State Auditor General						
	17	17 SWIFT (Internally Developed Software Amortized over 10 years begi						
99YYY		99YYY Consumer Agencies						
G02-3.0		G02-3.0 DEPARTMENT OF ADMINISTRATION						
G02-3.2		G02-3.2 ADMIN MGMT SERVICES						
G02-3.3		G02-3.3 Commissioner's Office						
G02-3.4		G02-3.4 Human Resources						
G02-3.5		G02-3.5 Financial Management and Reporting						
G02-3.6		G02-3.6 Fiscal Agent - Non allocable						
G02-4.2		G02-4.2 Government & Citizen Services						
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing						
G02-4.7		G02-4.7 Real Property						
G02-4.8		G02-4.8 Materials Management Division						
G02-4.10		G02-4.10 Central Mail						
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement						
G02-4.12		G02-4.12 Grants Management						
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY						
G46-6.3		G46-6.3 IT Spend						
G46-6.5		G46-6.5 OET - Non allocable						
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET						
G10-8.3		G10-8.3 Internal Controls & Accountability						
G10-9.2		G10-9.2 TREASURY DIVISION						
G10-9.3		G10-9.3 Treasury						
G10-9.4		G10-9.4 Treasury - Other						
G10-10.2		G10-10.2 MMB - BUDGET DIVISION						
G10-10.3		G10-10.3 Analysis & Control (EBO's)						
G10-10.4		G10-10.4 Budget Operations and Planning						
G10-10.5		G10-10.5 Budget Division - Non Allocable						
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION						
G10-11.3		G10-11.3 Central Payroll						
G10-11.4		G10-11.4 Accounting Services						
G10-11.5		G10-11.5 Financial Reporting						
G10-11.6		G10-11.6 Financial Reporting - Single Audit						
G10-11.7		G10-11.7 Accounting Services - Non Allocable						
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION						
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support						
G10-12.5		G10-12.5 Personnel Operations and System Support						
G10-12.6		G10-12.6 Budget Service - Computer Operations						
G10-12.7		G10-12.7 Personnel Operations Special Billing						
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing						
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable						
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations						
G10-13.3		G10-13.3 Personnel Administration						
G02-13.5		G02-13.5 Employee Relations - Non Allocable						

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
33.5	33.7	33.8	33.9	33.1	33.1

Schedule No.	DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
G45-14.2	G45-14.2	MEDIATION SERVICES						
G45-14.3	G45-14.3	State Agencies						
G45-14.4	G45-14.4	Mediation/Representation - General						
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits	(62)					
L49-15.6	L49-15.6	Audit Comm	-					
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	(13)				
L49-15.8	L49-15.8	Financial Audit- Art	-	-	(17)			
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	(12)		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	(4)	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	(2)
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	STATE AUDITOR						
G61-16.3	G61-16.3	State Auditor General						
17		17 SWIFT (Internally Developed Software Amortized over 10 years begi						
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology						
	G02-0003	Public Broadcasting						
	G02-0007	Information Policy Analysis						
	G02-0009	Real Estate and Construction Services						
	G02-0010	Oil Overcharge (Stripper Wells)						
	G02-0012	STAR						
	G02-0014	Capital Group Parking						
	G02-0015a	Fleet Services						
	G02-0016	Development Disabilities						
	G02-0017a	Risk Management						
	G02-0017b	Risk Management - Workers Compensation						
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)						
	G02-0021a	Plant Mangement (Leases)						
	G02-0021b	Plant Management (Repairs)						
	G02-0021c	Plant Management (Materials Transfer)						
	G02-0021f	Plant Management FR & R						
	G02-0024	MN Bookstore						
	G02-0028	Office Supply Connection - Closed in FY2010						
	G02-0029a	Cooperative Purchasing (CPV)						
	G02-0029b	Cooperative Purchasing (MMCAP)						
	G02-0031	Central Mail						
	G02-0034	Other Non-Allocable						
	G02-0036	Demography						
	G02-0037	Mn Geospatial Information Office						
	G02-0037a	MnGeo Service Bureau						
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)						
	G02-0042	Surplus Services						
	G02-0044	RECS - Energy						

Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2012 - Actual

Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
33.5	33.7	33.8	33.9	33.1	33.1

Schedule No.	DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	G02-0045	SmART FMR	-	-	-	-	-	-
	G02-0046	SmART HR	-	-	-	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	2	-	-	-
	G02-0049	Materials Management	-	-	-	-	-	-
	B04	AGRICULTURE DEPT	-	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-
	B13	COMMERCE DEPT	3	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	12	-	-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	-
	B43	IRON RANGE RESOURCES	-	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	0	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	7	-	3	-	-	-
	E40	HISTORICAL SOCIETY	-	-	4	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-
	E50	ARTS BOARD	-	-	5	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	3	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	2	0	1	0	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-	-
		GOVERNORS OFFICE	-	-	-	-	-	-

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Single Audits 33.5 Financial Audits Outdoor 33.7 Financial Audits Art 33.8 Financial Audits Clean Water 33.9 Financial Audits Parks & Trails 33.1 Program Audits Outdoor 33.1

Schedule No.	DP#	Name	Single Audits	Financial Audit-Outdoors	Financial Audit-Art	Financial Audit-Clean Water	Financial Audit-Parks & Trails	Program Audit-Outdoors
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-
	G67	REVENUE DEPT	-	0	0	0	0	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	-
	H12	HEALTH DEPT	5	-	-	-	-	-
	H55	HUMAN SERVICES DEPT	31	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
33.5	33.7	33.8	33.9	33.1	33.1

Schedule No.	DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	J58	COURT OF APPEALS	-	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-	1
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	2	-	-	-	-	-
	P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	10	-	3	3	1
	R32	POLLUTION CONTROL AGENCY	-	-	-	6	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	2	-	3	-	0
	T79	TRANSPORTATION DEPT	3	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-
	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 2012 - Actual

Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
33.1	33.1	33.1	34.2	35.0

SWIFT (Internally
Developed
Software
Amortized over 10
years beginning
BFY13)

Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	
	1.2	Equipment Use Charge					-
	G02-3.0	DEPARTMENT OF ADMINISTRATION					-
G02-3.0							-
G02-3.2	G02-3.2	ADMIN MGMT SERVICES					-
G02-3.3	G02-3.3	Commissioner's Office					-
G02-3.4	G02-3.4	Human Resources					-
G02-3.5	G02-3.5	Financial Management and Reporting					-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services					-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					-
G02-4.7	G02-4.7	Real Property					-
G02-4.8	G02-4.8	Materials Management Division					-
G02-4.10	G02-4.10	Central Mail					-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					-
G02-4.12	G02-4.12	Grants Management					-
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY					-
G46-6.3	G46-6.3	IT Spend					-
G46-6.5	G46-6.5	OET - Non allocable					-
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET					-
G10-8.3	G10-8.3	Internal Controls & Accountability					-
G10-9.2	G10-9.2	TREASURY DIVISION					-
G10-9.3	G10-9.3	Treasury					-
G10-9.4	G10-9.4	Treasury - Other					-
G10-10.2	G10-10.2	MMB - BUDGET DIVISION					-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					-
G10-10.4	G10-10.4	Budget Operations and Planning					-
G10-10.5	G10-10.5	Budget Division - Non Allocable					26,404
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Single Audit					-
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION					-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					-
G10-12.5	G10-12.5	Personnel Operations and System Support					-
G10-12.6	G10-12.6	Budget Service - Computer Operations					-
G10-12.7	G10-12.7	Personnel Operations Special Billing					-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					40,359
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					-
G02-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	MEDIATION SERVICES					-
G45-14.3	G45-14.3	State Agencies					-
G45-14.4	G45-14.4	Mediation/Representation - General					249
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR					-
L49-15.3	L49-15.3	Financial Audits					-
L49-15.4	L49-15.4	Program Audits					-
L49-15.5	L49-15.5	Single Audits					-
L49-15.6	L49-15.6	Audit Comm					2,970

**Exhibit B - Step-Down Calculation -
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Schedule No.	DP#	Name	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.1	33.1	33.1	34.2	35.0
							SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
L49-15.7	L49-15.7	Financial Audit- Outdoors					-
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean Water					-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					-
	L49-15.11	Program Audit- Outdoors					-
	L49-15.12	Program Audit- Art					-
	L49-15.13	Program Audit- Clean Water					-
	L49-15.14	Program Audit- Parks & Trails					-
G61-16.2	G61-16.2	STATE AUDITOR					-
G61-16.3	G61-16.3	State Auditor General					-
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi					-
99YYY	99YYY	Consumer Agencies					-
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION					-
G02-3.2	G02-3.2	ADMIN MGMT SERVICES					-
G02-3.3	G02-3.3	Commissioner's Office					-
G02-3.4	G02-3.4	Human Resources					-
G02-3.5	G02-3.5	Financial Management and Reporting					-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					49,325
G02-4.2	G02-4.2	Government & Citizen Services					-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					-
G02-4.7	G02-4.7	Real Property					-
G02-4.8	G02-4.8	Materials Management Division					-
G02-4.10	G02-4.10	Central Mail					-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					-
G02-4.12	G02-4.12	Grants Management					-
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY					-
G46-6.3	G46-6.3	IT Spend					-
G46-6.5	G46-6.5	OET - Non allocable					-
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET					-
G10-8.3	G10-8.3	Internal Controls & Accountability					-
G10-9.2	G10-9.2	TREASURY DIVISION					-
G10-9.3	G10-9.3	Treasury					-
G10-9.4	G10-9.4	Treasury - Other					-
G10-10.2	G10-10.2	MMB - BUDGET DIVISION					-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					-
G10-10.4	G10-10.4	Budget Operations and Planning					-
G10-10.5	G10-10.5	Budget Division - Non Allocable					19,568
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Single Audit					-
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION					-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					-
G10-12.5	G10-12.5	Personnel Operations and System Support					-
G10-12.6	G10-12.6	Budget Service - Computer Operations					-
G10-12.7	G10-12.7	Personnel Operations Special Billing					-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					5,695
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					-
G02-13.5	G02-13.5	Employee Relations - Non Allocable					-

6/17/2012

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
33.1	33.1	33.1	34.2	35.0

SWIFT (Internally
Developed
Software
Amortized over 10
years beginning
BFY13)

Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	
G45-14.2	G45-14.2	MEDIATION SERVICES					-
G45-14.3	G45-14.3	State Agencies					-
G45-14.4	G45-14.4	Mediation/Representation - General					13
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR					-
L49-15.3	L49-15.3	Financial Audits					-
L49-15.4	L49-15.4	Program Audits					-
L49-15.5	L49-15.5	Single Audits					-
L49-15.6	L49-15.6	Audit Comm					0
L49-15.7	L49-15.7	Financial Audit- Outdoors					-
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean Water					-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					-
	L49-15.11	Program Audit- Outdoors					-
	L49-15.12	Program Audit- Art	(1)				-
	L49-15.13	Program Audit- Clean Water		(3)			-
	L49-15.14	Program Audit- Parks & Trails			(1)		-
G61-16.2	G61-16.2	STATE AUDITOR				(8)	-
G61-16.3	G61-16.3	State Auditor General					-
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi 99YYY Consumer Agencies					-
	G02-0002	State Archaeology					5,480
	G02-0003	Public Broadcasting					13,527
	G02-0007	Information Policy Analysis					8,381
	G02-0009	Real Estate and Construction Services					97,083
	G02-0010	Oil Overcharge (Stripper Wells)					9
	G02-0012	STAR				0	44,193
	G02-0014	Capital Group Parking					86,774
	G02-0015a	Fleet Services					241,074
	G02-0016	Development Disabilities				0	19,433
	G02-0017a	Risk Management					46,239
	G02-0017b	Risk Management - Workers Compensation					224,830
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)					597
	G02-0021a	Plant Mangement (Leases)					712,892
	G02-0021b	Plant Management (Repairs)					17,025
	G02-0021c	Plant Management (Materials Transfer)					4,097
	G02-0021f	Plant Management FR & R					821
	G02-0024	MN Bookstore					40,163
	G02-0028	Office Supply Connection - Closed in FY2010					1,251
	G02-0029a	Cooperative Purchasing (CPV)					38,109
	G02-0029b	Cooperative Purchasing (MMCAP)					47,501
	G02-0031	Central Mail					76,265
	G02-0034	Other Non-Allocable					-
	G02-0036	Demography					22,875
	G02-0037	Mn Geospatial Information Office				0	28,656
	G02-0037a	MnGeo Service Bureau					15,393
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12					5,028
	G02-0042	Surplus Services					33,183
	G02-0044	RECS - Energy					913

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
33.1	33.1	33.1	34.2	35.0

Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	
	G02-0045	SmART FMR	-	-	-	-	-	12,978
	G02-0046	SmART HR	-	-	-	-	-	1,181
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-	-	17,488
	G02-0049	Materials Management	-	-	-	-	-	1,387
	B04	AGRICULTURE DEPT	-	-	-	0	-	358,561
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	16,566
	B13	COMMERCE DEPT	-	-	-	0	-	460,348
	B14	ANIMAL HEALTH BOARD	-	-	-	0	-	41,577
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	2,245
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	29,657
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	2	-	3,295,058
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	17,004
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	1,439
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	139,624
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	5,441
	B42	LABOR AND INDUSTRY DEPT	-	-	-	0	-	393,662
	B43	IRON RANGE RESOURCES	-	-	-	-	-	92,672
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	10,413
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	6,503
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	7,104
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	678
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	77,253
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	22,556
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	14
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	99,070
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	1	-	6,614,874
	E37	EDUCATION DEPARTMENT	-	-	-	0	-	1,006,637
	E40	HISTORICAL SOCIETY	0	-	-	-	-	84,459
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	95,079
	E50	ARTS BOARD	0	-	-	0	-	75,099
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	85,235
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	131,678
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	143,263
	E95	HUMANITIES COMMISSION	-	-	-	-	-	20,090
	E97	SCIENCE MUSEUM	-	-	-	-	-	44
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	181
	G03	LOTTERY	-	-	-	-	-	45,545
	G05	RACING COMMISSION	-	-	-	-	-	49,252
	G06	ATTORNEY GENERAL	-	-	-	0	-	107,805
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	14,735
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	141,722
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	12,843
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	6,600
	G38	INVESTMENT BOARD	-	-	-	-	-	193,693
		GOVERNORS OFFICE	-	-	-	-	-	556

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
33.1	33.1	33.1	34.2	35.0

SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)

Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
	G45	MEDIATION SERVICES DEPT	-	-	-	-	4,871
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	355,605
	G53	SECRETARY OF STATE	-	-	-	0	103,887
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	57,724
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	273,495
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	262,808
	G67	REVENUE DEPT	-	-	-	-	880,413
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	244,590
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	1,535,525
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	3,957
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	102
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	4,948
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	52,335
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	12,045
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	2,494
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	4,499
	G9Q	MMB DEBT SERVICE	-	-	-	-	6,334
	G9R	MMB NON-OPERATING	-	-	-	0	1,983,107
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	1,027
	G9Y	DISABILITY COUNCIL	-	-	-	-	7,014
	GPR	PAYROLL CLEARING	-	-	-	-	53
	H12	HEALTH DEPT	-	-	-	-	830,450
	H55	HUMAN SERVICES DEPT	-	-	-	0	5,422,035
	H55b	HUMAN SERVICES SOS	-	-	-	4	1,139,490
	H55c	HUMAN SERVICES MSOP	-	-	-	-	258,680
	H75	VETERANS AFFAIRS DEPT	-	-	-	0	420,989
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	17,873
	H7C	NURSING BOARD	-	-	-	-	27,769
	H7D	PHARMACY BOARD	-	-	-	0	14,038
	H7F	DENTISTRY BOARD	-	-	-	-	14,964
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	6,499
	H7J	OPTOMETRY BOARD	-	-	-	-	1,619
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	14,455
	H7L	SOCIAL WORK BOARD	-	-	-	-	8,550
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	2,334
	H7Q	PODIATRIC MEDICINE	-	-	-	-	1,404
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	1,938
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	14,800
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	1,413
	H7V	PSYCHOLOGY BOARD	-	-	-	-	5,184
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	3,208
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	9,043
	H9G	OMBUDSMAN MH/DD	-	-	-	-	12,082
	J33	TRIAL COURTS	-	-	-	0	991,969
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	46,662
	J52	PUBLIC DEFENSE BOARD	-	-	-	0	118,506

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Program Audits Art	Program Audits	Program Audits	Federal Cash	Accounting &
33.1	Clean Water	Parks & Trails	Receipts - FY	Procurement
	33.1	33.1	(Actual)	Transactions - FY
			34.2	(Actual)
				35.0

SWIFT (Internally
Developed
Software
Amortized over 10
years beginning

Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	BFY13	
	J58	COURT OF APPEALS	-	-	-	-	-	14,894
	J65	SUPREME COURT	-	-	-	0	-	148,832
	J68	TAX COURT	-	-	-	-	-	1,517
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	1,220
	L10	LEGISLATURE	0	1	-	-	-	558,114
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	11
	P01	MILITARY AFFAIRS DEPT	-	-	-	0	-	332,791
	P07	PUBLIC SAFETY DEPT	-	-	-	0	-	2,139,879
	P78	CORRECTIONS DEPT	-	-	-	0	-	1,376,015
	P77	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	5,246
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	6,885
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	163
	R29	NATURAL RESOURCES DEPT	-	0	-	0	-	2,842,619
	R32	POLLUTION CONTROL AGENCY	-	1	-	0	-	493,073
	R9P	WATER & SOIL RESOURCES BOARD	-	1	-	0	-	161,737
	T79	TRANSPORTATION DEPT	-	-	-	1	-	7,063,901
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	6,326
	0	OTHER	-	-	-	-	-	48,225
0		0 Total	(0)	0	(1)	0	-	46,334,480
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 2012 - Actual

Schedule No.	DP#	Name
	1.2	Equipment Use Charge
	G02-3.0	DEPARTMENT OF ADMINISTRATION
G02-3.0	G02-3.2	ADMIN MGMT SERVICES
G02-3.3	G02-3.3	Commissioner's Office
G02-3.4	G02-3.4	Human Resources
G02-3.5	G02-3.5	Financial Management and Reporting
G02-3.6	G02-3.6	Fiscal Agent - Non allocable
G02-4.2	G02-4.2	Government & Citizen Services
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	G02-4.7	Real Property
G02-4.8	G02-4.8	Materials Management Division
G02-4.10	G02-4.10	Central Mail
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	G02-4.12	Grants Management
	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY
G46-6.2	G46-6.3	IT Spend
G46-6.5	G46-6.5	OET - Non allocable
	G10-8.2	MINNESOTA MANAGEMENT & BUDGET
G10-8.3	G10-8.3	Internal Controls & Accountability
G10-9.2	G10-9.2	TREASURY DIVISION
G10-9.3	G10-9.3	Treasury
G10-9.4	G10-9.4	Treasury - Other
G10-10.2	G10-10.2	MMB - BUDGET DIVISION
G10-10.3	G10-10.3	Analysis & Control (EBO's)
G10-10.4	G10-10.4	Budget Operations and Planning
G10-10.5	G10-10.5	Budget Division - Non Allocable
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION
G10-11.3	G10-11.3	Central Payroll
G10-11.4	G10-11.4	Accounting Services
G10-11.5	G10-11.5	Financial Reporting
G10-11.6	G10-11.6	Financial Reporting - Single Audit
G10-11.7	G10-11.7	Accounting Services - Non Allocable
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support
G10-12.5	G10-12.5	Personnel Operations and System Support
G10-12.6	G10-12.6	Budget Service - Computer Operations
G10-12.7	G10-12.7	Personnel Operations Special Billing
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations
G10-13.3	G10-13.3	Personnel Administration
G02-13.5	G02-13.5	Employee Relations - Non Allocable
	G45-14.2	MEDIATION SERVICES
G45-14.3	G45-14.3	State Agencies
G45-14.4	G45-14.4	Mediation/Representation - General
	L49-15.2	LEGISLATIVE AUDITOR
L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm

6/17/2013

Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual

Schedule No.	DP#	Name
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
	L49-15.11	Program Audit- Outdoors
	L49-15.12	Program Audit- Art
	L49-15.13	Program Audit- Clean Water
	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	STATE AUDITOR
G61-16.3	G61-16.3	State Auditor General
17		17 SWIFT (Internally Developed Software Amortized over 10 years begi
99YYY	99YYY	Consumer Agencies
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION
G02-3.2	G02-3.2	ADMIN MGMT SERVICES
G02-3.3	G02-3.3	Commissioner's Office
G02-3.4	G02-3.4	Human Resources
G02-3.5	G02-3.5	Financial Management and Reporting
G02-3.6	G02-3.6	Fiscal Agent - Non allocable
G02-4.2	G02-4.2	Government & Citizen Services
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	G02-4.7	Real Property
G02-4.8	G02-4.8	Materials Management Division
G02-4.10	G02-4.10	Central Mail
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	G02-4.12	Grants Management
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY
G46-6.3	G46-6.3	IT Spend
G46-6.5	G46-6.5	OET - Non allocable
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET
G10-8.3	G10-8.3	Internal Controls & Accountability
G10-9.2	G10-9.2	TREASURY DIVISION
G10-9.3	G10-9.3	Treasury
G10-9.4	G10-9.4	Treasury - Other
G10-10.2	G10-10.2	MMB - BUDGET DIVISION
G10-10.3	G10-10.3	Analysis & Control (EBO's)
G10-10.4	G10-10.4	Budget Operations and Planning
G10-10.5	G10-10.5	Budget Division - Non Allocable
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION
G10-11.3	G10-11.3	Central Payroll
G10-11.4	G10-11.4	Accounting Services
G10-11.5	G10-11.5	Financial Reporting
G10-11.6	G10-11.6	Financial Reporting - Single Audit
G10-11.7	G10-11.7	Accounting Services - Non Allocable
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support
G10-12.5	G10-12.5	Personnel Operations and System Support
G10-12.6	G10-12.6	Budget Service - Computer Operations
G10-12.7	G10-12.7	Personnel Operations Special Billing
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations
G10-13.3	G10	Personnel Administration
G02-13.5	G0	Employee Relations - Non Allocable

6/17/2011

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Schedule

No.	DP#	Name
G45-14.2	G45-14.2	MEDIATION SERVICES
G45-14.3	G45-14.3	State Agencies
G45-14.4	G45-14.4	Mediation/Representation - General
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR
L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
	L49-15.11	Program Audit- Outdoors
	L49-15.12	Program Audit- Art
	L49-15.13	Program Audit- Clean Water
	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	STATE AUDITOR
G61-16.3	G61-16.3	State Auditor General
17	17	SWIFT (Internally Developed Software Amortized over 10 years begi
	99YYY	Consumer Agencies

144,583

G02-0002	State Archaeology
G02-0003	Public Broadcasting
G02-0007	Information Policy Analysis
G02-0009	Real Estate and Construction Services
G02-0010	Oil Overcharge (Stripper Wells)
G02-0012	STAR
G02-0014	Capital Group Parking
G02-0015a	Fleet Services
G02-0016	Development Disabilities
G02-0017a	Risk Management
G02-0017b	Risk Management - Workers Compensation
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)
G02-0021a	Plant Mangement (Leases)
G02-0021b	Plant Management (Repairs)
G02-0021c	Plant Management (Materials Transfer)
G02-0021f	Plant Management FR & R
G02-0024	MN Bookstore
G02-0028	Office Supply Connection - Closed in FY2010
G02-0029a	Cooperative Purchasing (CPV)
G02-0029b	Cooperative Purchasing (MMCAP)
G02-0031	Central Mail
G02-0034	Other Non-Allocable
G02-0036	Demography
G02-0037	Mn Geospatial Information Office
G02-0037a	MnGeo Service Bureau
G02-0038	Environmental Quality Board (transferred to MPCA in FY12
G02-0042	Surplus Services
G02-0044	RECS - Energy

**Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2012 - Actual**

**Schedule:
 No.**

DP#	Name
G02-0045	SmART FMR
G02-0046	SmART HR
G02-0047	Grants Recovery
G02-0048	Arts & Cultural Heritage
G02-0049	Materials Management
B04	AGRICULTURE DEPT
B11	COSMETOLOGIST EXAMINERS BOARD
B13	COMMERCE DEPT
B14	ANIMAL HEALTH BOARD
B15	BARBER EXAMINERS BOARD
B20	EXPLORE MINNESOTA TOURISM
B22	EMPLOYMENT & ECONOMIC DEVELPMT
B24	PUBLIC FACILITIES AUTHORITY
B25	SCIENCE & TECHNOLOGY AUTHORITY
B34	HOUSING FINANCE AGENCY
B41	WORKERS COMP COURT OF APPEALS
B42	LABOR AND INDUSTRY DEPT
B43	IRON RANGE RESOURCES
B7E	ARCHITECTURE, ENGINEERING BD
B7G	COMBATIVE SPORTS COMMISSION
B7P	ACCOUNTANCY BOARD
B7S	PRIVATE DETECTIVES BOARD
B82	PUBLIC UTILITIES COMM
B9D	AMATEUR SPORTS COMM
B9V	AGRICULTURE UTILIZATION RESRCH
E25	CENTER FOR ARTS EDUCATION
E26	MN STATE COLLEGES/UNIVERSITIES
E37	EDUCATION DEPARTMENT
E40	HISTORICAL SOCIETY
E44	MINNESOTA STATE ACADEMIES
E50	ARTS BOARD
E60	OFFICE OF HIGHER EDUCATION
E77	ZOOLOGICAL BOARD
E81	UNIVERSITY OF MINNESOTA
E95	HUMANITIES COMMISSION
E97	SCIENCE MUSEUM
E9W	HIGHER ED FACILITIES AUTHORITY
G03	LOTTERY
G05	RACING COMMISSION
G06	ATTORNEY GENERAL
G09	GAMBLING CONTROL BOARD
G10	MINNESOTA MANAGEMENT & BUDGET
G17	HUMAN RIGHTS DEPT
G19	INDIAN AFFAIRS COUNCIL
G28	INVESTMENT BOARD
	GOVERNORS OFFICE

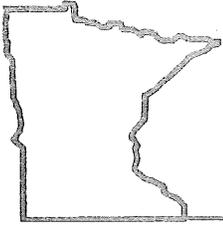
**Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2012 - Actual**

Schedule No.	DP#	Name
	G45	MEDIATION SERVICES DEPT
	G46	OFFICE OF ENTERPRISE TECHNOLOGY
	G53	SECRETARY OF STATE
	G61	OFFICE OF THE STATE AUDITOR
	G62	MINN STATE RETIREMENT SYSTEM
	G63	PUBLIC EMPLOYEES RETIRE ASSOC
	G67	REVENUE DEPT
	G69	TEACHERS RETIREMENT ASSOC
	G90	REVENUE INTERGOVT PAYMENTS
	G92	OMBUDSPERSON FOR FAMILIES
	G96	UNIFORM LAWS COMMISSION
	G9J	CAMPAIGN FINANCE BOARD
	G9K	ADMINISTRATIVE HEARINGS
	G9L	BLACK MINNESOTANS COUNCIL
	G9M	CHICANO LATINO AFFAIRS COUNCIL
	G9N	ASIAN-PACIFIC COUNCIL
	G9Q	MMB DEBT SERVICE
	G9R	MMB NON-OPERATING
	G9X	CAPITOL AREA ARCHITECT
	G9Y	DISABILITY COUNCIL
	GPR	PAYROLL CLEARING
	H12	HEALTH DEPT
	H55	HUMAN SERVICES DEPT
	H55b	HUMAN SERVICES SOS
	H55c	HUMAN SERVICES MSOP
	H75	VETERANS AFFAIRS DEPT
	H7B	MEDICAL PRACTICE BOARD
	H7C	NURSING BOARD
	H7D	PHARMACY BOARD
	H7F	DENTISTRY BOARD
	H7H	CHIROPRACTIC EXAMINERS BOARD
	H7J	OPTOMETRY BOARD
	H7K	NURSING HOME ADMIN BOARD
	H7L	SOCIAL WORK BOARD
	H7M	MARRIAGE & FAMILY THERAPY BD
	H7Q	PODIATRIC MEDICINE
	H7R	VETERINARY MEDICINE BOARD
	H7S	EMERGENCY MEDICAL SERVICES BD
	H7U	DIETETICS & NUTRITION PRACTICE
	H7V	PSYCHOLOGY BOARD
	H7W	PHYSICAL THERAPY BOARD
	H7X	BEHAVIORAL HEALTH & THERAPY BD
	H9G	OMBUDSMAN MH/DD
	J33	TRIAL COURTS
	J50	GUARDIAN AD LITEM BOARD
	J52	PUBLIC DEFENSE BOARD

**Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2012 - Actual**

Schedule No.	DP#	Name
	J58	COURT OF APPEALS
	J65	SUPREME COURT
	J68	TAX COURT
	J70	JUDICIAL STANDARDS BOARD
	L10	LEGISLATURE
	L49	LEGISLATIVE AUDITOR
	P01	MILITARY AFFAIRS DEPT
	P07	PUBLIC SAFETY DEPT
	P78	CORRECTIONS DEPT
	P7T	PEACE OFFICERS BOARD (POST)
	P9E	SENTENCING GUIDELINES COMM
	R28	MINN CONSERVATION CORPS
	R29	NATURAL RESOURCES DEPT
	R32	POLLUTION CONTROL AGENCY
	R9P	WATER & SOIL RESOURCES BOARD
	T79	TRANSPORTATION DEPT
	T9B	METROPOLITAN COUNCIL/TRANSPORT
	0	OTHER
0		0 Total
0		XXX Source
0		0 Difference (Total - Source)

46,189,897



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL

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

SCHEDULE 1.0

EQUIPMENT USE CHARGE

The allowable equipment usage charge is allocated in lieu of depreciation. The accumulation of assets to be included in the equipment use charge is based on all purchases of equipment over \$5000.

A usage charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on June 30, 2012. 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 2012
First Stepdown

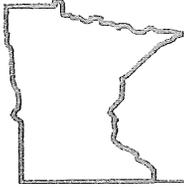
Exhibit C

Schedule No. 1.1

Equipment Use Charge

2012

	Equipment Use Charge	General Support
Total Eligible Direct Costs:	810,462	810,462
Add: Allocated Costs		
Sum of Allocated Costs	810,462	810,462
Distribution of Allocated Costs	0	0
Total Allocated Costs	810,462	810,462
Less: Disallowed Costs	0	
Net Allocable Costs	810,462	810,462



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2012 Actual
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 and plant maintenance) 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 2012 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 2012.
- 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 2012.

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

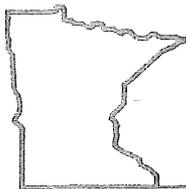
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 First Stepdown

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	1,374,328	388,931	320,068	665,329	0
Add: Allocated Costs Equipment Use Charge	0				
Sum of Allocated Costs	1,374,328	388,931	320,068	665,329	0
Distribution of Allocated Costs		0	0	0	0
Total Allocated Costs	1,374,328	388,931	320,068	665,329	0
Less: Disallowed Costs	-				
Net Allocable Costs	1,374,328	388,931	320,068	665,329	0



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2012 Actual
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 2012 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 2012 net cost of these activities.
- Leasing – The Real Estate unit of 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 2012.
- 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. Costs are allocated based on the count of FY 2012 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 2012 postage charges. Costs of postage are directly charged through a revolving fund.
- Performance Improvement (LEAN) - 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 are 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 2012
- Grants Management - standardizes, streamlines and improves state grant-making practices and increases public information about state grant opportunities. Costs are allocated based on FY 2012 grant expenditures.
- The legislature appropriates money in lieu of paying rent for space occupied by the legislature and certain veterans' organizations.

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

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

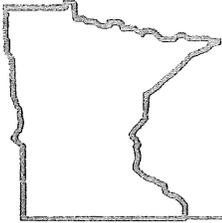
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 First Stepdown

Exhibit C

Schedule No. 4.1

Administration - Government & Citizen Services

	G02-4.2	G02-4.5	G02-4.7	G02-4.8	G02-4.10	G02-4.11	G02-4.12	
	Admin - Government & Citizen Services	General Support	Real Estate & Construction Services - Leasing	Real Property	Materials Management	Office of Enterprise Continuous Improvement	Central Mail	Grants Management
Total Eligible Direct Costs	3,691,683		446,173	700,287	1,890,190	430,493	118,104	106,436
Add: Allocated Costs								
Equipment Use Charge	0							
Admin - Management Services								
Commissioner's Office	19,744	19,744						
Human Resources	16,248	16,248						
Financial Mgmt and Reporting	6,787	6,787						
Sum of Allocated Costs	3,734,462	42,779	446,173	700,287	1,890,190	430,493	118,104	106,436
Distribution of Allocated Costs		-42,779	5,170	8,115	21,904	4,989	1,369	1,233
Total Allocated Costs	3,734,462	0	451,343	708,402	1,912,094	435,482	119,473	107,669
Less: Disallowed Costs	-							
Net Allocable Costs	3,734,462	0	451,343	708,402	1,912,094	435,482	119,473	107,669



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2014 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 2012 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

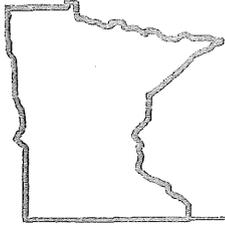
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 First Stepdown

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	3,891,212	845,800	3,045,412	0
Add: Allocated Costs				
Equipment Use Charge	745,843	745,843		0
Admin - Government & Citizen Services				
Materials Mgt	1,179	1,179		
Office of Enterprise Continuous Improvement	223	223		
Sum of Allocated Costs	4,638,457	1,593,045	3,045,412	0
Distribution of Allocated Costs		-1,593,045	1,593,045	0
Total Allocated Costs	4,638,457	0	4,638,457	0
Less: Disallowed Costs	-			
Net Allocable Costs	4,638,457	0	4,638,457	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL

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 2012.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2012 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 2012 net cost of these activities.

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

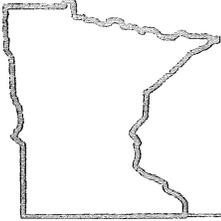
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 First Stepdown

Exhibit C

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	INTERNAL CONTROL & ACCOUNTABILITY	TREASURY DIVISION	MMB - BUDGET DIVISION	MMB- ACCOUNTING DIVISION	MMB I.T - MANAGEMENT AND ADMINISTRATION	Other Non- Allocable	State HR, Benefits & Labor Relations	
Total Eligible Direct Costs	2,240,201	2,240,201							
Add: Allocated Costs									
Equipment Use Charge	36,546	36,546							
Admin - Government & Citizen Services									
Materials Mgt	1,110	1,110							
Central Mail	870	870							
Office of Enterprise Continuous Improvement	27	27							
Office of Enterprise Technology									
IT Spend	1,820	1,820							
Sum of Allocated Costs	2,280,574	2,280,574	0	0	0	0	0	0	
Distribution of Allocated Costs		-2,280,574	41,050	164,827	186,007	342,551	1,239,211	39,702	267,226
Total Allocated Costs	2,280,574	0	41,050	164,827	186,007	342,551	1,239,211	39,702	267,226
Less: Disallowed Costs									
Net Allocable Costs	2,280,574	0	41,050	164,827	186,007	342,551	1,239,211	39,702	267,226



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL
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 2012 net cost of these activities.

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

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 First Stepdown

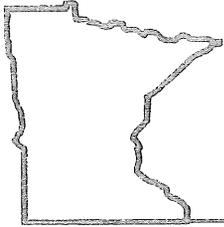
Exhibit C

Schedule No.8.3

MMB - Internal Controls & Accountability

8.3

	Internal Controls & Accountability	General Support
Total Eligible Direct Costs	434,023	434,023
Add: Allocated Costs		
Admin - Government & Citizen Services		
Materials Mgt	4	4
Central Mail	0	0
Office of Enterprise Continuous Improvement	7	7
MMB - Internal Controls & Accountability		
General Support	41,050	41,050
Sum of Allocated Costs	475,084	475,084
Distribution of Allocated Costs		
Total Allocated Costs	475,084	475,084
Less: Disallowed Costs	0	
Net Allocable Costs	475,084	475,084



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL
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 2012 net cost of these activities.

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

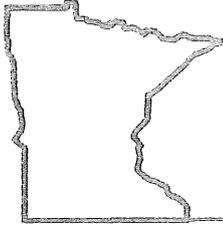
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 First Stepdown

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	1,742,719		1,742,719	0
Add: Allocated Costs				
Admin - Government & Citizen Services				
Materials Mgt	169	169		
Office of Enterprise Continuous Improvement	13	13		
Office of Enterprise Technology				
IT Spend	920	920		
MMB - Treasury Division				
Treasury	164,827	164,827		
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	9	9		
Sum of Allocated Costs	1,908,658	165,939	1,742,719	0
Distribution of Allocated Costs		-165,939	165,939	
Total Allocated Costs	1,908,658	0	1,908,658	0
Less: Disallowed Costs	0			0
Net Allocable Costs	1,908,658	0	1,908,658	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL

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

SCHEDULE 10.0

MIMB—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 2012. 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 2012.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2012 net cost of these activities.

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

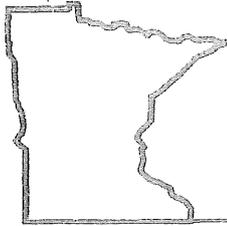
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 First Stepdown

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	1,688,021	0	1,150,138	537,883	0
Add: Allocated Costs					
Admin - Government & Citizen Services					
Materials Mgt	182	182			
Office of Enterprise Continuous Improvement	36	36			
Office of Enterprise Technology					
IT Spend	134	134			
MMB - Budget Division					
General Support	186,007	186,007	0		
MMB - Internal Controls & Accountability					
Internal Controls & Accountability	9	7	2		
Sum of Allocated Costs	1,874,389	186,366	1,150,140	537,883	0
Distribution of Allocated Costs		-186,366	108,991	50,971	26,404
Total Allocated Costs	1,874,389	0	1,259,131	588,854	26,404
Less: Disallowed Costs	-26,404				26,404
Net Allocable Costs	1,847,985	0	1,259,131	588,854	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL

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

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 2012.

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 2012.

The cost of central payroll is allowable and has been allocated based on total FY 2012 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 2012.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2012 net cost of these activities.

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

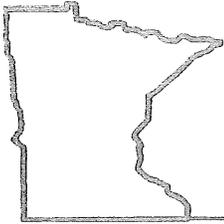
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 First Stepdown

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	3,621,794	0	1,248,893	1,052,244	1,296,855	23,802	0
Add: Allocated Costs							
Equipment Usage Charge	0				0		
Admin - Government & Citizen Services							
Materials Mgt	343	343					
Central Mail	3,523	3,523					
Office of Enterprise Continuous Improvement	54	54					
Office of Enterprise Technology							
IT Spend	29	29					
MMB - Accounting Division							
General Support	342,551	342,551					
MMB - Internal Controls & Accountability							
Internal Controls & Accountability	13	13					
Sum of Allocated Costs	3,968,306	346,512	1,248,893	1,052,244	1,296,855	23,802	0
Distribution of Allocated Costs		-346,512	119,487	100,673	124,076	2,277	0
Total Allocated Costs	3,968,306	0	1,368,380	1,152,917	1,420,931	26,079	0
Less: Disallowed Costs	0						
Net Allocable Costs	3,968,306	0	1,368,380	1,152,917	1,420,931	26,079	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL

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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 12.0

MMB —INFORMATION TECHNOLOGY MANAGEMENT AND ADMINISTRATION

The Management and Administration Division of Minnesota Management and Budget provides technical systems support and related services for all of the statewide administrative systems. These systems include: the accounting and procurement, payroll and human resources, biennial budget, capital budget, fiscal notes, performance reporting, and information access. This division also provides Minnesota Management and Budget programs Local Area Network 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 2012.

The accounting and procurement costs are based upon accounting transactions; the payroll and human resources costs are based upon a sum of percentages of labor distribution rows and a count of W-2 forms remitted; and biennial budget 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 the net cost of these activities.

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

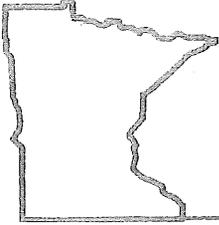
State of Minnesota
 Summary of Allocated Costs
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Exhibit C

Schedule 12.1

MMB - IT Management & Administration

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	
	MMB - 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	13,102,198	1,255,919	4,646,524	1,151,588	0	2,284,677	3,763,490	0
Add: Allocated Costs								
Equipment Usage Charge	0	0			0	0	0	
Admin - Government & Citizen Services								
Materials Mgt	1,439	1,344						95
Office of Enterprise Continuous Improvement	156	153						3
Office of Enterprise Technology								
IT Spend	78,236	77,680						556
MMB - IT Management & Administration								
General Support	1,278,913	1,239,211						39,702
MMB - Internal Controls & Accountability								
Internal Controls & Accountability	47	44						3
Sum of Allocated Costs	14,460,990	2,574,352	4,646,524	1,151,588	0	2,284,677	3,763,490	40,359
Distribution of Allocated Costs		-2,574,352	1,009,751	250,255	0	496,490	817,856	0
Total Allocated Costs	14,460,990	0	5,656,275	1,401,843	0	2,781,167	4,581,346	40,359
Less: Disallowed Costs	0							
Net Allocable Costs	14,460,990	0	5,656,275	1,401,843	0	2,781,167	4,581,346	40,359



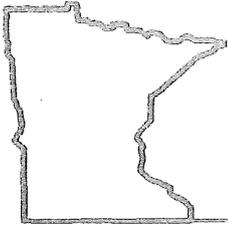
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SCHEDULE N/A

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 2012.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2012 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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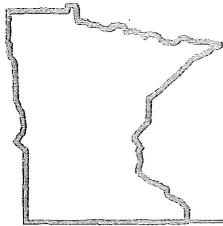
Exhibit C

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	2,825,387	0	2,825,387	0
Add: Allocated Costs				
Admin - Government & Citizen Services				
Materials Mgt	507	507		
Office of Enterprise Continuous Improvement	40	40		
Office of Enterprise Technology				
IT Spend	444	444		
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	13	13		
MMB - HR, Benefits & Labor Relations				
Personnel	267,226	267,226		
Sum of Allocated Costs	3,093,618	268,231	2,825,387	0
Distribution of Allocated Costs		-268,231	268,231	0
Total Allocated Costs	3,093,618	0	3,093,618	0
Less: Disallowed Costs				
Net Allocable Costs	3,093,618	0	3,093,618	0



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SCHEDULE 14.0

BUREAU 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 2012.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2012 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

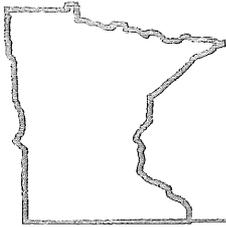
State of Minnesota
 Summary of Allocated Costs
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Exhibit C

Schedule No.14.1

Mediation Services

	14.2	14.3	14.4
	Mediations Services	General Support	Other Non- Allocable
Total Eligible Direct Costs	46,820	0	46,820
Add: Allocated Costs			
Admin - Government & Citizen Services			
Materials Mgt	11	11	
Central Mail	0	0	
Office of Enterprise Continuous Improvement	3	3	
Office of Enterprise Technology			
IT Spend	30	30	
MMB - Treasury Division			
Treasury	3	3	
MMB - Budget Division			
Analysis & Control (EBO's)	1	1	
Budget Operations and Planning	6	6	
MMB - Accounting Division			
Central Payroll	30	30	
Accounting Services	1	1	
Financial Reporting	1	1	
MMB - IT Management & Administration			
Accounting & Procurement Operations and System Support	5	5	
Personnel Operations and System Support	31	31	
Budget Service - Computer Operations	0	0	
Personnel Operations Special Billing	62	62	
Accounting & Procurement Operations Special Billing	4	4	
MMB - State HR, Benefits & Labor Relations			
Personnel Administration	69	69	
Sum of Allocated Costs	47,078	258	46,820
Distribution of Allocated Costs		(258)	9
Total Allocated Costs	47,078	(0)	46,829
Less: Disallowed or Unallocable Costs	-249		-249
Net Allocable Costs	46,829	(0)	46,829



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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

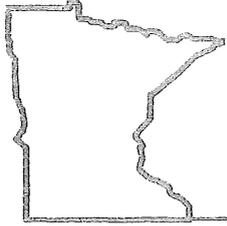
State of Minnesota
 Summary of Allocated Costs
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Exhibit C

Schedule No. 15.1

Legislative Auditor

	15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13	15.14	
	Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audits	Audit Comm	Audit Legacy - Outdoors	Audit Legacy - Art	Audit Legacy - Clean Water	Audit Legacy - Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
Total Eligible Direct Costs	1,555,515	1,555,515												
Add: Allocated Costs														
Equipment Use Charge	0	0												
Admin - Government & Citizen Services														
Materials Mgt	902	902												
Central Mail	627	627												
Office of Enterprise Continuous Improvement	109	109												
Office of Enterprise Technology														
IT Spend	4,267	4,267												
MMB - Internal Controls & Accountability														
Internal Control & Accountability	37	37												
MMB - Treasury Division														
Treasury	181	181												
MMB - Budget Division														
Analysis & Control (EBO's)	98	98												
Budget Operations and Planning	266	266												
MMB - Accounting Division														
Central Payroll	1,245	1,245												
Accounting Services	90	90												
Financial Reporting	110	110												
MMB - IT Management & Administration														
Accounting & Procurement Operations and System Support	439	439												
Personnel Operations and System Support	1,276	1,276												
Budget Service - Computer Operations	0	0												
Personnel Operations Special Billing	2,531	2,531												
Accounting & Procurement Operations Special Billing	356	356												
MMB - State HR, Benefits & Labor Relations														
Personnel Administration	2,815	2,815												
Mediation Services														
State Agencies	43	43												
Sum of Allocated Costs	1,570,906	1,570,906	0	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		(1,570,906)	914,358	426,023	122,279	841	25,845	34,156	24,365	7,059	4,412	2,575	6,722	2,272
Total Allocated Costs	1,570,906	0	914,358	426,023	122,279	841	25,845	34,156	24,365	7,059	4,412	2,575	6,722	2,272
Less: Disallowed Costs	-841					-841								
Net Allocable Costs	1,570,065	0	914,357	426,023	122,279	0	25,845	34,156	24,365	7,059	4,412	2,575	6,722	2,272



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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
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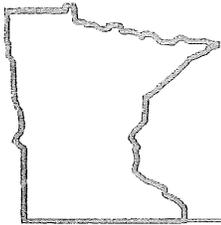
Exhibit C

Schedule No. 16.1

State Auditor

16.2

	State Auditor	General Support
Total Eligible Direct Costs	36,516	36,516
Add: Allocated Costs		
Equipment Use Charge	28,073	28,073
Admin - Government & Citizen Services		
Materials Mgt	9	9
Office of Enterprise Continuous Improvement	1	1
Office of Enterprise Technology		
IT Spend	18	18
MMB - Internal Controls & Accountability		
Internal Controls & Accountability	0	0
MMB - Treasury		
Treasury	2	2
MMB - Budget Division		
Analysis & Control (EBO's)	1	1
Budget Operations and Planning	5	5
MMB - Accounting Division		
Central Payroll	13	13
Accounting Services	1	1
Financial Reporting	1	1
MMB - IT Management & Administration		
Accounting & Procurement Operations and System Support	5	5
Personnel Operations and System Support	14	14
Budget Service - Computer Operations	0	0
Personnel Operations Special Billing	27	27
Accounting & Procurement Operations Special Billing	4	4
MMB - State HR, Benefits & Labor Relations		
Personnel Administration	30	30
Mediation Services		
State Agencies	0	0
Legislative Auditor		
Financial Audits	392	392
Sum of Allocated Costs	<u>65,113</u>	<u>65,113</u>
 Distribution of Allocated Costs	 0	
 Total Allocated Costs	 <u>65,113</u>	 <u>65,113</u>
 Less: Disallowed Costs	 0	 0
 Net Allocable Costs	 <u>65,113</u>	 <u>65,113</u>



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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.

The capitalizable costs of this project are compiled and are 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.

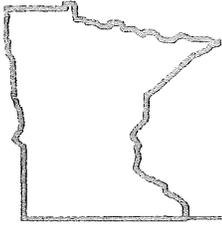
Ref.: OMB A-87, Attachment A part C, and Attachment B part 13

**Statewide Integrated Financial Tools
(SWIFT) (Internally Developed
Software Amortized over 10 years
beginning BFY13)
(Internally developed software to**

Schedule No. 17.0

17

	SWIFT	General Support
Total Eligible Direct Costs	5,295,083	5,295,083
Add: Allocated Costs		
Sum of Allocated Costs	<u>5,295,083</u>	<u>5,295,083</u>
Distribution of Allocated Costs		
Total Allocated Costs	<u>5,295,083</u>	<u>5,295,083</u>
Less: Disallowed Costs	0	
Net Allocable Costs	<u><u>5,295,083</u></u>	<u><u>5,295,083</u></u>



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SCHEDULE 20.0

DEPARTMENT OF ADMINISTRATION

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

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

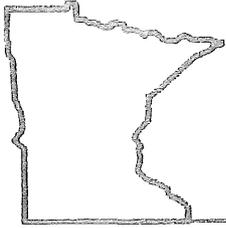
State of Minnesota
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Exhibit C

Schedule No. 20.0

Administration

	20	21.2	22.2	23.2
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	19,704	19,578	126	
Human Resources	16,215	16,112	103	
Financial Management and Reporting	5,366	5,325	41	
Admin - Government & Citizen Services				
Real Estate & Construction Services	4,973	3,730	1,243	
Materials Management	1,794	871	923	
Central Mail	170	23	147	
Office of Enterprise & Continuous Improvement	130	65	65	
Office of Enterprise Technology				
IT Spend	6,660	952	5,708	
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	82	36	46	
MMB - Treasury Division				
Treasury	369	167	202	
MMB - Budget Division				
Analysis & Control (EBO's)	218	96	122	
Budget Operations and Planning	899	468	431	
MMB - Accounting Division				
Central Payroll	1,487	740	747	
Accounting Services	200	88	112	
Financial Reporting	246	108	138	
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Support	976	428	0	548
Personnel Operations and System Support	1,524		759	765
Budget Service - Computer Operations	0		0	0
Personnel Operations Special Billing	3,024		1,506	1,518
Accounting & Procurement Operations Special Billing	792	348	0	444
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	3,364		1,675	1,689
Mediation Services				
State Agencies	51		25	26
Legislative Auditor				
Financial Audits	70,638	62,739	2,489	5,410
SWIFT	915	402		512.5
Sum of Allocated Costs	139,795	65,417	53,313	21,065
Distribution of Allocated Costs		(65,417)	4,313	1,669
Total Allocated Costs	139,795	-	57,626	22,734
Less: Disallowed Costs	-59,435			-59,435
Net Allocable Costs	80,360	0	57,626	22,734



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SCHEDULE 21.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

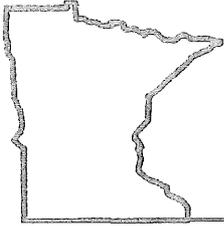
State of Minnesota
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Exhibit C

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	57,626	57,626				
Sum of Allocated Costs	57,626	57,626	0	0	0	0
Distribution of Allocated Costs		(57,626)	2,349	1,933	4,019	49,325
Total Allocated Costs	57,626	-	2,349	1,933	4,019	49,325
Less: Disallowed Costs	-49,325					49,325
Net Allocable Costs	8,301	0	2,349	1,933	4,019	0



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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.

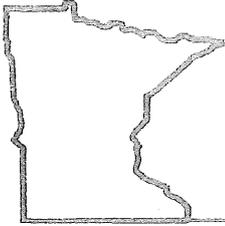
All revenues and direct-billed charges are accounted for in the initial allocation.

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Schedule No. 22.1

Admin - Government & Citizen Services

	22.2	22.5	22.7	22.8	22.10	22.11	22.12	
	Government & Citizen Services	General Support	Real Estate & Construction Services - Leasing	Real Property Enterprise System	Materials Management	Central Mail	Office of Enterprise Continous Improvement	Grants Mgt
Total Eligible Direct Costs								
Add: Allocated Costs								
Department of Administration								
General Support	22,734	22,734						
Sum of Allocated Costs	22,734	22,734	0					
Distribution of Allocated Costs		-22,734	2,748	4,313	11,640	2,651	727	655
Total Allocated Costs	22,734	0	2,748	4,313	11,640	2,651	727	655
Less: Disallowed Costs	0							
Net Allocable Costs	22,734	0	2,748	4,313	11,640	2,651	727	655



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SCHEDULE 24.0

OFFICE OF ENTERPRISE TECHNOLOGY

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

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

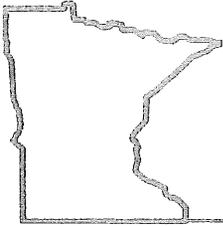
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Exhibit C

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	36,966	36,966		
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	32	32		
MMB - Treasury Division				
Treasury	142	142		
MMB - Budget Division				
Analysis & Control (EBO's)	85	85		
Budget Operations and Planning	388	388		
MMB - Accounting Division				
Central Payroll	2,551	2,551		
Accounting Services	78	78		
Financial Reporting	96	96		
MMB I.T - MANAGEMENT AND ADMINISTRATION				
Accounting & Procurement Operations and System Support	381	381		
Personnel Operations and System Support	2,614	2,614		
Budget Service - Computer Operations	0			
Personnel Operations Special Billing	5,185	5,185		
Accounting & Procurement Operations Special Billing	309	309		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	5,768	5,768		
Mediation Services				
State Agencies	87	87		
Legislative Auditor				
Financial Audits	35,870	35,870		
SWIFT	357	357		
Admin - Government & Citizen Services				
Materials Management	7	7		
Office of Enterprise & Continuous Improvement	1	1		
Sum of Allocated Costs	90,916	90,916	0	0
Distribution of Allocated Costs		-90,916	90,916	0
Total Allocated Costs	90,916	0	90,916	0
Less: Disallowed Costs	0			
Net Allocable Costs	90,916	0	90,916	



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

SCHEDULE 26.0

MINNESOTA MANAGEMENT AND BUDGET—FISCAL MANAGEMENT AND ADMINISTRATION

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

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

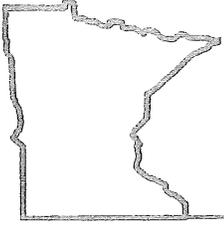
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 Second Stepdown

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	21	21							
MMB - Treasury Division									
Treasury	167	167							
MMB - Budget Division									
Analysis & Controls(EBO's)	55	55							
Budget Operations and Planning	226	226							
Total Allocated Costs									
Central Payroll	304	304							
Accounting Services	51	51							
Financial Reporting	63	63							
MMB I.T - MANAGEMENT AND ADMINISTRATION									
Accounting & Procurement Operations and System Support	249	249							
Personnel Operations and System Support	312	312							
Budget Service - Computer Operations									
Personnel Operations Special Billing	619	619							
Accounting & Procurement Operations Special Billing	202	202							
MMB - State HR, Benefits & Labor Relations									
Personnel Administration	688	688							
Mediation Services									
State Agencies	10	10							
Legislative Auditor									
Financial Audits	298,887	298,887							
Program Audits	0	0							
Single Audits	0	0							
SWIFT	233	233							
Admin - Government & Citizen Services									
Materials Management	7	7							
Central Mail	5	5							
Office of Enterprise Technology									
IT Spend	36	36							
Sum of Allocated Costs	302,134	302,134	0	0	0	0	0	0	0
Distribution of Allocated Costs		-302,134	5,438	21,837	24,642	45,382	164,172	5,260	35,402
Total Allocated Costs	302,134	0	5,438	21,837	24,642	45,382	164,172	5,260	35,402
Less: Disallowed Costs	-5,260							-5,260	
Net Allocable Costs	296,874	0	5,438	21,837	24,642	45,382	164,172	0	35,402



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

SCHEDULE 26.3

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.

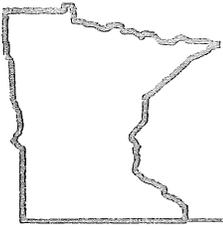
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 Second Stepdown

Schedule No. 26.3

MMB - Internal Controls & Accountability

26.3

	Internal Controls & Accountability	General Support
Total Eligible Direct Costs	0	
Add: Allocated Costs		
Department of MMB		
MMB - General Support	5,438	5,438
MMB - Internal Controls & Accountability		
Internal Controls & Accountability	2	2
MMB - Treasury Division		
Treasury	2	2
MMB - Budget Division		
Analysis & Controls(EBO's)	4	4
Budget Operations and Planning	29	29
MMB - Accounting Division		
Central Payroll	80	80
Accounting Services	4	4
Financial Reporting	5	5
MMB - IT Management & Administration		
Accounting & Procurement Operations and System Support	18	18
Personnel Operations and System Support	82	82
Budget Service - Computer Operations	0	
Personnel Operations Special Billing	163	163
Accounting & Procurement Operations Special Billing	15	15
MMB - State HR, Benefits & Labor Relations		
Personnel Administration	182	182
Mediation Services		
State Agencies	3	3
SWIFT	17	17
Sum of Allocated Costs	<u>6,044</u>	<u>6,044</u>
Distribution of Allocated Costs		0
Total Allocated Costs	<u>6,044</u>	<u>6,044</u>
Less: Disallowed Costs	0	
Net Allocable Costs	<u><u>6,044</u></u>	<u><u>6,044</u></u>



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

SCHEDULE 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.

Exhibit C

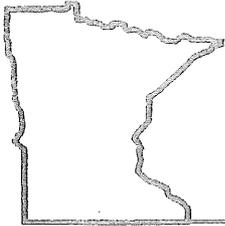
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
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Schedule No. 27.1

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	21,837	21,837		
MMB - Treasury Division				
Treasury	65	65		
MMB - Budget Division				
Analysis & Controls(EBO's)	25	25		
Budget Operations and Planning	139	139		
MMB - Accounting Division				
Central Payroll	151	151		
Accounting Services	23	23		
Financial Reporting	28	28		
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Support	111	111		
Personnel Operations and System Support	155	155		
Budget Service - Computer Operations	0			
Personnel Operations Special Billing	307	307		
Accounting & Procurement Operations Special Billing	90	90		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	341	341		
Mediation Services				
State Agencies	5	5		
Legislative Auditor				
Financial Audits	33,912	33,912		
SWIFT	104	104		
Sum of Allocated Costs	57,294	57,294	0	0
Distribution of Allocated Costs		-57,294	57,294	
Total Allocated Costs	57,294	0	57,294	
Less: Disallowed Costs	0			
Net Allocable Costs	57,294	0	57,294	



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

SCHEDULE 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.

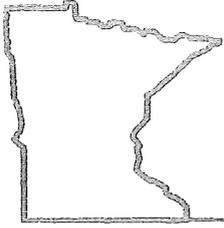
All revenues and direct-billed charges are accounted for in the initial allocation.

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	24,642	24,642			
MMB - Treasury Division					
Treasury	33	33			
MMB - Budget Division					
Analysis & Controls(EBO's)	24	24			
Budget Operations and Planning	133	133			
MMB - Accounting Division					
Central Payroll	412	412			
Accounting Services	22	22			
Financial Reporting	27	27			
MMB - IT Management & Administration					
Accounting & Procurement Operations and System Support	107	107			
Personnel Operations and System Support	422	422			
Budget Service - Computer Operations	0				
Personnel Operations Special Billing	836	836			
Accounting & Procurement Operations Special Billing	86	86			
MMB - State HR, Benefits & Labor Relations					
Personnel Administration	930	930			
Mediation Services					
State Agencies	14	14			
Legislative Auditor					
Program Audits	110,325	110,325			
SWIFT	100	100			
Admin - Government & Citizen Services					
Materials Management	1	1			
Office of Enterprise Technology					
IT Spend	3	3			
Sum of Allocated Costs	138,117	138,117	0	0	0
Distribution of Allocated Costs		-138,117	80,773	37,775	19,568
Total Allocated Costs	138,117	0	80,773	37,775	19,568
Less: Disallowed Costs	19,568				19,568
Net Allocable Costs	118,548	0	80,773	37,775	0



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

SCHEDULE 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.

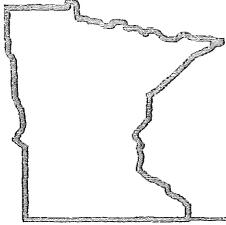
Exhibit C

State of Minnesota
 Summary of Allocated Costs
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 Second Stepdown

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	45,382	45,382				
MMB - Treasury Division						
Treasury	49	49				
MMB - Budget Division						
Analysis & Controls(EBO's)	35	35				
Budget Operations and Planning	168	168				
MMB - Accounting Division						
Central Payroll	620	620				
Accounting Services	31	31				
Financial Reporting	38	38				
MMB - IT Management & Administration						
Accounting & Procurement Operations and System Support	150	150				
Personnel Operations and System Support	636	636				
Budget Service - Computer Operations	0	0				
Personnel Operations Special Billing	1,261	1,261				
Accounting & Procurement Operations Special Billing	122	122				
MMB - State HR, Benefits & Labor Relations						
Personnel Administration	1,402	1,402				
Mediation Services						
State Agencies	21	21				
Legislative Auditor						
Financial Audits	365,333	365,333				
Single Audits	25,417	25,417				
SWIFT	141	141				
Sum of Allocated Costs	440,804	440,804	0	0	0	0
Distribution of Allocated Costs		-440,804	152,001	128,067	157,839	2,897
Total Allocated Costs	440,804	0	152,001	128,067	157,839	2,897
Less: Disallowed Costs	0					
Net Allocable Costs	440,804	0	152,001	128,067	157,839	2,897



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

SCHEDULE 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.

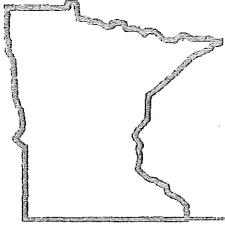
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 Second Stepdown

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	164,172	164,172					
Internal Controls & Accountability	1	1					
MMB - Treasury Division							
Treasury	171	171					
MMB - Budget Division							
Analysis & Controls(EBO's)	124	124					
Budget Operations and Planning	469	469					
MMB - Accounting Division							
Central Payroll	1,758	1,758					
Accounting Services	119	119					
Financial Reporting	147	147					
MMB - IT Management & Administration							
Accounting & Procurement Operations and System Support	524	524					
Personnel Operations and System Support	1,801	1,801					
Budget Service - Computer Operations	0						
Personnel Operations Special Billing	3,573	3,573					
Accounting & Procurement Operations Special Billing	424	424					
MMB - State HR, Benefits & Labor Relations							
Personnel Administration	3,974	3,974					
Mediation Services							
State Agencies	60	60					
Legislative Auditor							
Financial Audits	30,863	30,863					
SWIFT	490	490					
Admin - Government & Citizen Services							
Materials Management	5	5					
Office of Enterprise Technology							
IT Spend	230	230					
Sum of Allocated Costs	208,905	208,905	0	0	0	0	0
Distribution of Allocated Costs		-208,905	81,940	20,308	0	40,289	66,368
Total Allocated Costs	208,905	0	81,940	20,308	0	40,289	66,368
Less: Disallowed Costs	0						
Net Allocable Costs	208,905	0	81,940	20,308	0	40,289	66,368



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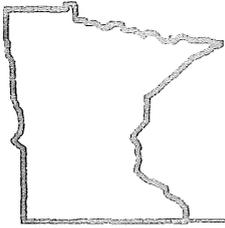
DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1
EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 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
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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.

Exhibit C

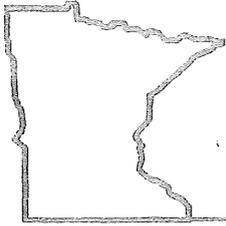
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 Second Stepdown

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				
MMB - General Support	35,402	35,402		
MMB - Treasury Division				
Treasury	57	57		
MMB - Budget Division				
Analysis & Controls(EBO's)	37	37		
Budget Operations and Planning	243	243		
MMB - Accounting Division				
Central Payroll	461	461		
Accounting Services	36	36		
Financial Reporting	43	43		
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Support	157	157		
Personnel Operations and System Support	473	473		
Budget Service - Computer Operations	0			
Personnel Operations Special Billing	938	938		
Accounting & Procurement Operations Special Billing	127	127		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	1,043	1,043		
Mediation Services				
State Agencies	16	16		
Legislative Auditor				
Financial Audits	0			
SWIFT	147	147		
Admin - Government & Citizen Services				
Materials Management	0			
Office of Enterprise Technology				
IT Spend	9	9		
Sum of Allocated Costs	39,180	39,189	0	0
Distribution of Allocated Costs		-39,189	39,189	0
Total Allocated Costs	39,180	0	39,189	0
Less: Disallowed Costs	0			
Net Allocable Costs	39,180	0	39,189	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 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.

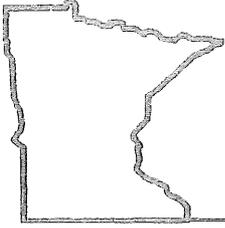
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2012
 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	1	1		
SWIFT	5	5		
Office of Enterprise Technology				
IT Spend	1	1		
MMB - Accounting Division				
Central Payroll	3	3		
MMB - IT Management & Administration				
Personnel Operations Special Billing	1	1		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	1	1	0	0
Sum of Allocated Costs	13	13	0	0
Distribution of Allocated Costs		-13		13
Total Allocated Costs	13	0	0	13
Less: Disallowed Costs	13			13
Net Allocable Costs	0	0	0	0



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

SCHEDULE 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.

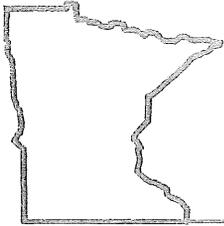
Exhibit C

State of Minnesota
 Summary of Allocated Costs
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 Second Slepdown

Schedule No. 33.1

Office of the Legislative Auditor

	33.2	33.3	33.4	33.5	33.6	33.7	33.8	33.9	33.1	33.11	33.12	33.13	33.14
Office of the Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audits	Audit Comm	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
Total Eligible Direct Costs													
Add: Allocated Costs													
SWIFT	411	411											
Admin - Government & Citizen Services													
Resource Recovery	0	0											
Materials Management	6	6											
Central Mail	4	4											
Office of Enterprise Continous Improvement	1	1											
Total Allocated Costs													
IT Spend	84	84											
MMB - Internal Controls & Accountability													
Internal Controls & Accountability	0												
MMB - Treasury Division													
Treasury	5	5											
MMB - Budget Division													
Analysis & Controls(EBO's)	6	6											
Budget Operations and Planning	17	17											
MMB - Accounting Division													
Central Payroll	139	139											
Accounting Services	10	10											
Financial Reporting	12	12											
Financial Reporting - Single Audit	0												
MMB - IT Management & Administration													
Accounting & Procurement Operations and System Support	6	6											
Personnel Operations and System Support	19	19											
Budget Service - Computer Operations	0												
Personnel Operations Special Billing	38	38											
Accounting & Procurement Operations Special Billing	5	5											
MMB - State HR, Benefits & Labor Relations													
Personnel Administration	36	36											
Mediation Services													
State Agencies	0												
Sum of Allocated Costs	800	800	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		-800	466	217	62	0	13	17	12	4	2	1	3
Total Allocated Costs	800	0	466	217	62	0	13	17	12	4	2	1	3
Less: Disallowed Costs	0					0							
Net Allocable Costs	800	0	466	217	62	0	13	17	12	4	2	1	3



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

SCHEDULE 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
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Schedule No. 34.1

State Auditor

34.2

	<u>State Auditor</u>	<u>General Support</u>
Total Eligible Direct Costs		
Add: Allocated Costs		
SWIFT	4	4
MMB - Accounting Division		
Central Payroll	2	2
MMB - IT Management & Administration		
Personnel Operations and System Support	0	0
Accounting & Procurement Operations Special Billing	0	0
Sum of Allocated Costs	8	8
Distribution of Allocated Costs		0
Total Allocated Costs	8	8
Less: Disallowed Costs	0	
Net Allocable Costs	8	8

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2012 Actual Allocable costs & Applicable Credits	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5	Net Administrative Expenditures by Agency 4.2
					Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	1.2	Equipment Use Charge	810,462	810,462						
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION			0					
G02-3.2	G02-3.2	ADMIN MGMT SERVICES			0	0				
G02-3.3	G02-3.3	Commissioner's Office	388,931	444,800	0	388,931				
G02-3.4	G02-3.4	Human Resources	320,068	426,181	0	320,068				
G02-3.5	G02-3.5	Financial Management and Reporting	665,329	767,361	0	665,329				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0	8,166,477				
G02-4.2	G02-4.2	Government & Citizen Services			0		0.05%	0.05%	7,928	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	446,173	456,000	0					446,173
G02-4.7	G02-4.7	Real Property	700,287	922,598	0					700,287
G02-4.8	G02-4.8	Materials Management Division	1,890,190	1,931,000	0					1,890,190
G02-4.10	G02-4.10	Central Mail	430,493	444,564	0					430,493
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	118,104	135,000	0					118,104
G02-4.12	G02-4.12	Grants Management	106,436	125,000	0					106,436
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	845,800	1,490,249	11,182,057					
G46-6.3	G46-6.3	IT Spend	3,045,412	4,831,919	0					
G46-6.5	G46-6.5	OET - Non allocable			0					
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	2,240,201	4,028,654	547,923					
G10-8.3	G10-8.3	Internal Controls & Accountability	434,023	459,328	0					
G10-9.2	G10-9.2	TREASURY DIVISION			0					
G10-9.3	G10-9.3	Treasury	1,742,719	1,616,340	0					
G10-9.4	G10-9.4	Treasury - Other			0					
G10-10.2	G10-10.2	MMB - BUDGET DIVISION			0					
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,150,138	1,351,962	0					
G10-10.4	G10-10.4	Budget Operations and Planning	537,883	632,270	0					
G10-10.5	G10-10.5	Budget Division - Non Allocable			0					
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION			0					
G10-11.3	G10-11.3	Central Payroll	1,248,893	1,214,171	0					
G10-11.4	G10-11.4	Accounting Services	1,052,244	1,400,488	0					
G10-11.5	G10-11.5	Financial Reporting	1,296,855	1,424,375	0					
G10-11.6	G10-11.6	Financial Reporting - Single Audit	23,802	26,142	0					
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0					
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	1,255,919	2,933,380	0					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	4,646,524	232,651	0					
G10-12.5	G10-12.5	Personnel Operations and System Support	1,151,588	-351,605	0					
G10-12.6	G10-12.6	Budget Service - Computer Operations			0					
G10-12.7	G10-12.7	Personnel Operations Special Billing	2,284,677	4,101,605	0					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	3,763,490	6,836,009	0					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			0					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			0					
G10-13.3	G10-13.3	Personnel Administration	2,825,387	3,240,541	0					
G02-13.5	G02-13.5	Employee Relations - Non Allocable			0					
G45-14.2	G45-14.2	MEDIATION SERVICES			0					
G45-14.3	G45-14.3	State Agencies	46,820	57,414	0					
G45-14.4	G45-14.4	Mediation/Representation - General			0					
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	1,555,515	1,361,850	0					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2012 Actual Allocable costs & Applicable Credits	2014 Budget Allocable Costs & Applicable Credits	Equipment Usage	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
						1.2	3.2	3.3	3.4	3.5	4.2
						ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	
L49-15.3	L49-15.3	Financial Audits	2,315,728	2,391,117	0						
L49-15.4	L49-15.4	Program Audits	1,078,958		0						
L49-15.5	L49-15.5	Single Audits	309,686	319,768	0						
L49-15.6	L49-15.6	Audit Comm	2,129		0						
L49-15.7	L49-15.7	Financial Audit- Outdoors	65,455	67,586							
L49-15.8	L49-15.8	Financial Audit- Art	86,505	89,321							
L49-15.9	L49-15.9	Financial Audit- Clean Water	61,707	63,715							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	17,878	18,460							
L49-15.11	L49-15.11	Program Audit- Outdoors	11,173								
L49-15.12	L49-15.12	Program Audit- Art	6,522								
L49-15.13	L49-15.13	Program Audit- Clean Water	17,024								
L49-15.14	L49-15.14	Program Audit- Parks & Trails	5,754								
G61-16.2	G61-16.2	STATE AUDITOR	36,516	33,519	420,881						
G61-16.3	G61-16.3	State Auditor General			0						
17	17	SWIFT (Internally Developed Software Amortized on	5,295,083	5,295,083							
99YYY	99YYY	Consumer Agencies									
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION									
G02-3.2	G02-3.2	ADMIN MGMT SERVICES					0.00%	0.00%	-		
G02-3.3	G02-3.3	Commissioner's Office					0.05%	0.05%	6,220		
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services									
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
G46-6.3	G46-6.3	IT Spend									
G46-6.5	G46-6.5	OET - Non allocable									
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
G10-8.3	G10-8.3	Internal Controls & Accountability									
G10-9.2	G10-9.2	TREASURY DIVISION									
G10-9.3	G10-9.3	Treasury									
G10-9.4	G10-9.4	Treasury - Other									
G10-10.2	G10-10.2	MMB - BUDGET DIVISION									
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION									
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION									
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support									

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2012 Actual Allocable costs & Applicable Credits	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets Equipment Usage	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
						ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
G10-12.5	G10-12.5	Personnel Operations and System Support				3.2	3.3	3.4	3.5	4.2
G10-12.6	G10-12.6	Budget Service - Computer Operations			1.2					
G10-12.7	G10-12.7	Personnel Operations Special Billing								
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable								
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations								
G10-13.3	G10-13.3	Personnel Administration								
G02-13.5	G02-13.5	Employee Relations - Non Allocable								
G45-14.2	G45-14.2 MEDIATION SERVICES									
G45-14.3	G45-14.3	State Agencies								
G45-14.4	G45-14.4	Mediation/Representation - General								
L49-15.2	L49-15.2 LEGISLATIVE AUDITOR									
L49-15.3	L49-15.3	Financial Audits								
L49-15.4	L49-15.4	Program Audits								
L49-15.5	L49-15.5	Single Audits								
L49-15.6	L49-15.6	Audit Comm								
L49-15.7	L49-15.7	Financial Audit- Outdoors								
L49-15.8	L49-15.8	Financial Audit- Art								
L49-15.9	L49-15.9	Financial Audit- Clean Water								
L49-15.10	L49-15.10	Financial Audit- Parks & Trails								
L49-15.11	L49-15.11	Program Audit- Outdoors								
L49-15.12	L49-15.12	Program Audit- Art								
L49-15.13	L49-15.13	Program Audit- Clean Water								
L49-15.14	L49-15.14	Program Audit- Parks & Trails								
G61-16.2	G61-16.2 STATE AUDITOR									
G61-16.3	G61-16.3	State Auditor General								
17.0	17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)									
	99YYY Consumer Agencies									

G02-0002	State Archaeology	0.01%	0.01%	1,060
G02-0003	Public Broadcasting	0.00%	0.00%	380
G02-0007	Information Policy Analysis	0.01%	0.01%	2,043
G02-0009	Real Estate and Construction Services	0.04%	0.04%	37,176
G02-0010	Oil Overcharge (Stripper Wells)	0.00%	0.00%	-
G02-0012	STAR	0.01%	0.01%	27,085
G02-0014	Capital Group Parking	0.06%	0.06%	32,413
G02-0015a	Fleet Services	0.02%	0.02%	194,777
G02-0016	Development Disabilities	0.01%	0.01%	9,472
G02-0017a	Risk Management	0.02%	0.02%	20,883
G02-0017b	Risk Management - Workers Compensation	0.04%	0.04%	144,662
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	0.00%	469
G02-0021a	Plant Mangement (Leases)	0.52%	0.52%	170,759
G02-0021b	Plant Management (Repairs)	0.01%	0.01%	9,115
G02-0021c	Plant Management (Materials Transfer)	0.00%	0.00%	3,445
G02-0021f	Plant Management FR & R	0.00%	0.00%	433
G02-0024	MN Bookstore	0.02%	0.02%	22,744
G02-0028	Office Supply Connection - Closed in FY2010	0.00%	0.00%	-

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	2012 Actual Allocable costs & Applicable Credits	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets Equipment Usage	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	
											ADMIN MANAGEMENT SERVICES
	G02-0029a	Cooperative Purchasing (CPV)							0.04%	0.04%	3,753
	G02-0029b	Cooperative Purchasing (MMCAP)							0.04%	0.04%	5,872
	G02-0031	Central Mail							0.02%	0.02%	47,223
	G02-0034	Other Non-Allocable							0.00%	0.00%	-
	G02-0036	Demography							0.02%	0.02%	2,961
	G02-0037	Mn Geospatial Information Office							0.02%	0.02%	6,880
	G02-0037a	MnGeo Service Bureau							0.02%	0.02%	28
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)							0.01%	0.01%	563
	G02-0042	Surplus Services							0.02%	0.02%	13,929
	G02-0044	RECS - Energy							0.00%	0.00%	240
	G02-0045	SmART FMR							0.02%	0.02%	654
	G02-0046	SmART HR							0.00%	0.00%	833
	G02-0047	Grants Recovery							0.00%	0.00%	-
	G02-0048	Arts & Cultural Heritage							0.00%	0.00%	1,980
	G02-0049	Materials Management							0.00%	0.00%	1,190
	B04	AGRICULTURE DEPT									
	B11	COSMETOLOGIST EXAMINERS BOARD									
	B13	COMMERCE DEPT									
	B14	ANIMAL HEALTH BOARD									
	B15	BARBER EXAMINERS BOARD									
	B20	EXPLORE MINNESOTA TOURISM									
	B22	EMPLOYMENT & ECONOMIC DEVELPMT									
	B24	PUBLIC FACILITIES AUTHORITY									
	B25	SCIENCE & TECHNOLOGY AUTHORITY									
	B34	HOUSING FINANCE AGENCY									
	B41	WORKERS COMP COURT OF APPEALS									
	B42	LABOR AND INDUSTRY DEPT									
	B43	IRON RANGE RESOURCES									
	B7E	ARCHITECTURE, ENGINEERING BD									
	B7G	COMBATIVE SPORTS COMMISSION									
	B7P	ACCOUNTANCY BOARD									
	B7S	PRIVATE DETECTIVES BOARD									
	B82	PUBLIC UTILITIES COMM									
	B9D	AMATEUR SPORTS COMM									
	B9V	AGRICULTURE UTILIZATION RESRCH									
	E25	CENTER FOR ARTS EDUCATION									
	E26	MN STATE COLLEGES/UNIVERSITIES									
	E37	EDUCATION DEPARTMENT									
	E40	HISTORICAL SOCIETY									
	E44	MINNESOTA STATE ACADEMIES									
	E50	ARTS BOARD									
	E60	OFFICE OF HIGHER EDUCATION									
	E77	ZOOLOGICAL BOARD									

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2012 Actual Allocable costs & Applicable Credits	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
	E81	UNIVERSITY OF MINNESOTA			1.2	3.2	3.3	3.4	3.5	4.2
	E95	HUMANITIES COMMISSION								
	E97	SCIENCE MUSEUM								
	E9W	HIGHER ED FACILITIES AUTHORITY								
	G03	LOTTERY								
	G05	RACING COMMISSION								
	G06	ATTORNEY GENERAL								
	G09	GAMBLING CONTROL BOARD								
	G10	MINNESOTA MANAGEMENT & BUDGET								
	G17	HUMAN RIGHTS DEPT								
	G19	INDIAN AFFAIRS COUNCIL								
	G38	INVESTMENT BOARD								
	G39	GOVERNORS OFFICE								
	G45	MEDIATION SERVICES DEPT								
	G46	OFFICE OF ENTERPRISE TECHNOLOGY								
	G53	SECRETARY OF STATE								
	G61	OFFICE OF THE STATE AUDITOR								
	G62	MINN STATE RETIREMENT SYSTEM								
	G63	PUBLIC EMPLOYEES RETIRE ASSOC								
	G67	REVENUE DEPT								
	G69	TEACHERS RETIREMENT ASSOC								
	G90	REVENUE INTERGOVT PAYMENTS								
	G92	OMBUDSPERSON FOR FAMILIES								
	G96	UNIFORM LAWS COMMISSION								
	G9J	CAMPAIGN FINANCE BOARD								
	G9K	ADMINISTRATIVE HEARINGS								
	G9L	BLACK MINNESOTANS COUNCIL								
	G9M	CHICANO LATINO AFFAIRS COUNCIL								
	G9N	ASIAN-PACIFIC COUNCIL								
	G9Q	MMB DEBT SERVICE								
	G9R	MMB NON-OPERATING								
	G9X	CAPITOL AREA ARCHITECT								
	G9Y	DISABILITY COUNCIL								
	GPR	PAYROLL CLEARING								
	H12	HEALTH DEPT								
	H55	HUMAN SERVICES DEPT								
	H55b	HUMAN SERVICES SOS								
	H55c	HUMAN SERVICES MSOP								
	H75	VETERANS AFFAIRS DEPT								
	H7B	MEDICAL PRACTICE BOARD								
	H7C	NURSING BOARD								
	H7D	PHARMACY BOARD								
	H7F	DENTISTRY BOARD								

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2012 Actual Allocable costs & Applicable Credits	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
					Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	H7H	CHIROPRACTIC EXAMINERS BOARD								
	H7J	OPTOMETRY BOARD								
	H7K	NURSING HOME ADMIN BOARD								
	H7L	SOCIAL WORK BOARD								
	H7M	MARRIAGE & FAMILY THERAPY BD								
	H7Q	PODIATRIC MEDICINE								
	H7R	VETERINARY MEDICINE BOARD								
	H7S	EMERGENCY MEDICAL SERVICES BD								
	H7U	DIETETICS & NUTRITION PRACTICE								
	H7V	PSYCHOLOGY BOARD								
	H7W	PHYSICAL THERAPY BOARD								
	H7X	BEHAVIORAL HEALTH & THERAPY BD								
	H9G	OMBUDSMAN MH/DD								
	J33	TRIAL COURTS								
	J50	GUARDIAN AD LITEM BOARD								
	J52	PUBLIC DEFENSE BOARD								
	J58	COURT OF APPEALS								
	J65	SUPREME COURT								
	J68	TAX COURT								
	J70	JUDICIAL STANDARDS BOARD								
	L10	LEGISLATURE								
	L49	LEGISLATIVE AUDITOR								
	P01	MILITARY AFFAIRS DEPT								
	P07	PUBLIC SAFETY DEPT								
	P78	CORRECTIONS DEPT								
	P7T	PEACE OFFICERS BOARD (POST)								
	P9E	SENTENCING GUIDELINES COMM								
	R28	MINN CONSERVATION CORPS								
	R29	NATURAL RESOURCES DEPT								
	R32	POLLUTION CONTROL AGENCY								
	R9P	WATER & SOIL RESOURCES BOARD								
	T79	TRANSPORTATION DEPT								
	T98	METROPOLITAN COUNCIL/TRANSPORT								
		OTHER								
XXX		Total	46,334,481	51,629,278	12,150,861	9,540,805	1.08%	1.08%	777,170	3,691,683
XXX		Source	46,334,480	51,629,278	12,150,861	9,540,805	1.08%	1.08%	777,170	3,691,683
		Difference (Total - Source)	-1	0	0	0	0.00%	0.00%	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division
			4.5	4.7	4.8	4.10	4.11	4.12	6.2	6.3	8.2
			Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET
G61-16.2	G61-16.2	STATE AUDITOR	-	-	2	-	0.00%	-		1,845	
G61-16.3	G61-16.3	State Auditor General									
17	17	SWIFT (Internally Developed Software Amortized over 99YYY)									
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	0.00%	-		-	
G02-3.2	G02-3.2	ADMIN MGMT SERVICES	3	-	201	230	0.05%	-		99,337	
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services	1	-	213	1,492	0.05%			595,898	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								3,858,938	
G46-6.3	G46-6.3	IT Spend									
G46-6.5	G46-6.5	OET - Non allocable									
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
G10-8.3	G10-8.3	Internal Controls & Accountability									
G10-9.2	G10-9.2	TREASURY DIVISION									
G10-9.3	G10-9.3	Treasury									
G10-9.4	G10-9.4	Treasury - Other									
G10-10.2	G10-10.2	MMB - BUDGET DIVISION									
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION									
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION									
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support									

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division
			Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET
G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable									
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations									
G10-13.3	G10-13.3	Personnel Administration									
G02-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	MEDIATION SERVICES									
G45-14.3	G45-14.3	State Agencies									
G45-14.4	G45-14.4	Mediation/Representation - General									
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR									
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	STATE AUDITOR									
G61-16.3	G61-16.3	State Auditor General									
17.0	17	SWIFT (Internally Developed Software Amortized over 99YYY Consumer Agencies)									
	G02-0002	State Archaeology	-	-	24	-	0.01%	-	-	7,068	-
	G02-0003	Public Broadcasting	10	-	70	-	0.00%	1,793,000	-	-	-
	G02-0007	Information Policy Analysis	-	-	23	40.29	0.01%	-	-	14,097	-
	G02-0009	Real Estate and Construction Services	-	-	1,694	1,026.89	0.04%	-	-	232,628	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	0.00%	-	-	-	-
	G02-0012	STAR	-	-	528	1,210.43	0.01%	74,829	-	72,441	-
	G02-0014	Capital Group Parking	-	-	491	1,821.75	0.06%	-	-	15,488	-
	G02-0015a	Fleet Services	-	2,320	594	911.47	0.02%	-	-	341,256	-
	G02-0016	Development Disabilities	-	-	144	1,103.67	0.01%	470,023	-	182,465	-
	G02-0017a	Risk Management	-	-	155	817.19	0.02%	-	-	125,656	-
	G02-0017b	Risk Management - Workers Compensation	-	-	128	9,057.51	0.04%	-	-	497,254	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	4	15.01	0.00%	-	-	-	-
	G02-0021a	Plant Management (Leases)	3	3,692,613	3,904	214.44	0.52%	-	-	523,565	-
	G02-0021b	Plant Management (Repairs)	-	-	38	-	0.01%	-	-	85	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	27	-	0.00%	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	28	-	0.00%	-	-	-	-
	G02-0024	MN Bookstore	-	-	173	3,380.19	0.02%	-	-	49,633	-
	G02-0028	Office Supply Connection - Closed in FY2010	1	-	-	-	0.00%	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division
			4.5	4.7	4.8	4.10	4.11	4.12	6.2	6.3	6.2
			Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET
	G02-0029a	Cooperative Purchasing (CPV)	-	-	116	1,260.18	0.04%	-	-	112,546	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	207	1,430.20	0.04%	-	-	730,623	-
	G02-0031	Central Mail	-	-	68	14,776.46	0.02%	-	-	31,975	-
	G02-0034	Other Non-Allocable	-	-	-	-	0.00%	-	-	-	-
	G02-0036	Demography	3	-	93	500.70	0.02%	-	-	67,455	-
	G02-0037	Mn Geospatial Information Office	-	-	124	29.99	0.02%	-	-	456,114	-
	G02-0037a	MnGeo Service Bureau	-	-	-	36.18	0.02%	-	-	275,636	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	15	91.92	0.01%	-	-	6,397	-
	G02-0042	Surplus Services	-	44,075	202	-	0.02%	-	-	68,235	-
	G02-0044	RECS - Energy	-	-	-	-	0.00%	-	-	356	-
	G02-0045	SmART FMR	-	-	17	-	0.02%	-	-	5,095	-
	G02-0046	SmART HR	-	-	12	-	0.00%	-	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	0.00%	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	76	-	0.00%	4,201,785	-	18,110	-
	G02-0049	Materials Management	-	-	3	-	0.00%	-	-	-	-
	B04	AGRICULTURE DEPT	6	8,304	8,049	73,115.00	1.11%	1,044,004	-	3,438,693	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	107	6,478.00	0.02%	-	-	57,200	-
	B13	COMMERCE DEPT	10	3,216	4,249	179,937.00	0.75%	62,320,602	-	8,935,412	-
	B14	ANIMAL HEALTH BOARD	1	-	617	4,965.00	0.19%	503,325	-	450,005	-
	B15	BARBER EXAMINERS BOARD	-	-	40	2,338.00	0.00%	-	-	5,775	-
	B20	EXPLORE MINNESOTA TOURISM	2	-	712	12,409.00	0.09%	557,612	-	659,825	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	60	49,087	78,787	264.00	3.15%	142,406,013	-	30,238,375	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	588	-	0.02%	26,505,955	-	18,985	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	42	-	0.00%	48,837	-	30,046	-
	B34	HOUSING FINANCE AGENCY	3	-	1,472	19,450.00	0.45%	(354)	-	4,119,969	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	23	1,075.00	0.02%	-	-	17,098	-
	B42	LABOR AND INDUSTRY DEPT	3	-	5,160	118,537.00	0.70%	819,551	-	3,854,090	-
	B43	IRON RANGE RESOURCES	3	278,148	1,652	-	0.15%	15,600,559	-	547,051	-
	B7E	ARCHITECTURE, ENGINEERING BD	2	-	108	3,975.00	0.01%	-	-	40,633	-
	B7G	COMBATIVE SPORTS COMMISSION	1	-	14	-	0.01%	-	-	680	-
	B7P	ACCOUNTANCY BOARD	-	-	69	4,783.00	0.01%	-	-	30,510	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	12	-	0.00%	-	-	170	-
	B82	PUBLIC UTILITIES COMM	-	-	200	-	0.27%	320	-	451,925	-
	B9D	AMATEUR SPORTS COMM	-	786,021	1	-	0.00%	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	0.00%	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	3	171,921	1,848	-	0.15%	246,541	-	378,775	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	16,596.00	25.55%	-	-	88,785,652	-
	E37	EDUCATION DEPARTMENT	1	-	5,917	35,318.00	0.66%	62,998,870	-	10,498,575	-
	E40	HISTORICAL SOCIETY	-	1,528,084	51	-	0.00%	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	2	436,058	2,236	-	0.43%	-	-	348,327	-
	E50	ARTS BOARD	-	-	1,441	3,294.00	0.04%	30,228,207	-	185,367	-
	E60	OFFICE OF HIGHER EDUCATION	1	-	2,090	38,154.00	0.15%	1,199,391	-	747,063	-
	E77	ZOOLOGICAL BOARD	-	608,976	4,621	-	0.49%	-	-	635,516	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division
			4.5	4.7	4.8	4.10	4.11	4.12	6.2	6.3	8.2
			Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET
	E81	UNIVERSITY OF MINNESOTA	-	-	116	-	0.00%	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	5	-	0.00%	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	2	-	0.00%	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0.00%	-	-	-	-
	G03	LOTTERY	1	-	-	5,117.00	0.24%	-	-	1,760,892	-
	G05	RACING COMMISSION	-	-	292	-	0.04%	-	-	131,445	-
	G06	ATTORNEY GENERAL	2	-	706	55,029.00	0.47%	-	-	449,676	-
	G09	GAMBLING CONTROL BOARD	4	-	41	1,056.00	0.05%	225,876	-	29,435	-
	G10	MINNESOTA MANAGEMENT & BUDGET	1	-	678	55,765.00	0.21%	-	-	4,675,199	-
	G17	HUMAN RIGHTS DEPT	-	-	225	8,627.00	0.05%	-	-	362,771	-
	G19	INDIAN AFFAIRS COUNCIL	2	-	216	28.00	0.01%	472,001	-	19,506	-
	G38	INVESTMENT BOARD	1	-	78	1,558.00	0.03%	-	-	521,482	-
	G39	GOVERNORS OFFICE	-	-	166	2,396.00	0.08%	-	-	94,314	-
	G45	MEDIATION SERVICES DEPT	1	-	69	1,588.00	0.02%	60,978	-	87,887	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	4	-	3,134	208.00	1.63%	-	-	9,244,562	-
	G53	SECRETARY OF STATE	3	-	674	45,308.00	0.13%	-	-	3,064,018	-
	G61	OFFICE OF THE STATE AUDITOR	2	-	397	5,261.00	0.19%	-	-	516,414	-
	G62	MINN STATE RETIREMENT SYSTEM	1	145,146	192	88,877.00	0.15%	-	-	2,705,253	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	227	370,753.00	0.13%	-	-	1,895,429	-
	G67	REVENUE DEPT	9	-	2,646	889,864.00	2.43%	187,917	-	20,037,321	-
	G69	TEACHERS RETIREMENT ASSOC	1	-	328	55,168.00	0.12%	-	-	3,456,924	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	0.00	0.00%	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	67	68.00	0.00%	-	-	17,999	-
	G96	UNIFORM LAWS COMMISSION	-	-	6	-	0.00%	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	73	3,255.00	0.01%	-	-	156,189	-
	G9K	ADMINISTRATIVE HEARINGS	2	-	494	51,981.00	0.11%	-	-	499,666	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	204	86.00	0.01%	-	-	9,413	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	78	33.00	0.01%	-	-	10,016	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	107	92.00	0.01%	-	-	7,346	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	0.00%	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	68	-	0.00%	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	20	29.00	0.00%	-	-	6,948	-
	G9Y	DISABILITY COUNCIL	2	-	188	665.00	0.02%	-	-	42,228	-
	GPR	PAYROLL CLEARING	-	-	-	-	0.00%	-	-	-	-
	H12	HEALTH DEPT	10	-	14,071	304,313.00	2.55%	53,777,094	-	20,096,072	-
	H55	HUMAN SERVICES DEPT	75	-	7,513	444,888.00	3.21%	77,498,758	-	84,732,214	-
	H55b	HUMAN SERVICES SOS	-	1,797,637	8,853	-	6.51%	32,433	-	4,181,819	-
	H55c	HUMAN SERVICES MSOP	-	460,554	1,432	-	1.21%	-	-	2,278,518	-
	H75	VETERANS AFFAIRS DEPT	1	924,746	9,917	4,245.00	2.42%	77,000	-	2,509,170	-
	H7B	MEDICAL PRACTICE BOARD	-	-	219	21,010.00	0.03%	-	-	295,985	-
	H7C	NURSING BOARD	-	-	94	34,722.00	0.05%	-	-	283,236	-
	H7D	PHARMACY BOARD	-	-	203	11,129.00	0.02%	-	-	231,209	-
	H7F	DENTISTRY BOARD	2	-	150	10,777.00	0.03%	-	-	66,665	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division
			4.5	4.7	4.8	4.10	4.11	4.12	6.2	6.3	8.2
			Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	57	5,161.00	0.01%	-	-	2,672	-
	H7J	OPTOMETRY BOARD	-	-	33	1,322.00	0.00%	-	-	490	-
	H7K	NURSING HOME ADMIN BOARD	3	-	113	248.00	0.02%	-	-	270,055	-
	H7L	SOCIAL WORK BOARD	-	-	73	6,374.00	0.01%	-	-	84,928	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	47	1,902.00	0.00%	-	-	5,980	-
	H7Q	PODIATRIC MEDICINE	-	-	26	116.00	0.00%	-	-	855	-
	H7R	VETERINARY MEDICINE BOARD	-	-	27	1,139.00	0.00%	-	-	2,319	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	133	5,609.00	0.03%	585,993	-	62,494	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	27	1,657.00	0.00%	-	-	506	-
	H7V	PSYCHOLOGY BOARD	-	-	79	3,257.00	0.01%	-	-	31,195	-
	H7W	PHYSICAL THERAPY BOARD	-	-	26	4,887.00	0.00%	-	-	6,410	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	57	2,252.00	0.01%	-	-	8,252	-
	H9G	OMBUDSMAN MH/DD	5	-	106	924.00	0.03%	-	-	150,466	-
	J33	TRIAL COURTS	-	-	2,897	13,565.00	3.29%	-	-	5,770,946	-
	J50	GUARDIAN AD LITEM BOARD	-	-	241	7.00	0.38%	-	-	79,133	-
	J52	PUBLIC DEFENSE BOARD	-	-	1,584	-	0.85%	-	-	1,613,062	-
	J58	COURT OF APPEALS	-	-	120	11,082.00	0.13%	-	-	78,375	-
	J65	SUPREME COURT	1	-	2,044	23,311.00	0.48%	6,750	-	5,623,062	-
	J68	TAX COURT	-	-	54	0.00	0.01%	-	-	10,184	-
	J70	JUDICIAL STANDARDS BOARD	-	-	28	-	0.00%	-	-	8,567	-
	L10	LEGISLATURE	-	-	4	100.00	0.14%	-	-	59,350	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	0.00%	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	4,660,632	13,349	140.00	0.51%	-	-	1,702,544	-
	P07	PUBLIC SAFETY DEPT	23	20,380	21,813	1,146,720.00	3.72%	111,659,842	-	39,575,955	-
	P78	CORRECTIONS DEPT	18	6,114,378	28,140	22,281.00	6.91%	7,084,456	-	14,594,015	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	49	2,976.00	0.01%	-	-	96,285	-
	P9E	SENTENCING GUIDELINES COMM	2	-	60	229.00	0.01%	-	-	28,198	-
	R28	MINN CONSERVATION CORPS	-	-	7	-	0.00%	-	-	-	-
	R29	NATURAL RESOURCES DEPT	50	3,376,293	38,051	75,710.00	9.68%	92,099,396	-	20,701,567	-
	R32	POLLUTION CONTROL AGENCY	6	16,314	5,779	59,590.00	1.83%	23,566,094	-	9,182,841	-
	R9P	WATER & SOIL RESOURCES BOARD	5	-	2,771	2,936.00	0.18%	22,855,483	-	665,609	-
	T79	TRANSPORTATION DEPT	4	5,502,297	138,346	83,829.00	13.49%	64,999,143	-	47,491,168	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	66	3,149.00	0.00%	-	-	-	-
		OTHER	3	-	55	(69,825.23)	0.00%	-	-	-	-
XXX		Total	363	30,627,180	441,020	4,496,516	100.00%	806,210,456	3,045,412	484,215,749	24,112,541
XXX		Source	363	30,627,180	441,020	4,496,516	100.00%	806,210,456	3,045,412	484,215,749	24,112,541
		Difference (Total - Source)	0	0	0	0	0.00%	0	0	0	0

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
8.3	9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4

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	Accounting Services
1.2 Equipment Use Charge											
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION									
G02-3.2	G02-3.2	ADMIN MGMT SERVICES									
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services									
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
G46-6.3	G46-6.3	IT Spend									
G46-6.5	G46-6.5	OET - Non allocable									
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
G10-8.3	G10-8.3	Internal Controls & Accountability									
G10-9.2	G10-9.2	TREASURY DIVISION	1,611								
G10-9.3	G10-9.3	Treasury		1,742,719							
G10-9.4	G10-9.4	Treasury - Other									
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	1,271								
G10-10.3	G10-10.3	Analysis & Control (EBO's)	274			1,150,138					
G10-10.4	G10-10.4	Budget Operations and Planning				537,883					
G10-10.5	G10-10.5	Budget Division - Non Allocable				278,634					
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	2,172								
G10-11.3	G10-11.3	Central Payroll							1,248,893		
G10-11.4	G10-11.4	Accounting Services							1,052,244		
G10-11.5	G10-11.5	Financial Reporting							1,296,855		
G10-11.6	G10-11.6	Financial Reporting - Single Audit							23,802		
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	7,582								
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support									
G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	536								
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,272								
G10-13.3	G10-13.3	Personnel Administration									
G02-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	MEDIATION SERVICES	78		7		78	2		0.00%	78
G45-14.3	G45-14.3	State Agencies									
G45-14.4	G45-14.4	Mediation/Representation - General									
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	6,355		466		6,355	92		0.09%	6,355

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Accounting & Procurement	Net Administrative	Payment & Deposit	Net Administrative	Accounting & Procurement	Number of Budget	Net Administrative	SUM OF PERCENT	Accounting & Procurement
			Transactions - FY (Actual)	Expenditures by Division	Transactions	Expenditures by Division	Transactions - FY (Actual)	Transactions - FY (Actual)	Expenditures by Division		Transactions - FY (Actual)
			8.3	9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4
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	Accounting Services
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	STATE AUDITOR	69		6		69	2		0.00%	69
G61-16.3	G61-16.3	State Auditor General	-								
	17	17 SWIFT (Internally Developed Software Amortized ov	-								
99YYY	99YYY	Consumer Agencies	-								
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-		-		6,220	161		0.05%	6,220
G02-3.2	G02-3.2	ADMIN MGMT SERVICES	6,220		430						
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services	7,928		520		7,928	149		0.05%	7,928
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	5,516		365		5,516	134		0.19%	5,516
G46-6.3	G46-6.3	IT Spend									
G46-6.5	G46-6.5	OET - Non allocable									
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	3,601		429		3,601	78		0.02%	3,601
G10-8.3	G10-8.3	Internal Controls & Accountability	264		6		264	10		0.01%	264
G10-9.2	G10-9.2	TREASURY DIVISION			168		1,611	48		0.01%	1,611
G10-9.3	G10-9.3	Treasury									
G10-9.4	G10-9.4	Treasury - Other									
G10-10.2	G10-10.2	MMB - BUDGET DIVISION			82		1,545	46		0.03%	1,545
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION			125		2,172	58		0.05%	2,172
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION			434		7,582	162		0.13%	7,582
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support									

Statewide Cost Allocation Plan
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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	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
8.3	9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4

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	Accounting Services
G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			39		536	22		0.00%	536
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			147		2,272	84		0.03%	2,272
G10-13.3	G10-13.3	Personnel Administration									
G02-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	MEDIATION SERVICES									
G45-14.3	G45-14.3	State Agencies									
G45-14.4	G45-14.4	Mediation/Representation - General									
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR									
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	STATE AUDITOR									
G61-16.3	G61-16.3	State Auditor General									
17.0	17	SWIFT (Internally Developed Software Amortized over 99YYY Consumer Agencies)									
	G02-0002	State Archaeology	1,060		71		1,060	27		0.01%	1,060
	G02-0003	Public Broadcasting	380		45		380	10		0.00%	380
	G02-0007	Information Policy Analysis	2,043		89		2,043	54		0.01%	2,043
	G02-0009	Real Estate and Construction Services	37,176		2,403		37,176	414		0.04%	37,176
	G02-0010	Oil Overcharge (Stripper Wells)	-		-		-	3		0.00%	-
	G02-0012	STAR	27,085		1,033		27,085	62		0.01%	27,085
	G02-0014	Capital Group Parking	32,413		791		32,413	78		0.06%	32,413
	G02-0015a	Fleet Services	194,777		2,029		194,777	115		0.02%	194,777
	G02-0016	Development Disabilities	9,472		311		9,472	104		0.01%	9,472
	G02-0017a	Risk Management	20,883		1,571		20,883	80		0.02%	20,883
	G02-0017b	Risk Management - Workers Compensation	144,662		21,007		144,662	248		0.04%	144,662
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	469		8		469	16		0.00%	469
	G02-0021a	Plant Management (Leases)	170,759		8,731		170,759	306		0.52%	170,759
	G02-0021b	Plant Management (Repairs)	9,115		150		9,115	19		0.01%	9,115
	G02-0021c	Plant Management (Materials Transfer)	3,445		119		3,445	15		0.00%	3,445
	G02-0021f	Plant Management FR & R	433		34		433	39		0.00%	433
	G02-0024	MN Bookstore	22,744		768		22,744	144		0.02%	22,744
	G02-0028	Office Supply Connection - Closed in FY2010	-		-		-	-		0.00%	-

Statewide Cost Allocation Plan
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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	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
8.3	9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4

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	Accounting Services
	G02-0029a	Cooperative Purchasing (CPV)			3,753		3,753	40		0.04%	3,753
	G02-0029b	Cooperative Purchasing (MMCAP)			5,872		5,872	44		0.04%	5,872
	G02-0031	Central Mail			47,223		47,223	50		0.02%	47,223
	G02-0034	Other Non-Allocable			-		-	-		0.00%	-
	G02-0036	Demography			2,961		2,961	81		0.02%	2,961
	G02-0037	Mn Geospatial Information Office			6,880		6,880	163		0.02%	6,880
	G02-0037a	MnGeo Service Bureau			28		28	28		0.02%	28
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)			563		563	25		0.01%	563
	G02-0042	Surplus Services			13,929		13,929	80		0.02%	13,929
	G02-0044	RECS - Energy			240		240	4		0.00%	240
	G02-0045	SmART FMR			654		654	24		0.02%	654
	G02-0046	SmART HR			833		833	17		0.00%	833
	G02-0047	Grants Recovery			-		-	-		0.00%	-
	G02-0048	Arts & Cultural Heritage			1,980		1,980	103		0.00%	1,980
	G02-0049	Materials Management			1,190		1,190	10		0.00%	1,190
	B04	AGRICULTURE DEPT			426,760		426,760	7,671		1.11%	426,760
	B11	COSMETOLOGIST EXAMINERS BOARD			25,805		25,805	179		0.02%	25,805
	B13	COMMERCE DEPT			511,377		511,377	2,635		0.75%	511,377
	B14	ANIMAL HEALTH BOARD			38,218		38,218	1,266		0.19%	38,218
	B15	BARBER EXAMINERS BOARD			4,191		4,191	72		0.00%	4,191
	B20	EXPLORE MINNESOTA TOURISM			21,906		21,906	701		0.09%	21,906
	B22	EMPLOYMENT & ECONOMIC DEVELPMT			7,316,016		7,316,016	2,639		3.15%	7,316,016
	B24	PUBLIC FACILITIES AUTHORITY			19,029		19,029	1,091		0.02%	19,029
	B25	SCIENCE & TECHNOLOGY AUTHORITY			1,578		1,578	80		0.00%	1,578
	B34	HOUSING FINANCE AGENCY			134,617		134,617	893		0.45%	134,617
	B41	WORKERS COMP COURT OF APPEALS			1,802		1,802	27		0.02%	1,802
	B42	LABOR AND INDUSTRY DEPT			823,866		823,866	1,341		0.70%	823,866
	B43	IRON RANGE RESOURCES			62,458		62,458	819		0.15%	62,458
	B7E	ARCHITECTURE, ENGINEERING BD			10,516		10,516	36		0.01%	10,516
	B7G	COMBATIVE SPORTS COMMISSION			1,579		1,579	50		0.01%	1,579
	B7P	ACCOUNTANCY BOARD			10,092		10,092	35		0.01%	10,092
	B7S	PRIVATE DETECTIVES BOARD			1,078		1,078	36		0.00%	1,078
	B82	PUBLIC UTILITIES COMM			97,283		97,283	273		0.27%	97,283
	B9D	AMATEUR SPORTS COMM			898		898	37		0.00%	898
	B9V	AGRICULTURE UTILIZATION RESRCH			14		14	2		0.00%	14
	E25	CENTER FOR ARTS EDUCATION			42,615		42,615	1,672		0.15%	42,615
	E26	MN STATE COLLEGES/UNIVERSITIES			12,264,606		12,264,606	8,592		25.55%	12,264,606
	E37	EDUCATION DEPARTMENT			1,390,156		1,390,156	9,056		0.66%	1,390,156
	E40	HISTORICAL SOCIETY			4,489		4,489	72		0.00%	4,489
	E44	MINNESOTA STATE ACADEMIES			59,671		59,671	2,207		0.43%	59,671
	E50	ARTS BOARD			31,957		31,957	214		0.04%	31,957
	E60	OFFICE OF HIGHER EDUCATION			86,457		86,457	1,357		0.15%	86,457
	E77	ZOOLOGICAL BOARD			137,671		137,671	2,022		0.49%	137,671

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8.3	9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4

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	Accounting Services
	E81	UNIVERSITY OF MINNESOTA	3,866		363		3,866	150		0.00%	3,866
	E95	HUMANITIES COMMISSION	192		17		192	11		0.00%	192
	E97	SCIENCE MUSEUM	48		4		48	7		0.00%	48
	E9W	HIGHER ED FACILITIES AUTHORITY	189		5		189	9		0.00%	189
	G03	LOTTERY	9,411		158		9,411	297		0.24%	9,411
	G05	RACING COMMISSION	58,444		2,309		58,444	249		0.04%	58,444
	G06	ATTORNEY GENERAL	40,885		3,438		40,885	938		0.47%	40,885
	G09	GAMBLING CONTROL BOARD	6,587		601		6,587	165		0.05%	6,587
	G10	MINNESOTA MANAGEMENT & BUDGET	69,239		4,423		69,239	865		0.21%	69,239
	G17	HUMAN RIGHTS DEPT	6,846		389		6,846	343		0.05%	6,846
	G19	INDIAN AFFAIRS COUNCIL	6,416		566		6,416	86		0.01%	6,416
	G38	INVESTMENT BOARD	4,294		632		4,294	75		0.03%	4,294
	G39	GOVERNORS OFFICE	7,362		710		7,362	227		0.08%	7,362
	G45	MEDIATION SERVICES DEPT	2,206		192		2,206	65		0.02%	2,206
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	223,174		11,416		223,174	2,375		1.63%	223,174
	G53	SECRETARY OF STATE	63,895		7,438		63,895	722		0.13%	63,895
	G61	OFFICE OF THE STATE AUDITOR	14,032		1,154		14,032	418		0.19%	14,032
	G62	MINN STATE RETIREMENT SYSTEM	196,326		48,539		196,326	162		0.15%	196,326
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	291,021		74,074		291,021	189		0.13%	291,021
	G67	REVENUE DEPT	149,890		8,875		149,890	4,134		2.43%	149,890
	G69	TEACHERS RETIREMENT ASSOC	316,984		100,642		316,984	53		0.12%	316,984
	G90	REVENUE INTERGOVT PAYMENTS	4,440,461		1,067,013		4,440,461	1,062		0.00%	4,440,461
	G92	OMBUDSPERSON FOR FAMILIES	2,089		149		2,089	52		0.00%	2,089
	G96	UNIFORM LAWS COMMISSION	166		32		166	7		0.00%	166
	G9J	CAMPAIGN FINANCE BOARD	3,839		368		3,839	145		0.01%	3,839
	G9K	ADMINISTRATIVE HEARINGS	36,923		1,791		36,923	196		0.11%	36,923
	G9L	BLACK MINNESOTANS COUNCIL	7,269		576		7,269	189		0.01%	7,269
	G9M	CHICANO LATINO AFFAIRS COUNCIL	3,041		271		3,041	80		0.01%	3,041
	G9N	ASIAN-PACIFIC COUNCIL	2,637		209		2,637	77		0.01%	2,637
	G9Q	MMB DEBT SERVICE	6,009		168		6,009	1,549		0.00%	6,009
	G9R	MMB NON-OPERATING	7,952,735		1,645		7,952,735	1,192		0.00%	7,952,735
	G9X	CAPITOL AREA ARCHITECT	1,148		83		1,148	46		0.00%	1,148
	G9Y	DISABILITY COUNCIL	5,722		383		5,722	87		0.02%	5,722
	GPR	PAYROLL CLEARING	212		-		212	-		0.00%	212
	H12	HEALTH DEPT	894,049		36,465		894,049	5,193		2.55%	894,049
	H55	HUMAN SERVICES DEPT	12,523,433		1,168,076		12,523,433	9,593		3.21%	12,523,433
	H55b	HUMAN SERVICES SOS	852,541		51,316		852,541	6,849		6.51%	852,541
	H55c	HUMAN SERVICES MSOP	94,440		8,271		94,440	2,935		1.21%	94,440
	H75	VETERANS AFFAIRS DEPT	294,580		29,872		294,580	5,362		2.42%	294,580
	H7B	MEDICAL PRACTICE BOARD	30,982		1,934		30,982	122		0.03%	30,982
	H7C	NURSING BOARD	55,333		1,351		55,333	84		0.05%	55,333
	H7D	PHARMACY BOARD	16,808		1,224		16,808	165		0.02%	16,808
	H7F	DENTISTRY BOARD	25,511		1,160		25,511	145		0.03%	25,511

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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	Accounting Services
	H7H	CHIROPRACTIC EXAMINERS BOARD	8,781		535		8,781	78		0.01%	8,781
	H7J	OPTOMETRY BOARD	3,509		338		3,509	67		0.00%	3,509
	H7K	NURSING HOME ADMIN BOARD	7,190		1,195		7,190	191		0.02%	7,190
	H7L	SOCIAL WORK BOARD	19,313		848		19,313	104		0.01%	19,313
	H7M	MARRIAGE & FAMILY THERAPY BD	4,523		411		4,523	93		0.00%	4,523
	H7Q	PODIATRIC MEDICINE	3,008		416		3,008	79		0.00%	3,008
	H7R	VETERINARY MEDICINE BOARD	4,478		348		4,478	61		0.00%	4,478
	H7S	EMERGENCY MEDICAL SERVICES BD	13,097		1,028		13,097	334		0.03%	13,097
	H7U	DIETETICS & NUTRITION PRACTICE	2,945		233		2,945	58		0.00%	2,945
	H7V	PSYCHOLOGY BOARD	8,891		718		8,891	86		0.01%	8,891
	H7W	PHYSICAL THERAPY BOARD	6,968		627		6,968	75		0.00%	6,968
	H7X	BEHAVIORAL HEALTH & THERAPY BD	16,266		838		16,266	116		0.01%	16,266
	H9G	OMBUDSMAN MH/DD	3,239		220		3,239	46		0.03%	3,239
	J33	TRIAL COURTS	1,681,550		356,045		1,681,550	6,675		3.29%	1,681,550
	J50	GUARDIAN AD LITEM BOARD	30,572		2,438		30,572	590		0.38%	30,572
	J52	PUBLIC DEFENSE BOARD	48,254		4,490		48,254	1,503		0.85%	48,254
	J58	COURT OF APPEALS	3,514		280		3,514	64		0.13%	3,514
	J65	SUPREME COURT	120,888		8,638		120,888	1,325		0.48%	120,888
	J68	TAX COURT	1,223		76		1,223	23		0.01%	1,223
	J70	JUDICIAL STANDARDS BOARD	2,050		218		2,050	42		0.00%	2,050
	L10	LEGISLATURE	20,913		1,842		20,913	901		0.14%	20,913
	L49	LEGISLATIVE AUDITOR	6		-		6	3		0.00%	6
	P01	MILITARY AFFAIRS DEPT	307,561		25,768		307,561	1,309		0.51%	307,561
	P07	PUBLIC SAFETY DEPT	3,131,134		174,043		3,131,134	20,757		3.72%	3,131,134
	P78	CORRECTIONS DEPT	803,468		65,389		803,468	12,328		6.91%	803,468
	P7T	PEACE OFFICERS BOARD (POST)	6,591		588		6,591	197		0.01%	6,591
	P9E	SENTENCING GUIDELINES COMM	2,051		185		2,051	43		0.01%	2,051
	R28	MINN CONSERVATION CORPS	136		7		136	31		0.00%	136
	R29	NATURAL RESOURCES DEPT	4,392,283		108,924		4,392,283	37,695		9.68%	4,392,283
	R32	POLLUTION CONTROL AGENCY	420,892		12,779		420,892	7,874		1.83%	420,892
	R9P	WATER & SOIL RESOURCES BOARD	50,917		3,507		50,917	1,405		0.18%	50,917
	T79	TRANSPORTATION DEPT	17,608,881		203,695		17,608,881	14,048		13.49%	17,608,881
	T9B	METROPOLITAN COUNCIL/TRANSPORT	1,264		109		1,264	66		0.00%	1,264
		OTHER	58,957		-		58,957	-		0.00%	58,957
XXX		Total	81,852,024	1,742,719	4,909,069	1,966,655	81,852,024	203,463	3,621,794	100.00%	81,852,024
XXX		Source	81,852,024	1,742,719	4,909,069	1,966,655	81,852,024	203,463	3,621,794	100.00%	81,852,024
		Difference (Total - Source)	0	0	0	0	0	0	0	0.00%	0

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
1.2 Equipment Use Charge										
G02-3.0 DEPARTMENT OF ADMINISTRATION										
G02-3.2		G02-3.2 ADMIN MGMT SERVICES								
G02-3.3		G02-3.3 Commissioner's Office								
G02-3.4		G02-3.4 Human Resources								
G02-3.5		G02-3.5 Financial Management and Reporting								
G02-3.6		G02-3.6 Fiscal Agent - Non allocable								
G02-4.2		G02-4.2 Government & Citizen Services								
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing								
G02-4.7		G02-4.7 Real Property								
G02-4.8		G02-4.8 Materials Management Division								
G02-4.10		G02-4.10 Central Mail								
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement								
G02-4.12		G02-4.12 Grants Management								
G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3		G46-6.3 IT Spend								
G46-6.5		G46-6.5 OET - Non allocable								
G10-8.2 MINNESOTA MANAGEMENT & BUDGET										
G10-8.3		G10-8.3 Internal Controls & Accountability								
G10-9.2		G10-9.2 TREASURY DIVISION								
G10-9.3		G10-9.3 Treasury								
G10-9.4		G10-9.4 Treasury - Other								
G10-10.2		G10-10.2 MMB - BUDGET DIVISION								
G10-10.3		G10-10.3 Analysis & Control (EBO's)								
G10-10.4		G10-10.4 Budget Operations and Planning								
G10-10.5		G10-10.5 Budget Division - Non Allocable								
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION								
G10-11.3		G10-11.3 Central Payroll								
G10-11.4		G10-11.4 Accounting Services								
G10-11.5		G10-11.5 Financial Reporting								
G10-11.6		G10-11.6 Financial Reporting - Single Audit								
G10-11.7		G10-11.7 Accounting Services - Non Allocable								
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION								
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support				4,646,524				
G10-12.5		G10-12.5 Personnel Operations and System Support				1,151,588				
G10-12.6		G10-12.6 Budget Service - Computer Operations				-				
G10-12.7		G10-12.7 Personnel Operations Special Billing				2,284,677				
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing				3,763,490				
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable								
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations								
G10-13.3		G10-13.3 Personnel Administration								
G02-13.5		G02-13.5 Employee Relations - Non Allocable								
G45-14.2		G45-14.2 MEDIATION SERVICES	78	-		78	0.00%	2	0.00%	78
G45-14.3		G45-14.3 State Agencies								
G45-14.4		G45-14.4 Mediation/Representation - General								
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR	6,355	-		6,355	0.09%	92	0.09%	6,355

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
Schedule No.	DP#	Name	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	Accounting & Procurement Operations Special Billing
			11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8
L49-15.3	L49-15.3	Financial Audits								
L49-15.4	L49-15.4	Program Audits								
L49-15.5	L49-15.5	Single Audits								
L49-15.6	L49-15.6	Audit Comm								
L49-15.7	L49-15.7	Financial Audit- Outdoors								
L49-15.8	L49-15.8	Financial Audit- Art								
L49-15.9	L49-15.9	Financial Audit- Clean Water								
L49-15.10	L49-15.10	Financial Audit- Parks & Trails								
L49-15.11	L49-15.11	Program Audit- Outdoors								
L49-15.12	L49-15.12	Program Audit- Art								
L49-15.13	L49-15.13	Program Audit- Clean Water								
L49-15.14	L49-15.14	Program Audit- Parks & Trails								
G61-16.2	G61-16.2	STATE AUDITOR	69	-		69	0.00%	2	0.00%	69
G61-16.3	G61-16.3	State Auditor General								
17	17	SWIFT (Internally Developed Software Amortized on								
99YYY	99YYY	Consumer Agencies								
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	6,220	-		6,220	0.00%		0.00%	6,220
G02-3.2	G02-3.2	ADMIN MGMT SERVICES					0.05%	161	0.05%	
G02-3.3	G02-3.3	Commissioner's Office								
G02-3.4	G02-3.4	Human Resources								
G02-3.5	G02-3.5	Financial Management and Reporting								
G02-3.6	G02-3.6	Fiscal Agent - Non allocable								
G02-4.2	G02-4.2	Government & Citizen Services	7,928	-		7,928	0.05%	149	0.05%	7,928
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing								
G02-4.7	G02-4.7	Real Property								
G02-4.8	G02-4.8	Materials Management Division								
G02-4.10	G02-4.10	Central Mail								
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement								
G02-4.12	G02-4.12	Grants Management								
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	5,516	-		5,516	0.19%	134	0.19%	5,516
G46-6.3	G46-6.3	IT Spend								
G46-6.5	G46-6.5	OET - Non allocable								
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	3,601	-		3,601	0.02%	78	0.02%	3,601
G10-8.3	G10-8.3	Internal Controls & Accountability	264	-		264	0.01%	10	0.01%	264
G10-9.2	G10-9.2	TREASURY DIVISION	1,611	-		1,611	0.01%	48	0.01%	1,611
G10-9.3	G10-9.3	Treasury								
G10-9.4	G10-9.4	Treasury - Other								
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	1,545	-		1,545	0.03%	46	0.03%	1,545
G10-10.3	G10-10.3	Analysis & Control (EBO's)								
G10-10.4	G10-10.4	Budget Operations and Planning								
G10-10.5	G10-10.5	Budget Division - Non Allocable								
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	2,172	-		2,172	0.05%	58	0.05%	2,172
G10-11.3	G10-11.3	Central Payroll								
G10-11.4	G10-11.4	Accounting Services								
G10-11.5	G10-11.5	Financial Reporting								
G10-11.6	G10-11.6	Financial Reporting - Single Audit								
G10-11.7	G10-11.7	Accounting Services - Non Allocable								
G10-12.2	G10-12.2	MMB I.T. - MANAGEMENT AND ADMINISTRATION	7,582	-		7,582	0.13%	162	0.13%	7,582
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support								

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8

Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
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G10-12.5	G10-12.5	Personnel Operations and System Support								
G10-12.6	G10-12.6	Budget Service - Computer Operations								
G10-12.7	G10-12.7	Personnel Operations Special Billing								
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	536	-		536	0.00%	22	0.00%	536
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,272	-		2,272	0.03%	84	0.03%	2,272
G10-13.3	G10-13.3	Personnel Administration								
G02-13.5	G02-13.5	Employee Relations - Non Allocable								
G45-14.2	G45-14.2	MEDIATION SERVICES								
G45-14.3	G45-14.3	State Agencies								
G45-14.4	G45-14.4	Mediation/Representation - General								
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR								
L49-15.3	L49-15.3	Financial Audits								
L49-15.4	L49-15.4	Program Audits								
L49-15.5	L49-15.5	Single Audits								
L49-15.6	L49-15.6	Audit Comm								
L49-15.7	L49-15.7	Financial Audit- Outdoors								
L49-15.8	L49-15.8	Financial Audit- Art								
L49-15.9	L49-15.9	Financial Audit- Clean Water								
L49-15.10	L49-15.10	Financial Audit- Parks & Trails								
L49-15.11	L49-15.11	Program Audit- Outdoors								
L49-15.12	L49-15.12	Program Audit- Art								
L49-15.13	L49-15.13	Program Audit- Clean Water								
L49-15.14	L49-15.14	Program Audit- Parks & Trails								
G61-16.2	G61-16.2	STATE AUDITOR								
G61-16.3	G61-16.3	State Auditor-General								
17.0		17 SWIFT (Internally Developed Software Amortized over 99YYY Consumer Agencies)								

G02-0002	State Archaeology	1,060	-		1,060	0.01%	27	0.01%	1,060
G02-0003	Public Broadcasting	380	-		380	0.00%	10	0.00%	380
G02-0007	Information Policy Analysis	2,043	-		2,043	0.01%	54	0.01%	2,043
G02-0009	Real Estate and Construction Services	37,176	-		37,176	0.04%	414	0.04%	37,176
G02-0010	Oil Overcharge (Stripper Wells)	-	-		-	0.00%	3	0.00%	-
G02-0012	STAR	27,085	462,345		27,085	0.01%	62	0.01%	27,085
G02-0014	Capital Group Parking	32,413	-		32,413	0.06%	78	0.06%	32,413
G02-0015a	Fleet Services	194,777	-		194,777	0.02%	115	0.02%	194,777
G02-0016	Development Disabilities	9,472	1,012,515		9,472	0.01%	104	0.01%	9,472
G02-0017a	Risk Management	20,883	-		20,883	0.02%	80	0.02%	20,883
G02-0017b	Risk Management - Workers Compensation	144,662	-		144,662	0.04%	248	0.04%	144,662
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	469	-		469	0.00%	16	0.00%	469
G02-0021a	Plant Management (Leases)	170,759	-		170,759	0.52%	306	0.52%	170,759
G02-0021b	Plant Management (Repairs)	9,115	-		9,115	0.01%	19	0.01%	9,115
G02-0021c	Plant Management (Materials Transfer)	3,445	-		3,445	0.00%	15	0.00%	3,445
G02-0021f	Plant Management FR & R	433	-		433	0.00%	39	0.00%	433
G02-0024	MN Bookstore	22,744	-		22,744	0.02%	144	0.02%	22,744
G02-0028	Office Supply Connection - Closed in FY2010	-	-		-	0.00%	-	0.00%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8
Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	G02-0029a	Cooperative Purchasing (CPV)	3,753	-		3,753	0.04%	40	0.04%	3,753
	G02-0029b	Cooperative Purchasing (MMCAP)	5,872	-		5,872	0.04%	44	0.04%	5,872
	G02-0031	Central Mail	47,223	-		47,223	0.02%	50	0.02%	47,223
	G02-0034	Other Non-Allocable	-	-		-	0.00%	-	0.00%	-
	G02-0036	Demography	2,961	-		2,961	0.02%	81	0.02%	2,961
	G02-0037	Mn Geospatial Information Office	6,880	171,212		6,880	0.02%	163	0.02%	6,880
	G02-0037a	MnGeo Service Bureau	28	-		28	0.02%	28	0.02%	28
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	563	-		563	0.01%	25	0.01%	563
	G02-0042	Surplus Services	13,929	-		13,929	0.02%	80	0.02%	13,929
	G02-0044	RECS - Energy	240	-		240	0.00%	4	0.00%	240
	G02-0045	SmART FMR	654	-		654	0.02%	24	0.02%	654
	G02-0046	SmART HR	833	-		833	0.00%	17	0.00%	833
	G02-0047	Grants Recovery	-	-		-	0.00%	-	0.00%	-
	G02-0048	Arts & Cultural Heritage	1,980	-		1,980	0.00%	103	0.00%	1,980
	G02-0049	Materials Management	1,190	-		1,190	0.00%	10	0.00%	1,190
	B04	AGRICULTURE DEPT	426,760	7,320,977		426,760	1.11%	7,671	1.11%	426,760
	B11	COSMETOLOGIST EXAMINERS BOARD	25,805	-		25,805	0.02%	179	0.02%	25,805
	B13	COMMERCE DEPT	511,377	161,064,780		511,377	0.75%	2,635	0.75%	511,377
	B14	ANIMAL HEALTH BOARD	38,218	1,032,687		38,218	0.19%	1,266	0.19%	38,218
	B15	BARBER EXAMINERS BOARD	4,191	-		4,191	0.00%	72	0.00%	4,191
	B20	EXPLORE MINNESOTA TOURISM	21,906	-		21,906	0.09%	701	0.09%	21,906
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	7,316,016	2,459,085,596		7,316,016	3.15%	2,639	3.15%	7,316,016
	B24	PUBLIC FACILITIES AUTHORITY	19,029	-		19,029	0.02%	1,091	0.02%	19,029
	B25	SCIENCE & TECHNOLOGY AUTHORITY	1,578	-		1,578	0.00%	80	0.00%	1,578
	B34	HOUSING FINANCE AGENCY	134,617	-		134,617	0.45%	893	0.45%	134,617
	B41	WORKERS COMP COURT OF APPEALS	1,802	-		1,802	0.02%	27	0.02%	1,802
	B42	LABOR AND INDUSTRY DEPT	823,866	5,564,855		823,866	0.70%	1,341	0.70%	823,866
	B43	IRON RANGE RESOURCES	62,458	-		62,458	0.15%	819	0.15%	62,458
	B7E	ARCHITECTURE, ENGINEERING BD	10,516	-		10,516	0.01%	36	0.01%	10,516
	B7G	COMBATIVE SPORTS COMMISSION	1,579	-		1,579	0.01%	50	0.01%	1,579
	B7P	ACCOUNTANCY BOARD	10,092	-		10,092	0.01%	35	0.01%	10,092
	B7S	PRIVATE DETECTIVES BOARD	1,078	-		1,078	0.00%	36	0.00%	1,078
	B82	PUBLIC UTILITIES COMM	97,283	-		97,283	0.27%	273	0.27%	97,283
	B9D	AMATEUR SPORTS COMM	898	-		898	0.00%	37	0.00%	898
	B9V	AGRICULTURE UTILIZATION RESRCH	14	-		14	0.00%	2	0.00%	14
	E25	CENTER FOR ARTS EDUCATION	42,615	-		42,615	0.15%	1,672	0.15%	42,615
	E26	MN STATE COLLEGES/UNIVERSITIES	12,264,606	1,146,826,683		12,264,606	25.55%	8,592	25.55%	12,264,606
	E37	EDUCATION DEPARTMENT	1,390,156	687,296,011		1,390,156	0.66%	9,056	0.66%	1,390,156
	E40	HISTORICAL SOCIETY	4,489	-		4,489	0.00%	72	0.00%	4,489
	E44	MINNESOTA STATE ACADEMIES	59,671	-		59,671	0.43%	2,207	0.43%	59,671
	E50	ARTS BOARD	31,957	1,048,236		31,957	0.04%	214	0.04%	31,957
	E60	OFFICE OF HIGHER EDUCATION	86,457	-		86,457	0.15%	1,357	0.15%	86,457
	E77	ZOOLOGICAL BOARD	137,671	-		137,671	0.49%	2,022	0.49%	137,671

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8
Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	E81	UNIVERSITY OF MINNESOTA	3,866	-		3,866	0.00%	150	0.00%	3,866
	E95	HUMANITIES COMMISSION	192	-		192	0.00%	11	0.00%	192
	E97	SCIENCE MUSEUM	48	-		48	0.00%	7	0.00%	48
	E9W	HIGHER ED FACILITIES AUTHORITY	189	-		189	0.00%	9	0.00%	189
	G03	LOTTERY	9,411	-		9,411	0.24%	297	0.24%	9,411
	G05	RACING COMMISSION	58,444	-		58,444	0.04%	249	0.04%	58,444
	G06	ATTORNEY GENERAL	40,885	975,726		40,885	0.47%	938	0.47%	40,885
	G09	GAMBLING CONTROL BOARD	-	6,587		6,587	0.05%	165	0.05%	6,587
	G10	MINNESOTA MANAGEMENT & BUDGET	69,239	-		69,239	0.21%	865	0.21%	69,239
	G17	HUMAN RIGHTS DEPT	6,846	-		6,846	0.05%	343	0.05%	6,846
	G19	INDIAN AFFAIRS COUNCIL	6,416	-		6,416	0.01%	86	0.01%	6,416
	G38	INVESTMENT BOARD	4,294	-		4,294	0.03%	75	0.03%	4,294
	G39	GOVERNORS OFFICE	7,362	-		7,362	0.08%	227	0.08%	7,362
	G45	MEDIATION SERVICES DEPT	2,206	-		2,206	0.02%	65	0.02%	2,206
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	223,174	-		223,174	1.63%	2,375	1.63%	223,174
	G53	SECRETARY OF STATE	63,895	4,140,139		63,895	0.13%	722	0.13%	63,895
	G61	OFFICE OF THE STATE AUDITOR	14,032	-		14,032	0.19%	418	0.19%	14,032
	G62	MINN STATE RETIREMENT SYSTEM	196,326	-		196,326	0.15%	162	0.15%	196,326
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	291,021	-		291,021	0.13%	189	0.13%	291,021
	G67	REVENUE DEPT	149,890	-		149,890	2.43%	4,134	2.43%	149,890
	G69	TEACHERS RETIREMENT ASSOC	316,984	-		316,984	0.12%	53	0.12%	316,984
	G90	REVENUE INTERGOVT PAYMENTS	4,440,461	-		4,440,461	0.00%	1,062	0.00%	4,440,461
	G92	OMBUDSPERSON FOR FAMILIES	2,089	-		2,089	0.00%	52	0.00%	2,089
	G96	UNIFORM LAWS COMMISSION	166	-		166	0.00%	7	0.00%	166
	G9J	CAMPAIGN FINANCE BOARD	3,839	-		3,839	0.01%	145	0.01%	3,839
	G9K	ADMINISTRATIVE HEARINGS	36,923	-		36,923	0.11%	196	0.11%	36,923
	G9L	BLACK MINNESOTANS COUNCIL	7,269	-		7,269	0.01%	189	0.01%	7,269
	G9M	CHICANO LATINO AFFAIRS COUNCIL	3,041	-		3,041	0.01%	80	0.01%	3,041
	G9N	ASIAN-PACIFIC COUNCIL	2,637	-		2,637	0.01%	77	0.01%	2,637
	G9Q	MMB DEBT SERVICE	6,009	-		6,009	0.00%	1,549	0.00%	6,009
	G9R	MMB NON-OPERATING	7,952,735	9,096,586		7,952,735	0.00%	1,192	0.00%	7,952,735
	G9X	CAPITOL AREA ARCHITECT	1,148	-		1,148	0.00%	46	0.00%	1,148
	G9Y	DISABILITY COUNCIL	5,722	-		5,722	0.02%	87	0.02%	5,722
	GPR	PAYROLL CLEARING	212	-		212	0.00%	-	0.00%	212
	H12	HEALTH DEPT	894,049	-		894,049	2.55%	5,193	2.55%	894,049
	H55	HUMAN SERVICES DEPT	12,523,433	235,336,347		12,523,433	3.21%	9,593	3.21%	12,523,433
	H55b	HUMAN SERVICES SOS	852,541	5,800,980,148		852,541	6.51%	6,849	6.51%	852,541
	H55c	HUMAN SERVICES MSOP	94,440	-		94,440	1.21%	2,935	1.21%	94,440
	H75	VETERANS AFFAIRS DEPT	294,580	6,119,851		294,580	2.42%	5,362	2.42%	294,580
	H7B	MEDICAL PRACTICE BOARD	30,982	-		30,982	0.03%	122	0.03%	30,982
	H7C	NURSING BOARD	55,333	-		55,333	0.05%	84	0.05%	55,333
	H7D	PHARMACY BOARD	16,808	163,100		16,808	0.02%	165	0.02%	16,808
	H7F	DENTISTRY BOARD	25,511	-		25,511	0.03%	145	0.03%	25,511

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8
Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T. MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations - Special Billing	Accounting & Procurement Operations - Special Billing
	H7H	CHIROPRACTIC EXAMINERS BOARD	8,781	-		8,781	0.01%	78	0.01%	8,781
	H7J	OPTOMETRY BOARD	3,509	-		3,509	0.00%	67	0.00%	3,509
	H7K	NURSING HOME ADMIN BOARD	7,190	-		7,190	0.02%	191	0.02%	7,190
	H7L	SOCIAL WORK BOARD	19,313	-		19,313	0.01%	104	0.01%	19,313
	H7M	MARRIAGE & FAMILY THERAPY BD	4,523	-		4,523	0.00%	93	0.00%	4,523
	H7Q	PODIATRIC MEDICINE	3,008	-		3,008	0.00%	79	0.00%	3,008
	H7R	VETERINARY MEDICINE BOARD	4,478	-		4,478	0.00%	61	0.00%	4,478
	H7S	EMERGENCY MEDICAL SERVICES BD	13,097	-		13,097	0.03%	334	0.03%	13,097
	H7U	DIETETICS & NUTRITION PRACTICE	2,945	-		2,945	0.00%	58	0.00%	2,945
	H7V	PSYCHOLOGY BOARD	8,891	-		8,891	0.01%	86	0.01%	8,891
	H7W	PHYSICAL THERAPY BOARD	6,968	-		6,968	0.00%	75	0.00%	6,968
	H7X	BEHAVIORAL HEALTH & THERAPY BD	16,266	-		16,266	0.01%	116	0.01%	16,266
	H9G	OMBUDSMAN MH/DD	3,239	-		3,239	0.03%	46	0.03%	3,239
	J33	TRIAL COURTS	1,681,550	531,116		1,681,550	3.29%	6,675	3.29%	1,681,550
	J50	GUARDIAN AD LITEM BOARD	30,572	-		30,572	0.38%	590	0.38%	30,572
	J52	PUBLIC DEFENSE BOARD	48,254	555,442		48,254	0.85%	1,503	0.85%	48,254
	J58	COURT OF APPEALS	3,514	-		3,514	0.13%	64	0.13%	3,514
	J65	SUPREME COURT	120,888	594,080		120,888	0.48%	1,325	0.48%	120,888
	J68	TAX COURT	1,223	-		1,223	0.01%	23	0.01%	1,223
	J70	JUDICIAL STANDARDS BOARD	2,050	-		2,050	0.00%	42	0.00%	2,050
	L10	LEGISLATURE	20,913	-		20,913	0.14%	901	0.14%	20,913
	L49	LEGISLATIVE AUDITOR	6	-		6	0.00%	3	0.00%	6
	P01	MILITARY AFFAIRS DEPT	307,561	42,338,846		307,561	0.51%	1,309	0.51%	307,561
	P07	PUBLIC SAFETY DEPT	3,131,134	112,090,797		3,131,134	3.72%	20,757	3.72%	3,131,134
	P78	CORRECTIONS DEPT	803,468	378,960		803,468	6.91%	12,328	6.91%	803,468
	P7T	PEACE OFFICERS BOARD (POST)	6,591	-		6,591	0.01%	197	0.01%	6,591
	P9E	SENTENCING GUIDELINES COMM	2,051	-		2,051	0.01%	43	0.01%	2,051
	R28	MINN CONSERVATION CORPS	136	-		136	0.00%	31	0.00%	136
	R29	NATURAL RESOURCES DEPT	4,392,283	52,973,565		4,392,283	9.68%	37,695	9.68%	4,392,283
	R32	POLLUTION CONTROL AGENCY	420,892	21,158,157		420,892	1.83%	7,874	1.83%	420,892
	R9P	WATER & SOIL RESOURCES BOARD	50,917	1,901,589		50,917	0.18%	1,405	0.18%	50,917
	T79	TRANSPORTATION DEPT	17,608,881	699,799,753		17,608,881	13.49%	14,048	13.49%	17,608,881
	T9B	METROPOLITAN COUNCIL/TRANSPORT	1,264	-		1,264	0.00%	66	0.00%	1,264
		OTHER	58,957	-		58,957	0.00%	-	0.00%	58,957
XXX		Total	81,852,024	11,460,020,099	11,846,279	81,852,024	100.00%	203,463	100.00%	81,852,024
XXX		Source	81,852,024	11,460,020,097	11,846,279	81,852,024	100.00%	203,463	100.00%	81,852,024
		Difference (Total - Source)	0	-2	0	0	0.00%	0	0.00%	0

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

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art
			13.2	13.3	14.2	14.3	15.2	15.3	15.4	15.5	15.7	15.8
			State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Financial Audit-Outdoors	Financial Audit-Art
		1.2 Equipment Use Charge										
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	G02-3.2	ADMIN MGMT SERVICES										
G02-3.3	G02-3.3	Commissioner's Office										
G02-3.4	G02-3.4	Human Resources										
G02-3.5	G02-3.5	Financial Management and Reporting										
G02-3.6	G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	G02-4.2	Government & Citizen Services										
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing										
G02-4.7	G02-4.7	Real Property										
G02-4.8	G02-4.8	Materials Management Division										
G02-4.10	G02-4.10	Central Mail										
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement										
G02-4.12	G02-4.12	Grants Management										
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3	G46-6.3	IT Spend										
G46-6.5	G46-6.5	OET - Non allocable										
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET										
G10-8.3	G10-8.3	Internal Controls & Accountability										
G10-9.2	G10-9.2	TREASURY DIVISION										
G10-9.3	G10-9.3	Treasury										
G10-9.4	G10-9.4	Treasury - Other										
G10-10.2	G10-10.2	MMB - BUDGET DIVISION										
G10-10.3	G10-10.3	Analysis & Control (EBO's)										
G10-10.4	G10-10.4	Budget Operations and Planning										
G10-10.5	G10-10.5	Budget Division - Non Allocable										
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION										
G10-11.3	G10-11.3	Central Payroll										
G10-11.4	G10-11.4	Accounting Services										
G10-11.5	G10-11.5	Financial Reporting										
G10-11.6	G10-11.6	Financial Reporting - Single Audit										
G10-11.7	G10-11.7	Accounting Services - Non Allocable										
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION										
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support										
G10-12.5	G10-12.5	Personnel Operations and System Support										
G10-12.6	G10-12.6	Budget Service - Computer Operations										
G10-12.7	G10-12.7	Personnel Operations Special Billing										
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing										
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable										
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-									
G10-13.3	G10-13.3	Personnel Administration	2,825,387									
G02-13.5	G02-13.5	Employee Relations - Non Allocable	-									
G45-14.2	G45-14.2	MEDIATION SERVICES			0.00%	-						
G45-14.3	G45-14.3	State Agencies				46,820						
G45-14.4	G45-14.4	Mediation/Representation - General				1,319,654						
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR			0.09%		0.09%					

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art
			13.2	13.3	14.2	14.3	15.2	15.3	15.4	15.5	15.7	15.8
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art
L49-15.3	L49-15.3	Financial Audits					2,315,728					
L49-15.4	L49-15.4	Program Audits					1,078,958					
L49-15.5	L49-15.5	Single Audits					309,686					
L49-15.6	L49-15.6	Audit Comm					2,129					
L49-15.7	L49-15.7	Financial Audit- Outdoors					65,455					
L49-15.8	L49-15.8	Financial Audit- Art					86,505					
L49-15.9	L49-15.9	Financial Audit- Clean Water					61,707					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					17,878					
L49-15.11	L49-15.11	Program Audit- Outdoors					11,173					
L49-15.12	L49-15.12	Program Audit- Art					6,522					
L49-15.13	L49-15.13	Program Audit- Clean Water					17,024					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					5,754					
G61-16.2	G61-16.2	STATE AUDITOR		0.00%		0.00%		4	-	-	-	-
G61-16.3	G61-16.3	State Auditor General						-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized on										
99YYY	99YYY	Consumer Agencies										
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION		0.00%		0.00%		701	-	-	-	-
G02-3.2	G02-3.2	ADMIN MGMT SERVICES		0.05%		0.05%		28	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office										
G02-3.4	G02-3.4	Human Resources										
G02-3.5	G02-3.5	Financial Management and Reporting										
G02-3.6	G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	G02-4.2	Government & Citizen Services		0.05%		0.05%		60.44	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing										
G02-4.7	G02-4.7	Real Property										
G02-4.8	G02-4.8	Materials Management Division										
G02-4.10	G02-4.10	Central Mail										
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement										
G02-4.12	G02-4.12	Grants Management										
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY		0.19%		0.19%		400.75	-	-	-	-
G46-6.3	G46-6.3	IT Spend										
G46-6.5	G46-6.5	OET - Non allocable										
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET		0.02%		0.02%		3,339.26	-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability		0.01%		0.01%		-	-	-	-	-
G10-9.2	G10-9.2	TREASURY DIVISION		0.01%		0.01%		378.88	-	-	-	-
G10-9.3	G10-9.3	Treasury										
G10-9.4	G10-9.4	Treasury - Other										
G10-10.2	G10-10.2	MMB - BUDGET DIVISION		0.03%		0.03%		-	1,649.42	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)										
G10-10.4	G10-10.4	Budget Operations and Planning										
G10-10.5	G10-10.5	Budget Division - Non Allocable										
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION		0.05%		0.05%		4,081.62	-	519.50	-	-
G10-11.3	G10-11.3	Central Payroll										
G10-11.4	G10-11.4	Accounting Services										
G10-11.5	G10-11.5	Financial Reporting										
G10-11.6	G10-11.6	Financial Reporting - Single Audit										
G10-11.7	G10-11.7	Accounting Services - Non Allocable										
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION		0.13%		0.13%		344.81	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support										

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art
			13.2	13.3	14.2	14.3	15.2	15.3	15.4	15.5	15.7	15.8
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art
G10-12.5	G10-12.5	Personnel Operations and System Support										
G10-12.6	G10-12.6	Budget Service - Computer Operations										
G10-12.7	G10-12.7	Personnel Operations Special Billing										
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing										
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		0.00%		0.00%						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		0.03%		0.03%						
G10-13.3	G10-13.3	Personnel Administration										
G02-13.5	G02-13.5	Employee Relations - Non Allocable										
G45-14.2	G45-14.2	MEDIATION SERVICES				0.00%						
G45-14.3	G45-14.3	State Agencies										
G45-14.4	G45-14.4	Mediation/Representation - General										
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR										
L49-15.3	L49-15.3	Financial Audits										
L49-15.4	L49-15.4	Program Audits										
L49-15.5	L49-15.5	Single Audits										
L49-15.6	L49-15.6	Audit Comm										
L49-15.7	L49-15.7	Financial Audit- Outdoors										
L49-15.8	L49-15.8	Financial Audit- Art										
L49-15.9	L49-15.9	Financial Audit- Clean Water										
L49-15.10	L49-15.10	Financial Audit- Parks & Trails										
L49-15.11	L49-15.11	Program Audit- Outdoors										
L49-15.12	L49-15.12	Program Audit- Art										
L49-15.13	L49-15.13	Program Audit- Clean Water										
L49-15.14	L49-15.14	Program Audit- Parks & Trails										
G61-16.2	G61-16.2	STATE AUDITOR										
G61-16.3	G61-16.3	State Auditor General										
17.0		17 SWIFT (Internally Developed Software Amortized ov										
	99YYY	Consumer Agencies										
	G02-0002	State Archaeology		0.01%		0.01%						
	G02-0003	Public Broadcasting		0.00%		0.00%						
	G02-0007	Information Policy Analysis		0.01%		0.01%						
	G02-0009	Real Estate and Construction Services		0.04%		0.04%						
	G02-0010	Oil Overcharge (Stripper Wells)		0.00%		0.00%						
	G02-0012	STAR		0.01%		0.01%						
	G02-0014	Capital Group Parking		0.06%		0.06%						
	G02-0015a	Fleet Services		0.02%		0.02%						
	G02-0016	Development Disabilities		0.01%		0.01%						
	G02-0017a	Risk Management		0.02%		0.02%						
	G02-0017b	Risk Management - Workers Compensation		0.04%		0.04%		33.00				
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		0.00%		0.00%						
	G02-0021a	Plant Mangement (Leases)		0.52%		0.52%						
	G02-0021b	Plant Management (Repairs)		0.01%		0.01%						
	G02-0021c	Plant Management (Materials Transfer)		0.00%		0.00%						
	G02-0021f	Plant Management FR & R		0.00%		0.00%						
	G02-0024	MN Bookstore		0.02%		0.02%						
	G02-0028	Office Supply Connection - Closed in FY2010		0.00%		0.00%						

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art
			13.2	13.3	14.2	14.3	15.2	15.3	15.4	15.5	15.7	15.8
Schedule No.	DP#	Name	State HR. Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art
	G02-0029a	Cooperative Purchasing (CPV)		0.04%		0.04%		2.75	-	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)		0.04%		0.04%		2.75	-	-	-	-
	G02-0031	Central Mail		0.02%		0.02%		-	-	-	-	-
	G02-0034	Other Non-Allocable		0.00%		0.00%		-	-	-	-	-
	G02-0036	Demography		0.02%		0.02%		-	-	-	-	-
	G02-0037	Mn Geospatial Information Office		0.02%		0.02%		-	-	-	-	-
	G02-0037a	MnGeo Service Bureau		0.02%		0.02%		-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)		0.01%		0.01%		-	-	-	-	-
	G02-0042	Surplus Services		0.02%		0.02%		-	-	-	-	-
	G02-0044	RECS - Energy		0.00%		0.00%		-	-	-	-	-
	G02-0045	SmART FMR		0.02%		0.02%		-	-	-	-	-
	G02-0046	SmART HR		0.00%		0.00%		-	-	-	-	-
	G02-0047	Grants Recovery		0.00%		0.00%		-	-	-	-	-
	G02-0048	Arts & Cultural Heritage		0.00%		0.00%		-	-	-	-	251.00
	G02-0049	Materials Management		0.00%		0.00%		-	-	-	-	-
	B04	AGRICULTURE DEPT		1.11%		1.11%		380.50	54.01	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD		0.02%		0.02%		62.63	-	-	-	-
	B13	COMMERCE DEPT		0.75%		0.75%		757.06	-	411.87	-	-
	B14	ANIMAL HEALTH BOARD		0.19%		0.19%		10.13	-	-	-	-
	B15	BARBER EXAMINERS BOARD		0.00%		0.00%		-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM		0.09%		0.09%		-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		3.15%		3.15%		2,788.38	207.87	1,548.00	-	-
	B24	PUBLIC FACILITIES AUTHORITY		0.02%		0.02%		-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%		0.00%		-	-	-	-	-
	B34	HOUSING FINANCE AGENCY		0.45%		0.45%		7.00	54.01	-	-	-
	B41	WORKERS COMP COURT OF APPEALS		0.02%		0.02%		26.79	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT		0.70%		0.70%		375.00	-	-	-	-
	B43	IRON RANGE RESOURCES		0.15%		0.15%		372.63	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%		0.01%		26.79	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION		0.01%		0.01%		6.00	50.80	-	-	-
	B7P	ACCOUNTANCY BOARD		0.01%		0.01%		26.79	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD		0.00%		0.00%		-	-	-	-	-
	B82	PUBLIC UTILITIES COMM		0.27%		0.27%		243.92	-	-	-	-
	B9D	AMATEUR SPORTS COMM		0.00%		0.00%		1.25	50.60	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%		0.00%		-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION		0.15%		0.15%		521.25	-	-	-	50.00
	E26	MN STATE COLLEGES/UNIVERSITIES		25.55%		25.55%		519.31	-	-	-	-
	E37	EDUCATION DEPARTMENT		0.66%		0.66%		1,662.40	2,430.28	964.63	-	374.25
	E40	HISTORICAL SOCIETY		0.00%		0.00%		167.75	-	-	-	605.00
	E44	MINNESOTA STATE ACADEMIES		0.43%		0.43%		80.75	-	-	-	-
	E50	ARTS BOARD		0.04%		0.04%		100.70	-	-	-	748.76
	E60	OFFICE OF HIGHER EDUCATION		0.15%		0.15%		241.81	-	-	-	-
	E77	ZOOLOGICAL BOARD		0.49%		0.49%		31.00	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Financial Audits Outdoor	Finacial Audits Art
			13.2	13.3	14.2	14.3	15.2	15.3	15.4	15.5	15.7	15.8
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art
	E81	UNIVERSITY OF MINNESOTA		0.00%		0.00%		1.50	2,106.45	-	-	-
	E95	HUMANITIES COMMISSION		0.00%		0.00%		-	-	-	-	408.50
	E97	SCIENCE MUSEUM		0.00%		0.00%		-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%		0.00%		-	-	-	-	-
	G03	LOTTERY		0.24%		0.24%		15.13	-	-	-	-
	G05	RACING COMMISSION		0.04%		0.04%		300.17	-	-	-	-
	G06	ATTORNEY GENERAL		0.47%		0.47%		394.81	-	-	-	-
	G09	GAMBLING CONTROL BOARD		0.05%		0.05%		26.79	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET		0.21%		0.21%		336.50	-	-	233.13	12.00
	G17	HUMAN RIGHTS DEPT		0.05%		0.05%		-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL		0.01%		0.01%		-	-	-	-	-
	G38	INVESTMENT BOARD		0.03%		0.03%		2,037.19	-	-	-	-
	G39	GOVERNORS OFFICE		0.08%		0.08%		250.06	-	-	-	-
	G45	MEDIATION SERVICES DEPT		0.02%		0.02%		-	-	-	-	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY		1.63%		1.63%		348.00	-	-	-	-
	G53	SECRETARY OF STATE		0.13%		0.13%		332.13	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR		0.19%		0.19%		287.63	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM		0.15%		0.15%		1,681.75	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%		0.13%		1,033.00	-	-	-	-
	G67	REVENUE DEPT		2.43%		2.43%		3,326.17	-	-	17.79	17.79
	G69	TEACHERS RETIREMENT ASSOC		0.12%		0.12%		806.75	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS		0.00%		0.00%		-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES		0.00%		0.00%		26.79	-	-	-	-
	G96	UNIFORM LAWS COMMISSION		0.00%		0.00%		-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD		0.01%		0.01%		2.25	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS		0.11%		0.11%		-	258.67	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL		0.01%		0.01%		86.75	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL		0.01%		0.01%		-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL		0.01%		0.01%		26.79	-	-	-	-
	G9Q	MMB DEBT SERVICE		0.00%		0.00%		-	-	-	-	-
	G9R	MMB NON-OPERATING		0.00%		0.00%		-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT		0.00%		0.00%		-	-	-	-	-
	G9Y	DISABILITY COUNCIL		0.02%		0.02%		-	-	-	-	-
	GPR	PAYROLL CLEARING		0.00%		0.00%		-	-	-	-	-
	H12	HEALTH DEPT		2.55%		2.55%		47.25	-	718.75	-	-
	H55	HUMAN SERVICES DEPT		3.21%		3.21%		2,060.25	1,841.78	4,089.38	-	-
	H55b	HUMAN SERVICES SOS		6.51%		6.51%		390.92	1,374.98	-	-	-
	H55c	HUMAN SERVICES MSOP		1.21%		1.21%		829.58	-	-	-	-
	H75	VETERANS AFFAIRS DEPT		2.42%		2.42%		98.38	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD		0.03%		0.03%		5.00	-	-	-	-
	H7C	NURSING BOARD		0.05%		0.05%		26.79	-	-	-	-
	H7D	PHARMACY BOARD		0.02%		0.02%		26.79	-	-	-	-
	H7F	DENTISTRY BOARD		0.03%		0.03%		6.38	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art
			13.2	13.3	14.2	14.3	15.2	15.3	15.4	15.5	15.7	15.8
			State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Financial Audit-Outdoors	Financial Audit-Art
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%		0.01%		26.79	-	-	-	-
	H7J	OPTOMETRY BOARD		0.00%		0.00%		-	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD		0.02%		0.02%		36.75	-	-	-	-
	H7L	SOCIAL WORK BOARD		0.01%		0.01%		-	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%		0.00%		-	-	-	-	-
	H7Q	PODIATRIC MEDICINE		0.00%		0.00%		-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD		0.00%		0.00%		-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD		0.03%		0.03%		63.63	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%		0.00%		-	-	-	-	-
	H7V	PSYCHOLOGY BOARD		0.01%		0.01%		1.50	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD		0.00%		0.00%		-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%		0.01%		35.20	-	-	-	-
	H9G	OMBUDSMAN MH/DD		0.03%		0.03%		-	-	-	-	-
	J33	TRIAL COURTS		3.29%		3.29%		463.50	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD		0.38%		0.38%		-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD		0.85%		0.85%		-	-	-	-	-
	J58	COURT OF APPEALS		0.13%		0.13%		-	-	-	-	-
	J65	SUPREME COURT		0.48%		0.48%		-	-	-	-	-
	J68	TAX COURT		0.01%		0.01%		-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD		0.00%		0.00%		-	-	-	-	-
	L10	LEGISLATURE		0.14%		0.14%		-	7,692.71	-	-	-
	L49	LEGISLATIVE AUDITOR		0.00%		0.00%		-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT		0.51%		0.51%		19.50	-	204.00	-	-
	P07	PUBLIC SAFETY DEPT		3.72%		3.72%		185.88	3,507.65	-	-	-
	P78	CORRECTIONS DEPT		6.91%		6.91%		582.58	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)		0.01%		0.01%		-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM		0.01%		0.01%		26.79	-	-	-	-
	R28	MINN CONSERVATION CORPS		0.00%		0.00%		-	-	-	-	-
	R29	NATURAL RESOURCES DEPT		9.68%		9.68%		65.25	793.21	-	1,351.81	-
	R32	POLLUTION CONTROL AGENCY		1.83%		1.83%		119.88	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD		0.18%		0.18%		384.63	374.07	-	259.13	-
	T79	TRANSPORTATION DEPT		13.49%		13.49%		1,013.00	54.01	375.00	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%		0.00%		57.75	-	-	-	-
		OTHER		0.00%		0.00%		406.25	-	-	-	-
XXX		Total	2,825,387	100.00%	1,366,474	100.00%	3,978,519	36,087.60	22,500.32	8,829.13	1,861.86	2,467.30
XXX		Source	2,825,387	100.00%	1,366,474	100.00%	3,978,519	36,087.60	22,500.32	8,829.13	1,861.86	2,467.30
		Difference (Total - Source)	0	0.00%	0	0.00%	0	-	-	-	-	-

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.9	15.10	15.11	15.12	15.13	15.14	16.2	17.0	20	21.2
										SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
G02-3.0		1.2 Equipment Use Charge										
G02-3.0		DEPARTMENT OF ADMINISTRATION										
G02-3.2		G02-3.2 ADMIN MGMT SERVICES										
G02-3.3		G02-3.3 Commissioner's Office										
G02-3.4		G02-3.4 Human Resources										
G02-3.5		G02-3.5 Financial Management and Reporting										
G02-3.6		G02-3.6 Fiscal Agent - Non allocable										
G02-4.2		G02-4.2 Government & Citizen Services										
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing										
G02-4.7		G02-4.7 Real Property										
G02-4.8		G02-4.8 Materials Management Division										
G02-4.10		G02-4.10 Central Mail										
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement										
G02-4.12		G02-4.12 Grants Management										
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3		G46-6.3 IT Spend										
G46-6.5		G46-6.5 OET - Non allocable										
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET										
G10-8.3		G10-8.3 Internal Controls & Accountability										
G10-9.2		G10-9.2 TREASURY DIVISION										
G10-9.3		G10-9.3 Treasury										
G10-9.4		G10-9.4 Treasury - Other										
G10-10.2		G10-10.2 MMB - BUDGET DIVISION										
G10-10.3		G10-10.3 Analysis & Control (EBO's)										
G10-10.4		G10-10.4 Budget Operations and Planning										
G10-10.5		G10-10.5 Budget Division - Non Allocable										
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION										
G10-11.3		G10-11.3 Central Payroll										
G10-11.4		G10-11.4 Accounting Services										
G10-11.5		G10-11.5 Financial Reporting										
G10-11.6		G10-11.6 Financial Reporting - Single Audit										
G10-11.7		G10-11.7 Accounting Services - Non Allocable										
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION										
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support										
G10-12.5		G10-12.5 Personnel Operations and System Support										
G10-12.6		G10-12.6 Budget Service - Computer Operations										
G10-12.7		G10-12.7 Personnel Operations Special Billing										
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing										
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable										
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations										
G10-13.3		G10-13.3 Personnel Administration										
G02-13.5		G02-13.5 Employee Relations - Non Allocable										
G45-14.2		G45-14.2 MEDIATION SERVICES										
G45-14.3		G45-14.3 State Agencies										
G45-14.4		G45-14.4 Mediation/Representation - General										
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR										

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.9	15.10	15.11	15.12	15.13	15.14	16.2	17.0	20	21.2
										SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)		
											ADMINISTRATION	ADMIN MANAGEMENT SERVICES
L49-15.3	L49-15.3	Financial Audits										
L49-15.4	L49-15.4	Program Audits										
L49-15.5	L49-15.5	Single Audits										
L49-15.6	L49-15.6	Audit Comm										
L49-15.7	L49-15.7	Financial Audit- Outdoors										
L49-15.8	L49-15.8	Financial Audit- Art										
L49-15.9	L49-15.9	Financial Audit- Clean Water										
L49-15.10	L49-15.10	Financial Audit- Parks & Trails										
L49-15.11	L49-15.11	Program Audit- Outdoors										
L49-15.12	L49-15.12	Program Audit- Art										
L49-15.13	L49-15.13	Program Audit- Clean Water										
L49-15.14	L49-15.14	Program Audit- Parks & Trails										
G61-16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)										
99YYY	99YYY	Consumer Agencies										
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	-	6,220	-	-
G02-3.2	G02-3.2	ADMIN MGMT SERVICES	-	-	-	-	-	-	-	-	9,540,805	-
G02-3.3	G02-3.3	Commissioner's Office										388,931
G02-3.4	G02-3.4	Human Resources										320,068
G02-3.5	G02-3.5	Financial Management and Reporting										665,329
G02-3.6	G02-3.6	Fiscal Agent - Non allocable										8,166,477
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-	-	-	7,928	3,691,683	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing										
G02-4.7	G02-4.7	Real Property										
G02-4.8	G02-4.8	Materials Management Division										
G02-4.10	G02-4.10	Central Mail										
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement										
G02-4.12	G02-4.12	Grants Management										
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	5,516		
G46-6.3	G46-6.3	IT Spend										
G46-6.5	G46-6.5	OET - Non allocable										
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	3,601		
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-	-	284		
G10-9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-	1,611		
G10-9.3	G10-9.3	Treasury										
G10-9.4	G10-9.4	Treasury - Other										
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	1,545		
G10-10.3	G10-10.3	Analysis & Control (EBO's)										
G10-10.4	G10-10.4	Budget Operations and Planning										
G10-10.5	G10-10.5	Budget Division - Non Allocable										
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	2,172		
G10-11.3	G10-11.3	Central Payroll										
G10-11.4	G10-11.4	Accounting Services										
G10-11.5	G10-11.5	Financial Reporting										
G10-11.6	G10-11.6	Financial Reporting - Single Audit										
G10-11.7	G10-11.7	Accounting Services - Non Allocable										
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	7,582		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support										

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.9	15.10	15.11	15.12	15.13	15.14	16.2	17.0	20	21.2
										SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)		ADMIN MANAGEMENT SERVICES
G10-12.5	G10-12.5	Personnel Operations and System Support										
G10-12.6	G10-12.6	Budget Service - Computer Operations										
G10-12.7	G10-12.7	Personnel Operations Special Billing										
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing										
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable								536		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	2,272		
G10-13.3	G10-13.3	Personnel Administration										
G02-13.5	G02-13.5	Employee Relations - Non Allocable										
G45-14.2	G45-14.2	MEDIATION SERVICES								78		
G45-14.3	G45-14.3	State Agencies										
G45-14.4	G45-14.4	Mediation/Representation - General										
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR								6,355		
L49-15.3	L49-15.3	Financial Audits										
L49-15.4	L49-15.4	Program Audits										
L49-15.5	L49-15.5	Single Audits										
L49-15.6	L49-15.6	Audit Comm										
L49-15.7	L49-15.7	Financial Audit- Outdoors										
L49-15.8	L49-15.8	Financial Audit- Art										
L49-15.9	L49-15.9	Financial Audit- Clean Water										
L49-15.10	L49-15.10	Financial Audit- Parks & Trails										
L49-15.11	L49-15.11	Program Audit- Outdoors										
L49-15.12	L49-15.12	Program Audit- Art										
L49-15.13	L49-15.13	Program Audit- Clean Water										
L49-15.14	L49-15.14	Program Audit- Parks & Trails										
G61-16.2	G61-16.2	STATE AUDITOR								69		
G61-16.3	G61-16.3	State Auditor General										
17.0		17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)										
		99YYY Consumer Agencies										
	G02-0002	State Archaeology	-	-	-	-	-	-	-	1,060	194,196.00	
	G02-0003	Public Broadcasting	-	-	-	-	-	-	-	380	-	
	G02-0007	Information Policy Analysis	-	-	-	-	-	-	-	2,043	445,255.00	
	G02-0009	Real Estate and Construction Services	-	-	-	-	-	-	-	37,176	27,973,683.66	
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-	-	
	G02-0012	STAR	-	-	-	-	-	-	462,345.00	27,085	282,841.00	
	G02-0014	Capital Group Parking	-	-	-	-	-	-	-	32,413	3,326,964.00	
	G02-0015a	Fleet Services	-	-	-	-	-	-	-	194,777	9,075,919.74	
	G02-0016	Development Disabilities	-	-	-	-	-	-	1,012,515.00	9,472	613,791.68	
	G02-0017a	Risk Management	-	-	-	-	-	-	-	20,883	8,467,036.00	
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-	-	-	144,662	33,805,986.00	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	-	469	11,064.00	
	G02-0021a	Plant Management (Leases)	-	-	-	-	-	-	-	170,759	29,173,973.00	
	G02-0021b	Plant Management (Repairs)	-	-	-	-	-	-	-	9,115	166,570.00	
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	-	3,445	134,104.00	
	G02-0021f	Plant Management FR & R	-	-	-	-	-	-	-	433	187,141.00	
	G02-0024	MN Bookstore	-	-	-	-	-	-	-	22,744	956,694.00	
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-	-	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits	Financial Audits	Program Audits	Program Audits	Program Audits	Program Audits	Federal Cash	Accounting & Procurement	Net Administrative	Net Administrative
			Clean Water	Parks & Trails	Outdoor	Art	Clean Water	Parks & Trails	Receipts - FY (Actual)	Transactions - FY (Actual)	Expenditures	Expenditures by Agency
			15.9	15.10	15.11	15.12	15.13	15.14	16.2	17.0	20	21.2
										SWIFT (Internally Developed Software Amortized over 10 years beginning BEY13)		ADMIN MANAGEMENT SERVICES
			Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR		ADMINISTRATION	
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-	-	-	3,753	1,375,107.00	
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-	-	-	5,872	3,016,557.00	
	G02-0031	Central Mail	-	-	-	-	-	-	-	47,223	8,472,834.00	
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-	-	-	
	G02-0036	Demography	-	-	-	-	-	-	-	2,961	489,855.00	
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-	171,212.00	6,880	1,911,370.00	
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-	-	28	-	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-	-	-	563	31,792.00	
	G02-0042	Surplus Services	-	-	-	-	-	-	-	13,929	795,967.00	
	G02-0044	RECS - Energy	-	-	-	-	-	-	-	240	-	
	G02-0045	SmART FMR	-	-	-	-	-	-	-	654	118,519.00	
	G02-0046	SmART HR	-	-	-	-	-	-	-	833	97,617.00	
	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-	-	
	G02-0048	Arts & Cultural Heritage	-	-	-	-	-	-	-	1,980	333,696.00	
	G02-0049	Materials Management	-	-	-	-	-	-	-	1,190	5,661.00	
	B04	AGRICULTURE DEPT	-	-	-	-	-	-	7,320,977.00	426,760	-	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	-	25,805	-	
	B13	COMMERCE DEPT	-	-	-	-	-	-	161,064,780.41	511,377	-	
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	1,032,687.00	38,218	-	
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	-	4,191	-	
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-	21,906	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-	-	2,459,085,596.00	7,316,016	-	
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-	-	19,029	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-	1,578	-	
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	-	-	134,617	-	
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-	-	1,802	-	
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	-	5,564,854.96	823,866	-	
	B43	IRON RANGE RESOURCES	-	-	-	-	-	-	-	62,458	-	
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-	-	10,516	-	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	-	1,579	-	
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-	-	10,092	-	
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	-	1,078	-	
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-	-	97,283	-	
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-	-	898	-	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	14	-	
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	-	-	42,615	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-	1,146,826,683.00	12,264,606	-	
	E37	EDUCATION DEPARTMENT	-	-	-	-	-	-	687,296,011.00	1,390,156	-	
	E40	HISTORICAL SOCIETY	-	-	-	33.88	-	-	-	4,489	-	
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	-	59,671	-	
	E50	ARTS BOARD	-	-	-	50.82	-	-	1,048,236.00	31,957	-	
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-	86,457	-	
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-	137,671	-	

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
			21.3	21.4	21.5	22.2	22.5	22.7	22.8	22.10	22.11
		1.2 Equipment Use Charge									
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION									
G02-3.2	G02-3.2	ADMIN MGMT SERVICES									
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services									
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
G46-6.3	G46-6.3	IT Spend									
G46-6.5	G46-6.5	OET - Non allocable									
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
G10-8.3	G10-8.3	Internal Controls & Accountability									
G10-9.2	G10-9.2	TREASURY DIVISION									
G10-9.3	G10-9.3	Treasury									
G10-9.4	G10-9.4	Treasury - Other									
G10-10.2	G10-10.2	MMB - BUDGET DIVISION									
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION									
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION									
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support									
G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable									
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations									
G10-13.3	G10-13.3	Personnel Administration									
G02-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	MEDIATION SERVICES									
G45-14.3	G45-14.3	State Agencies									
G45-14.4	G45-14.4	Mediation/Representation - General									
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR									

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
			21.3	21.4	21.5	22.2	22.5	22.7	22.8	22.10	22.11
			COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
G10-12.5	G10-12.5	Personnel Operations and System Support							11	-	0.02%
G10-12.6	G10-12.6	Budget Service - Computer Operations							-	-	0.00%
G10-12.7	G10-12.7	Personnel Operations Special Billing							44	-	0.03%
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							73	-	0.02%
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable							22	-	0.00%
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations							-	-	0.00%
G10-13.3	G10-13.3	Personnel Administration							117	-	0.03%
G02-13.5	G02-13.5	Employee Relations - Non Allocable							-	-	0.00%
G45-14.2	G45-14.2	MEDIATION SERVICES							2	-	0.00%
G45-14.3	G45-14.3	State Agencies							-	-	0.00%
G45-14.4	G45-14.4	Mediation/Representation - General							-	-	0.00%
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR							208	6,476	0.09%
L49-15.3	L49-15.3	Financial Audits							-	-	0.00%
L49-15.4	L49-15.4	Program Audits							-	-	0.00%
L49-15.5	L49-15.5	Single Audits							-	-	0.00%
L49-15.6	L49-15.6	Audit Comm							-	-	0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors							-	-	0.00%
L49-15.8	L49-15.8	Financial Audit- Art							-	-	0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water							-	-	0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							-	-	0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors							-	-	0.00%
L49-15.12	L49-15.12	Program Audit- Art							-	-	0.00%
L49-15.13	L49-15.13	Program Audit- Clean Water							-	-	0.00%
L49-15.14	L49-15.14	Program Audit- Parks & Trails							-	-	0.00%
G61-16.2	G61-16.2	STATE AUDITOR							2	-	0.00%
G61-16.3	G61-16.3	State Auditor General							-	-	0.00%
17.0	17 SWIFT (Internally Developed Software Amortized over 99YYY Consumer Agencies										
	G02-0002	State Archaeology	0.01%	0.01%	1,060				24	-	0.01%
	G02-0003	Public Broadcasting	0.00%	0.00%	380		10		70	-	0.00%
	G02-0007	Information Policy Analysis	0.01%	0.01%	2,043				23	40	0.01%
	G02-0009	Real Estate and Construction Services	0.04%	0.04%	37,176				1,694	1,027	0.04%
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	0.00%	-				-	-	0.00%
	G02-0012	STAR	0.01%	0.01%	27,085				528	1,210	0.01%
	G02-0014	Capital Group Parking	0.06%	0.06%	32,413				491	1,822	0.06%
	G02-0015a	Fleet Services	0.02%	0.02%	194,777		2,320		594	911	0.02%
	G02-0016	Development Disabilities	0.01%	0.01%	9,472				144	1,104	0.01%
	G02-0017a	Risk Management	0.02%	0.02%	20,883				155	817	0.02%
	G02-0017b	Risk Management - Workers Compensation	0.04%	0.04%	144,662				128	9,058	0.04%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	0.00%	469				4	15	0.00%
	G02-0021a	Plant Management (Leases)	0.52%	0.52%	170,759		3	3,692,613	3,904	214	0.52%
	G02-0021b	Plant Management (Repairs)	0.01%	0.01%	9,115				38	-	0.01%
	G02-0021c	Plant Management (Materials Transfer)	0.00%	0.00%	3,445				27	-	0.00%
	G02-0021f	Plant Management FR & R	0.00%	0.00%	433				28	-	0.00%
	G02-0024	MN Bookstore	0.02%	0.02%	22,744				173	3,380	0.02%
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%	0.00%	-		1		-	-	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
			21.3	21.4	21.5	22.2	22.5	22.7	22.8	22.10	22.11
			COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
	G02-0029a	Cooperative Purchasing (CPV)	0.04%	0.04%	3,753	-	-	-	116	1,260	0.04%
	G02-0029b	Cooperative Purchasing (MMCAP)	0.04%	0.04%	5,872	-	-	-	207	1,430	0.04%
	G02-0031	Central Mail	0.02%	0.02%	47,223	-	-	-	68	14,776	0.02%
	G02-0034	Other Non-Allocable	0.00%	0.00%	-	-	-	-	-	-	0.00%
	G02-0036	Demography	0.02%	0.02%	2,961	-	3	-	93	501	0.02%
	G02-0037	Mn Geospatial Information Office	0.02%	0.02%	6,880	-	-	-	124	30	0.02%
	G02-0037a	MnGeo Service Bureau	0.02%	0.02%	28	-	-	-	-	36	0.02%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	0.01%	0.01%	563	-	-	-	15	92	0.01%
	G02-0042	Surplus Services	0.02%	0.02%	13,929	-	-	44,075	202	-	0.02%
	G02-0044	RECS - Energy	0.00%	0.00%	240	-	-	-	-	-	0.00%
	G02-0045	SmART FMR	0.02%	0.02%	654	-	-	-	17	-	0.02%
	G02-0046	SmART HR	0.00%	0.00%	833	-	-	-	12	-	0.00%
	G02-0047	Grants Recovery	0.00%	0.00%	-	-	-	-	-	-	0.00%
	G02-0048	Arts & Cultural Heritage	0.00%	0.00%	1,980	-	-	-	76	-	0.00%
	G02-0049	Materials Management	0.00%	0.00%	1,190	-	-	-	3	-	0.00%
	B04	AGRICULTURE DEPT	-	-	-	-	6	8,304	8,049	73,115	1.11%
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	107	6,478	0.02%
	B13	COMMERCE DEPT	-	-	-	-	10	3,216	4,249	179,937	0.75%
	B14	ANIMAL HEALTH BOARD	-	-	-	-	1	-	617	4,965	0.19%
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	40	2,338	0.00%
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	2	-	712	12,409	0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	-	-	-	-	60	49,087	78,787	264	3.15%
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-	568	-	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	42	-	0.00%
	B34	HOUSING FINANCE AGENCY	-	-	-	-	3	-	1,472	19,450	0.45%
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-	23	1,075	0.02%
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	3	-	5,160	118,537	0.70%
	B43	IRON RANGE RESOURCES	-	-	-	-	3	278,148	1,652	-	0.15%
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	2	-	108	3,975	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	1	-	14	-	0.01%
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-	69	4,783	0.01%
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	12	-	0.00%
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-	200	-	0.27%
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	786,021	1	-	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	1	-	0.00%
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	3	171,921	1,848	-	0.15%
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-	-	16,596	25.55%
	E37	EDUCATION DEPARTMENT	-	-	-	-	1	-	5,917	35,318	0.66%
	E40	HISTORICAL SOCIETY	-	-	-	-	-	1,528,084	51	-	0.00%
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	2	436,058	2,236	-	0.43%
	E50	ARTS BOARD	-	-	-	-	-	-	1,441	3,294	0.04%
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	1	-	2,090	38,154	0.15%
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	608,976	4,621	-	0.49%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
												21.3	21.4	21.5	22.2	22.5	22.7	22.8	22.10	22.11
	E81	UNIVERSITY OF MINNESOTA							116	-	0.00%									
	E95	HUMANITIES COMMISSION						5	-	-	0.00%									
	E97	SCIENCE MUSEUM						2	-	-	0.00%									
	E9W	HIGHER ED FACILITIES AUTHORITY						-	-	-	0.00%									
	G03	LOTTERY					1	-	-	5,117	0.24%									
	G05	RACING COMMISSION						292	-	-	0.04%									
	G06	ATTORNEY GENERAL					2	-	706	55,029	0.47%									
	G09	GAMBLING CONTROL BOARD					4	-	41	1,056	0.05%									
	G10	MINNESOTA MANAGEMENT & BUDGET					1	-	678	55,765	0.21%									
	G17	HUMAN RIGHTS DEPT						-	225	8,627	0.05%									
	G19	INDIAN AFFAIRS COUNCIL					2	-	216	28	0.01%									
	G38	INVESTMENT BOARD					1	-	78	1,558	0.03%									
	G39	GOVERNORS OFFICE						-	166	2,396	0.08%									
	G45	MEDIATION SERVICES DEPT					1	-	69	1,588	0.02%									
	G46	OFFICE OF ENTERPRISE TECHNOLOGY					4	-	3,134	208	1.63%									
	G53	SECRETARY OF STATE					3	-	674	45,308	0.13%									
	G61	OFFICE OF THE STATE AUDITOR					2	-	397	5,261	0.19%									
	G62	MINN STATE RETIREMENT SYSTEM					1	145,146	192	88,877	0.15%									
	G63	PUBLIC EMPLOYEES RETIRE ASSOC						-	227	370,753	0.13%									
	G67	REVENUE DEPT					9	-	2,646	889,864	2.43%									
	G69	TEACHERS RETIREMENT ASSOC					1	-	328	55,168	0.12%									
	G90	REVENUE INTERGOVT PAYMENTS						-	-	0	0.00%									
	G92	OMBUDSPERSON FOR FAMILIES						-	67	68	0.00%									
	G96	UNIFORM LAWS COMMISSION						-	6	-	0.00%									
	G9J	CAMPAIGN FINANCE BOARD						-	73	3,255	0.01%									
	G9K	ADMINISTRATIVE HEARINGS					2	-	494	51,981	0.11%									
	G9L	BLACK MINNESOTANS COUNCIL						-	204	86	0.01%									
	G9M	CHICANO LATINO AFFAIRS COUNCIL						-	78	33	0.01%									
	G9N	ASIAN-PACIFIC COUNCIL						-	107	92	0.01%									
	G9Q	MMB DEBT SERVICE						-	-	-	0.00%									
	G9R	MMB NON-OPERATING						-	68	-	0.00%									
	G9X	CAPITOL AREA ARCHITECT						-	20	29	0.00%									
	G9Y	DISABILITY COUNCIL					2	-	188	665	0.02%									
	GPR	PAYROLL CLEARING						-	-	-	0.00%									
	H12	HEALTH DEPT					10	-	14,071	304,313	2.55%									
	H55	HUMAN SERVICES DEPT					75	-	7,513	444,888	3.21%									
	H55b	HUMAN SERVICES SOS						-	1,797,637	8,853	6.51%									
	H55c	HUMAN SERVICES MSOP						-	460,554	1,432	1.21%									
	H75	VETERANS AFFAIRS DEPT					1	924,746	9,917	4,245	2.42%									
	H7B	MEDICAL PRACTICE BOARD						-	219	21,010	0.03%									
	H7C	NURSING BOARD						-	94	34,722	0.05%									
	H7D	PHARMACY BOARD						-	203	11,129	0.02%									
	H7F	DENTISTRY BOARD					2	-	150	10,777	0.03%									

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Sum Percent	Accounting & Procurement Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges FY (Actual)	Sum Percent
			21.3	21.4	21.5	22.2	22.5	22.7	22.8	22.10	22.11
			COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
	H7H	CHIROPRACTIC EXAMINERS BOARD					-	-	57	5,161	0.01%
	H7J	OPTOMETRY BOARD					-	-	33	1,322	0.00%
	H7K	NURSING HOME ADMIN BOARD					3	-	113	248	0.02%
	H7L	SOCIAL WORK BOARD					-	-	73	6,374	0.01%
	H7M	MARRIAGE & FAMILY THERAPY BD					-	-	47	1,902	0.00%
	H7Q	PODIATRIC MEDICINE					-	-	26	116	0.00%
	H7R	VETERINARY MEDICINE BOARD					-	-	27	1,139	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD					-	-	133	5,609	0.03%
	H7U	DIETETICS & NUTRITION PRACTICE					-	-	27	1,657	0.00%
	H7V	PSYCHOLOGY BOARD					-	-	79	3,257	0.01%
	H7W	PHYSICAL THERAPY BOARD					-	-	26	4,887	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD					-	-	57	2,252	0.01%
	H9G	OMBUDSMAN MH/DD					5	-	106	924	0.03%
	J33	TRIAL COURTS					-	-	2,897	13,565	3.29%
	J50	GUARDIAN AD LITEM BOARD					-	-	241	7	0.38%
	J52	PUBLIC DEFENSE BOARD					-	-	1,584	-	0.85%
	J58	COURT OF APPEALS					-	-	120	11,082	0.13%
	J65	SUPREME COURT					1	-	2,044	23,311	0.48%
	J68	TAX COURT					-	-	54	0	0.01%
	J70	JUDICIAL STANDARDS BOARD					-	-	28	-	0.00%
	L10	LEGISLATURE					-	-	4	100	0.14%
	L49	LEGISLATIVE AUDITOR					-	-	-	-	0.00%
	P01	MILITARY AFFAIRS DEPT					-	4,660,632	13,349	140	0.51%
	P07	PUBLIC SAFETY DEPT					23	20,360	21,813	1,146,720	3.72%
	P78	CORRECTIONS DEPT					18	6,114,378	28,140	22,281	6.91%
	P7T	PEACE OFFICERS BOARD (POST)					-	-	49	2,976	0.01%
	P9E	SENTENCING GUIDELINES COMM					2	-	60	229	0.01%
	R28	MINN CONSERVATION CORPS					-	-	7	-	0.00%
	R29	NATURAL RESOURCES DEPT					50	3,376,293	38,051	75,710	9.68%
	R32	POLLUTION CONTROL AGENCY					6	16,314	5,779	59,590	1.83%
	R9P	WATER & SOIL RESOURCES BOARD					5	-	2,771	2,936	0.18%
	T79	TRANSPORTATION DEPT					4	5,502,297	138,346	83,829	13.49%
	T9B	METROPOLITAN COUNCIL/TRANSPORT					-	-	66	3,149	0.00%
		OTHER					3	-	55	(69,825)	0.00%
XXX		Total	1.02%	1.02%	770,950	3,691,683	359	30,627,180	440,606	4,494,795	99.89%
XXX		Source	1.02%	1.02%	770,950	3,691,683	359	30,627,180	440,606	4,494,795	99.89%
		Difference (Total - Source)	0.00%	0.00%	0	0	0	0	0	0	0.00%

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Dollars of Grants received	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)	Number of Budget Transactions - FY (Actual)
			22.12	24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	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										
G02-3.0		G02-3.0 DEPARTMENT OF ADMINISTRATION										
G02-3.2		G02-3.2 ADMIN MGMT SERVICES										
G02-3.3		G02-3.3 Commissioner's Office										
G02-3.4		G02-3.4 Human Resources										
G02-3.5		G02-3.5 Financial Management and Reporting										
G02-3.6		G02-3.6 Fiscal Agent - Non allocable										
G02-4.2		G02-4.2 Government & Citizen Services										
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing										
G02-4.7		G02-4.7 Real Property										
G02-4.8		G02-4.8 Materials Management Division										
G02-4.10		G02-4.10 Central Mail										
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement										
G02-4.12		G02-4.12 Grants Management										
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3		G46-6.3 IT Spend										
G46-6.5		G46-6.5 OET - Non allocable										
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET										
G10-8.3		G10-8.3 Internal Controls & Accountability										
G10-9.2		G10-9.2 TREASURY DIVISION										
G10-9.3		G10-9.3 Treasury										
G10-9.4		G10-9.4 Treasury - Other										
G10-10.2		G10-10.2 MMB - BUDGET DIVISION										
G10-10.3		G10-10.3 Analysis & Control (EBO's)										
G10-10.4		G10-10.4 Budget Operations and Planning										
G10-10.5		G10-10.5 Budget Division - Non Allocable										
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION										
G10-11.3		G10-11.3 Central Payroll										
G10-11.4		G10-11.4 Accounting Services										
G10-11.5		G10-11.5 Financial Reporting										
G10-11.6		G10-11.6 Financial Reporting - Single Audit										
G10-11.7		G10-11.7 Accounting Services - Non Allocable										
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION										
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support										
G10-12.5		G10-12.5 Personnel Operations and System Support										
G10-12.6		G10-12.6 Budget Service - Computer Operations										
G10-12.7		G10-12.7 Personnel Operations Special Billing										
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing										
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable										
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations										
G10-13.3		G10-13.3 Personnel Administration										
G02-13.5		G02-13.5 Employee Relations - Non Allocable										
G45-14.2		G45-14.2 MEDIATION SERVICES										
G45-14.3		G45-14.3 State Agencies										
G45-14.4		G45-14.4 Mediation/Representation - General										
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR										

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Dollars of Grants received	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)	Number of Budget Transactions - FY (Actual)
22.12	24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
G10-12.5	G10-12.5	Personnel Operations and System Support			1,120,459				11.05			
G10-12.6	G10-12.6	Budget Service - Computer Operations			-				-			
G10-12.7	G10-12.7	Personnel Operations Special Billing			3,946,914				214.02			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			1,102,341				10.02			
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			58,044	419,765	536		39.45		536	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			45,865	2,825,387	2,272		-		2,272	
G10-13.3	G10-13.3	Personnel Administration			537				146.56			
G02-13.5	G02-13.5	Employee Relations - Non Allocable			-				-			
G45-14.2	G45-14.2 MEDIATION SERVICES				3,131		78		6.81		78	2
G45-14.3	G45-14.3	State Agencies			-				-			
G45-14.4	G45-14.4	Mediation/Representation - General			-				-			
L49-15.2	L49-15.2 LEGISLATIVE AUDITOR				445,406		6,355		466.00		6,355	92
L49-15.3	L49-15.3	Financial Audits			-				-			
L49-15.4	L49-15.4	Program Audits			-				-			
L49-15.5	L49-15.5	Single Audits			-				-			
L49-15.6	L49-15.6	Audit Comm			-				-			
L49-15.7	L49-15.7	Financial Audit- Outdoors			-				-			
L49-15.8	L49-15.8	Financial Audit- Art			-				-			
L49-15.9	L49-15.9	Financial Audit- Clean Water			-				-			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			-				-			
L49-15.11	L49-15.11	Program Audit- Outdoors			-				-			
L49-15.12	L49-15.12	Program Audit- Art			-				-			
L49-15.13	L49-15.13	Program Audit- Clean Water			-				-			
L49-15.14	L49-15.14	Program Audit- Parks & Trails			-				-			
G61-16.2	G61-16.2 STATE AUDITOR				1,845		69		5.74		69	2
G61-16.3	G61-16.3	State Auditor General			-				-			
17.0	17 SWIFT (Internally Developed Software Amortized over 99YYY Consumer Agencies)											
G02-0002	G02-0002	State Archaeology	-		7,068		1,060		70.76		1,060	27
G02-0003	G02-0003	Public Broadcasting	1,793,000		-		380		44.71		380	10
G02-0007	G02-0007	Information Policy Analysis	-		14,097		2,043		89.17		2,043	54
G02-0009	G02-0009	Real Estate and Construction Services	-		232,628		37,176		2,402.85		37,176	414
G02-0010	G02-0010	Oil Overcharge (Stripper Wells)	-		-		-		-		-	3
G02-0012	G02-0012	STAR	74,829		72,441		27,085		1,032.56		27,085	62
G02-0014	G02-0014	Capital Group Parking	-		15,488		32,413		791.47		32,413	78
G02-0015a	G02-0015a	Fleet Services	-		341,256		194,777		2,029.17		194,777	115
G02-0016	G02-0016	Development Disabilities	470,023		182,465		9,472		310.51		9,472	104
G02-0017a	G02-0017a	Risk Management	-		125,656		20,883		1,570.72		20,883	80
G02-0017b	G02-0017b	Risk Management - Workers Compensation	-		497,254		144,662		21,007.25		144,662	248
G02-0018	G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)	-		-		469		8.10		469	16
G02-0021a	G02-0021a	Plant Management (Leases)	-		523,565		170,759		8,731.38		170,759	306
G02-0021b	G02-0021b	Plant Management (Repairs)	-		85		9,115		149.91		9,115	19
G02-0021c	G02-0021c	Plant Management (Materials Transfer)	-		-		3,445		119.46		3,445	15
G02-0021f	G02-0021f	Plant Management FR & R	-		-		433		33.94		433	39
G02-0024	G02-0024	MN Bookstore	-		49,633		22,744		768.08		22,744	144
G02-0028	G02-0028	Office Supply Connection - Closed in FY2010	-		-		-		-		-	-

Statewide Cost Allocation Plan
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			Dollars of Grants received	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)	Number of Budget Transactions - FY (Actual)
			22.12	24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	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)	-	-	112,546	-	3,753	-	289.84	-	3,753	40
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	730,623	-	5,872	-	568.35	-	5,872	44
	G02-0031	Central Mail	-	-	31,975	-	47,223	-	342.94	-	47,223	50
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-	-	-	-
	G02-0036	Demography	-	-	67,455	-	2,961	-	172.29	-	2,961	81
	G02-0037	Mn Geospatial Information Office	-	-	456,114	-	6,880	-	398.88	-	6,880	163
	G02-0037a	MnGeo Service Bureau	-	-	275,636	-	28	-	0.13	-	28	28
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	6,397	-	563	-	24.53	-	563	25
	G02-0042	Surplus Services	-	-	68,235	-	13,929	-	870.51	-	13,929	80
	G02-0044	RECS - Energy	-	-	356	-	240	-	1.08	-	240	4
	G02-0045	SmART FMR	-	-	5,095	-	654	-	45.94	-	654	24
	G02-0046	SmART HR	-	-	-	-	833	-	54.74	-	833	17
	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	4,201,785	-	18,110	-	1,980	-	156.89	-	1,980	103
	G02-0049	Materials Management	-	-	-	-	1,190	-	14.34	-	1,190	10
	B04	AGRICULTURE DEPT	1,044,004	-	3,438,693	-	426,760	-	16,497.00	-	426,760	7,671
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	57,200	-	25,805	-	907.00	-	25,805	179
	B13	COMMERCE DEPT	62,320,802	-	8,935,412	-	511,377	-	59,203.00	-	511,377	2,635
	B14	ANIMAL HEALTH BOARD	503,325	-	450,005	-	38,218	-	2,876.00	-	38,218	1,266
	B15	BARBER EXAMINERS BOARD	-	-	5,775	-	4,191	-	258.00	-	4,191	72
	B20	EXPLORE MINNESOTA TOURISM	557,612	-	659,825	-	21,906	-	2,107.00	-	21,906	701
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	142,406,013	-	30,238,375	-	7,316,016	-	218,773.00	-	7,316,016	2,639
	B24	PUBLIC FACILITIES AUTHORITY	28,505,955	-	18,985	-	19,029	-	1,944.00	-	19,029	1,091
	B25	SCIENCE & TECHNOLOGY AUTHORITY	48,837	-	30,046	-	1,578	-	-	-	1,578	80
	B34	HOUSING FINANCE AGENCY	(354)	-	4,119,969	-	134,617	-	15,102.00	-	134,617	893
	B41	WORKERS COMP COURT OF APPEALS	-	-	17,098	-	1,802	-	141.00	-	1,802	27
	B42	LABOR AND INDUSTRY DEPT	819,551	-	3,854,090	-	823,866	-	30,630.00	-	823,866	1,341
	B43	IRON RANGE RESOURCES	15,600,559	-	547,051	-	62,458	-	6,417.00	-	62,458	819
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	40,633	-	10,516	-	895.00	-	10,516	36
	B7G	COMBATIVE SPORTS COMMISSION	-	-	680	-	1,579	-	114.00	-	1,579	50
	B7P	ACCOUNTANCY BOARD	-	-	30,510	-	10,092	-	696.00	-	10,092	35
	B7S	PRIVATE DETECTIVES BOARD	-	-	170	-	1,078	-	75.00	-	1,078	36
	B82	PUBLIC UTILITIES COMM	320	-	451,925	-	97,283	-	1,476.00	-	97,283	273
	B9D	AMATEUR SPORTS COMM	-	-	-	-	898	-	37.00	-	898	37
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	14	-	1.00	-	14	2
	E25	CENTER FOR ARTS EDUCATION	246,541	-	378,775	-	42,615	-	3,617.00	-	42,615	1,672
	E26	MIN STATE COLLEGES/UNIVERSITIES	-	-	88,785,652	-	12,264,606	-	740,119.00	-	12,264,606	8,592
	E37	EDUCATION DEPARTMENT	62,998,870	-	10,498,575	-	1,390,156	-	122,326.00	-	1,390,156	9,056
	E40	HISTORICAL SOCIETY	-	-	-	-	4,489	-	1,159.00	-	4,489	72
	E44	MINNESOTA STATE ACADEMIES	-	-	348,327	-	59,671	-	3,961.00	-	59,671	2,207
	E50	ARTS BOARD	30,228,207	-	185,367	-	31,957	-	3,902.00	-	31,957	214
	E60	OFFICE OF HIGHER EDUCATION	1,199,391	-	747,063	-	86,457	-	7,219.00	-	86,457	1,357
	E77	ZOOLOGICAL BOARD	-	-	635,516	-	137,671	-	8,239.00	-	137,671	2,022

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Dollars of Grants received	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)	Number of Budget Transactions - FY (Actual)
			22.12	24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3	28.4
			Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	3,866	-	363.00	-	3,866	150
	E95	HUMANITIES COMMISSION	-	-	-	-	192	-	17.00	-	192	11
	E97	SCIENCE MUSEUM	-	-	-	-	48	-	4.00	-	48	7
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	189	-	5.00	-	189	9
	G03	LOTTERY	-	-	1,760,892	-	9,411	-	158.00	-	9,411	297
	G05	RACING COMMISSION	-	-	131,445	-	58,444	-	2,309.00	-	58,444	249
	G06	ATTORNEY GENERAL	-	-	449,676	-	40,885	-	3,438.00	-	40,885	938
	G09	GAMBLING CONTROL BOARD	225,876	-	29,435	-	6,587	-	601.00	-	6,587	165
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	4,675,199	-	69,239	-	4,422.65	-	69,239	865
	G17	HUMAN RIGHTS DEPT	-	-	362,771	-	6,846	-	389.00	-	6,846	343
	G19	INDIAN AFFAIRS COUNCIL	472,001	-	19,506	-	6,416	-	566.00	-	6,416	86
	G38	INVESTMENT BOARD	-	-	521,482	-	4,294	-	632.00	-	4,294	75
	G39	GOVERNORS OFFICE	-	-	94,314	-	7,362	-	710.00	-	7,362	227
	G45	MEDIATION SERVICES DEPT	60,978	-	87,887	-	2,206	-	191.64	-	2,206	65
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	9,244,562	-	223,174	-	11,415.96	-	223,174	2,375
	G53	SECRETARY OF STATE	-	-	3,064,018	-	63,895	-	7,438.00	-	63,895	722
	G61	OFFICE OF THE STATE AUDITOR	-	-	516,414	-	14,032	-	1,154.26	-	14,032	418
	G62	MINN STATE RETIREMENT SYSTEM	-	-	2,705,253	-	196,326	-	48,539.00	-	196,326	162
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1,895,429	-	291,021	-	74,074.00	-	291,021	189
	G67	REVENUE DEPT	187,917	-	20,037,321	-	149,890	-	8,875.00	-	149,890	4,134
	G69	TEACHERS RETIREMENT ASSOC	-	-	3,456,924	-	316,984	-	100,642.00	-	316,984	53
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	4,440,461	-	1,067,013.00	-	4,440,461	1,062
	G92	OMBUDSPERSON FOR FAMILIES	-	-	17,999	-	2,089	-	149.00	-	2,089	52
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	166	-	32.00	-	166	7
	G9J	CAMPAIGN FINANCE BOARD	-	-	156,189	-	3,839	-	368.00	-	3,839	145
	G9K	ADMINISTRATIVE HEARINGS	-	-	499,666	-	36,923	-	1,791.00	-	36,923	196
	G9L	BLACK MINNESOTANS COUNCIL	-	-	9,413	-	7,269	-	576.00	-	7,269	189
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	10,016	-	3,041	-	271.00	-	3,041	80
	G9N	ASIAN-PACIFIC COUNCIL	-	-	7,346	-	2,637	-	209.00	-	2,637	77
	G9Q	MMB DEBT SERVICE	-	-	-	-	6,009	-	168.00	-	6,009	1,549
	G9R	MMB NON-OPERATING	-	-	-	-	7,952,735	-	1,645.00	-	7,952,735	1,192
	G9X	CAPITOL AREA ARCHITECT	-	-	6,948	-	1,148	-	83.00	-	1,148	46
	G9Y	DISABILITY COUNCIL	-	-	42,228	-	5,722	-	383.00	-	5,722	87
	GPR	PAYROLL CLEARING	-	-	-	-	212	-	-	-	212	-
	H12	HEALTH DEPT	53,777,094	-	20,096,072	-	894,049	-	36,465.00	-	894,049	5,193
	H55	HUMAN SERVICES DEPT	77,498,758	-	84,732,214	-	12,523,433	-	1,168,076.05	-	12,523,433	9,593
	H55b	HUMAN SERVICES SOS	32,433	-	4,181,819	-	852,541	-	51,316.43	-	852,541	6,849
	H55c	HUMAN SERVICES MSOP	-	-	2,278,518	-	94,440	-	8,270.51	-	94,440	2,935
	H75	VETERANS AFFAIRS DEPT	77,000	-	2,509,170	-	294,580	-	29,872.00	-	294,580	5,362
	H7B	MEDICAL PRACTICE BOARD	-	-	295,985	-	30,982	-	1,934.00	-	30,982	122
	H7C	NURSING BOARD	-	-	283,236	-	55,333	-	1,351.00	-	55,333	84
	H7D	PHARMACY BOARD	-	-	231,209	-	16,808	-	1,224.00	-	16,808	165
	H7F	DENTISTRY BOARD	-	-	66,665	-	25,511	-	1,160.00	-	25,511	145

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Dollars of Grants received	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)	Number of Budget Transactions - FY (Actual)
22.12	24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning		
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	2,672	-	8,781	535.00	-	8,781	78		
	H7J	OPTOMETRY BOARD	-	490	-	3,509	338.00	-	3,509	67		
	H7K	NURSING HOME ADMIN BOARD	-	270,055	-	7,190	1,195.00	-	7,190	191		
	H7L	SOCIAL WORK BOARD	-	84,928	-	19,313	848.00	-	19,313	104		
	H7M	MARRIAGE & FAMILY THERAPY BD	-	5,980	-	4,523	411.00	-	4,523	93		
	H7Q	PODIATRIC MEDICINE	-	855	-	3,008	416.00	-	3,008	79		
	H7R	VETERINARY MEDICINE BOARD	-	2,319	-	4,478	348.00	-	4,478	61		
	H7S	EMERGENCY MEDICAL SERVICES BD	585,993	62,494	-	13,097	1,028.00	-	13,097	334		
	H7U	DIETETICS & NUTRITION PRACTICE	-	506	-	2,945	233.00	-	2,945	58		
	H7V	PSYCHOLOGY BOARD	-	31,195	-	8,891	718.00	-	8,891	86		
	H7W	PHYSICAL THERAPY BOARD	-	6,410	-	6,968	627.00	-	6,968	75		
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	8,252	-	16,266	838.00	-	16,266	116		
	H9G	OMBUDSMAN MH/DD	-	150,466	-	3,239	220.00	-	3,239	46		
	J33	TRIAL COURTS	-	5,770,946	-	1,681,550	356,045.00	-	1,681,550	6,675		
	J50	GUARDIAN AD LITEM BOARD	-	79,133	-	30,572	2,438.00	-	30,572	590		
	J52	PUBLIC DEFENSE BOARD	-	1,613,062	-	48,254	4,490.00	-	48,254	1,503		
	J58	COURT OF APPEALS	-	78,375	-	3,514	260.00	-	3,514	64		
	J65	SUPREME COURT	6,750	5,623,062	-	120,888	8,636.00	-	120,888	1,325		
	J68	TAX COURT	-	10,184	-	1,223	76.00	-	1,223	23		
	J70	JUDICIAL STANDARDS BOARD	-	8,567	-	2,050	218.00	-	2,050	42		
	L10	LEGISLATURE	-	59,350	-	20,913	1,842.00	-	20,913	901		
	L49	LEGISLATIVE AUDITOR	-	-	-	6	-	-	6	3		
	P01	MILITARY AFFAIRS DEPT	-	1,702,544	-	307,561	25,768.00	-	307,561	1,309		
	P07	PUBLIC SAFETY DEPT	111,659,842	39,575,955	-	3,131,134	174,043.00	-	3,131,134	20,757		
	P78	CORRECTIONS DEPT	7,084,456	14,594,015	-	803,468	65,389.00	-	803,468	12,328		
	P77	PEACE OFFICERS BOARD (POST)	-	96,285	-	6,591	588.00	-	6,591	197		
	P9E	SENTENCING GUIDELINES COMM	-	28,198	-	2,051	185.00	-	2,051	43		
	R28	MINN CONSERVATION CORPS	-	-	-	136	7.00	-	136	31		
	R29	NATURAL RESOURCES DEPT	92,099,396	20,701,567	-	4,392,283	108,924.00	-	4,392,283	37,695		
	R32	POLLUTION CONTROL AGENCY	23,566,094	9,182,841	-	420,892	12,779.00	-	420,892	7,874		
	R9P	WATER & SOIL RESOURCES BOARD	22,855,483	665,609	-	50,917	3,507.00	-	50,917	1,405		
	T79	TRANSPORTATION DEPT	64,999,143	47,491,168	-	17,608,881	203,695.00	-	17,608,881	14,048		
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1,264	109.00	-	1,264	66		
		OTHER	-	-	-	58,957	-	-	58,957	-		
XXX		Total	806,208,284	3,045,412	479,661,576	24,112,541	81,828,495	1,742,719	4,907,152	1,966,655	81,825,339	202,511
XXX		Source	806,208,284	3,045,412	479,661,576	24,112,541	81,828,495	1,742,719	4,907,152	1,966,655	81,825,339	202,511
		Difference (Total - Source)	0	0	0	0	0	0	0	0	0	0

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

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division	SUM OF PERCENT	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)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6
Schedule No.	DP#	Name	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	Personnel Operations and System Support	Budget Service - Computer Operations
		1.2 Equipment Use Charge									
G02-3.0		G02-3.0 DEPARTMENT OF ADMINISTRATION									
G02-3.2		G02-3.2 ADMIN MGMT SERVICES									
G02-3.3		G02-3.3 Commissioner's Office									
G02-3.4		G02-3.4 Human Resources									
G02-3.5		G02-3.5 Financial Management and Reporting									
G02-3.6		G02-3.6 Fiscal Agent - Non allocable									
G02-4.2		G02-4.2 Government & Citizen Services									
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing									
G02-4.7		G02-4.7 Real Property									
G02-4.8		G02-4.8 Materials Management Division									
G02-4.10		G02-4.10 Central Mail									
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement									
G02-4.12		G02-4.12 Grants Management									
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY									
G46-6.3		G46-6.3 IT Spend									
G46-6.5		G46-6.5 OET - Non allocable									
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET									
G10-8.3		G10-8.3 Internal Controls & Accountability									
G10-9.2		G10-9.2 TREASURY DIVISION									
G10-9.3		G10-9.3 Treasury									
G10-9.4		G10-9.4 Treasury - Other									
G10-10.2		G10-10.2 MMB - BUDGET DIVISION									
G10-10.3		G10-10.3 Analysis & Control (EBO's)									
G10-10.4		G10-10.4 Budget Operations and Planning									
G10-10.5		G10-10.5 Budget Division - Non Allocable									
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION									
G10-11.3		G10-11.3 Central Payroll									
G10-11.4		G10-11.4 Accounting Services									
G10-11.5		G10-11.5 Financial Reporting									
G10-11.6		G10-11.6 Financial Reporting - Single Audit									
G10-11.7		G10-11.7 Accounting Services - Non Allocable									
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION									
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support									
G10-12.5		G10-12.5 Personnel Operations and System Support									
G10-12.6		G10-12.6 Budget Service - Computer Operations									
G10-12.7		G10-12.7 Personnel Operations Special Billing									
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing									
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable									
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations									
G10-13.3		G10-13.3 Personnel Administration									
G02-13.5		G02-13.5 Employee Relations - Non Allocable									
G45-14.2		G45-14.2 MEDIATION SERVICES									
G45-14.3		G45-14.3 State Agencies									
G45-14.4		G45-14.4 Mediation/Representation - General									
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR									

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	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)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6
Schedule No.	DP#	Name	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	Personnel Operations and System Support	Budget Service - Computer Operations
G10-12.5	G10-12.5	Personnel Operations and System Support						1,151,588			
G10-12.6	G10-12.6	Budget Service - Computer Operations						-			
G10-12.7	G10-12.7	Personnel Operations Special Billing						2,284,677			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						3,763,490			
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			536	536			2,886		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			2,272	2,272					
G10-13.3	G10-13.3	Personnel Administration									
G02-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	MEDIATION SERVICES		0.00%	78	78	-			0.00%	2
G45-14.3	G45-14.3	State Agencies		0.00%			-			0.00%	-
G45-14.4	G45-14.4	Mediation/Representation - General		0.00%			-			0.00%	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR		0.09%	6,355	6,355	-		6,355	0.09%	92
L49-15.3	L49-15.3	Financial Audits		0.00%			-			0.00%	-
L49-15.4	L49-15.4	Program Audits		0.00%			-			0.00%	-
L49-15.5	L49-15.5	Single Audits		0.00%			-			0.00%	-
L49-15.6	L49-15.6	Audit Comm		0.00%			-			0.00%	-
L49-15.7	L49-15.7	Financial Audit- Outdoors		0.00%			-			0.00%	-
L49-15.8	L49-15.8	Financial Audit- Art		0.00%			-			0.00%	-
L49-15.9	L49-15.9	Financial Audit- Clean Water		0.00%			-			0.00%	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		0.00%			-			0.00%	-
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	STATE AUDITOR		0.00%	69	69	-		69	0.00%	2
G61-16.3	G61-16.3	State Auditor General		0.00%			-			0.00%	-
17.0	17 SWIFT (Internally Developed Software Amortized over 99YY Consumer Agencies)			0.00%						0.00%	-
	G02-0002	State Archaeology		0.01%	1,060	1,060	-		1,060	0.01%	27
	G02-0003	Public Broadcasting		0.00%	380	380	-		380	0.00%	10
	G02-0007	Information Policy Analysis		0.01%	2,043	2,043	-		2,043	0.01%	54
	G02-0009	Real Estate and Construction Services		0.04%	37,176	37,176	-		37,176	0.04%	414
	G02-0010	Oil Overcharge (Stripper Wells)		0.00%	-	-	-		-	0.00%	3
	G02-0012	STAR		0.01%	27,085	27,085	462,345		27,085	0.01%	62
	G02-0014	Capital Group Parking		0.06%	32,413	32,413	-		32,413	0.06%	78
	G02-0015a	Fleet Services		0.02%	194,777	194,777	-		194,777	0.02%	115
	G02-0016	Development Disabilities		0.01%	9,472	9,472	1,012,515		9,472	0.01%	104
	G02-0017a	Risk Management		0.02%	20,883	20,883	-		20,883	0.02%	80
	G02-0017b	Risk Management - Workers Compensation		0.04%	144,662	144,662	-		144,662	0.04%	248
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		0.00%	469	469	-		469	0.00%	16
	G02-0021a	Plant Mangement (Leases)		0.52%	170,759	170,759	-		170,759	0.52%	306
	G02-0021b	Plant Management (Repairs)		0.01%	9,115	9,115	-		9,115	0.01%	19
	G02-0021c	Plant Management (Materials Transfer)		0.00%	3,445	3,445	-		3,445	0.00%	15
	G02-0021f	Plant Management FR & R		0.00%	433	433	-		433	0.00%	39
	G02-0024	MN Bookstore		0.02%	22,744	22,744	-		22,744	0.02%	144
	G02-0028	Office Supply Connection - Closed in FY2010		0.00%	-	-	-		-	0.00%	-

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	SUM OF PERCENT	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)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6
Schedule No.	DP#	Name	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	Personnel Operations and System Support	Budget Service - Computer Operations
	G02-0029a	Cooperative Purchasing (CPV)		0.04%	3,753	3,753	-		3,753	0.04%	40
	G02-0029b	Cooperative Purchasing (MMCAP)		0.04%	5,872	5,872	-		5,872	0.04%	44
	G02-0031	Central Mail		0.02%	47,223	47,223	-		47,223	0.02%	50
	G02-0034	Other Non-Allocable		0.00%	-	-	-		-	0.00%	-
	G02-0036	Demography		0.02%	2,961	2,961	-		2,961	0.02%	81
	G02-0037	Mn Geospatial Information Office		0.02%	6,880	6,880	171,212		6,880	0.02%	163
	G02-0037a	MnGeo Service Bureau		0.02%	28	28	-		28	0.02%	28
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)		0.01%	563	563	-		563	0.01%	25
	G02-0042	Surplus Services		0.02%	13,929	13,929	-		13,929	0.02%	80
	G02-0044	RECS - Energy		0.00%	240	240	-		240	0.00%	4
	G02-0045	SmART FMR		0.02%	654	654	-		654	0.02%	24
	G02-0046	SmART HR		0.00%	833	833	-		833	0.00%	17
	G02-0047	Grants Recovery		0.00%	-	-	-		-	0.00%	-
	G02-0048	Arts & Cultural Heritage		0.00%	1,980	1,980	-		1,980	0.00%	103
	G02-0049	Materials Management		0.00%	1,190	1,190	-		1,190	0.00%	10
	B04	AGRICULTURE DEPT		1.11%	426,760	426,760	7,320,977		426,760	1.11%	7,671
	B11	COSMETOLOGIST EXAMINERS BOARD		0.02%	25,805	25,805	-		25,805	0.02%	179
	B13	COMMERCE DEPT		0.75%	511,377	511,377	161,064,780		511,377	0.75%	2,635
	B14	ANIMAL HEALTH BOARD		0.19%	38,218	38,218	1,032,687		38,218	0.19%	1,266
	B15	BARBER EXAMINERS BOARD		0.00%	4,191	4,191	-		4,191	0.00%	72
	B20	EXPLORE MINNESOTA TOURISM		0.09%	21,906	21,906	-		21,906	0.09%	701
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		3.15%	7,316,016	7,316,016	2,459,085,596		7,316,016	3.15%	2,639
	B24	PUBLIC FACILITIES AUTHORITY		0.02%	19,029	19,029	-		19,029	0.02%	1,091
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	1,578	1,578	-		1,578	0.00%	80
	B34	HOUSING FINANCE AGENCY		0.45%	134,617	134,617	-		134,617	0.45%	893
	B41	WORKERS COMP COURT OF APPEALS		0.02%	1,802	1,802	-		1,802	0.02%	27
	B42	LABOR AND INDUSTRY DEPT		0.70%	823,866	823,866	5,564,855		823,866	0.70%	1,341
	B43	IRON RANGE RESOURCES		0.15%	62,458	62,458	-		62,458	0.15%	819
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%	10,516	10,516	-		10,516	0.01%	36
	B7G	COMBATIVE SPORTS COMMISSION		0.01%	1,579	1,579	-		1,579	0.01%	50
	B7P	ACCOUNTANCY BOARD		0.01%	10,092	10,092	-		10,092	0.01%	35
	B7S	PRIVATE DETECTIVES BOARD		0.00%	1,078	1,078	-		1,078	0.00%	36
	B82	PUBLIC UTILITIES COMM		0.27%	97,283	97,283	-		97,283	0.27%	273
	B9D	AMATEUR SPORTS COMM		0.00%	898	898	-		898	0.00%	37
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	14	14	-		14	0.00%	2
	E25	CENTER FOR ARTS EDUCATION		0.15%	42,615	42,615	-		42,615	0.15%	1,672
	E26	MN STATE COLLEGES/UNIVERSITIES		25.55%	12,264,606	12,264,606	1,146,826,683		12,264,606	25.55%	8,592
	E37	EDUCATION DEPARTMENT		0.66%	1,390,156	1,390,156	687,296,011		1,390,156	0.66%	9,056
	E40	HISTORICAL SOCIETY		0.00%	4,489	4,489	-		4,489	0.00%	72
	E44	MINNESOTA STATE ACADEMIES		0.43%	59,671	59,671	-		59,671	0.43%	2,207
	E50	ARTS BOARD		0.04%	31,957	31,957	1,048,236		31,957	0.04%	214
	E60	OFFICE OF HIGHER EDUCATION		0.15%	86,457	86,457	-		86,457	0.15%	1,357
	E77	ZOOLOGICAL BOARD		0.49%	137,671	137,671	-		137,671	0.49%	2,022

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	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)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6
Schedule No.	DP#	Name	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	Personnel Operations and System Support	Budget Service - Computer Operations
	E81	UNIVERSITY OF MINNESOTA		0.00%	3,866	3,866	-		3,866	0.00%	150
	E95	HUMANITIES COMMISSION		0.00%	192	192	-		192	0.00%	11
	E97	SCIENCE MUSEUM		0.00%	48	48	-		48	0.00%	7
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	189	189	-		189	0.00%	9
	G03	LOTTERY		0.24%	9,411	9,411	-		9,411	0.24%	297
	G05	RACING COMMISSION		0.04%	58,444	58,444	-		58,444	0.04%	249
	G06	ATTORNEY GENERAL		0.47%	40,885	40,885	975,726		40,885	0.47%	938
	G09	GAMBLING CONTROL BOARD		0.05%	6,587	6,587	-		6,587	0.05%	165
	G10	MINNESOTA MANAGEMENT & BUDGET		0.21%	69,239	69,239	-		69,239	0.21%	865
	G17	HUMAN RIGHTS DEPT		0.05%	6,846	6,846	-		6,846	0.05%	343
	G19	INDIAN AFFAIRS COUNCIL		0.01%	6,416	6,416	-		6,416	0.01%	86
	G38	INVESTMENT BOARD		0.03%	4,294	4,294	-		4,294	0.03%	75
	G39	GOVERNORS OFFICE		0.08%	7,362	7,362	-		7,362	0.08%	227
	G45	MEDIATION SERVICES DEPT		0.02%	2,206	2,206	-		2,206	0.02%	65
	G46	OFFICE OF ENTERPRISE TECHNOLOGY		1.63%	223,174	223,174	-		223,174	1.63%	2,375
	G53	SECRETARY OF STATE		0.13%	63,895	63,895	4,140,139		63,895	0.13%	722
	G61	OFFICE OF THE STATE AUDITOR		0.19%	14,032	14,032	-		14,032	0.19%	418
	G62	MINN STATE RETIREMENT SYSTEM		0.15%	196,326	196,326	-		196,326	0.15%	162
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%	291,021	291,021	-		291,021	0.13%	189
	G67	REVENUE DEPT		2.43%	149,890	149,890	-		149,890	2.43%	4,134
	G69	TEACHERS RETIREMENT ASSOC		0.12%	316,984	316,984	-		316,984	0.12%	53
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	4,440,461	4,440,461	-		4,440,461	0.00%	1,062
	G92	OMBUDSPERSON FOR FAMILIES		0.00%	2,089	2,089	-		2,089	0.00%	52
	G96	UNIFORM LAWS COMMISSION		0.00%	166	166	-		166	0.00%	7
	G9J	CAMPAIGN FINANCE BOARD		0.01%	3,839	3,839	-		3,839	0.01%	145
	G9K	ADMINISTRATIVE HEARINGS		0.11%	36,923	36,923	-		36,923	0.11%	196
	G9L	BLACK MINNESOTANS COUNCIL		0.01%	7,269	7,269	-		7,269	0.01%	189
	G9M	CHICANO LATINO AFFAIRS COUNCIL		0.01%	3,041	3,041	-		3,041	0.01%	80
	G9N	ASIAN-PACIFIC COUNCIL		0.01%	2,637	2,637	-		2,637	0.01%	77
	G9Q	MMB DEBT SERVICE		0.00%	6,009	6,009	-		6,009	0.00%	1,549
	G9R	MMB NON-OPERATING		0.00%	7,952,735	7,952,735	9,096,586		7,952,735	0.00%	1,192
	G9X	CAPITOL AREA ARCHITECT		0.00%	1,148	1,148	-		1,148	0.00%	46
	G9Y	DISABILITY COUNCIL		0.02%	5,722	5,722	-		5,722	0.02%	87
	GPR	PAYROLL CLEARING		0.00%	212	212	-		212	0.00%	-
	H12	HEALTH DEPT		2.55%	894,049	894,049	-		894,049	2.55%	5,193
	H55	HUMAN SERVICES DEPT		3.21%	12,523,433	12,523,433	235,336,347		12,523,433	3.21%	9,593
	H55b	HUMAN SERVICES SOS		6.51%	852,541	852,541	5,800,980,148		852,541	6.51%	6,849
	H55c	HUMAN SERVICES MSOP		1.21%	94,440	94,440	-		94,440	1.21%	2,935
	H75	VETERANS AFFAIRS DEPT		2.42%	294,580	294,580	6,119,851		294,580	2.42%	5,362
	H7B	MEDICAL PRACTICE BOARD		0.03%	30,982	30,982	-		30,982	0.03%	122
	H7C	NURSING BOARD		0.05%	55,333	55,333	-		55,333	0.05%	84
	H7D	PHARMACY BOARD		0.02%	16,808	16,808	163,100		16,808	0.02%	165
	H7F	DENTISTRY BOARD		0.03%	25,511	25,511	-		25,511	0.03%	145

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	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)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6
Schedule No.	DP#	Name	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	Personnel Operations and System Support	Budget Service - Computer Operations
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%	8,781	8,781	-		8,781	0.01%	78
	H7J	OPTOMETRY BOARD		0.00%	3,509	3,509	-		3,509	0.00%	67
	H7K	NURSING HOME ADMIN BOARD		0.02%	7,190	7,190	-		7,190	0.02%	191
	H7L	SOCIAL WORK BOARD		0.01%	19,313	19,313	-		19,313	0.01%	104
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%	4,523	4,523	-		4,523	0.00%	93
	H7Q	PODIATRIC MEDICINE		0.00%	3,008	3,008	-		3,008	0.00%	79
	H7R	VETERINARY MEDICINE BOARD		0.00%	4,478	4,478	-		4,478	0.00%	61
	H7S	EMERGENCY MEDICAL SERVICES BD		0.03%	13,097	13,097	-		13,097	0.03%	334
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%	2,945	2,945	-		2,945	0.00%	58
	H7V	PSYCHOLOGY BOARD		0.01%	8,891	8,891	-		8,891	0.01%	86
	H7W	PHYSICAL THERAPY BOARD		0.00%	6,968	6,968	-		6,968	0.00%	75
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%	16,266	16,266	-		16,266	0.01%	116
	H9G	OMBUDSMAN MH/DD		0.03%	3,239	3,239	-		3,239	0.03%	46
	J33	TRIAL COURTS		3.29%	1,681,550	1,681,550	531,116		1,681,550	3.29%	6,675
	J50	GUARDIAN AD LITEM BOARD		0.38%	30,572	30,572	-		30,572	0.38%	590
	J52	PUBLIC DEFENSE BOARD		0.85%	48,254	48,254	555,442		48,254	0.85%	1,503
	J58	COURT OF APPEALS		0.13%	3,514	3,514	-		3,514	0.13%	64
	J65	SUPREME COURT		0.48%	120,888	120,888	594,080		120,888	0.48%	1,325
	J68	TAX COURT		0.01%	1,223	1,223	-		1,223	0.01%	23
	J70	JUDICIAL STANDARDS BOARD		0.00%	2,050	2,050	-		2,050	0.00%	42
	L10	LEGISLATURE		0.14%	20,913	20,913	-		20,913	0.14%	901
	L49	LEGISLATIVE AUDITOR		0.00%	6	6	-		6	0.00%	3
	P01	MILITARY AFFAIRS DEPT		0.51%	307,561	307,561	42,338,846		307,561	0.51%	1,309
	P07	PUBLIC SAFETY DEPT		3.72%	3,131,134	3,131,134	112,090,797		3,131,134	3.72%	20,757
	P78	CORRECTIONS DEPT		6.91%	803,468	803,468	378,960		803,468	6.91%	12,328
	P7T	PEACE OFFICERS BOARD (POST)		0.01%	6,591	6,591	-		6,591	0.01%	197
	P9E	SENTENCING GUIDELINES COMM		0.01%	2,051	2,051	-		2,051	0.01%	43
	R28	MINN CONSERVATION CORPS		0.00%	136	136	-		136	0.00%	31
	R29	NATURAL RESOURCES DEPT		9.68%	4,392,283	4,392,283	52,973,565		4,392,283	9.68%	37,695
	R32	POLLUTION CONTROL AGENCY		1.83%	420,892	420,892	21,158,157		420,892	1.83%	7,874
	R9P	WATER & SOIL RESOURCES BOARD		0.18%	50,917	50,917	1,901,589		50,917	0.18%	1,405
	T79	TRANSPORTATION DEPT		13.49%	17,608,881	17,608,881	699,799,753		17,608,881	13.49%	14,048
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%	1,264	1,264	-		1,264	0.00%	66
		OTHER		0.00%	58,957	58,957	-		58,957	0.00%	-
XXX		Total	3,621,794	99.43%	81,823,167	81,823,167	11,460,020,099	11,846,279	81,815,585	99.43%	202,511
XXX		Source	3,621,794	99.43%	81,823,167	81,823,167	11,460,020,097	11,846,279	81,815,585	99.43%	202,511
		Difference (Total - Source)	0	0.00%	0	0	-2	0	0	0.00%	0

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			30.7	30.8	31.2	31.3	32.2	32.3	33.2	33.3
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 Equipment Use Charge								
G02-3.0		G02-3.0 DEPARTMENT OF ADMINISTRATION								
G02-3.2		G02-3.2 ADMIN MGMT SERVICES								
G02-3.3		G02-3.3 Commissioner's Office								
G02-3.4		G02-3.4 Human Resources								
G02-3.5		G02-3.5 Financial Management and Reporting								
G02-3.6		G02-3.6 Fiscal Agent - Non allocable								
G02-4.2		G02-4.2 Government & Citizen Services								
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing								
G02-4.7		G02-4.7 Real Property								
G02-4.8		G02-4.8 Materials Management Division								
G02-4.10		G02-4.10 Central Mail								
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement								
G02-4.12		G02-4.12 Grants Management								
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY								
G46-6.3		G46-6.3 IT Spend								
G46-6.5		G46-6.5 OET - Non allocable								
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET								
G10-8.3		G10-8.3 Internal Controls & Accountability								
G10-9.2		G10-9.2 TREASURY DIVISION								
G10-9.3		G10-9.3 Treasury								
G10-9.4		G10-9.4 Treasury - Other								
G10-10.2		G10-10.2 MMB - BUDGET DIVISION								
G10-10.3		G10-10.3 Analysis & Control (EBO's)								
G10-10.4		G10-10.4 Budget Operations and Planning								
G10-10.5		G10-10.5 Budget Division - Non Allocable								
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION								
G10-11.3		G10-11.3 Central Payroll								
G10-11.4		G10-11.4 Accounting Services								
G10-11.5		G10-11.5 Financial Reporting								
G10-11.6		G10-11.6 Financial Reporting - Single Audit								
G10-11.7		G10-11.7 Accounting Services - Non Allocable								
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION								
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support								
G10-12.5		G10-12.5 Personnel Operations and System Support								
G10-12.6		G10-12.6 Budget Service - Computer Operations								
G10-12.7		G10-12.7 Personnel Operations Special Billing								
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing								
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable								
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations								
G10-13.3		G10-13.3 Personnel Administration								
G02-13.5		G02-13.5 Employee Relations - Non Allocable								
G45-14.2		G45-14.2 MEDIATION SERVICES								
G45-14.3		G45-14.3 State Agencies								
G45-14.4		G45-14.4 Mediation/Representation - General								
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR								

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	Net Administrative Expenditures by Division	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits
			30.7	30.8	31.2		31.3	32.2	32.3	33.2	33.3
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	STATE AUDITOR									
G61-16.3	G61-16.3	State Auditor General									
17	17	SWIFT (Internally Developed Software Amortized ov									
99YYY	99YYY	Consumer Agencies									
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION									
G02-3.2	G02-3.2	ADMIN MGMT SERVICES									
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services									
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
G46-6.3	G46-6.3	IT Spend									
G46-6.5	G46-6.5	OET - Non allocable									
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
G10-8.3	G10-8.3	Internal Controls & Accountability									
G10-9.2	G10-9.2	TREASURY DIVISION									
G10-9.3	G10-9.3	Treasury									
G10-9.4	G10-9.4	Treasury - Other									
G10-10.2	G10-10.2	MMB - BUDGET DIVISION									
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION									
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION									
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support									

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
30.7	30.8	31.2	31.3	32.2	32.3	33.2	33.3

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
G10-12.5	G10-12.5	Personnel Operations and System Support								
G10-12.6	G10-12.6	Budget Service - Computer Operations								
G10-12.7	G10-12.7	Personnel Operations Special Billing								
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		2,886						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-					
G10-13.3	G10-13.3	Personnel Administration			2,825,387					
G02-13.5	G02-13.5	Employee Relations - Non Allocable								
G45-14.2	G45-14.2	MEDIATION SERVICES	0.00%			0.00%	-	0.00%		
G45-14.3	G45-14.3	State Agencies	0.00%			0.00%	46,820	0.00%		
G45-14.4	G45-14.4	Mediation/Representation - General	0.00%	-		0.00%	1,319,654	0.00%		
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	0.09%	6,355		0.09%		0.09%		
L49-15.3	L49-15.3	Financial Audits	0.00%			0.00%		0.00%	2,315,728	
L49-15.4	L49-15.4	Program Audits	0.00%			0.00%		0.00%	1,078,958	
L49-15.5	L49-15.5	Single Audits	0.00%			0.00%		0.00%	309,686	
L49-15.6	L49-15.6	Audit Comm	0.00%			0.00%		0.00%	2,129	
L49-15.7	L49-15.7	Financial Audit- Outdoors	0.00%			0.00%		0.00%	65,455	
L49-15.8	L49-15.8	Financial Audit- Art	0.00%			0.00%		0.00%	86,505	
L49-15.9	L49-15.9	Financial Audit- Clean Water	0.00%			0.00%		0.00%	61,707	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0.00%			0.00%		0.00%	17,878	
L49-15.11	L49-15.11	Program Audit- Outdoors							11,173	
L49-15.12	L49-15.12	Program Audit- Art							6,522	
L49-15.13	L49-15.13	Program Audit- Clean Water							17,024	
L49-15.14	L49-15.14	Program Audit- Parks & Trails							5,754	
G61-16.2	G61-16.2	STATE AUDITOR	0.00%	69		0.00%		0.00%		4
G61-16.3	G61-16.3	State Auditor General	0.00%			0.00%		0.00%		-
17.0	17	SWIFT (Internally Developed Software Amortized ov								-
	99YYY	Consumer Agencies	0.00%			0.00%		0.00%		-
	G02-0002	State Archaeology	0.01%	1,060		0.01%		0.01%		-
	G02-0003	Public Broadcasting	0.00%	380		0.00%		0.00%		-
	G02-0007	Information Policy Analysis	0.01%	2,043		0.01%		0.01%		-
	G02-0009	Real Estate and Construction Services	0.04%	37,176		0.04%		0.04%		-
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	-		0.00%		0.00%		-
	G02-0012	STAR	0.01%	27,085		0.01%		0.01%		-
	G02-0014	Capital Group Parking	0.06%	32,413		0.06%		0.06%		-
	G02-0015a	Fleet Services	0.02%	194,777		0.02%		0.02%		-
	G02-0016	Development Disabilities	0.01%	9,472		0.01%		0.01%		-
	G02-0017a	Risk Management	0.02%	20,883		0.02%		0.02%		-
	G02-0017b	Risk Management - Workers Compensation	0.04%	144,662		0.04%		0.04%		33
	G02-0018	Gov's Res Cndl (Ceremonial Hse Gift)	0.00%	469		0.00%		0.00%		-
	G02-0021a	Plant Mangement (Leases)	0.52%	170,759		0.52%		0.52%		-
	G02-0021b	Plant Management (Repairs)	0.01%	9,115		0.01%		0.01%		-
	G02-0021c	Plant Management (Materials Transfer)	0.00%	3,445		0.00%		0.00%		-
	G02-0021f	Plant Management FR & R	0.00%	433		0.00%		0.00%		-
	G02-0024	MN Bookstore	0.02%	22,744		0.02%		0.02%		-
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%	-		0.00%		0.00%		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor: General Support	Financial Audits
30.7	30.8	31.2	31.3	32.2	32.3	33.2	33.3

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
	G02-0029a	Cooperative Purchasing (CPV)	0.04%	3,753		0.04%		0.04%		3
	G02-0029b	Cooperative Purchasing (MMCAP)	0.04%	5,872		0.04%		0.04%		3
	G02-0031	Central Mail	0.02%	47,223		0.02%		0.02%		-
	G02-0034	Other Non-Allocable	0.00%	-		0.00%		0.00%		-
	G02-0036	Demography	0.02%	2,961		0.02%		0.02%		-
	G02-0037	Mn Geospatial Information Office	0.02%	6,880		0.02%		0.02%		-
	G02-0037a	MnGeo Service Bureau	0.02%	28		0.02%		0.02%		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	0.01%	563		0.01%		0.01%		-
	G02-0042	Surplus Services	0.02%	13,929		0.02%		0.02%		-
	G02-0044	RECS - Energy	0.00%	240		0.00%		0.00%		-
	G02-0045	SmART FMR	0.02%	654		0.02%		0.02%		-
	G02-0046	SmART HR	0.00%	833		0.00%		0.00%		-
	G02-0047	Grants Recovery	0.00%	-		0.00%		0.00%		-
	G02-0048	Arts & Cultural Heritage	0.00%	1,980		0.00%		0.00%		-
	G02-0049	Materials Management	0.00%	1,190		0.00%		0.00%		-
	B04	AGRICULTURE DEPT	1.11%	426,760		1.11%		1.11%		381
	B11	COSMETOLOGIST EXAMINERS BOARD	0.02%	25,805		0.02%		0.02%		63
	B13	COMMERCE DEPT	0.75%	511,377		0.75%		0.75%		757
	B14	ANIMAL HEALTH BOARD	0.19%	38,218		0.19%		0.19%		10
	B15	BARBER EXAMINERS BOARD	0.00%	4,191		0.00%		0.00%		-
	B20	EXPLORE MINNESOTA TOURISM	0.09%	21,906		0.09%		0.09%		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	3.15%	7,316,016		3.15%		3.15%		2,788
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	19,029		0.02%		0.02%		-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	1,578		0.00%		0.00%		-
	B34	HOUSING FINANCE AGENCY	0.45%	134,617		0.45%		0.45%		7
	B41	WORKERS COMP COURT OF APPEALS	0.02%	1,802		0.02%		0.02%		27
	B42	LABOR AND INDUSTRY DEPT	0.70%	823,866		0.70%		0.70%		375
	B43	IRON RANGE RESOURCES	0.15%	62,458		0.15%		0.15%		373
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	10,516		0.01%		0.01%		27
	B7G	COMBATIVE SPORTS COMMISSION	0.01%	1,579		0.01%		0.01%		6
	B7P	ACCOUNTANCY BOARD	0.01%	10,092		0.01%		0.01%		27
	B7S	PRIVATE DETECTIVES BOARD	0.00%	1,078		0.00%		0.00%		-
	B82	PUBLIC UTILITIES COMM	0.27%	97,283		0.27%		0.27%		244
	B9D	AMATEUR SPORTS COMM	0.00%	898		0.00%		0.00%		1
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	14		0.00%		0.00%		-
	E25	CENTER FOR ARTS EDUCATION	0.15%	42,615		0.15%		0.15%		521
	E26	MN STATE COLLEGES/UNIVERSITIES	25.55%	12,264,606		25.55%		25.55%		519
	E37	EDUCATION DEPARTMENT	0.66%	1,390,156		0.66%		0.66%		1,662
	E40	HISTORICAL SOCIETY	0.00%	4,489		0.00%		0.00%		168
	E44	MINNESOTA STATE ACADEMIES	0.43%	59,671		0.43%		0.43%		81
	E50	ARTS BOARD	0.04%	31,957		0.04%		0.04%		101
	E60	OFFICE OF HIGHER EDUCATION	0.15%	86,457		0.15%		0.15%		242
	E77	ZOOLOGICAL BOARD	0.49%	137,671		0.49%		0.49%		31

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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30.7	30.8	31.2	31.3	32.2	32.3	33.2	33.3

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
	E81	UNIVERSITY OF MINNESOTA	0.00%	3,866		0.00%		0.00%		2
	E95	HUMANITIES COMMISSION	0.00%	192		0.00%		0.00%		-
	E97	SCIENCE MUSEUM	0.00%	48		0.00%		0.00%		-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	189		0.00%		0.00%		-
	G03	LOTTERY	0.24%	9,411		0.24%		0.24%		15
	G05	RACING COMMISSION	0.04%	58,444		0.04%		0.04%		300
	G06	ATTORNEY GENERAL	0.47%	40,885		0.47%		0.47%		395
	G09	GAMBLING CONTROL BOARD	0.05%	6,587		0.05%		0.05%		27
	G10	MINNESOTA MANAGEMENT & BUDGET	0.21%	69,239		0.21%		0.21%		337
	G17	HUMAN RIGHTS DEPT	0.05%	6,846		0.05%		0.05%		-
	G19	INDIAN AFFAIRS COUNCIL	0.01%	6,416		0.01%		0.01%		-
	G38	INVESTMENT BOARD	0.03%	4,294		0.03%		0.03%		2,037
	G39	GOVERNORS OFFICE	0.08%	7,362		0.08%		0.08%		250
	G45	MEDIATION SERVICES DEPT	0.02%	2,206		0.02%		0.02%		-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	1.63%	223,174		1.63%		1.63%		348
	G53	SECRETARY OF STATE	0.13%	63,895		0.13%		0.13%		332
	G61	OFFICE OF THE STATE AUDITOR	0.19%	14,032		0.19%		0.19%		288
	G62	MINN STATE RETIREMENT SYSTEM	0.15%	196,326		0.15%		0.15%		1,682
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	291,021		0.13%		0.13%		1,033
	G67	REVENUE DEPT	2.43%	149,890		2.43%		2.43%		3,326
	G69	TEACHERS RETIREMENT ASSOC	0.12%	316,984		0.12%		0.12%		807
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	4,440,461		0.00%		0.00%		-
	G92	OMBUDSPERSON FOR FAMILIES	0.00%	2,089		0.00%		0.00%		27
	G96	UNIFORM LAWS COMMISSION	0.00%	166		0.00%		0.00%		-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	3,839		0.01%		0.01%		2
	G9K	ADMINISTRATIVE HEARINGS	0.11%	36,923		0.11%		0.11%		-
	G9L	BLACK MINNESOTANS COUNCIL	0.01%	7,269		0.01%		0.01%		87
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	3,041		0.01%		0.01%		-
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	2,637		0.01%		0.01%		27
	G9Q	MMB DEBT SERVICE	0.00%	6,009		0.00%		0.00%		-
	G9R	MMB NON-OPERATING	0.00%	7,952,735		0.00%		0.00%		-
	G9X	CAPITOL AREA ARCHITECT	0.00%	1,148		0.00%		0.00%		-
	G9Y	DISABILITY COUNCIL	0.02%	5,722		0.02%		0.02%		-
	GPR	PAYROLL CLEARING	0.00%	212		0.00%		0.00%		-
	H12	HEALTH DEPT	2.55%	894,049		2.55%		2.55%		47
	H55	HUMAN SERVICES DEPT	3.21%	12,523,433		3.21%		3.21%		2,060
	H55b	HUMAN SERVICES SOS	6.51%	852,541		6.51%		6.51%		391
	H55c	HUMAN SERVICES MSOP	1.21%	94,440		1.21%		1.21%		830
	H75	VETERANS AFFAIRS DEPT	2.42%	294,580		2.42%		2.42%		98
	H7B	MEDICAL PRACTICE BOARD	0.03%	30,982		0.03%		0.03%		5
	H7C	NURSING BOARD	0.05%	55,333		0.05%		0.05%		27
	H7D	PHARMACY BOARD	0.02%	16,808		0.02%		0.02%		27
	H7F	DENTISTRY BOARD	0.03%	25,511		0.03%		0.03%		6

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics

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30.7	30.8	31.2	31.3	32.2	32.3	33.2	33.3

Schedule No.	DP#	Name	Personnel Operations	Accounting & Procurement Operations	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits
			Special Billing	Special Billing						
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	8,781		0.01%		0.01%		27
	H7J	OPTOMETRY BOARD	0.00%	3,509		0.00%		0.00%		-
	H7K	NURSING HOME ADMIN BOARD	0.02%	7,190		0.02%		0.02%		37
	H7L	SOCIAL WORK BOARD	0.01%	19,313		0.01%		0.01%		-
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	4,523		0.00%		0.00%		-
	H7Q	PODIATRIC MEDICINE	0.00%	3,008		0.00%		0.00%		-
	H7R	VETERINARY MEDICINE BOARD	0.00%	4,478		0.00%		0.00%		-
	H7S	EMERGENCY MEDICAL SERVICES BD	0.03%	13,097		0.03%		0.03%		64
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	2,945		0.00%		0.00%		-
	H7V	PSYCHOLOGY BOARD	0.01%	8,891		0.01%		0.01%		2
	H7W	PHYSICAL THERAPY BOARD	0.00%	6,968		0.00%		0.00%		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	16,266		0.01%		0.01%		35
	H9G	OMBUDSMAN MH/DD	0.03%	3,239		0.03%		0.03%		-
	J33	TRIAL COURTS	3.29%	1,681,550		3.29%		3.29%		464
	J50	GUARDIAN AD LITEM BOARD	0.38%	30,572		0.38%		0.38%		-
	J52	PUBLIC DEFENSE BOARD	0.85%	48,254		0.85%		0.85%		-
	J58	COURT OF APPEALS	0.13%	3,514		0.13%		0.13%		-
	J65	SUPREME COURT	0.48%	120,888		0.48%		0.48%		-
	J68	TAX COURT	0.01%	1,223		0.01%		0.01%		-
	J70	JUDICIAL STANDARDS BOARD	0.00%	2,050		0.00%		0.00%		-
	L10	LEGISLATURE	0.14%	20,913		0.14%		0.14%		-
	L49	LEGISLATIVE AUDITOR	0.00%	6		0.00%		0.00%		-
	P01	MILITARY AFFAIRS DEPT	0.51%	307,561		0.51%		0.51%		20
	P07	PUBLIC SAFETY DEPT	3.72%	3,131,134		3.72%		3.72%		186
	P78	CORRECTIONS DEPT	6.91%	803,488		6.91%		6.91%		583
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	6,591		0.01%		0.01%		-
	P9E	SENTENCING GUIDELINES COMM	0.01%	2,051		0.01%		0.01%		27
	R28	MINN CONSERVATION CORPS	0.00%	136		0.00%		0.00%		-
	R29	NATURAL RESOURCES DEPT	9.68%	4,392,283		9.68%		9.68%		65
	R32	POLLUTION CONTROL AGENCY	1.83%	420,892		1.83%		1.83%		120
	R9P	WATER & SOIL RESOURCES BOARD	0.18%	50,917		0.18%		0.18%		385
	T79	TRANSPORTATION DEPT	13.49%	17,608,881		13.49%		13.49%		1,013
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	1,264		0.00%		0.00%		58
		OTHER	0.00%	58,957		0.00%		0.00%		406
XXX		Total	99.43%	81,815,585	2,825,387	99.43%	1,366,474	99.43%	3,978,519	26,753
XXX		Source	99.43%	81,815,585	2,825,387	99.43%	1,366,474	99.43%	3,978,519	26,753
		Difference (Total - Source)	0.00%	0	0	0.00%	0	0.00%	0	0

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
		1.2 Equipment Use Charge									
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION									
G02-3.2	G02-3.2	ADMIN MGMT SERVICES									
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services									
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
G46-6.3	G46-6.3	IT Spend									
G46-6.5	G46-6.5	OET - Non allocable									
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
G10-8.3	G10-8.3	Internal Controls & Accountability									
G10-9.2	G10-9.2	TREASURY DIVISION									
G10-9.3	G10-9.3	Treasury									
G10-9.4	G10-9.4	Treasury - Other									
G10-10.2	G10-10.2	MMB - BUDGET DIVISION									
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION									
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION									
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support									
G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable									
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations									
G10-13.3	G10-13.3	Personnel Administration									
G02-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	MEDIATION SERVICES									
G45-14.3	G45-14.3	State Agencies									
G45-14.4	G45-14.4	Mediation/Representation - General									
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR									

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
33.4	33.5	33.7	33.8	33.9	33.10	33.11	33.12	33.13

Schedule No.	DP#	Name	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
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G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable									
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations									
G10-13.3	G10-13.3	Personnel Administration									
G02-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	MEDIATION SERVICES									
G45-14.3	G45-14.3	State Agencies									
G45-14.4	G45-14.4	Mediation/Representation - General									
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR									
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	STATE AUDITOR									
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-	-
17.0		17 SWIFT (Internally Developed Software Amortized over 99YYY Consumer Agencies)									
	G02-0002	State Archaeology									
	G02-0003	Public Broadcasting									
	G02-0007	Information Policy Analysis									
	G02-0009	Real Estate and Construction Services									
	G02-0010	Oil Overcharge (Stripper Wells)									
	G02-0012	STAR									
	G02-0014	Capital Group Parking									
	G02-0015a	Fleet Services									
	G02-0016	Development Disabilities									
	G02-0017a	Risk Management									
	G02-0017b	Risk Management - Workers Compensation									
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)									
	G02-0021a	Plant Management (Leases)									
	G02-0021b	Plant Management (Repairs)									
	G02-0021c	Plant Management (Materials Transfer)									
	G02-0021f	Plant Management FR & R									
	G02-0024	MN Bookstore									
	G02-0028	Office Supply Connection - Closed in FY2010									

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
33.4	33.5	33.7	33.8	33.9	33.10	33.11	33.12	33.13

Schedule No.	DP#	Name	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-	-	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-	-	-	-	-
	G02-0031	Central Mail	-	-	-	-	-	-	-	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-	-	-
	G02-0036	Demography	-	-	-	-	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-	-	-	-	-	-
	G02-0046	SmART HR	-	-	-	-	-	-	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	251	-	-	-	-	-
	G02-0049	Materials Management	-	-	-	-	-	-	-	-	-
	B04	AGRICULTURE DEPT	54	-	-	-	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
	B13	COMMERCE DEPT	-	412	-	-	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	208	1,546	-	-	-	-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	54	-	-	-	-	-	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	-	-	-	-
	B43	IRON RANGE RESOURCES	-	-	-	-	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	51	-	-	-	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-	-	-	-
	B9D	AMATEUR SPORTS COMM	51	-	-	-	-	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	50	-	-	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	2,430	965	-	374	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	605	-	-	-	34	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	749	-	-	-	51	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
33.4	33.5	33.7	33.8	33.9	33.10	33.11	33.12	33.13

Schedule No.	DP#	Name	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	E81	UNIVERSITY OF MINNESOTA	2,106	-	-	-	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	409	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	-	-	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	233	12	72	6	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	-	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-	-	-	-
	G67	REVENUE DEPT	-	-	18	18	18	18	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	259	-	-	-	-	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-
	H12	HEALTH DEPT	-	719	-	-	-	-	-	-	-
	H55	HUMAN SERVICES DEPT	1,842	4,089	-	-	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	1,375	-	-	-	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			33.4	33.5	33.7	33.8	33.9	33.10	33.11	33.12	33.13
		H7H CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
		H7J OPTOMETRY BOARD	-	-	-	-	-	-	-	-	-
		H7K NURSING HOME ADMIN BOARD	-	-	-	-	-	-	-	-	-
		H7L SOCIAL WORK BOARD	-	-	-	-	-	-	-	-	-
		H7M MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-	-	-	-
		H7Q PODIATRIC MEDICINE	-	-	-	-	-	-	-	-	-
		H7R VETERINARY MEDICINE BOARD	-	-	-	-	-	-	-	-	-
		H7S EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-	-	-	-
		H7U DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-	-	-	-
		H7V PSYCHOLOGY BOARD	-	-	-	-	-	-	-	-	-
		H7W PHYSICAL THERAPY BOARD	-	-	-	-	-	-	-	-	-
		H7X BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-	-	-	-
		H9G OMBUDSMAN MH/DD	-	-	-	-	-	-	-	-	-
		J33 TRIAL COURTS	-	-	-	-	-	-	-	-	-
		J50 GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	-	-	-
		J52 PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-	-	-
		J58 COURT OF APPEALS	-	-	-	-	-	-	-	-	-
		J65 SUPREME COURT	-	-	-	-	-	-	-	-	-
		J68 TAX COURT	-	-	-	-	-	-	-	-	-
		J70 JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-	-	-
		L10 LEGISLATURE	7,693	-	-	-	-	-	88	51	134
		L49 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
		P01 MILITARY AFFAIRS DEPT	-	204	-	-	-	-	-	-	-
		P07 PUBLIC SAFETY DEPT	3,508	-	-	-	-	-	-	-	-
		P78 CORRECTIONS DEPT	-	-	-	-	-	-	-	-	-
		P7T PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-	-	-
		P9E SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-	-	-
		R28 MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-
		R29 NATURAL RESOURCES DEPT	793	-	1,352	-	359	487	139	-	35
		R32 POLLUTION CONTROL AGENCY	-	-	-	-	899	-	-	-	85
		R9P WATER & SOIL RESOURCES BOARD	374	-	259	-	412	-	5	-	101
		T79 TRANSPORTATION DEPT	54	375	-	-	-	-	-	-	-
		T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-	-
		OTHER	-	-	-	-	-	-	-	-	-
XXX		Total	20,851	8,310	1,862	2,467	1,760	510	233	136	355
XXX		Source	20,851	8,310	1,862	2,467	1,760	510	233	136	355
		Difference (Total - Source)	0	0	0	0	0	0	0	0	0

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Amortized over 10 years beginning BFY13)
		1.2 Equipment Use Charge				1,620,924
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION				0
G02-3.2	G02-3.2	ADMIN MGMT SERVICES				0
G02-3.3	G02-3.3	Commissioner's Office				1,222,662
G02-3.4	G02-3.4	Human Resources				1,066,317
G02-3.5	G02-3.5	Financial Management and Reporting				2,098,019
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				8,166,477
G02-4.2	G02-4.2	Government & Citizen Services				7,928
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				1,348,346
G02-4.7	G02-4.7	Real Property				2,323,172
G02-4.8	G02-4.8	Materials Management Division				5,711,380
G02-4.10	G02-4.10	Central Mail				1,305,550
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				371,208
G02-4.12	G02-4.12	Grants Management				337,872
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY				13,518,378
G46-6.3	G46-6.3	IT Spend				10,922,743
G46-6.5	G46-6.5	OET - Non allocable				0
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET				7,015,999
G10-8.3	G10-8.3	Internal Controls & Accountability				1,327,375
G10-9.2	G10-9.2	TREASURY DIVISION				1,840,418
G10-9.3	G10-9.3	Treasury				5,101,778
G10-9.4	G10-9.4	Treasury - Other				0
G10-10.2	G10-10.2	MMB - BUDGET DIVISION				1,981,927
G10-10.3	G10-10.3	Analysis & Control (EBO's)				3,652,512
G10-10.4	G10-10.4	Budget Operations and Planning				1,708,036
G10-10.5	G10-10.5	Budget Division - Non Allocable				278,634
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION				3,663,464
G10-11.3	G10-11.3	Central Payroll				3,711,957
G10-11.4	G10-11.4	Accounting Services				3,504,976
G10-11.5	G10-11.5	Financial Reporting				4,018,085
G10-11.6	G10-11.6	Financial Reporting - Single Audit				73,746
G10-11.7	G10-11.7	Accounting Services - Non Allocable				0
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION				25,408,510
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support				9,525,699
G10-12.5	G10-12.5	Personnel Operations and System Support				1,951,571
G10-12.6	G10-12.6	Budget Service - Computer Operations				0
G10-12.7	G10-12.7	Personnel Operations Special Billing				8,670,959
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				14,362,989
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable				478,367
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				2,874,178
G10-13.3	G10-13.3	Personnel Administration				8,891,315
G02-13.5	G02-13.5	Employee Relations - Non Allocable				0
G45-14.2	G45-14.2	MEDIATION SERVICES				5,785
G45-14.3	G45-14.3	State Agencies				151,054
G45-14.4	G45-14.4	Mediation/Representation - General				1,319,654
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR				3,408,235

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	
			33.14	34.2	35.0	
					SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	
L49-15.3	L49-15.3	Financial Audits				7,022,573
L49-15.4	L49-15.4	Program Audits				2,157,916
L49-15.5	L49-15.5	Single Audits				939,140
L49-15.6	L49-15.6	Audit Comm				4,258
L49-15.7	L49-15.7	Financial Audit- Outdoors				198,496
L49-15.8	L49-15.8	Financial Audit- Art				262,331
L49-15.9	L49-15.9	Financial Audit- Clean Water				187,129
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				54,216
L49-15.11	L49-15.11	Program Audit- Outdoors				22,346
L49-15.12	L49-15.12	Program Audit- Art				13,044
L49-15.13	L49-15.13	Program Audit- Clean Water				34,048
L49-15.14	L49-15.14	Program Audit- Parks & Trails				11,508
G61-16.2	G61-16.2	STATE AUDITOR				493,191
G61-16.3	G61-16.3	State Auditor General				0
17	17	SWIFT (Internally Developed Software Amortized ov				10,590,166
99YYY	99YYY	Consumer Agencies				0
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION				38,182
G02-3.2	G02-3.2	ADMIN MGMT SERVICES				9,653,634
G02-3.3	G02-3.3	Commissioner's Office				388,931
G02-3.4	G02-3.4	Human Resources				320,068
G02-3.5	G02-3.5	Financial Management and Reporting				665,329
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				8,166,477
G02-4.2	G02-4.2	Government & Citizen Services				4,353,588
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				446,173
G02-4.7	G02-4.7	Real Property				700,287
G02-4.8	G02-4.8	Materials Management Division				1,890,190
G02-4.10	G02-4.10	Central Mail				430,493
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				118,104
G02-4.12	G02-4.12	Grants Management				106,436
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY				3,898,856
G46-6.3	G46-6.3	IT Spend				3,045,412
G46-6.5	G46-6.5	OET - Non allocable				0
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET				228,352
G10-8.3	G10-8.3	Internal Controls & Accountability				435,898
G10-9.2	G10-9.2	TREASURY DIVISION				1,754,839
G10-9.3	G10-9.3	Treasury				1,838,807
G10-9.4	G10-9.4	Treasury - Other				0
G10-10.2	G10-10.2	MMB - BUDGET DIVISION				1,993,373
G10-10.3	G10-10.3	Analysis & Control (EBO's)				1,150,138
G10-10.4	G10-10.4	Budget Operations and Planning				537,883
G10-10.5	G10-10.5	Budget Division - Non Allocable				278,637
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION				3,644,013
G10-11.3	G10-11.3	Central Payroll				1,255,160
G10-11.4	G10-11.4	Accounting Services				1,085,538
G10-11.5	G10-11.5	Financial Reporting				1,296,916
G10-11.6	G10-11.6	Financial Reporting - Single Audit				23,802
G10-11.7	G10-11.7	Accounting Services - Non Allocable				0
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION				14,393,445
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support				5,371,988

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits	Federal Cash	Accounting & Procurement	
			Parks & Trails	Receipts - FY (Actual)	Transactions - FY (Actual)	
			33.14	34.2	35.0	
					SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	
			Program Audit	STATE		
			Parks & Trails	AUDITOR		
	G02-0029a	Cooperative Purchasing (CPV)	-	-	3,753	1,663,745
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	5,872	4,576,348
	G02-0031	Central Mail	-	-	47,223	9,322,927
	G02-0034	Other Non-Allocable	-	-	-	0
	G02-0036	Demography	-	-	2,961	674,003
	G02-0037	Mn Geospatial Information Office	-	171,212	6,880	3,620,284
	G02-0037a	MnGeo Service Bureau	-	-	28	551,905
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	563	53,957
	G02-0042	Surplus Services	-	-	13,929	1,245,916
	G02-0044	RECS - Energy	-	-	240	4,570
	G02-0045	SmART FMR	-	-	654	139,395
	G02-0046	SmART HR	-	-	833	111,146
	G02-0047	Grants Recovery	-	-	-	0
	G02-0048	Arts & Cultural Heritage	-	-	1,980	8,806,546
	G02-0049	Materials Management	-	-	1,190	24,776
	B04	AGRICULTURE DEPT	-	7,320,977	426,760	44,467,437
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	25,805	491,496
	B13	COMMERCE DEPT	-	161,064,780	511,377	794,436,536
	B14	ANIMAL HEALTH BOARD	-	1,032,687	38,218	6,594,462
	B15	BARBER EXAMINERS BOARD	-	-	4,191	75,784
	B20	EXPLORE MINNESOTA TOURISM	-	-	21,906	2,774,822
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	2,459,085,596	7,316,016	10,284,768,967
	B24	PUBLIC FACILITIES AUTHORITY	-	-	19,029	53,325,674
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	1,578	180,262
	B34	HOUSING FINANCE AGENCY	-	-	134,617	10,199,616
	B41	WORKERS COMP COURT OF APPEALS	-	-	1,802	62,064
	B42	LABOR AND INDUSTRY DEPT	-	5,564,855	823,866	43,455,600
	B43	IRON RANGE RESOURCES	-	-	62,458	33,746,093
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	10,516	238,648
	B7G	COMBATIVE SPORTS COMMISSION	-	-	1,579	24,037
	B7P	ACCOUNTANCY BOARD	-	-	10,092	213,598
	B7S	PRIVATE DETECTIVES BOARD	-	-	1,078	15,750
	B82	PUBLIC UTILITIES COMM	-	-	97,283	2,271,384
	B9D	AMATEUR SPORTS COMM	-	-	898	1,584,942
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	14	208
	E25	CENTER FOR ARTS EDUCATION	-	-	42,615	2,209,851
	E26	MN STATE COLLEGES/UNIVERSITIES	-	1,146,826,883	12,264,806	4,938,131,359
	E37	EDUCATION DEPARTMENT	-	687,296,011	1,390,156	2,916,015,329
	E40	HISTORICAL SOCIETY	-	-	4,489	3,123,335
	E44	MINNESOTA STATE ACADEMIES	-	-	59,671	2,425,552
	E50	ARTS BOARD	-	1,048,236	31,957	65,487,421
	E60	OFFICE OF HIGHER EDUCATION	-	-	86,457	5,204,146
	E77	ZOOLOGICAL BOARD	-	-	137,671	4,450,248

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits	Federal Cash	Accounting & Procurement	Program Audit- STATE	STATE	Auditor	Auditor
			Parks & Trails	Receipts - FY (Actual)	Transactions - FY (Actual)				
			33.14	34.2	35.0				
									SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
	E81	UNIVERSITY OF MINNESOTA	-	-	3,866	-	-	-	59,898
	E95	HUMANITIES COMMISSION	-	-	192	-	-	-	3,593
	E97	SCIENCE MUSEUM	-	-	48	-	-	-	712
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	189	-	-	-	2,692
	G03	LOTTERY	-	-	9,411	-	-	-	3,665,308
	G05	RACING COMMISSION	-	-	58,444	-	-	-	1,087,904
	G06	ATTORNEY GENERAL	-	975,726	40,885	-	-	-	5,497,538
	G09	GAMBLING CONTROL BOARD	-	-	6,587	-	-	-	606,958
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	69,239	-	-	-	10,446,257
	G17	HUMAN RIGHTS DEPT	-	-	6,846	-	-	-	841,240
	G19	INDIAN AFFAIRS COUNCIL	-	-	6,416	-	-	-	1,074,806
	G38	INVESTMENT BOARD	-	-	4,294	-	-	-	1,111,992
	G39	GOVERNORS OFFICE	-	-	7,362	-	-	-	299,648
	G45	MEDIATION SERVICES DEPT	-	-	2,206	-	-	-	332,570
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	223,174	-	-	-	21,653,280
	G53	SECRETARY OF STATE	-	4,140,139	63,895	-	-	-	23,693,520
	G61	OFFICE OF THE STATE AUDITOR	-	-	14,032	-	-	-	1,245,153
	G62	MINN STATE RETIREMENT SYSTEM	-	-	196,326	-	-	-	8,728,591
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	291,021	-	-	-	8,758,082
	G67	REVENUE DEPT	-	-	149,890	-	-	-	44,375,055
	G69	TEACHERS RETIREMENT ASSOC	-	-	316,984	-	-	-	11,665,728
	G90	REVENUE INTERGOVT PAYMENTS	-	-	4,440,461	-	-	-	64,304,728
	G92	OMBUDSPERSON FOR FAMILIES	-	-	2,089	-	-	-	66,073
	G96	UNIFORM LAWS COMMISSION	-	-	166	-	-	-	2,428
	G9J	CAMPAIGN FINANCE BOARD	-	-	3,839	-	-	-	374,101
	G9K	ADMINISTRATIVE HEARINGS	-	-	36,923	-	-	-	1,626,091
	G9L	BLACK MINNESOTANS COUNCIL	-	-	7,269	-	-	-	123,254
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	3,041	-	-	-	63,690
	G9N	ASIAN-PACIFIC COUNCIL	-	-	2,637	-	-	-	52,787
	G9O	IMMB DEBT SERVICE	-	-	6,009	-	-	-	90,658
	G9R	IMMB NON-OPERATING	-	9,096,586	7,952,735	-	-	-	147,732,828
	G9X	CAPITOL AREA ARCHITECT	-	-	1,148	-	-	-	30,416
	G9Y	DISABILITY COUNCIL	-	-	5,722	-	-	-	167,388
	GPR	PAYROLL CLEARING	-	-	212	-	-	-	2,968
	H12	HEALTH DEPT	-	-	894,049	-	-	-	160,995,040
	H55	HUMAN SERVICES DEPT	-	235,336,347	12,523,433	-	-	-	1,444,430,855
	H55b	HUMAN SERVICES SOS	-	5,800,980,148	852,541	-	-	-	23,228,031,210
	H55c	HUMAN SERVICES MSOP	-	-	94,440	-	-	-	6,833,109
	H75	VETERANS AFFAIRS DEPT	-	6,119,851	294,580	-	-	-	35,735,070
	H7B	MEDICAL PRACTICE BOARD	-	-	30,982	-	-	-	1,072,542
	H7C	NURSING BOARD	-	-	55,333	-	-	-	1,413,858
	H7D	PHARMACY BOARD	-	163,100	16,808	-	-	-	1,375,956
	H7F	DENTISTRY BOARD	-	-	25,511	-	-	-	515,255

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits	Federal Cash	Accounting & Procurement		
			Parks & Trails	Receipts - FY (Actual)	Transactions - FY (Actual)		
			33.14	34.2	35.0		
					SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)		
Program Audit - Parks & Trails	STATE AUDITOR						
H7H		CHIROPRACTIC EXAMINERS BOARD	-	-	8,781		140,150
H7J		OPTOMETRY BOARD	-	-	3,509		53,760
H7K		NURSING HOME ADMIN BOARD	-	-	7,190		644,726
H7L		SOCIAL WORK BOARD	-	-	19,313		455,244
H7M		MARRIAGE & FAMILY THERAPY BD	-	-	4,523		80,374
H7Q		PODIATRIC MEDICINE	-	-	3,008		45,254
H7R		VETERINARY MEDICINE BOARD	-	-	4,478		70,602
H7S		EMERGENCY MEDICAL SERVICES BD	-	-	13,097		1,495,335
H7U		DIETETICS & NUTRITION PRACTICE	-	-	2,945		46,308
H7V		PSYCHOLOGY BOARD	-	-	8,891		195,319
H7W		PHYSICAL THERAPY BOARD	-	-	6,968		121,752
H7X		BEHAVIORAL HEALTH & THERAPY BD	-	-	16,266		251,056
H9G		OMBUDSMAN MH/DD	-	-	3,239		348,972
J33		TRIAL COURTS	-	531,116	1,681,550		37,980,697
J50		GUARDIAN AD LITEM BOARD	-	-	30,572		594,006
J52		PUBLIC DEFENSE BOARD	-	555,442	48,254		6,141,608
J58		COURT OF APPEALS	-	-	3,514		229,126
J65		SUPREME COURT	-	594,080	120,888		15,401,660
J68		TAX COURT	-	-	1,223		37,842
J70		JUDICIAL STANDARDS BOARD	-	-	2,050		46,494
L10		LEGISLATURE	45	-	20,913		435,001
L49		LEGISLATIVE AUDITOR	-	-	6		96
P01		MILITARY AFFAIRS DEPT	-	42,338,846	307,561		186,471,789
P07		PUBLIC SAFETY DEPT	-	112,090,797	3,131,134		797,486,990
P78		CORRECTIONS DEPT	-	378,960	803,468		68,632,224
P7T		PEACE OFFICERS BOARD (POST)	-	-	6,591		292,858
P9E		SENTENCING GUIDELINES COMM	-	-	2,051		86,288
R28		MINN CONSERVATION CORPS	-	-	136		2,056
R29		NATURAL RESOURCES DEPT	75	52,973,565	4,392,283		506,343,596
R32		POLLUTION CONTROL AGENCY	-	21,158,157	420,892		156,245,631
R9P		WATER & SOIL RESOURCES BOARD	-	1,901,589	50,917		55,388,504
T79		TRANSPORTATION DEPT	-	699,799,753	17,608,881		3,282,619,386
T9B		METROPOLITAN COUNCIL/TRANSPORT	-	-	1,264		24,724
		OTHER	-	-	58,957		686,676
XXX		Total	121	11,460,020,099	81,806,275		50,035,808,621
XXX		Source	120	11,460,020,097	81,806,275		50,035,808,610
		Difference (Total - Source)	-1	-2	0		-11

SWACAP			Schedule	Appro	Allmt	ALLTMT	Total	Unallowable	Capital	Net Allocable	Schedule	FY 12 Actual	Subtotal	FY 12 Non-	Non-alloc by SWACAP
Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	Obj Cds	Expenses	Expenses	Reclassifications	Allocable Costs	By SWACAP line	Allocable	Line
1.2			Equipment Use Charge							810,462		810,462	810,462		
G02	G02-3.2		ADMIN Management Services	100	ADMN	SPECIAL PROJECTS/PURCHASES			0	0		0	0		
G02	G02-3.3	1000		G027100	G0221001	COMMISSIONERS OFFICE	388,931			388,931		388,931			
					G0221002	COMMISSIONERS ACCT	0			0		0			
Total	G02-3.3		Commissioner's Office										388,931		
G02	G02-3.4	1000	HR OPERATIONS	G027102	G0221041	HR OPERATIONS	320,068		0	320,068		320,068			
G02	G02-3.4	1000		G027101	G0221041	SUPERVIS TRAIN/E-LEARN			0	0		0			
Total	G02-3.4		Human Resources										320,068		
G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020	FINANCIAL MGMT & REPORTING	667,441	2,112	0	665,329		665,329			
	G02-3.5												665,329		
G02	G02-3.6	1000				NTH CNTIES LAND USE GRNT			0	0				0	
G02	G02-3.6	1000		G029100	G0229090	IN LIEW OF RENT	8,158,000		0	8,158,000				8,158,000	
G02	G02-3.6	1000		G029108	G0223102	LAND SALE REVOLVING LOAN	8,477		0	8,477				8,477	
G02	G02-3.6	1000				ATMN MICROLOAN PROGRAM				0				0	
Total	G02-3.6		Fiscal Agent - Non allocable										0		8,166,477
	4.8	1000				ACQUISITIONS	0		0	0		0			
		1000				OPERATIONS	0		0	0		0			
		1000	MATERIALS MANAGEMENT DIVISIO	G021105	G0221134	ADMINISTRATION	1,890,190		0	1,890,190		1,890,190			
										0		0	1,890,190		
Total	G02-4.8			G020125	1134										
				G021109	G0223201	REAL ESTATE & CONSTRUCTION SVS	2,124,312	6,896	0	446,173		446,173		446,173	
										0		0	446,173		
G02-4.7	1000		Real ESTATE AND CONSTRUCT SE	G021109	G0223230	Real Property Portfolio Management	451,689		0	451,689					
			Internally Developed Software Amortized over 10 years				248,598			248,598		700,287		700,287	
G02-4.10			Central Mail	G021108	G0224752	PLANT MANAGEMENT	430,493			430,493		430,493		430,493	
G02-4.11	1000		CONTINUOUS IMPROVEMENT (LE/	G021119	G0221901	OFFICE OF ENTERPRISE CONT IMPR	118,104			118,104		118,104		118,104	
G02-4.12	1000		GRANTS MANAGEMENT	G021106	G0227600	GRANTS MGMT OPERATING	107,751	1,315		106,436		106,436		106,436	0
G10	G10-8.2	1000	Minnesota Management & Budget	G100009	G1029000	MANAGEMENT SERVICES	2,271,663	31,462	0	2,240,201		2,240,201		2,240,201	
	G10-8.3	1000	Internal Control & Accountability	G100009	G1029100	Internal Control & Accountability	434,023	0	0	434,023		434,023		434,023	
	G10-9.2		TREASURY DIVISION												
	G10-9.3	1000	TREASURY	G100005	G1025000	TREASURY	991,998	0	0	991,998		991,998		991,998	0
	G10-9.3	1000	TREASURY	G100005	G1025100	BANK FEES	750,721	0	0	750,721		750,721		1,742,719	
G10	G10-10.2	1000	BUDGET SERVICES	G100002	G1022000	BUDGET SERVICES	1,770,439	2,619	0	1,767,820	-1,767,820		0		
	G10-10.3	1000	Analysis and Control (EBO's)								1,150,138	1,150,138			
	G10-10.4		Budget Operations and Planning								537,883	537,883			
	G10-10.5		Budget-Non-allocable								79,799			79,799	
G10	G10-10.5	1000	LOCAL IMPACT NOTES	G100010	G1022100	LOCAL MANDATES BUDGET	198,835	0	0	198,835	-198,835				
	G10-10.3	1000	Analysis and Control (EBO's)								194,580		1,150,138	194,580	
	G10-10.4		Budget Operations and Planning								0	0	537,883		
	G10-10.5		Budget Non-allocable								4,255			4,255	
	G10-10.5	1000	(Management Services)			TRANSITION OFFICE		0	0	0		0		0	

SWACAP			Schedule	Appro	Amount	ALLTMT	Total	Unallowable	Capital	Net Allocable	Schedule	FY 12 Actual	Subtotal	FY 12 Non-Allocable	Non-alloc by SWACAP Line
Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	Obj Cds	Expenses	Expenses	Reclassifications	Allocable Costs	By SWACAP line		
	G10-11.2		FINANCE-ACCOUNTING DIVISION												
G10	G10-11.3	1000	ACCOUNTING SERVICES	G100001	G1021100	PAYROLL SERVICES	1,248,893	0	0	1,248,893		1,248,893	1,248,893		
G10	G10-11.4	1000	ACCOUNTING SERVICES			ACCOUNTING SERVICES		0	0	0		0			
G10	G10-11.4	1000	ACCOUNTING SERVICES	G100001	G1021300	AGENCY SUPPORT	1,052,244	0	0	1,052,244		1,052,244			
	G10-11.4												1,052,244		
G10	G10-11.5	1000	ACCOUNTING SERVICES	G100001	G1021200	FINANCIAL REPORTING	1,320,657	0		1,320,657	-23,802	1,296,855	1,296,855		
	G10-11.6	1000	ACCOUNTING SERVICES			SINGLE AUDIT					23,802	23,802	23,802		
G10	G10-12.2	1000	INFORMATION SERVICES			MANAGEMENT & ADMINISTRATION		0	0	0		0			
G10	G10-12.2	1000	INFORMATION SERVICES	G100004	G1024400	TECHNICAL SUPPORT	849,604		0	849,604		849,604	849,604		
	G10-12.2	1000	INFORMATION SERVICES	G100004	G1024000	TECH Operations	406,315	0	0	406,315		406,315			
Total	G10-12.2	1000	INFORMATION SERVICES	G100004	G1024100	SEMA4								1,255,919	
G10	G10-12.4	1000	INFORMATION SERVICES	G100004	G1024200	MAPS OPERATIONS & SYSTEMS SUP	741,127	0	0	741,127		741,127			
		3610	MAPS REPLACEMENT PROJ	G100090	G1021410	MAPS Replacement Project	9,627,775	0	5,781,672	3,846,103		3,846,103			
G10	G10-12.4			G100020	G1029200	SW-MISC SHUTDOWN EXPENSES	59,294			59,294		59,294		4,646,524	
G10	G10-12.5	1000	INFORMATION SERVICES	G100004	G1024100	SEMA4 OPERATIONS & SUPPORT	1,151,588	0		1,151,588		1,151,588			
G10	G10-12.5												1,151,588		
G10	G10-12.7	1000	STATEWIDE SYSTEMS BILLING			SEMA4 Platform Change		0	0	0		0			
G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024100	BILLING SEMA4	2,284,677	0	0	2,284,677		2,284,677	2,284,677		
G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024200	BILLING SWIFT	3,807,796	0	0	3,807,796		3,807,796			
G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024400	BILLING MAPS		0	0	0		0			
G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021410	MAPS REPLACMNT PROJ -ADDL MODS		44,305	0	-44,305		-44,305			
Total	G10-12.8													3,763,490	
G10	G10-12.90	1000	ECONOMIC ANALYSIS	G100003	G203000	ECONOMIC ANALYSIS	419,765		0	419,765				419,765	
Total	G10-12.90												0		419,765
G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100007	G1027000	AGENCY & APPLICANT SERVICES	1,575,188	0	0	1,575,188		1,575,188			
			HUMAN RESOURCE MGMT	G100007	G1027600	WORKFORCE PLANNING	387,676			387,676		387,676			
G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100008	G1028000	LABOR RELATIONS & COMPENSATION	863,963	1,440	0	862,523		862,523			
Total	G10-13.3													2,825,387	
G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	CO-OP LM NON GRANTS			0	0	0	0			
G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	REPRESENTATION & MEDIATION	1,361,034	0	0	1,361,034	1,314,214	46,820			
G45	G45-14.3	1000	MEDIATION SERVICES			ALTERNATIVE DISPUTE RESOLUTION		0	0	0	0	0			
G45	G45-14.3	1000	SMALL AGENCY INFRASTRUCTURE			SMALL AGENCY INFRASTRUCTURE		0	0	0	0	0			
Total	G45-14.3												46,820	1,314,214	1,314,214
G45	G45-14.4	1000	MEDIATION SERVICES			Non-allocable portions of Mservices									
G45	G45-14.4	1000	CO-OP LABOR MGMT GRANTS			LMC CO-OP LABOR MGMT GRANTS	68,000	62,560	0	5,440				5,440	
Total	G45-14.4												0		5,440
G46	G46-6.2	1000		G465000	G4625101	State CIO Office	841,379		0	841,379		841,379			
		1000		G465000	G4625111	Admin Allocation	4,421	0	0	4,421		4,421	845,800		
	G46-6.2		MNIT Administrative Costs												
	G46-6.4	1000	IT Spend	G465010	G4625106	Enterprise IT Security	3,045,412	0	0	3,045,412		3,045,412	3,045,412		
						IT Service Consolidation									

SWACAP			Schedule	Appro	Allmt	ALL...MT	Total	Unallowable	Capital	Net Allocable	Schedule	FY 12 Actual	Subtotal	FY 12 Non-	Non-alloc
Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	Obj Cds	Expenses	Expenses	Reclassifications	Allocable Costs	By SWACAP line	Allocable	by SWACAP Line
	G46-6.5		Small Agency Tech Projects			Small Agency Tech Projects County Grant Distribution		0	0	0			0	0	0
G61	G61-16.2	1000	AUDIT PRACTICE	G611000	G6121000	AUDIT PRACTICE	5,925,499		0	5,925,499				5,925,499	0
G61	G61-16.2	1000	AUDIT PRACTICE			SINGLE AUDIT	36,516			36,516		36,516			
G61	G61-16.2	1000	AUDIT PRACTICE			COMMUNICATIONS	64,008			64,008				64,008	
G61	G61-16.2	1000	AUDIT PRACTICE			FIELD OFFICE SUPPORT				0				0	
G61	G61-16.2	1000	AUDIT PRACTICE	G615000	G6125000	OPERATIONS MANAGEMENT	667,911			667,911				667,911	
G61	G61-16.2	1000	AUDIT PRACTICE			OPERATIONS MANAGEMENT STATEWID				0				0	
G61	G61-16.2	1000	CONSTITUTIONAL OFFICE	G610000	G6120000	CONSTITUTIONAL OFFICE	231,031		0	231,031				231,031	
G61	G61-16.2	1000	CONSTITUTIONAL OFFICE			CONSTITUTIONAL OFFICE									
G61	G61-16.2	1000	PENSION	G614000	G6124000	PENSION	386,990			386,990				386,990	
G61	G61-16.2	1000	GOVERNMENT INFORMATION	G613000	G6123000	GOVERNMENT INFORMATION	507,442		0	507,442				507,442	
G61	G61-16.2	1000	SPECIAL INVESTIGATIONS	G612000	G6122000	SPECIAL INVESTIGATIONS	382,149		0	382,149				382,149	
G61	G61-16.2	1000	TAX INCREMENT FINANCING			TAX INCREMENT FINANCING	0		0	0				0	
				G616000	G6126000										
				G613001	G6123000	JOBZ	1,970			1,970				1,970	
Total	G61-16.2 (non-all)												36,516		8,167,000
L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921300	SUPPORT SERVICES DIVISION	1,166,089	0		1,166,089					
	L49-15.2	1000				OLA CARRY FORWARD	389,426	0		389,426	1,555,515	1,555,515	1,555,515		
L49	L49-15.3	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921100	FINANCIAL AUDIT DIVISION	2,883,486	0	0	2,883,486	-567,758	2,315,728	2,315,728		
L49	L49-15.5	1000	LEGISLATIVE AUDITOR'S OFFICE			SINGLE AUDIT					309,686	309,686	309,686		
	L49-15.7					Legacy Fin Audit- Outdoors					65,455	65,455	65,455		
	L49-15.8					Legacy Fin Audit- Arts					86,505	86,505	86,505		
	L49-15.9					Legacy Fin Audit- Clean Water					61,707	61,707	61,707		
	L49-15.10					Legacy Fin Audit- Parks & Trails					17,878	17,878	17,878		
L49	L49-15.4	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921200	PROGRAM EVALUATION DIVISION	1,119,431	0	0	1,119,431	-40,473	1,078,958	1,078,958		
	15.11					Legacy Prog Audit- Outdoors					11,173	11,173	11,173		
	15.12					Legacy Prog Audit- Arts					6,522	6,522	6,522		
	15.13					Legacy Prog Audit- Clean Water					17,024	17,024	17,024		
	15.14					Legacy Prog Audit- Parks & Trails					5,754	5,754	5,754		
L49	L49-15.6	1000	LEGISLATIVE AUDIT COMMISSION	L490000	L4921000	LEGISLATIVE AUDIT COMM EXP	2,129	0	0	2,129		2,129	2,129		0
	SWIFT (amortize 10 years)						5,295,083			5,295,083		5,295,083	5,295,083		
						Subtotal	71,507,701	152,710	5,781,672	64,712,539	2,843,201	46,334,480	46,334,480	18,351,530	18,351,530
							<u>71,507,701</u>								



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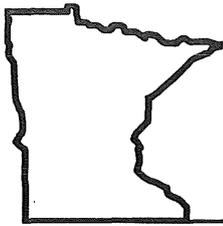
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**STATE OF MINNESOTA
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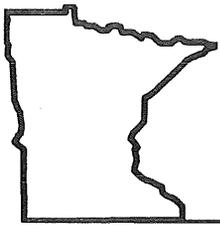
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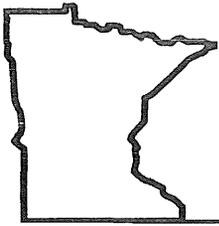
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State of Minnesota Statewide Cost Allocation Plan Fiscal Year 2012 Actual

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>
Fleet Service Fund	Fleet Services	Fund 5100
Central Service Fund ¹	Management Analysis	Fund 5200
	Administrative Hearings	Fund 5201
	Central Mail	Fund 5203
Employee Insurance Fund	Employee Insurance Trust	Fund 5600
Enterprise Technologies Fund	Office of Enterprise Technologies	Fund 5500
Plant Management Fund	Plant Management	Fund 5400
Risk Management Fund	Risk Management	Fund 5300

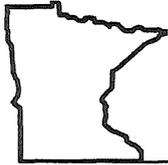
Major Proprietary Funds

Unemployment Insurance Fund	Unemployment Insurance	Fund 4950
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The remaining three programs are not readily tied back to the CAFR. These programs are the Workers Compensation Revolving Fund, the Human Resource Development and the Office of the Attorney General.

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

¹ The CAFR—Central Service Fund includes four separate central service programs. These programs are: Management Analysis & Development Division—Fund 5200; the Office of Administrative Hearings—Fund 5201; and the Central Mail program—Fund 5203. A breakdown of the CAFR's Central Service Fund, by program, is also provided.



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2012 Actual
 Section II—Imputed Interest Calculations

Imputed Interest Earnings for A-87 Reconciliations

Fiscal Year 2012 - SWCAP

(in thousands)

	FLEET SERVICES FD 5100	MANAGEMENT ANALYSIS FD 5200	ADMINISTRATIVE HEARINGS FD 5201	RISK MANAGEMENT FD 5300	CENTRAL MAIL FD 5203	PLANT MANAGEMENT FD 5400	Human Resources Development (Enterprise Learning and Development) FD 2001
Prior A-87 Retained Earnings Balance	(2,659)	594	234	10,835	1,013	33,885	25
Current A-87 Ending Retained Earnings Balance Before Imputed Interest	(1,856)	717	334	12,677	898	38,821	25
Average A-87 Retained Earnings Balance	(2,258)	656	284	11,756	956	36,353	25
FY 2012 ITC Interest Rate *	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%
Estimated Interest Earnings	(12)	4	2	Accumulates interest No imputed interest calculated	5	197	0

YEAR/MONTH	MONTHLY INT RATE	Annualized Interest Rate
2011-07	0.000324802	0.3898%
2011-08	0.000305976	0.3672%
2011-09	0.000314366	0.3772%
2011-10	0.000632935	0.7595%
2011-11	0.000632935	0.7595%
2011-12	0.000386022	0.4632%
2012-01	0.000404192	0.4850%
2012-02	0.000442998	0.5316%
2012-03	0.000616269	0.7395%
2012-04	0.000483364	0.5800%
2012-05	0.000458293	0.5500%
2012-06	0.000403181	0.4838%
Average		0.5405%



State of Minnesota

2012
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.

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, 2012
(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE	ENTERPRISE TECHNOLOGIES
ASSETS				
Current Assets:				
Cash and Cash Equivalents.....	\$ 3,380	\$ 820	\$ 249,118	\$ 11,023
Investments.....	-	-	20,672	-
Accounts Receivable.....	3,005	5,117	10,151	19,403
Accrued Investment/Interest Income.....	-	-	175	-
Inventories.....	-	9	-	-
Prepaid Expenses.....	-	377	-	6,274
Total Current Assets.....	<u>\$ 6,385</u>	<u>\$ 6,323</u>	<u>\$ 280,116</u>	<u>\$ 36,700</u>
Noncurrent Assets:				
Depreciable Capital Assets (Net).....	\$ 18,210	\$ 37	\$ -	\$ 8,184
Prepaid Expenses.....	-	-	-	1,037
Total Noncurrent Assets.....	<u>\$ 18,210</u>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ 9,221</u>
Total Assets.....	<u>\$ 24,595</u>	<u>\$ 6,360</u>	<u>\$ 280,116</u>	<u>\$ 45,921</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable.....	\$ 1,107	\$ 3,208	\$ 73,100	\$ 6,105
Unearned Revenue.....	-	-	11,844	4,809
Accrued Interest Payable.....	18	-	-	9
Bonds and Notes Payable.....	5,174	-	-	2,412
Claims Payable.....	-	-	-	-
Compensated Absences Payable.....	11	30	42	295
Other Liabilities.....	-	-	-	37
Total Current Liabilities.....	<u>\$ 6,310</u>	<u>\$ 3,238</u>	<u>\$ 84,986</u>	<u>\$ 13,667</u>
Noncurrent Liabilities:				
Bonds and Notes Payable.....	\$ 6,974	\$ -	\$ -	\$ 3,892
Compensated Absences Payable.....	93	343	461	2,959
Other Postemployment Benefits.....	10	86	25	247
Total Noncurrent Liabilities.....	<u>\$ 7,077</u>	<u>\$ 429</u>	<u>\$ 486</u>	<u>\$ 7,098</u>
Total Liabilities.....	<u>\$ 13,387</u>	<u>\$ 3,667</u>	<u>\$ 85,472</u>	<u>\$ 20,765</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt.....	<u>\$ 5,814</u>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ 1,977</u>
Unrestricted	<u>\$ 5,394</u>	<u>\$ 2,656</u>	<u>\$ 194,644</u>	<u>\$ 23,179</u>
Total Net Assets.....	<u><u>\$ 11,208</u></u>	<u><u>\$ 2,693</u></u>	<u><u>\$ 194,644</u></u>	<u><u>\$ 25,156</u></u>

PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 25,523	\$ 23,241	\$ 313,105
-	-	20,672
2,645	536	40,857
-	-	175
205	-	214
-	21	6,672
<u>\$ 28,373</u>	<u>\$ 23,798</u>	<u>\$ 381,695</u>
\$ 6,147	\$ 647	\$ 33,225
-	-	1,037
<u>\$ 6,147</u>	<u>\$ 647</u>	<u>\$ 34,262</u>
<u>\$ 34,520</u>	<u>\$ 24,445</u>	<u>\$ 415,957</u>
\$ 2,273	\$ 2,224	\$ 88,017
-	192	16,845
-	-	27
-	-	7,586
-	9,518	9,518
166	18	562
-	-	37
<u>\$ 2,439</u>	<u>\$ 11,952</u>	<u>\$ 122,592</u>
\$ -	\$ -	\$ 10,866
1,203	146	5,205
193	11	572
<u>\$ 1,396</u>	<u>\$ 157</u>	<u>\$ 16,643</u>
<u>\$ 3,835</u>	<u>\$ 12,109</u>	<u>\$ 139,235</u>
\$ 6,094	\$ 607	\$ 14,529
\$ 24,591	\$ 11,729	\$ 262,193
<u>\$ 30,685</u>	<u>\$ 12,336</u>	<u>\$ 276,722</u>

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE	ENTERPRISE TECHNOLOGIES
Operating Revenues:				
Net Sales.....	\$ 13,933	\$ 13,231	\$ -	\$ 86,468
Insurance Premiums.....	-	-	672,534	-
Other Income.....	-	-	7,037	-
Total Operating Revenues.....	\$ 13,933	\$ 13,231	\$ 679,571	\$ 86,468
Gross Margin.....	\$ 13,933	\$ 13,231	\$ 679,571	\$ 86,468
Operating Expenses:				
Purchased Services.....	\$ 913	\$ 9,429	\$ 76,391	\$ 47,009
Salaries and Fringe Benefits.....	712	2,972	4,188	27,547
Claims.....	-	-	645,863	-
Depreciation and Amortization.....	4,557	102	-	3,745
Supplies and Materials.....	5,559	82	27	1,626
Repairs and Maintenance.....	1,378	209	1	3,503
Indirect Costs.....	18	83	279	242
Other Expenses.....	136	2	111	4
Total Operating Expenses.....	\$ 13,273	\$ 12,879	\$ 726,860	\$ 83,676
Operating Income (Loss).....	\$ 660	\$ 352	\$ (47,289)	\$ 2,792
Nonoperating Revenues (Expenses):				
Investment Income.....	\$ 54	\$ -	\$ 1,935	\$ 25
Federal Grants.....	-	-	-	26
Interest and Financing Costs.....	(217)	-	-	(102)
Other Nonoperating Expenses.....	(265)	-	-	(6,121)
Gain (Loss) on Disposal of Capital Assets.....	571	-	-	-
Total Nonoperating Revenues (Expenses)....	\$ 143	\$ -	\$ 1,935	\$ (6,172)
Income (Loss) Before Transfers and Contributions...	\$ 803	\$ 352	\$ (45,354)	\$ (3,380)
Transfers-In.....	-	-	-	45
Transfers-Out.....	-	-	(13)	(828)
Change in Net Assets.....	\$ 803	\$ 352	\$ (45,367)	\$ (4,163)
Net Assets, Beginning, as Reported.....	\$ 10,405	\$ 2,341	\$ 240,011	\$ 29,319
Net Assets, Ending.....	\$ 11,208	\$ 2,693	\$ 194,644	\$ 25,156

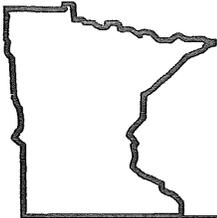
PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 62,318	\$ 96	\$ 176,046
-	11,478	684,012
-	-	7,037
<u>\$ 62,318</u>	<u>\$ 11,574</u>	<u>\$ 867,095</u>
<u>\$ 62,318</u>	<u>\$ 11,574</u>	<u>\$ 867,095</u>
\$ 10,805	\$ 4,230	\$ 148,777
12,988	1,014	49,421
-	2,448	648,311
480	-	8,884
1,957	14	9,265
2,527	-	7,618
715	282	1,619
260	11	524
<u>\$ 29,732</u>	<u>\$ 7,999</u>	<u>\$ 874,419</u>
<u>\$ 32,586</u>	<u>\$ 3,575</u>	<u>\$ (7,324)</u>
\$ -	\$ 100	\$ 2,114
-	-	26
-	-	(319)
-	(1,853)	(8,239)
5	-	576
<u>\$ 5</u>	<u>\$ (1,753)</u>	<u>\$ (5,842)</u>
\$ 32,591	\$ 1,822	\$ (13,166)
-	-	45
(27,655)	-	(28,496)
<u>\$ 4,936</u>	<u>\$ 1,822</u>	<u>\$ (41,617)</u>
\$ 25,749	\$ 10,514	\$ 318,339
<u>\$ 30,685</u>	<u>\$ 12,336</u>	<u>\$ 276,722</u>

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE	ENTERPRISE TECHNOLOGIES
Cash Flows from Operating Activities:				
Receipts from Customers.....	\$ 12,574	\$ 9,453	\$ 672,579	\$ 82,330
Receipts from Other Revenues.....	-	-	14,050	-
Payments to Claimants.....	-	-	(634,438)	-
Payments to Suppliers.....	(7,382)	(9,398)	(75,367)	-
Payments to Employees.....	(741)	(3,029)	(4,358)	(28,509)
Payments to Others.....	(265)	-	(30)	(61,131)
Net Cash Flows from Operating Activities.....	\$ 4,186	\$ (2,974)	\$ (27,564)	\$ (7,310)
Cash Flows from Noncapital Financing Activities:				
Transfers-In.....	\$ -	\$ -	\$ -	\$ 45
Transfers-Out.....	-	-	(13)	(828)
Advances from Other Funds.....	-	2,615	-	-
Net Cash Flows from Noncapital Financing Activities.....	\$ -	\$ 2,615	\$ (13)	\$ (783)
Cash Flows from Capital and Related Financing Activities:				
Investment in Capital Assets.....	\$ (7,034)	\$ -	\$ -	\$ (4,353)
Proceeds from Disposal of Capital Assets.....	1,847	-	-	-
Proceeds from Loans.....	6,185	-	-	3,834
Repayment of Loan Principal.....	(4,804)	-	-	(2,537)
Interest Paid.....	(218)	-	-	(346)
Net Cash Flows from Capital and Related Financing Activities.....	\$ (4,024)	\$ -	\$ -	\$ (3,402)
Cash Flows from Investing Activities:				
Proceeds from Sales and Maturities of Investments.....	\$ -	\$ -	\$ 5,660	\$ -
Purchase of Investments.....	-	-	(6,094)	-
Investment Earnings.....	54	-	2,008	25
Net Cash Flows from Investing Activities.....	\$ 54	\$ -	\$ 1,574	\$ 25
Net Increase (Decrease) in Cash and Cash Equivalents.....	\$ 216	\$ (359)	\$ (26,003)	\$ (11,470)
Cash and Cash Equivalents, Beginning, as Reported.....	\$ 3,164	\$ 1,179	\$ 275,121	\$ 22,493
Cash and Cash Equivalents, Ending.....	\$ 3,380	\$ 820	\$ 249,118	\$ 11,023
Reconciliation of Operating Income (Loss) to				
Net Cash Flows from Operating Activities:				
Operating Income (Loss).....	\$ 660	\$ 352	\$ (47,289)	\$ 2,792
Adjustments to Reconcile Operating Income to				
Net Cash Flows from Operating Activities:				
Depreciation and Amortization.....	\$ 4,557	\$ 102	\$ -	\$ 3,745
Miscellaneous Nonoperating Expenses.....	(265)	-	-	(5,973)
Change in Assets and Liabilities:				
Accounts Receivable.....	(1,359)	(3,847)	(67)	(8,645)
Inventories.....	-	(3)	-	-
Other Assets.....	-	273	-	(2,199)
Accounts Payable.....	592	243	13,273	542
Compensated Absences Payable.....	-	(3)	(20)	-
Unearned Revenues.....	-	(22)	6,689	2,406
Other Liabilities.....	1	(69)	(150)	22
Net Reconciling Items to be Added to (Deducted from) Operating Income.....	\$ 3,526	\$ (3,326)	\$ 19,725	\$ (10,102)
Net Cash Flows from Operating Activities.....	\$ 4,186	\$ (2,974)	\$ (27,564)	\$ (7,310)
Noncash Investing, Capital and Financing Activities:				
Transferred/Donated Assets.....	\$ 228	\$ 88	\$ -	\$ -
Accrual of Computer Equipment as an Investment in Capital Assets.....	-	-	-	659

PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 61,663	\$ 11,516	\$ 850,115
-	-	14,050
-	(2,597)	(637,035)
(17,365)	(4,375)	(113,887)
(13,723)	(1,013)	(51,373)
-	-	(61,426)
<u>\$ 30,575</u>	<u>\$ 3,531</u>	<u>\$ 444</u>
\$ -	\$ -	\$ 45
(27,655)	-	(28,496)
-	-	2,615
<u>\$ (27,655)</u>	<u>\$ -</u>	<u>\$ (25,836)</u>
\$ (1,120)	\$ -	\$ (12,507)
28	-	1,875
-	-	10,019
-	-	(7,341)
-	-	(564)
<u>\$ (1,092)</u>	<u>\$ -</u>	<u>\$ (8,518)</u>
\$ -	\$ -	\$ 5,660
-	-	(6,094)
-	100	2,187
<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 1,753</u>
\$ 1,828	\$ 3,631	\$ (32,157)
\$ 23,695	\$ 19,610	\$ 345,262
<u>\$ 25,523</u>	<u>\$ 23,241</u>	<u>\$ 313,105</u>
<u>\$ 32,586</u>	<u>\$ 3,575</u>	<u>\$ (7,324)</u>
\$ 480	\$ -	\$ 8,884
-	-	(6,238)
(655)	1,520	(13,053)
22	-	19
-	(6)	(1,932)
(1,649)	(1,584)	11,417
(172)	27	(168)
-	(1)	9,072
(37)	-	(233)
<u>\$ (2,011)</u>	<u>\$ (44)</u>	<u>\$ 7,768</u>
<u>\$ 30,575</u>	<u>\$ 3,531</u>	<u>\$ 444</u>
\$ 30	\$ -	\$ 346
-	-	659
<u>-</u>	<u>-</u>	<u>659</u>



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 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
- Assist agencies in maximizing their vehicle utilization to fit its life cycle
- Manage the vehicle maintenance and fuel programs
- Manage a statewide fleet information database (M5) for agencies to access their fleet data
- Assists state agencies in meeting the federal Energy Policy Act (EPA) requirements for alternative fuel vehicle purchasing.

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

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

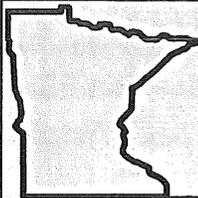
OMB Circular A-87, Attachment C State/Local-Wide Central Service Cost Allocation Plans,

Section A.1

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

How Rates are Computed

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



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2012 Actual

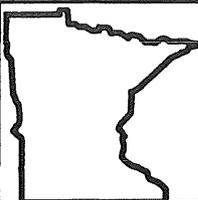
RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES
DEPARTMENT OF ADMINISTRATION

FOR YEAR ENDING JUNE 30, 2012
 (All Figures in 000's)

FLEET SERVICES
FUND 5100

R/E Balance July 1, 2011 (End balance per Prior Year A-87 Rec)		1,521
Adjustment to Retained Earnings Balance		(4,180)
Adjusted Retained Earnings Balance		<u>(2,659)</u>
A-87 Revenues (Actual and Imputed)	13,933	
From Attachment A	54	
Other Revenues		
Total Revenues		<u>13,987</u>
Expenditures (Actual Cash)		
Per State's Financial Report	13,538	
Operating Expense	217	
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)	(571)	
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		<u>13,184</u>
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balances		
At State Treasury Avg. Rate of Return	(12)	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
Total Adjustments		<u>(12)</u>
Net Increase to Retained Earnings Balance		<u>791</u>
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2012	A)	<u><u>(1,868)</u></u>
Allowable Reserve	B)	<u>2,197</u>
Excess Balance (A)-(B)		<u><u>(4,065)</u></u>

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



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2012 Actual**

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

FOR YEAR ENDING JUNE 30, 2012
(All Figures in 000's)

**FLEET SERVICES
FUND 5100**

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2011			9,729
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 2011 A-87 Excess Retained Earnings Settlement State Sources	3,575		
FY 2011 A-87 Excess Retained Earnings Settlement Federal Sources	605		
Total FY 2010 Excess Retained Earnings		4,180	
A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2012	C)		13,909

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2008

ADJUSTMENTS			
Less: A-87 Unallowable Costs	-		
Plus: Allowable Costs	-		
FY11 A-87 Excess Balance Adjustment to FY11 Retained Earnings Ending Balance	(173)		
FY07 A-87 Excess Retained Earnings Settlement Federal Sources	(338)		
FY11 PPD Adjustment	174		
FY98 PPD Adjustment	215		
Accumulated Prior Year Imputed Interest Adjustments	(722)		
Current Year Imputed Interest Adjustment	12		
Total Adjustments		(832)	
A-87 ADJUSTMENTS BALANCE JUNE 30, 2011	D)		(832)

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

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)			11,209
			11,208

Check Figure

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL MOTOR POOL	\$ Change	% Change
ASSETS				
Current Assets:				
Cash and Cash Equivalents.....	\$3,380	3,164	216	6.83%
Investments.....	-			
Accounts Receivable.....	464	1,543	(1,079)	-69.93%
Interfund Receivables.....	2,540			
Due from Component Unit.....	-			
Accrued Investment/Interest Income.....	-			
Federal Aid Receivable.....	-			
Inventories.....	-			
Loans and Notes Receivable.....	-			
Securities Lending Collateral.....	-			
Prepaid Expenses.....	-			
Other Assets.....	-			
Total Current Assets.....	\$6,384	4,707	1,677	35.63%
Noncurrent Assets:				
Cash and Cash Equivalents-Restricted.....	\$ -			
Investments-Restricted.....	-			
Other Assets-Restricted.....	-			
Due from Component Unit.....	-			
Advances to Other Funds.....	-			
Loans and Notes Receivable.....	-			
Depreciable Capital Assets (Net).....	18,210	16,885	1,325	7.85%
Nondepreciable Capital Assets.....	-			
Prepaid Expenses.....	-			
Other Assets.....	-			
Total Noncurrent Assets.....	\$18,210			
Total Assets.....	\$24,594	21,592	3,002	13.90%

	CENTRAL MOTOR POOL	CENTRAL MOTOR POOL	\$ Change	% Change
LIABILITIES				
Current Liabilities:				
Accounts Payable.....	\$1,011	307	704	229.32%
Interfund Payables.....	96		96	
Due to Component Unit.....	-			
Unearned Revenue.....	-			
Accrued Interest Payable.....	18		18	
Bonds and Notes Payable.....	5,174	4,587	587	12.80%
Capital Leases Payable.....	-			
Claims Payable.....	-			
Compensated Absences Payable.....	11	11	-	0.00%
Securities Lending Liabilities.....	-			
Other Liabilities.....	-			
Total Current Liabilities.....	\$6,309	4,905	1,404	28.62%
Noncurrent Liabilities:				
Accounts Payable-Restricted.....	\$ -			
Due to Component Unit.....	-			
Bonds and Notes Payable.....	6,974	6,180	794	12.85%
Capital Leases Payable.....	-			
Claims Payable.....	-			
Compensated Absences Payable.....	93	93	-	0.00%
Advances from Other Funds.....	-			
Other Postemployment Benefits.....	-			
Net Pension Obligation.....	10		10	
Funds Held in Trust.....	-			
Other Liabilities.....	-	9		
Total Noncurrent Liabilities.....	\$7,077		7,077	
Total Liabilities.....	\$13,387	11,187	2,200	19.67%
NET ASSETS				
Invested in Capital Assets, Net of Related Debt.....	\$5,814	6,097	(283)	-4.64%
Unrestricted	\$5,394	4,308	1,086	25.21%
Total Net Assets.....	\$11,208	10,405	803	7.72%

STATE OF MINNESOTA

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

	CENTRAL MOTOR POOL FY2012	CENTRAL MOTOR POOL FY2011	\$ Change	% Change
Operating Revenues:				
Net Sales.....	\$13,933	13,933	\$0	0.00%
Insurance Premiums.....	-	-	-	-
Other Income.....	-	1	-	-
Total Operating Revenues.....	\$13,933	13,934	-1	-0.01%
Less: Cost of Goods Sold.....	-	-	-	-
Gross Margin.....	\$13,933	13,934	-1	-0.01%
Operating Expenses:				
Purchased Services.....	\$913	4,441	-3528	-79.44%
Salaries and Fringe Benefits.....	712	678	34	5.01%
Claims.....	-	-	-	-
Depreciation and Amortization.....	4,557	4,704	-147	-3.13%
Supplies and Materials.....	5,559	3,566	1,993	55.89%
Repairs and Maintenance.....	1,378	-	1,378	-
Indirect Costs.....	18	280	-262	-93.57%
Other Expenses.....	136	-	136	-
Total Operating Expenses.....	\$13,273	13,669	-396	-2.90%
Operating Income (Loss).....	\$660	265	395	149.06%
Nonoperating Revenues (Expenses):				
Investment Income.....	\$54	63	-9	-14.29%
Federal Grants.....	-	-	-	-
Private Grants.....	-	-	-	-
Grants and Subsidies.....	-	-	-	-
Securities Lending Income.....	-	-	-	-
Other Nonoperating Revenues.....	-	-	-	-
Interest and Financing Costs.....	-217	(227)	10	-4.41%
Grants, Aids and Subsidies.....	-	-	-	-
Securities Lending Rebates and Fees.....	-	-	-	-
Other Nonoperating Expenses.....	-265	(635)	370	-58.27%
Gain (Loss) on Disposal of Capital Assets.....	571	820	-249	-30.37%
Total Nonoperating Revenues (Expenses).....	\$143	21	122	580.95%
Income (Loss) Before Transfers and Contributions.....	\$803	286	517	180.77%
Capital Contributions.....	-	-	-	-
Transfers-In.....	-	-	-	-
Transfers-Out.....	-	-	-	-
Total Income (Loss).....	\$803	286	517	180.77%
Special Item.....	\$-	-	-	-
Change in Net Assets.....	\$803	286	517	180.77%
Net Assets, Beginning, as Reported.....	\$10,405	10,119	286	2.83%
Prior Period Adjustment.....	-	-	-	-
Change in Accounting Principle.....	-	-	-	-
Change in Reporting Entity.....	-	-	-	-
Change in Fund Structure.....	-	-	-	-
Net Assets, Beginning, as Restated.....	\$10,405	10,119	286	2.83%
Net Assets, Ending.....	\$11,208	10,405	803	7.72%

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	Fund 5100			
	CENTRAL MOTOR POOL FY2012	CENTRAL MOTOR POOL FY2011	\$ Change	% Change
Cash Flows from Operating Activities:				
Receipts from Customers	12,574	14,115	(1,541)	-10.92%
Receipts from Other Revenue		1		0.00%
Payments to Claimants				
Payments to Suppliers	(7,382)	(8,334)	952	-11.42%
Payments to Employees	(741)	(648)	(93)	14.35%
Payments to Others	(265)	(635)	370	-58.27%
Net Cash Flows from Operating Activities	4,186	4,499	(313)	-6.96%
Cash Flows from Noncapital Financing Activities:				
Grant Disbursements				
Transfers-In				
Transfers-Out				
Net Cash Flows from Noncapital Financing Activities				
Cash Flows from Capital and Related Financing Activities:				
Investments in Capital Assets	(7,034)	(6,008)	(1,026)	17.08%
Proceeds from Disposal of Capital Assets	1,847	2,971	(1,124)	-37.83%
Proceeds from Loans	6,185	5,014	1,171	23.35%
Repayment of Loan Principal	(4,803)	(5,351)	548	-10.24%
Interest Paid	(219)	(229)	10	-4.37%
Net Cash Flows from Capital and Related Financing Activities	(4,024)	(3,603)	(421)	11.68%
Cash Flows from Investing Activities:				
Proceeds from Sales and Maturities of Investments				
Purchase of Investments				
Investment Earnings	54	63	(9)	-14.29%
Net Cash Flows from Investing Activities	54	63	(9)	-14.29%
Net Increase (Decrease) in Cash and Cash Equivalents	216	959	(743)	-77.48%
Cash and Cash Equivalents, Beginning, as Reported	3,164	2,205	959	43.49%
Cash and Cash Equivalents, Ending	3,380	3,164	216	6.83%

	Fund 5100			
	CENTRAL MOTOR POOL FY2012	CENTRAL MOTOR POOL FY2011	\$ Change	% Change
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Operating Income (Loss)	660	264	396	150.00%
Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Depreciation	4,557	4,704	-147	-3.13%
Amortization				
Miscellaneous Nonoperating Expenses	(265)	(635)	370	-58.27%
Change in Assets and Liabilities:				
Accounts Receivable	(1,359)	182	-1541	-846.70%
Inventories				
Other Assets				
Accounts Payable	592	(25)	617	-2468.00%
Compensated Absences Payable		6	-6	-100.00%
Unearned Revenues				
Other Liabilities	1	2	-1	-50.00%
Net OPEB Obligation				
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>3,526</u>	<u>4,234</u>	<u>-708</u>	<u>-16.72%</u>
Net Cash Flows from Op Activities	<u>4,186</u>	<u>4,499</u>	<u>-313</u>	<u>-6.96%</u>
Noncash Investing, Capital and Financing Activities:				
Capital Assets Acquired through Lease				
Bond Premium Amortization				
Accrual of Computer Equipment as an Investment in Capital Assets				



Office Memorandum

Date: June 29, 2012

To: Spencer Cronk, Commissioner
Department of Administration

From: Margaret Kelly, Assistant Commissioner *MK*

Subject: FY 2013 Business Plan for Fleet Services

Pursuant to your request, Minnesota Management and Budget has reviewed the FY 2013 rates for Fleet Services as proposed in the business plan. Because of the increasing level of retained earnings that exceed federal guidelines, we are unable to approve the proposed plan. We recommend that financial management and fleet management staff meet with your executive budget officer to propose revisions by September 30, 2012, that will reduce the level of retained earnings. Until September 30, 2012, Fleet Services may charge the current rates.

We appreciate your efforts to develop a comprehensive business plan for Fleet Services and anticipate a successful resolution of the concern related to retained earnings.

cc: Lenora Madigan, Department of Administration
Julie Poser, Department of Administration
Tim Morse, Department of Administration
Holly Gustner, Department of Administration
Mike Roelofs, MMB
Katharine Barondeau, MMB

Admin
Minnesota
DEPARTMENT OF ADMINISTRATION

DATE: May 29, 2012

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 2013 Business Plan – Fleet Services

Attached is the Fleet Services Business Plan for your approval. If you need additional information regarding the business plan, or have any questions, please contact either Julie (651.201.2531) or Lenora (651.201.2563).

c Katharine Barondeau

Reviewed by: Nicky Grancola 5/30/12
Assistant Commissioner Date

Lenora Madigan 5.29.12
Financial Management and Reporting Date

Approved: [Signature] 5.30.12
Commissioner Date



FLEET SERVICES
FY13 BUSINESS PLAN
May 16, 2012

No rate change requested for FY2013. 25 cent per gallon credit for each gallon of E85 fuel used. Rate formula change in the insurance component will decrease by \$20 per vehicle. The interest expense will remain at 4%.

Existing vehicle lease rates will not be incremented upward in FY2013. 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 FY2013 to manage retained earnings. Promotions of E85 fuel to customers will continue to be utilized as an option to help control retained earnings.

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 FY2013.

Page 7-9 State government fleet operations were established in 1961. 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 six years the use of E85 fuel (85 percent ethanol) has increased dramatically. In calendar year 2011 the state used approximately 965,300 gallons of E85 fuel. This is up from less than 100,000 gallons used in calendar year 2005.

A shared fleet information system has been implemented that will provide all agencies with the necessary tools for improving fleet management. DNR and the DPS were fully implemented in FY2012. Over the course of FY2013 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 and 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 operating expenses including maintenance, fuel and insurance. In FY2013 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 the fuel and/or insurance components.

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

Fuel pricing is a very real concern in FY2013. Gasoline prices have risen in FY2012 from a low of \$3.33 per gallon to a high of \$3.98 per gallon. It is anticipated that fuel pricing will be continue to be difficult to accurately predict for FY2013.

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.

RATE MATRIX – The FY13 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.

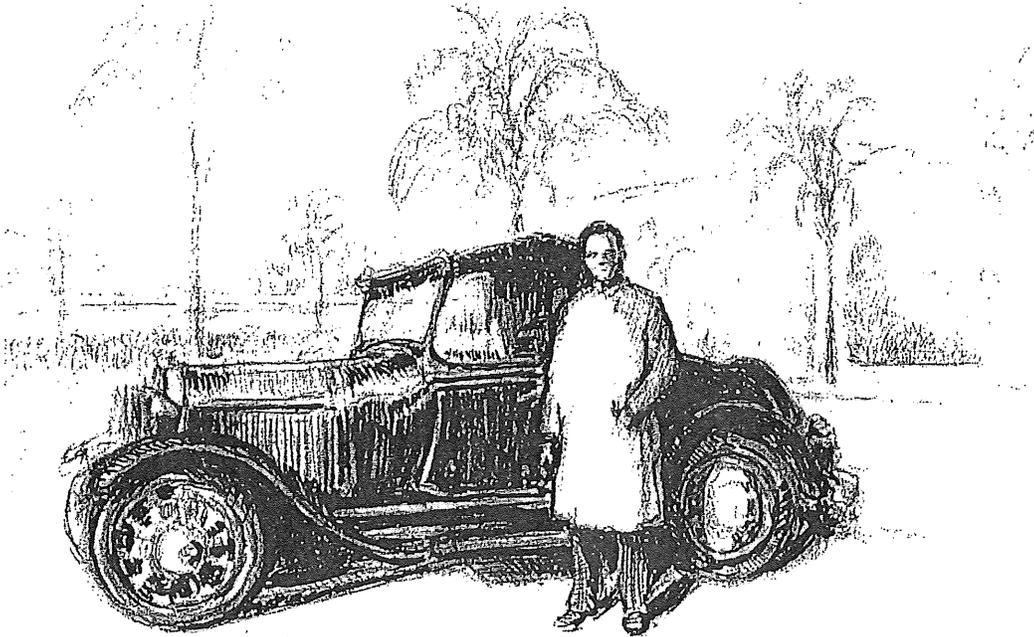
	FY13 PROFORMA	Change FY13-12	Percent Change
Revenue	\$ 14,437,002	(\$ 9,897)	-0.1%
Salaries	\$ 776,629	\$ 53,557	7.4%
Non-Salaries Expenses	\$ 13,660,373	\$ 784,045	6.1%

Projected FY13 Net Income \$185,000

Projected FY13 Retained Earnings \$10,735,612



Fleet Services
Fund 910
FISCAL YEAR 2013
Business Plan



Revision Date: 5/16/2012 4:47 PM

Timothy Morse, Director

Holly Gustner, Assistant Director

Department of Administration

Fleet Services

5420 Old Highway 8

Arden Hills, Minnesota, 55112

Phone: 651.201-2511

Fax: 651.296.3911

E-mail address: tim.morse@state.mn.us

Website: <http://www.fss.state.mn.us/>

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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.

Existing vehicle lease rates will not be incremented upward in FY2013. 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. A 25 cent per gallon credit for each gallon of E85 fuel used will be continued in FY2013. There will be a rate formula change to address the decreasing cost of liability insurance. Insurance coverage will decrease by \$20 per vehicle as a result of decreased risk management costs. The rate component charged to collect for interest expense will remain at 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 965,300 gallons of E85 fuel in calendar year 2011, 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 FY2013.

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 FY2013 pricing will be set at approximately \$3.89 per gallon for gasoline and approximately \$4.22 per gallon for diesel fuel. Fuel pricing is reviewed and adjusted quarterly. Average fuel price for FY2013 is anticipated at \$3.72 for gasoline and \$4.17 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. 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. Minnesota State Colleges and Universities (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 (COMM), Agriculture (MDA), Pollution Control (MPCA), MnDot, DNR, and the ALAMN is chaired by Fleet Services. In an effort to carry out Executive Orders 11-13 the SmartFleet Committee is helping the state move toward compliance. Using 2005 data as a baseline, the order requires the State to reduce gasoline usage by 50% and petroleum diesel usage 25% by 2015.

Fleet Services helps the state government fleet decrease dependency on petroleum fuels by using more alternative fuel. Over the last six years the use of E85 fuel (85 percent ethanol) has increased dramatically. In calendar year 2011 the state used approximately 965,300 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.

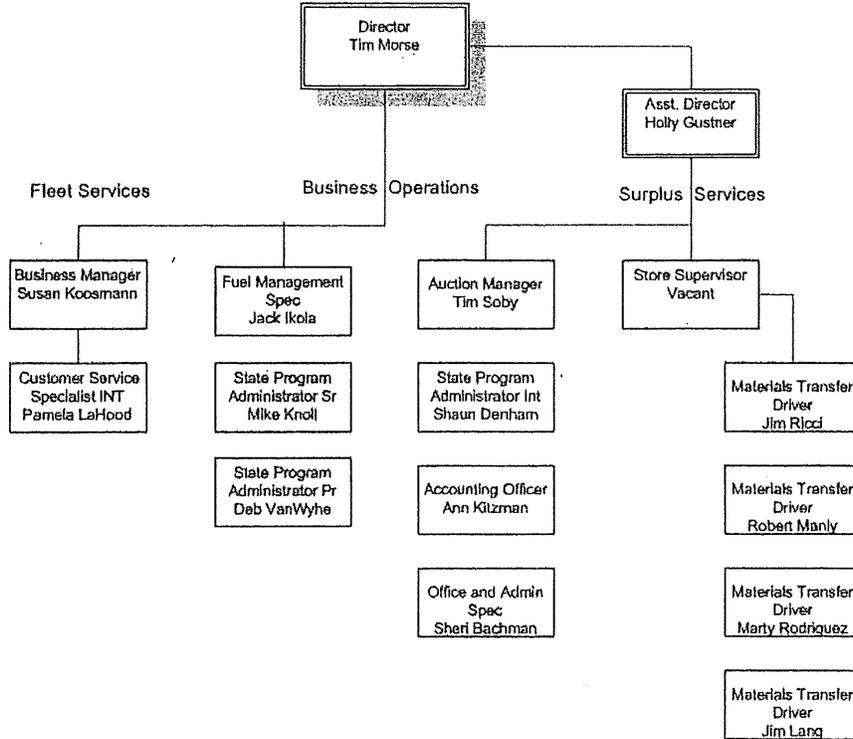
Selecting the correct vehicle assures that agencies can meet transportation needs safely and cost effectively. Establishing a reasonable life cycle helps agencies adequately budget for transportation costs. Monitoring vehicle usage helps agencies adjust to changes in transportation needs as these changes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

There is currently an opportunity to improve the quality of fleet management in the State of Minnesota fleet. A shared fleet information system has been implemented that will provide all agencies with the necessary tools for improving fleet management. DNR and DPS were fully implemented in FY2012. Over the course of FY2013 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, ADMIN and PCA owned vehicles.

Fleet Services Organizational Chart

Fleet and Surplus Services Organization Chart



Changes in FTE

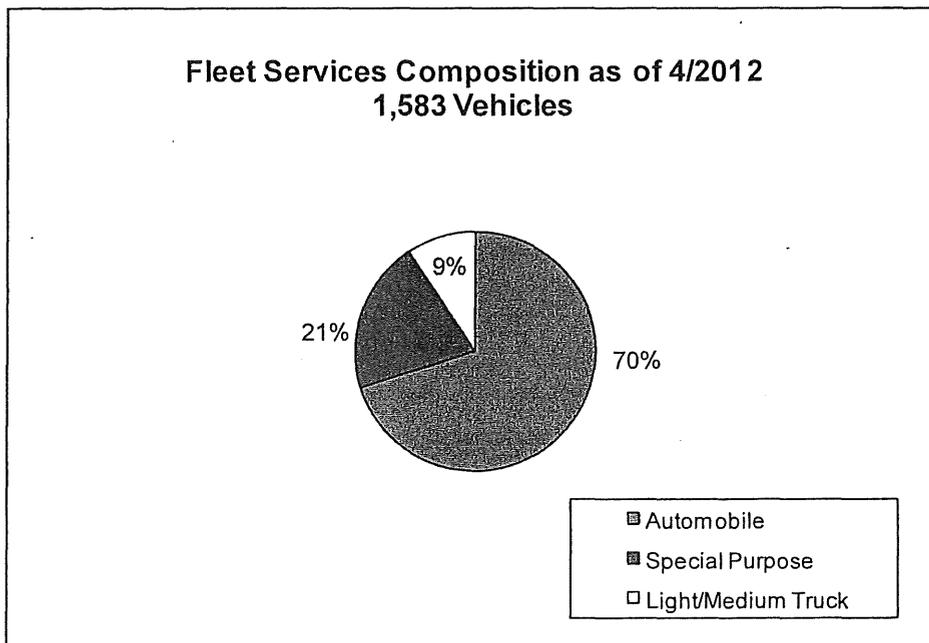
The roster currently has 7.5 full time positions, there are no changes from FY2012.

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 FY2013 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 38 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.

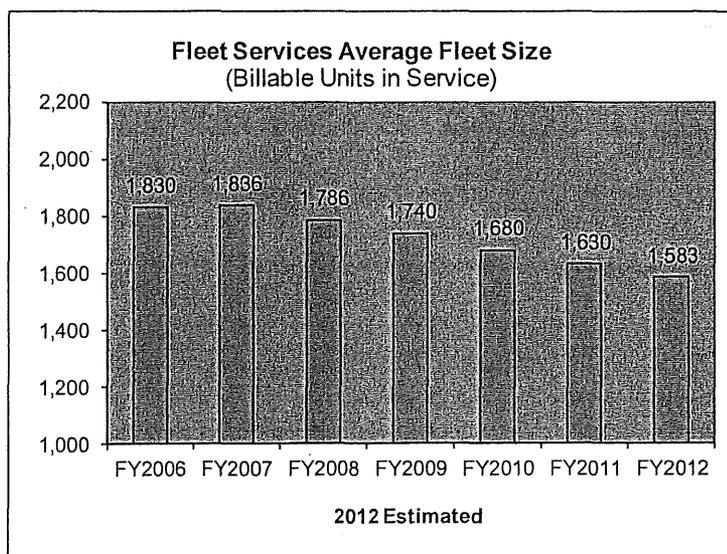
Fleet Services has taken a lead role in both the Fleet Council and the SmartFleet groups. The Fleet Council is helping state government move forward with improved state government fleet management. SmartFleet is focused on helping state government decrease dependence on petroleum fuels.

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 be stabilize in FY2013 and then gradually grow as agencies discontinue purchasing agency owned vehicles and increase use of vehicles leased through Fleet Services as recommended by the Fleet Council. This number is hard to predict as it is not required by statute that agencies acquire vehicles through Fleet Services.



Fleet Management Services

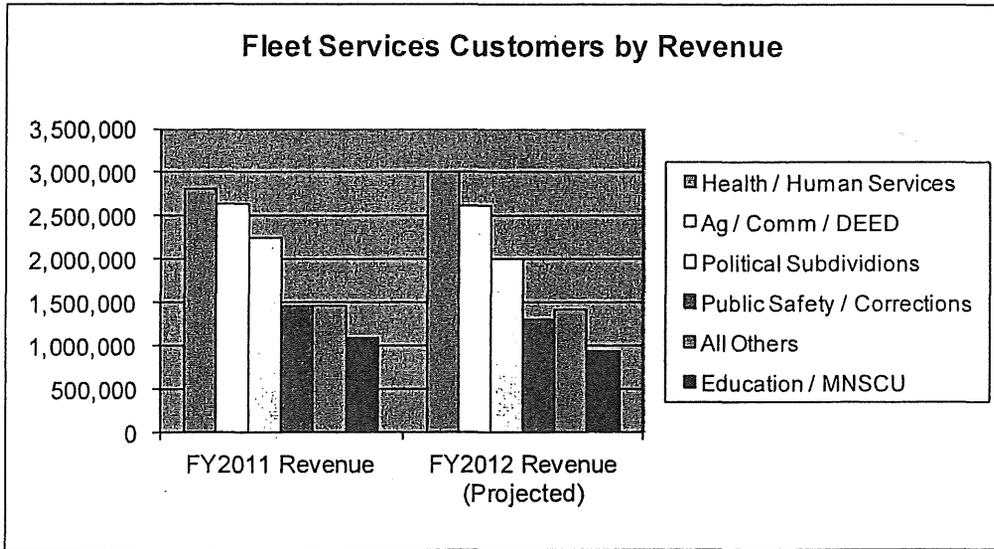
The Fleet Council is changing the way state government fleet is managed. Fleet Services has been directed to supply fleet management services to agencies that do not have comprehensive, agency-wide fleet management programs. Services include fuel cards, managed vehicle maintenance, and new vehicles.

Key Accounts

State agencies are the primary customers. Health/Human Services make up 27 percent of Fleet Services business. Ag/Comm/DEED make up 23 percent, Political subdivisions make up 18 percent, DOC/Public Safety make up 13 percent, and Education/MNSCU

makes up 8 percent. Together these customers account for approximately 89 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

FY2013 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 \$20 per vehicle from \$360 annually to \$340 annually.

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 FY2012 for gasoline and diesel fuel were as follows:

	Gasoline	Diesel Fuel
1 st quarter:	\$3.24	\$3.53
2 nd quarter:	\$3.43	\$3.76
3 rd quarter:	\$3.46	\$3.85
4 th quarter:	\$3.65	\$4.06

First quarter prices for FY2013 are currently anticipated to be approximately \$3.87 for gasoline and \$4.23 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 FY2013. 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 FMR in FY2013 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 FY2013 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.

Fleet Services along with FMR will meet with MMB midyear or when financial information from SWIFT is available 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.

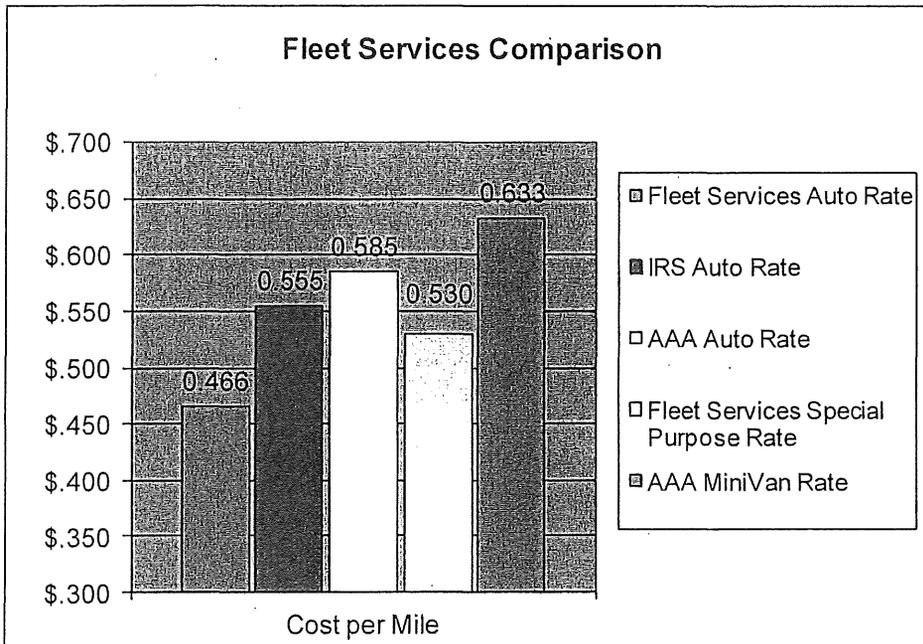
The state fleet has traditionally been decentralized and very diverse. This is changing due to decisions made by the Fleet Council. The state fleet is basically divided into four large sections; MnDOT, DNR, DPS, and the section that contains all other agencies. This "combined agency" section of the fleet is served by 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 FY2013.

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 FMR and with MMB when borrowing is necessary.

FLEET SERVICES				
MASTER LEASE OBLIGATIONS			Last Update	5/3/2012
AS INDICATED BELOW				
For the Period:		6/30/2012		
		Prin	Int	Tot
XII		742,701.52	12,658.21	755,359.73
XIII		1,412,472.02	77,434.08	1,489,906.10
XIII		0.00	4,845.30	4,845.30
	Due 6/12	2,155,173.54	94,937.59	2,250,111.13
XII		676,318.92	6,136.00	682,454.92
XIII		1,427,800.96	62,105.18	1,489,906.14
XIII		332,756.21	14,940.22	347,696.43
	Due 12/12	2,436,876.09	83,181.40	2,520,057.49
XII		66,531.85	502.04	67,033.89
XIII		1,443,296.94	46,609.19	1,489,906.13
XIII		334,850.56	12,845.87	347,696.43
	Due 6/13	1,844,679.35	59,957.10	1,904,636.45
XIII		1,458,961.72	30,944.40	1,489,906.12
XIII		336,958.09	10,738.34	347,696.43
	Due 12/13	1,795,919.81	41,682.74	1,837,602.55
XIII		786,562.71	15,108.87	801,671.58
XIII		339,078.89	8,617.54	347,696.43
	Due 6/14	1,125,641.60	23,726.41	1,149,368.01
XIII		672,053.62	6,976.64	679,030.26
XIII		341,213.04	6,483.39	347,696.43
	Due 12/14	1,013,266.66	13,460.03	1,026,726.69
XIII		9,193.62	90.89	9,284.51
XIII		343,360.63	4,335.80	347,696.43
	Due 6/15	352,554.25	4,426.69	356,980.94
XIII		345,521.74	2,174.71	347,696.45
XIII		345,521.74	2,174.71	347,696.45
	Due 12/15	345,521.74	2,174.71	347,696.45
	Total	11,069,633.04	323,546.67	11,393,179.71
SUMMARY				
Sch		Prin	Int	Tot
XII		1,485,552.29	19,296.25	1,504,848.54
XIII		7,210,341.59	239,269.25	7,449,610.84
XIII		2,373,739.16	64,981.17	2,438,720.33
		11,069,633.04	323,546.67	11,393,179.71

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. \$265,476 was paid to the federal government in FY2012 as a result of “overcharge”. Based on similar assumptions to FY2012 we do not anticipate an “overcharge” will be paid in FY2013.

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

Fuel Pricing

Fuel pricing is a very real concern in FY2013. Gasoline prices have risen in FY2012 from a low of \$3.33 per gallon to a high of \$3.98 per gallon. It is anticipated that fuel pricing will be continue to be difficult to accurately predict for FY2013.

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 3.72 per gallon and diesel fuel average to be \$4.17 for FY2013. 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 FMR to monitor and manage cash flow in Fiscal Year 2013. 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 a reduction in statewide indirect costs, and strong sales revenue from used vehicles, Fleet Services is able to offer no increase in rates for existing vehicles in FY2013.

Customer Impact

Revenue is directly tied to customer use of the program services. Assuming that customer fleet size levels remain the same from FY2012 to FY2013, actual lease charges also remain the same.

Impact on Retained Earnings

It is expected that retained earnings for FY2013 will increase by approximately \$185,000. Fleet Services will continue to work with 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)

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Unit
FOR FISCAL YEAR 2013

OPERATING REVENUE/EXPENSES

41500	Repairs - Vehicle Change = 3.0% or \$22,628 Increase in statewide maintenance costs
41500	Managed Maintenance - Other Agencies Change = 12.5% or \$64,512 Reduction in managed maintenance cost
41150	Computer Services Change = 24.2% or \$43,876 Anticipate upgrade of OET hardware
41300	Supplies - Parts Change = 27.5% or \$59,355 Minor increase in vehicle repair parts
41300	Supplies - Fuel Change = 5.3% or \$175,000 Projected increase in fuel costs
	Depreciation Change = 6.7% or \$300,767 Anticipate an increase due to replacing older vehicles

Rate Matrix Computation

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. The actual number is hard to predict as it is the recommendation of the Fleet Council that agencies acquire vehicles through Fleet Services but not required by statute.

Salaries and Operating Expenses

It is a recommendation of the Fleet Council to conduct a study to look at improving the vehicle lifecycles and utilization through the use of data analytics including telematics to monitor and improve the vehicle performance and cost of operation. The move toward implementing a telematics solution will need to be monitored to assure that adequate staffing is available at the time. This need is anticipated to be met with contracting in FY2013.

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	776,629
Rent - Bldg	32,200
Rent - Equipment	5,523
Repairs - Vehicle	775,500
Repairs - Other	23,160
Managed Maintenance - Other Agencies	582,512
Insurance	590,000
Printing	1,000
Professional/Technical	150,000
Computer Services	225,000
Communications	20,000
Travel	1,000
Other Operating Costs	45,300
Fees and Licenses	24,075
Vehicle Maintenance Management Fees	185,000
Employee Development	5,000
Supplies - Parts	275,000
Supplies - Fuel	3,475,000
Supplies - Shop & Office	1,000
Fleet Card - Other Agencies	2,446,477
Depreciation	4,779,626
Amortization	0
Statewide & Agency Indirect Costs	18,000
Total	14,437,002
Interest Income	65,000
Non Operating Revenue	0
Gain/(Loss) Sale of Vehicles	350,000
Interest Expense	(230,000)
Other Revenue	1,000
Fleet Card - Other Agencies	2,329,000
Managed Maintenance - Agency Owned Vehicles	365,000
Total Basis for Rates	11,557,002
Requested vs Breakeven Rates	
* Revenue at Requested Rates	11,742,002
Revenue at Breakeven Rates	11,557,002
Revenue Variance	185,000
Requested vs Current Rates	
* Revenue at Requested Rates	11,742,002
Revenue at Current Rates	11,742,002
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 Supplement

Long-term Rentals	Total	Automobile	Special Purpose	Light Truck	Medium Truck
Projected Miles	22,956,512	16,426,508	4,550,634	1,973,328	6,042
Projected Count	1,583	1,109	326	147	1
Revenue Percentage	100.00%	68.1%	21.4%	10.4%	0.1%
Salaries	776,629	528,669	166,411	80,557	992
Rent - Bldg	32,200	21,919	6,900	3,340	41
Rent - Equipment	5,523	3,760	1,183	573	7
Repairs - Vehicle	775,500	527,901	166,169	80,440	990
Repairs - Other	23,160	15,766	4,963	2,402	30
Managed Maintenance - Other Agencies	582,512	396,529	124,817	60,422	744
Insurance	590,000	401,627	126,422	61,198	753
Printing	1,000	681	214	104	1
Professional/Technical	150,000	102,108	32,141	15,559	192
Computer Services	225,000	153,163	48,212	23,338	287
Communications	20,000	13,614	4,285	2,075	26
Travel	1,000	681	214	104	1
Other Operating Costs	45,300	30,837	9,707	4,699	58
Fees and Licenses	24,075	16,388	5,159	2,497	31
Vehicle Maintenance Management Fees	185,000	125,934	39,641	19,189	236
Employee Development	5,000	3,404	1,071	519	6
Supplies - Parts	275,000	187,199	58,925	28,525	351
Supplies - Fuel	3,475,000	2,365,512	744,602	360,448	4,438
Supplies - Shop & Office	1,000	681	214	104	1
Fleet Card - Other Agencies	2,446,477	1,665,373	524,216	253,763	3,124
Depreciation	4,779,626	3,253,601	1,024,149	495,772	6,104
Amortization	0	0	0	0	0
Statewide & Agency Indirect Costs	18,000	12,253	3,857	1,867	23
Total	14,437,002	9,827,599	3,093,473	1,497,494	18,437
Interest Income	65,000	44,247	13,928	6,742	83
Non Operating Revenue	0	0	0	0	0
Gain/(Loss) Sale of Vehicles	350,000	238,253	74,996	36,304	447
Interest Expense	(230,000)	(156,566)	(49,283)	(23,857)	(294)
Other Revenue	1,000	681	214	104	1
Fleet Card - Other Agencies	2,329,000	1,585,404	499,044	241,578	2,974
Managed Maintenance - Agency Owned Vehicles	365,000	248,464	78,210	37,860	466
Total Basis for Rates	11,557,002	7,867,117	2,476,364	1,198,763	14,759

Six Year Rate Comparison

Lease Rate History for Individualized Leases

	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013
Existing Vehicle Rate Adjustment	3.5%	0.0%	(3.0%)	(3.0%)	0.0%	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 *	\$3.20	\$2.57	\$2.65	\$3.19	\$3.54	\$3.72
Average New Car Acquisition Cost *	\$17,977	\$18,626	\$19,315	\$19,987	\$21,200	\$21,900

* FY2012 and FY2013 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

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 6MA/6ME	FY2013 Proforma	Change	% Change
Operating Revenue									
Vehicle Rental	12,892,851	13,352,240	13,056,247	12,561,380	11,621,378	11,742,002	11,742,002	0	.0%
Other Revenue	38,914	45,195	58,609	1,949	1,106	500	1,000	500	100.0%
Managed Maintenance - Other Agencies					351,721	361,000	365,000	4,000	1.1%
Fleet Card - Other Agencies				1,276,836	1,900,006	2,343,397	2,329,000	(14,397)	(.6%)
Total Operating Revenue	12,931,765	13,397,435	13,114,856	13,840,164	13,874,210	14,446,899	14,437,002	-9,897	(.1%)
Operating Expenses									
Salaries & Benefits	780,258	706,811	863,951	644,522	677,693	723,072	776,629	53,557	7.4%
Rent - Space	237,721	178,692	47,255	33,734	35,135	32,168	32,200	32	.1%
Rent - Equipment			9,150	11,572	5,485	5,523	5,523	(0)	(.0%)
Repairs - Vehicle	503,824	401,039	327,332	751,032	683,175	752,872	775,500	22,628	3.0%
Repairs - Other	1,892	0	4,238	1,771	1,639	23,160	23,160	(0)	(.0%)
Managed Maintenance - Other Agencies	0	0	0		566,893	518,000	582,512	64,512	12.5%
Insurance	578,478	604,408	525,630	628,306	620,350	612,738	590,000	(22,738)	(3.7%)
Printing	20	0	1,715	7,400	1,185	262	1,000	738	281.0%
Professional & Technical Services	11,542	78,259	149,957	431,094	388,799	128,757	150,000	21,244	16.5%
Computer Services	149,489	160,979	155,567	153,445	153,989	181,124	225,000	43,876	24.2%
Communications	16,563	19,431	18,713	22,266	18,083	19,396	20,000	604	3.1%
Travel	3,103	2,936	2,369	2,989	454	150	1,000	850	566.7%
Purchased Services	85,335	50,158	55,186	13,424	28,840	40,008	45,300	5,292	13.2%
Vehicle License Fees	19,011	15,350	15,994	18,831	17,650	21,400	24,075	2,675	12.5%
Vehicle Maintenance Management Fees				88,596	118,138	178,706	185,000	6,294	3.5%
Employee Development	3,587	3,392	1,836	1,234	645	4,796	5,000	204	4.3%
Supplies - Parts	4,251,836	4,939,096	3,834,966	3,314,291	225,750	215,645	275,000	59,355	27.5%
Supplies - Fuel					3,335,078	3,300,000	3,475,000	175,000	5.3%
Supplies - Shop & Office	7,499	6,502	10,224	1,248	2,585	15,092	1,000	(14,092)	(93.4%)
Supplies - Bulk Fuel	0	0	0		0	0	0	0	
Fleet Card - Other Agencies				1,276,836	1,925,961	2,329,978	2,446,477	116,499	5.0%
Depreciation	4,443,488	4,951,733	5,165,157	4,843,829	4,696,609	4,478,859	4,779,626	300,767	6.7%
Amortization	53,714	53,714	53,952	53,715	0	0	0	0	
Indirect Costs	384,731	460,919	421,921	331,405	279,753	17,694	18,000	306	1.7%
Total Operating Expenses	11,532,091	12,633,419	11,665,113	12,631,542	13,783,890	13,599,400	14,437,002	837,602	6.2%
Operating Income (Loss)	1,399,674	764,016	1,449,742	1,208,622	90,321	847,499	(0)	(847,499)	(100.0%)
Non-operating Revenue (Expense)									
Interest Revenue	517,408	441,826	244,191	83,332	63,143	50,910	65,000	14,090	27.7%
Non-operating Revenue (Expense)	54,000	0	0			0	0	0	
Gain (Loss) on Sale of Fixed Assets	(211,441)	86,606	45,966	281,291	821,312	245,785	350,000	104,215	42.4%
Interest Expense	(515,052)	(506,679)	(413,314)	(251,070)	(227,431)	(231,785)	(230,000)	1,785	(.8%)
Excessive Reserve Payback	0	(338,150)	0	0	(635,362)	(265,476)	0	265,476	(100.0%)
Total Non-operating Revenue (expense)	(155,085)	(316,397)	(123,157)	113,553	21,663	(200,567)	185,000	385,567	(192.2%)
Unusual Items									
Net Income (Loss)	1,244,588	447,619	1,326,585	1,322,175	111,983	646,932	185,000	(461,933)	(71.4%)
Retained Earnings - Beginning of Period	5,027,668	6,612,773	7,053,017	8,329,479	9,617,537	9,903,680	10,550,613		
Prior Period Adjustment	340,516	(7,375)	(50,123)	(34,118)	174,160	0	0		
Retained Earnings - as Restated	5,368,184	6,605,398	7,002,894	8,295,362	9,791,697	9,903,680	10,550,613		
Retained Earnings - End of Period	6,612,773	7,053,017	8,329,479	9,617,537	9,903,680	10,550,613	10,735,612		
Contributed Capital	502,000	502,000	502,000	502,000	502,000	502,000	502,000		
Total Net Assets	7,114,773	7,555,017	8,831,479	10,119,537	10,405,680	11,052,613	11,237,612		

Capital Assets and Technology Purchases

Replacement is planned for equipment reaching the end of its planned life cycle. This year approximately 450 pieces of equipment will be replaced. Average unit cost is anticipated to be \$21,900.

Detailed Capital Assets and Technology FY2013 Purchases (Including all items meeting the current capitalization threshold)

Minnesota Department of Administration
Fleet Services Unit
For Fiscal Year 2013

Description of Item	Fin Dept#	Org Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease Demand Survey Yes or No	If yes, identify quarter in which
Sub-total of items with \$100,000 unit cost or more as identified in the business plan.								
	G0237200	Vehicle Rental						
Automotive Equipment including cars, specialty vehicles, and light trucks			Replacement of existing fleet equipment	375	21,900	8,212,500	Yes	Primarily 3&4
Automotive Equipment including cars, specialty vehicles, and light trucks (910 Fund)				75	21,900	1,642,500	No	
Sub-total of items with unit cost less than \$100,000	G0237200					9,855,000		
Arden Hills Facility Improvements						50,000		
GRAND TOTAL						9,905,000		

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

SWIFT Spending Plan

FY 2013 SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Unit
FOR FISCAL YEAR 2013

Fund 910

Org # 7200

Org Name: Fleet Services

Revenue Source Code			
2575	670013	Vehicle Rental	11,742,002
2576	670014	Fleet Card - Other Agencies	2,329,000
2575	670013	Managed Maintenance - Other Agencies	365,000
8071	550451	Vehicle Disposal	2,100,000
8349	512606	Miscellaneous	1,000
8000	512001	Interest Revenue	65,000
Total			16,602,002

Object Code	SWIFT Account		
1A	41000	Full Time	765,528
1B	41030	Part Time	8,101
1C	41050	Overtime	3,000
1D	41050	Premium	0
1E	41070	Other	0
2A	41100	Space Rental	32,200
2B	41500	Repairs	798,660
2B*	41500	Managed Maintenance - Other Agencies	582,512
2C	41110	Printing	1,000
2D	41130	Prof / Technical	135,000
2E	41150	Computer	225,000
2F	41155	Communications	20,000
2G	41160	Travel - In State	250
2H	41170	Travel - Out State	750
2J	41300	Supplies	276,000
2J	41300	Fuel	3,475,000
2J	41300	Fleet Card - Other Agencies	2,446,477
2K*	41400	ML Loan Payments	6,550,000
2K	41400	Vehicle Purchases	1,642,500
2K	41400	Equipment Rental	5,523
2L	41180	Employee Development	5,000
2M	43000	Other Operating Costs	844,375
2P	42010	Statewide Indirect	18,000
2S	41190	State Prof / Technical	15,000
3C		Building Improvements	50,000
6E	44200	Excessive Reserve Payback	0
Total			17,899,876

Adjustments

Plus:

Depreciation	4,779,626
Amortization	0
Total	4,779,626

Total

Minus:

ML Loan Payment	6,550,000
Building Improvements	50,000
Vehicle Purchases	1,642,500
Excessive Reserve Payback	0
Total	8,242,500

Total

Rate Matrix Amount

14,437,002

2K includes master lease payments principal and interest.

Fund 060

Object Code
2K Master Lease

Total
8,212,500

Section III – Current Financial Statements

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	
Cash and Cash Equivalents, Beginning	2,205,253.20
Cash and Cash Equivalents, Ending	<u>3,164,457.93</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	4,698,608.83
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	8,179.10
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>5,005,859.03</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	12,591,128.00	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	14,698,628.00	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	1,925,961.08	(170,462.72)	(325,961.08)
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	69,938.50	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	62,354.75	1,809.30	-	64,164.05
Internally Generated Computer Software (IGCS)	288,570.00	-	(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)	(7,878.56)	-	(20,649.68)
Building Improvements	(79,097.30)	(69,457.32)	-	(148,554.62)
Vehicles	(15,918,838.88)	(4,625,182.09)	5,837,446.51	(14,706,573.36)
Equipment	(84,362.84)	(1,603.04)	-	(85,965.88)
Internally Generated Computer Software (IGCS)	(288,570.00)	-	268,570.00	-
Software	-	(268,570.00)	-	(268,570.00)
Total Accumulated Depr/Amort	<u>(16,363,640.14)</u>	<u>(4,972,659.81)</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	(358,481.37)
Amount Needed To Satisfy Master Lease Principal	<u>10,764,635.86</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	6,728.04
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 (\$337.88) represents a decrease to beginning master lease payable. The prior period adjustment of (\$0,408.76) represents an increase to beginning accounts payable.

In FY10, the prior period adjustment of (\$24,377.03) 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	4,308,366.99
Total Net Assets	<u>10,405,679.51</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	9,817,536.45	10,182,191.27	10,372,470.25	10,426,587.95
Quarterly Net Income (Loss)	387,233.36	193,640.59	54,117.70	(522,908.44)
Adjustments to Net Assets (Note 8)	177,421.48	(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>

Section IV – Supporting Information

Fleet Services – A Unique Support Service

The Fleet Council project has determined that Fleet Service will provide vehicles and related services to cabinet level state agencies except those with comprehensive, agency-wide internal fleet management programs. In FY2012 Fleet Services began to provide new vehicles to state agencies that had previously owned their vehicles 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 (\$340 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) and Admin PMD - have enrolled approximately 642 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.

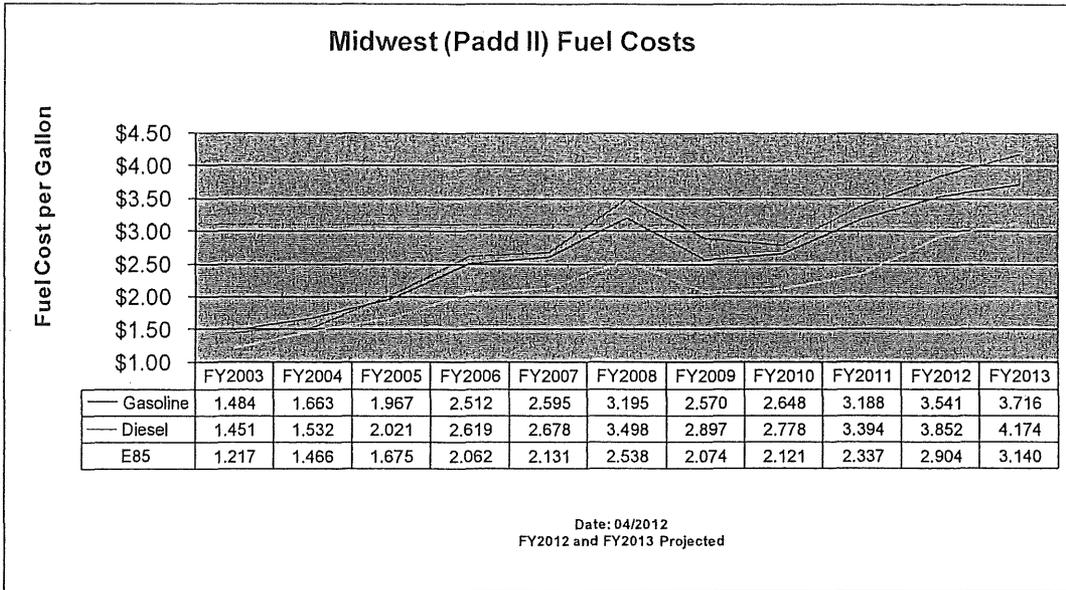
Redress: If service does not meet this standard, customers are encouraged to report their experience to the director in writing or via the division's website. The director will review the situation and determine how to proceed on a case-by-case basis. If not satisfied with the director's resolution of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

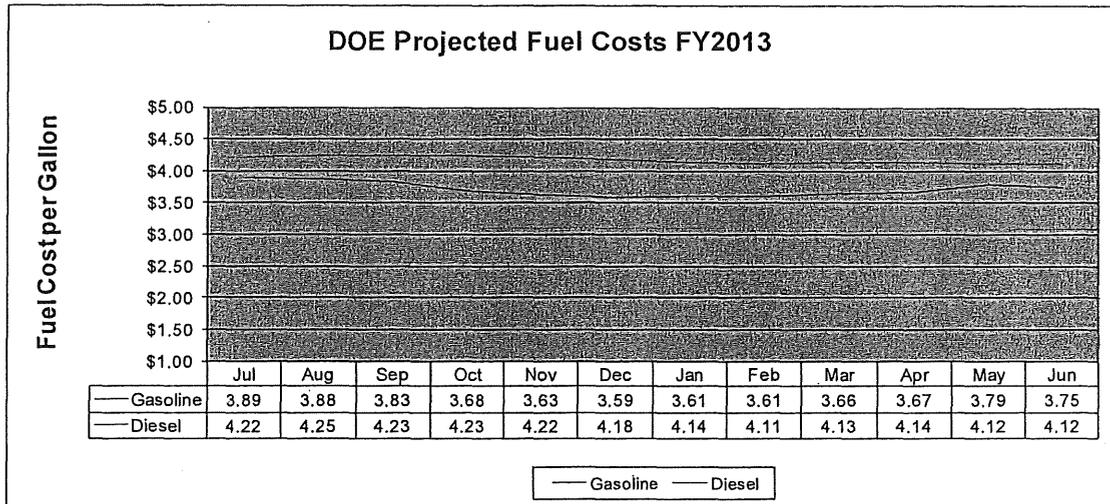
Telephone: 651.296.2163 or 800.366.2899
Facsimile: 651.296.3911
MN Relay: 651.627-3529

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 FY2013. The FY2013 annual projected cost of gasoline is \$3.72 per gallon, and diesel is \$4.17 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

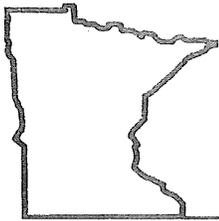
It is important that Fleet Services vehicles present a clean and positive image to the public. It is the responsibility of the customer to keep the vehicle clean and presentable. Fleet Services encourages the use of car wash facilities that are run in conjunction with fuel stations. Many offer reduced 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 2012 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
- Organization Development, Change Management, Management Coaching, 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

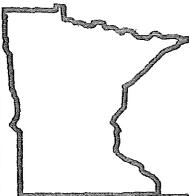
- *"Cost of professional and consultant services rendered by persons who are members of a particular profession or possesses special skill, and who are not officers or employees of the governmental unit, are allowable...."*

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 2012 Actual

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

FOR YEAR ENDING JUNE 30, 2012
(All Figures in 000's)

MANAGEMENT ANALYSIS &
DEVELOPMENT DIVISION
FUND 5200

R/E Balance July 1, 2011 (End balance per Prior Year A-87 Rec)		594
Adjustment to Retained Earnings Balance		
Adjusted Retained Earnings Balance		594
A-87 Revenues (Actual and Imputed)		
From Attachment A	845	
Other Revenues	-	
Total Revenues	-	845
Expenditures (Actual Cash)		
Per State's Financial Report	709	
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)	13	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
Total OMB A-87 Allowable Expenditures	-	722
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		127
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2012	A)	721
Allowable Reserve	B)	120
Excess Balance (A)-(B)		601

(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 2012 Actual

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

FOR YEAR ENDING JUNE 30, 2012
(All Figures in 000's)

MANAGEMENT ANALYSIS &
DEVELOPMENT DIVISION
FUND 5200

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2011		-	
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, 2012	C)		-

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2011			
ADJUSTMENTS			
Less: A-87 Unallowable Costs		-	
Plus: A-87 Allowable Costs			
FY 98 PPD Adjustment		(30)	
Accumulated Prior Year Imputed Interest Adjustments		(129)	
Current Year Imputed Interest Adjustment		(4)	
Total Adjustments		(163)	
A-87 ADJUSTMENTS BALANCE JUNE 30, 2012	D)		(163)

**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)			558
			558

FY2012: Statement of Activities
 Funds 5200-5203
 Central Services
 Accountant: Sandy Kamnikar
 (In Thousands)

	MMB - MAD/Training Fund 5200					OAH - Fund 5201			OAH - Fund 5202			Admin - Central Mail Fd 5203			6/30/2012 Combined Total	6/30/2011 Combined Total	Change
	MMB-Trng & Dev	MMB-Mgmt Analysis	2012 Total	2011 Total	Change	2012	2011	Change	2012	2011	Change	2012	2011	Change			
	Fund 5200	Fund 5200	Fund 5200	Fund 5200		Fund 5201	Fund 5201		Fund 5202	Fund 5202		Fund 5203	Fund 5203				
Operating Revenues:																	
Net Sales	845	2,044	2,889	2,328	561	1,653	1,653	3	4	(1)	8,687	8,783	(96)	13,232	11,108	2,124	
Rental and Service Fees	-	-	-	-	-	-	1,998	(1,998)	-	-	-	-	-	-	2,094	(2,094)	
Total Operating Revenues	845	2,044	2,889	2,328	561	1,653	1,998	(345)	3	4	(1)	8,687	8,783	(96)	13,232	13,202	30
Less: Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gross Margin	845	2,044	2,889	2,328	561	1,653	1,998	(345)	3	4	(1)	8,687	8,783	(96)	13,232	13,202	30
Operating Expenses:																	
Purchased Services	283	696	979	669	310	380	443	(63)	2	2	-	8,069	8,315	(246)	9,430	9,746	(316)
Salaries and Fringe Benefits	346	976	1,322	1,348	(26)	1,152	1,579	(427)	7	6	1	492	396	96	2,973	3,406	(433)
Depreciation & Amortization	-	-	-	-	-	-	-	-	-	-	-	102	23	79	102	24	78
Supplies and Materials	43	8	51	48	3	12	10	2	-	-	-	20	12	8	83	67	16
Repairs and Maintenance	-	3	3	-	-	1	-	-	-	-	-	71	-	-	-	-	-
Indirect Costs	13	13	26	49	(23)	8	3	5	-	-	-	48	30	18	82	121	(39)
Other Expenses	37	100	137	130	7	-	-	-	-	-	-	-	-	-	137	123	14
Total Operating Expenses	722	1,796	2,518	2,244	274	1,553	2,035	(482)	9	8	1	8,802	8,776	26	12,882	13,487	(605)
Operating Income (Loss)	123	248	371	84	287	100	(37)	137	(6)	(4)	(2)	(115)	7	(122)	350	(285)	635
Nonoperating Revenues (Expenses):																	
Other Nonoperating Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Nonop Revenue (Expenses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income (Loss) Before Oper Transfers	123	248	371	84	287	100	(37)	137	(6)	(4)	(2)	(115)	7	(122)	350	(285)	635
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers-In	-	-	-	-	-	-	1	(1)	-	-	-	-	-	-	-	-	-
Operating transfers-Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income (Loss)	123	248	371	84	287	100	(36)	136	(6)	(4)	(2)	(115)	7	(122)	350	(285)	635
Net Assets, Beginning	435	134	569	485	84	84	120	(36)	75	79	(4)	1,613	1,606	7	2,341	2,575	(234)
Adjustment to Net Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Assets, Beginning as restated	435	134	569	485	84	84	120	(36)	75	79	(4)	1,613	1,606	7	2,341	439	1,902
Net Assets, Ending	558	382	940	569	371	184	84	100	69	75	(6)	1,498	1,613	(115)	2,691	2,290	401

	MMB - MAD Fund 5200					OAH - Fund 5201			OAH - Fund 5202			Admin - Central Mail Fd 5203			6/30/2012 Combined Total	6/30/2011 Combined Total	Change
	MMB- Trng & Dev Fund 5200	MMB- Mgmt Analysis Fund 5200	2012 Total Fund 5200	2011 Total Fund 5200	Change	2012 Fund 5201	2011 Fund 5201	Change	2012 Fund 5202	2011 Fund 5202	Change	2012 Fund 5203	2011 Fund 5203	Change			
ASSETS																	
Current Assets:																	
Cash and Cash Equivalents	233	298	531	721	(190)	220	288	(68)	69	75	(6)	-	95	(95)	820	1,179	(359)
ITC June Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	201	677	878	185	693	285	204	81	-	-	-	3,952	970	2,982	5,115	1,359	3,756
Interfund Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Investment/Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	9	5	4	9	5	4
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	377	650	(273)	377	650	(273)
Securities Lending Collateral	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	434	975	1,409	906	503	505	492	13	69	75	(6)	4,338	1,720	2,618	6,321	3,193	3,128
Noncurrent Assets:																	
Fixed Assets (Net)	-	-	-	-	-	-	-	-	-	-	-	37	51	(14)	37	51	(14)
Total Noncurrent Assets	-	-	-	-	-	-	-	-	-	-	-	37	51	(14)	37	51	(14)
Total Assets	434	975	1,409	906	503	505	492	13	69	75	(6)	4,375	1,771	2,604	6,358	3,244	3,114
LIABILITIES																	
Current Liabilities:																	
Accounts Payable	122	151	273	38	235	60	20	40	-	-	-	2,795	71	2,724	3,128	129	2,999
Interfund Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries Payable	11	31	42	98	(56)	38	153	(115)	-	-	-	-	26	(26)	80	277	(197)
Deferred Revenue	-	-	-	22	(22)	-	-	-	-	-	-	-	-	-	-	22	(22)
Loans Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compensated Absences Payable	3	8	11	14	(3)	12	12	-	-	-	-	7	5	2	30	31	(1)
Total Current Liabilities	136	190	326	172	154	110	185	(75)	-	-	-	2,802	102	2,700	3,238	459	2,779
Noncurrent Liabilities:																	
Compensated Absences Payable	38	94	132	153	(21)	145	145	-	-	-	-	66	49	17	343	347	(4)
Net OPEB Obligation	3	8	11	12	(1)	66	78	(12)	-	-	-	9	7	2	86	97	(11)
Advances From Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Noncurrent Liabilities	41	102	143	165	(22)	211	223	(12)	-	-	-	75	56	19	429	444	(15)
Total Liabilities	177	292	469	337	132	321	408	(87)	-	-	-	2,877	158	2,719	3,667	903	2,764
NET ASSETS																	
Inv in Capital Assets, Net of Rel Debt	-	-	-	-	-	-	-	-	-	-	-	37	51	(14)	37	51	(14)
Unrestricted	257	683	940	569	371	184	84	100	69	75	(6)	1,461	1,562	(101)	2,654	2,290	364
Total Net Assets	257	683	940	569	371	184	84	100	69	75	(6)	1,498	1,613	(115)	2,691	2,341	350
Assets - Liabilities	257	683	940	569	371	184	84	100	69	75	(6)	1,498	1,613	(115)	2,691	2,341	350
ICANRD	-	-	0	-	-	0	-	-	0	-	-	37	-	-	37	-	-
Balance in 300001	134	435	569	569	371	84	84	100	75	75	(6)	1,576	1,562	(14)	2,304	2,290	14
Change in NA (SOA)	123	248	371	569	371	100	84	100	(6)	75	(6)	(115)	1,562	(101)	350	2,290	364
Total Net Assets	257	683	940	569	371	184	84	100	69	75	(6)	1,498	1,613	(115)	2,691	2,341	350

Assumptions for Rate Matrix
MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development
FOR FISCAL YEAR 2013

OPERATING REVENUES/EXPENSES

RSRC*	REVENUE (Revolving Fund) Change = 26% or \$444,500
1A0-1E0	SALARIES Change = 27% or \$295,544 Includes salary and insurance rate increases. Salary savings in FY12 due to shutdown. No overtime costs are projected. Increased reliance on 890 fund to cover salary costs, reduced reliance on 100 fund.
2A0	RENT Change = 5% or \$5,394 \$1.05 per square foot increase for office space.
2C0	PRINTING Change = 211% or \$678 Printing anticipated for marketing.
2D0/2S0	PROFESSIONAL/TECHNICAL SERVICES Change = 25% or \$100,000 Anticipated increase in Master Contract services.
2E0	COMPUTER/SYSTEM SERVICES Change = 33% or \$25,767 As directed by CFO anticipated expense of \$6,500 per FTE
2F0	COMMUNICATIONS Change = 32% or \$36 Minimal increase in expense anticipated for marketing & advertising
2G0	TRAVEL IN-STATE Change = 16% or \$546 Additional in-state travel anticipated in FY13
2H0	TRAVEL OUT-OF-STATE Change = 0% or \$0 No out-of-state travel expenses anticipated in FY13
2J0	SUPPLIES Change = 70% or \$4,117 Increase in equipment & technology expenditures
2L0	EMPLOYEE DEVELOPMENT Change = 21% or \$1,031 Employee development necessary to retain employees and improve skill levels.
2M0	PURCHASED SERVICES Change = 103% or \$2,538 Anticipate higher expenses in purchased services working with contractors
2P0	INDIRECT COSTS Change = 86% or \$11,571 Based on average of FY11 and FY12 SWIDC costs, FY13 costs are unknown at this time

Full-time equivalents (FTEs) for FY13 will be 17.63. FY12 salaries were low due to shutdown savings 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 2013

	FY13 TOTALS	FY12 TOTALS	\$ CHANGE FY13/FY12	% Change FY13/FY12
OVERHEAD				
MAPS SPENDING PLAN				
SALARIES	1,392,597	1,097,053	295,544	27%
RENTS	105,600	100,206	5,394	5%
REPAIRS	1,000	1,000	0	0%
INSURANCE	500	500	0	0%
PRINTING	1,000	322	678	211%
PROF/TECH SERVICES	500,000	400,000	100,000	25%
COMPUTER/SYSTEM SERVICES	104,000	78,233	25,767	33%
COMMUNICATIONS	150	114	36	32%
IN-STATE TRAVEL	4,000	3,454	546	16%
TRAVEL OUT-OF-STATE	0	0	0	100%
SUPPLIES	10,000	5,883	4,117	70%
EMPLOYEE DEVELOPMENT FEES	6,000	4,969	1,031	21%
PURCHASED SERVICES	5,000	2,462	2,538	103%
INDIRECT COSTS	25,056	13,485	11,571	86%
SUB-TOTAL	2,154,903	1,707,680	447,223	26%
ALLOCATION OF OVERHEAD				
TOTAL BASIS FOR RATES	2,154,903			
RETAINED EARNINGS ADJUSTMENT	0			
TOTAL BASIS FOR RATES AFTER ADJUSTMENT	2,154,903			
BILLABLE UNITS				
BILLABLE UNITS	17,156			
PRIOR YEAR(ESTIMATED/ACTUAL)	13,600			
CHANGE IN BILLABLE UNITS	3,556			
RATES				
BREAK EVEN RATES	\$125.61			
PRIOR YEAR	\$125.00			
CHANGE IN BREAK EVEN RATES	\$0.61			
BREAK EVEN RATES	\$125.61			
REQUESTED RATES	\$125.00			
CURRENT RATES	\$125.00			
REQUESTED VS BREAK EVEN RATES				
REQUESTED RATES	\$125.00			
BREAK EVEN RATES	\$125.61			
VARIANCE	-\$0.61			
REVENUES AT REQUESTED RATES	\$2,144,500.00			
REVENUES AT BREAK EVEN RATES	\$2,154,902.70			
REVENUE VARIANCE	-\$10,402.69			
REQUESTED VS CURRENT RATES				
REQUESTED RATES	\$125.00			
CURRENT RATES	\$125.00			
CHANGE IN RATES	\$0.00			
% CHANGE IN RATES	0%			
REVENUES AT REQUESTED RATES	\$2,144,500.00			
REVENUES AT CURRENT RATES	\$2,144,500.00			
CHANGE IN REVENUES	\$0.00			
OVERALL CHANGE IN RATES - %	0%			

Rate Matrix Computation

MINNESOTA MANAGEMENT & BUDGET Management Analysis & Development FOR FISCAL YEAR 2013

1. Describe cost and usage estimation methods. FY13 insurance rates unknown at this time. Salaries received from SEMA4 Salary Projections. Anticipate filling one vacant position and moving one part-time position to full-time. Increased reliance on revolving fund to cover salary costs, reduced reliance on general 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 2013**

Rate	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
MAD	125	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 2013

		FY 2008 <u>ACTUAL</u>	FY 2009 <u>ACTUAL</u>	FY 2010 <u>ACTUAL</u>	FY 2011 <u>ACTUAL</u>	FY 2012 <u>EST/ACTUAL</u>	FY 2013 <u>PROPOSED</u>	\$ CHANGE <u>FY12/FY13</u>	% CHANGE <u>FY12/FY13</u>
Operating Revenues		2,218,832	2,270,500	1,775,026	1,792,535	1,700,000	2,144,500	444,500	26%
Sales									
Cost of Goods Sold									
Gross Margin									
Operating Expenses									
Salaries and Benefits	1A0-1E0	1,481,861	1,405,956	969,892	1,027,399	1,097,053	1,392,597	295,544	27%
Rent	2A0	63,729	97,250	72,605	86,829	100,206	105,600	5,394	5%
Repairs	2B0	423	0	0	752	1,000	1,000	0	0%
Insurance	2M0	3,490	178	308	568	500	500	0	0%
Printing	2C0	17,585	17,828	4,401	2,333	322	1,000	678	211%
Prof/Tech Services	2D0/2S0	266,708	406,187	517,654	488,488	400,000	500,000	100,000	25%
Computer/System Services	2E0	7,382	8,013	43,315	79,118	78,233	104,000	25,767	33%
Communications	2F0	48,059	51,872	12,180	-1,520	114	150	36	32%
In-State Travel	2G0	11,000	7,911	3,987	2,835	3,454	4,000	546	16%
Travel out-of-state	2H0	374	0	0	0	0	0	0	0%
Supplies	2J0	73,006	34,813	17,248	22,179	5,883	10,000	4,117	70%
Employee Development Fees	2L0	3,247	1,805	516	5,552	4,969	6,000	1,031	21%
Purchased Services	2M0	89,882	84,813	9,150	6,617	2,462	5,000	2,538	103%
Indirect Costs	2P0	69,538	80,464	38,869	36,627	13,485	25,056	11,571	86%
Total Operating Expenses		2,136,384	2,197,090	1,690,125	1,757,776	1,707,680	2,154,903	447,223	26%
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		82,448	73,410	84,901	34,758	-7,680	-10,403		
Retained Earnings, Beginning Period		283,239	365,687	315,139	400,040	434,799	427,119		
Adjustment to Retained Earnings									
Retained Earnings, Ending Period		365,687	439,097	400,040	434,799	427,119	416,716		
Reconciliation to Net Assets									
Retained Earnings		365,687	439,097	400,040	434,799	427,119	416,716		
Contributed Capital									
Total Net Assets, Ending Period		365,687	439,097	400,040	434,799	427,119	416,716		

FY 2013 MAPS SPENDING PLAN

**MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development
FOR FISCAL YEAR 2013**

Fund 5200

MAD		
Financial Dept ID	G1031500	
APPRID	G100085	
Revenue		2,144,500

	Object Code	
Full Time Salaries	1A	1,247,301
Part Time Salaries	1B	145,296
Overtime	1C	0
Premium Pay	1D	0
Other Benefits	1E	0
Space Rental	2A	105,600
Repairs	2B	1,000
Printing & Advertising	2C	1,000
P/T Services	2D	500,000
Computer & Systems	2E	104,000
Communications	2F	150
In State Travel	2G	4,000
Out-of-State Travel	2H	0
Supplies	2J	10,000
Equipment	2K**	0
Employee Development	2L	6,000
Other Operating Costs	2M	5,000
Insurance	2M60	500
Statewide Indirect	2P	25,056
State-Agency P/T Serv	2S	0
	Total	2,154,903

Adjustments		
Plus:		0

Total		2,154,903
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Minus:		0
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Total		2,154,903
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Rate Matrix Amount		2,154,903
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**2K must include master lease principal and interest payment

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

FY 2013

Business Plan

May 4, 2012
Bill Clausen, Director
Minnesota Management & Budget
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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 2013. 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 in 2012:

- In preparation for an anticipated slowdown in business (due to reductions in client agency revenue) in the FY 2012-2013 biennium, MAD built a strong balance of retained earnings in FY 2011. A loss of business stemming from the state government shutdown forced MAD to tap into that balance in late FY 2011 and early FY 2012. Since that time, MAD business has recovered.
- MAD pioneered a successful new approach to legislative studies, in this case as part of a legislative mandate to MMB and the departments of commerce, health and human services to reduce administrative reporting requirements for health care providers and group purchasers.
- MAD succeeded in building relationships with appointees to the new administration in its first full year, as well as with successors to retired MAD clients. MAD's repeat client percentage dropped from 85 percent in FY 2011 to 72 percent in FY 2012 – still a healthy indicator of client satisfaction, but also a reflection of success in building new business contacts. MAD turned our initial planning assistance for Gov. Mark Dayton's Better Government initiative into an on-going coordination assignment.
- We also completed the transition to a new time reporting system, which will, when fully implemented, provide a more efficient invoicing process and a better and more reliable source of management information.

Challenges in FY 2012:

- The most important challenge MAD faced in FY12 was the state government shutdown, which disrupted sales and reduced retained earnings as clients shifted their focus to pre-shutdown preparation and post-shutdown startup.
- Implementation of SWIFT also slowed business and cash flow as well because of complications in getting interagency agreements and encumbrances processed and invoices paid.

Challenges in FY 2013:

- MAD will once again have one eye on the potential drop in client revenue that could occur in FY 2014-2015 biennium. To deal with this challenge, we will attempt to maintain a healthy balance of retained earnings to cushion the effect of any statewide budget reductions in FY 2014-2015. 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, and will keep our prices competitive.

- We will also have to adjust to a \$100,000 reduction in MAD's general fund appropriation in FY 2013.
- MAD is beginning a gradual process of staff turnover that will accelerate with anticipated retirements in the next five years. We have successfully recruited two new consultants and will continue recruiting during the remainder of FY 2012. Increased staff turnover would mean both a loss of individual consultant-client relationships and a loss of staff depth. We will deal with that by recruiting to match the type of talent that is in highest demand by our clientele.
- An additional challenge will come from the other units of MMB and other agencies that provide similar services to MADs, in some cases at no charge to the client.

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 2012, MAD continued its use of external consultants to supplement MAD's staff consultants when they were unavailable or didn't have the skills or experience called for. In March 2012, 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; workforce planning; and qualitative research/survey design. External consultants on the previous Master Contract accounted for \$475,220 in sales in FY 2011 and an estimated \$460,000 in FY 2012.

Financial Status

MAD is approaching the end of FY 2012 in a strong financial position.

- Summary of proposed rate
 - For FY 2013, MAD proposes a rate of \$125 per consultant hour.
- Reason for the rate
 - Drivers: The rate is driven primarily by salaries, insurance and rent. The salary and insurance assumption for FY 2013 is an increase of 27 percent. The division's rent will increase five percent over the rent estimated in the FY 2012 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 \$427,119 at the beginning of FY 2013 to \$416,716 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 2,080-hour year, which is the same as the productivity assumption in the FY 2012 Business Plan.
 - 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 2012, MAD consultants will complete an estimated 90 projects, with contracts ranging from five hours to 1,360 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.

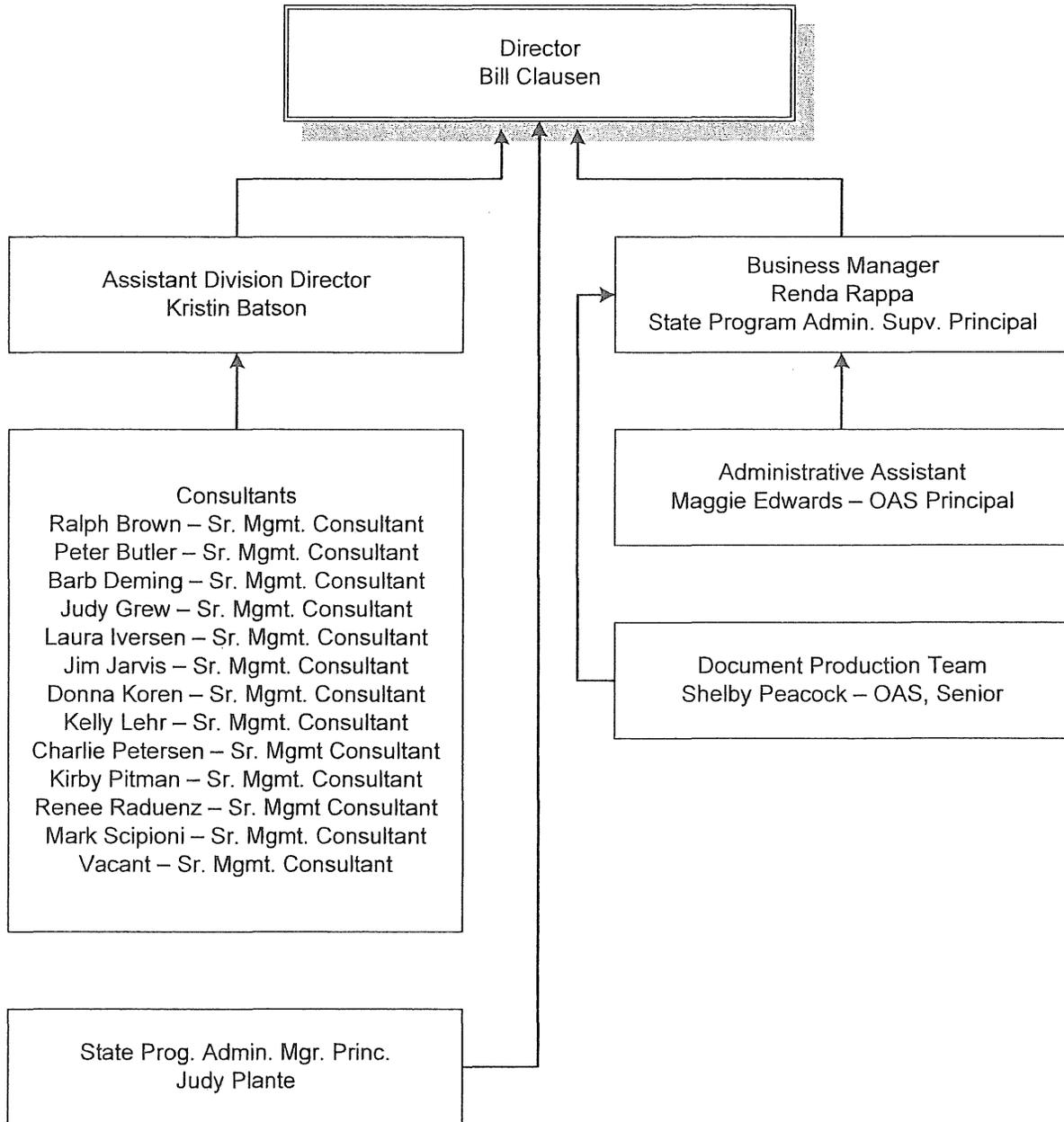
The current staffing level is 17.63 FTE (see Org Chart on page 7), the same as the FY 2012 staffing level.

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 2012 is 72 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.

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.

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.

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

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

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

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 2011 – FY 2013

	Consulting
FY 2011	\$1,792,535
FY 2012	
(projected)	\$1,700,000
FY 2013	\$2,144,500
(projected)	

Marketing Information

The Market

MAD's target market is executive branch agencies, public sector higher education, and local government. In FY 2012, 72 percent of MAD's clients were repeat customers.

Top Five Customer Agencies

Customer	FY 2011 Actual Revenue	% of Revenue
DHS	\$380,171.93	21%
DEED	\$368,316.50	21%
DPS	\$201,582.50	11%
DNR	\$179,281.49	10%
MDH	\$77,312.00	4%

The top five customer agencies accounted for 67 percent of the division's business in FY 2011. In recent years, MAD's top five client agencies accounted for 60 to 73 percent of annual sales.

Sources of Revenue

In FY 2011, federal funds accounted for an estimated 62 percent of MAD's revolving fund sales, with general funds, special revenue and internal service funds accounting for 28 percent, 7 percent, and 3 percent respectively. In FY 2013, MAD expects to rely on non-general fund revenue sources for most 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 2013, 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 500 hours of effort to manage the external consultant program (the estimated level of effort required in FY 2012). We assume that MAD will contract with external consultants for \$500,000 in business in FY 2013.

Marketing Strategy

Our current marketing strategies include providing clear, up-to-date information about our services on our website, making small and large group presentations and maintaining ongoing personal connections with our clients. We send periodic emails to all executive branch leaders and managers to remind them of our full array of services and update them on other organizational news, with the intention of increasing current and potential clients' awareness of MAD. The e-mails announced the hiring of new consultant staff, and the availability of MAD services through the State's Enterprise Data Analytics master contract; and introduced improvements in MAD's website. They also promoted MAD's capacity to do business process streamlining, redesign and reengineering; meeting design and facilitation, including cross-agency and cross-sector work; strategic and operational planning; and organizational and program evaluation, analytical studies and survey research.

Other marketing initiatives in FY 2012 included:

- Presentations to the deputy commissioners and other enterprise-wide groups highlighting MAD's ability to help agencies implement legislative directives and MAD's rapidly growing service areas.
- Creating a marketing committee which generated ideas for pre-and post-shutdown marketing priorities, scanned 2011 legislation for opportunities and identified other marketing ideas for further research and consideration.
- A presentation at the Minnesota Government Information Technology Symposium in December 2011 on "Managing the People Side of Large-Scale IT System Implementation."
- Individual MAD consultants contacting past clients, including past clients who had moved on to new leadership roles, to remind them that we are available to assist them.

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're making progress and making corrections to the project as needed. MAD surveys all customers after each engagement. The most recent surveys (FY 2012 clients) indicated that 89 percent of respondents said the engagement made a positive contribution to the organization, and 100 percent were satisfied or very satisfied overall with MAD's services (based on a 45 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 submitted proposals in response to MAD's RFP for a management consulting master contract. They submitted these rates as cost proposals to MAD in April 2012.

Sorted alphabetically

Consultant Hourly Rates April 2012		
Organization name	Hourly Rates	
	Low	High
MAD	\$125	\$125
Advanced Strategies, Inc.	\$125	\$195
Aeritae Consulting Group	\$185	\$185
C.M. Perme & Associates	\$210	\$225
Conflict Management Services	\$150	\$150
Daves and Associates Research	\$75	\$125
Human Systems Dynamics Institute	\$150	\$350
Improve Group	\$90	\$200
Integration Architects	\$115	\$150
Lanterna Consulting, Inc.	\$205	\$225
Northhighland	\$135	\$190
Roselle Leadership Strategies, Inc.	\$175	\$275
Sand Creek Group, Ltd.	\$75	\$200
Shorebird Coaching & Consulting	\$195	\$195
The PFM Group	\$100	\$275
Trissential	\$100	\$145
Wilder Research	\$79	\$150

Analysis:

MAD's hourly rate is at the lower end of consulting firms in this study, although not the lowest. All but four 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 sixteen comparison firms, seven 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 once again have one eye on the potential drop in client revenue that could occur in FY 2014-2015 biennium. To deal with this challenge, we will attempt to maintain a healthy balance of retained earnings to cushion the effect of any statewide budget reductions in FY 2014-2015. 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, and will keep our prices competitive.

We will also have to adjust to a \$100,000 reduction in MADs general fund appropriation in FY 2013.

MAD is beginning a gradual process of staff turnover that will accelerate with anticipated retirements in the next five years. We have successfully recruited two new consultants and will continue recruiting during the remainder of FY 2012. Increased staff turnover would mean both a loss of individual consultant-client relationships and a loss of staff depth. We will deal with that by recruiting to match the type of talent that is in highest demand by our clientele.

An additional challenge will come from the other units of MMB and other agencies that provide similar services to MADs, in some cases at no charge to the client.

Contingency plans if revenues are less than projected

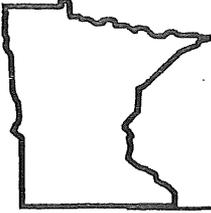
- Expenses versus income will be monitored throughout the year.
- Discretionary spending will be adjusted as needed.
- Strategically targeted marketing will be pursued.

Strengths

MAD will end FY 2012 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 \$125.61 for breakeven revenues of \$2,154,903. With the requested hourly rate of \$125, MAD anticipates a decrease in retained earnings. Projected retained earnings for FY 2013 are \$416,716. This represents a decrease of \$10,403.



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL
Section II—Billed Services

OFFICE OF ADMINISTRATIVE HEARINGS—ADMINISTRATIVE HEARINGS

Services Provided

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

Administrative Law Division

- Conducts trial-type hearings, rulemaking proceedings, and alternative dispute resolution.

Workers' Compensation Division

- Conducts settlement conferences
- Provides a procedure for parties to obtain an expedited interim administrative decision, as provided in state statute.
- Compensation judges conduct hearings and issue final decisions on cases.

Municipal Boundary Adjustments Division

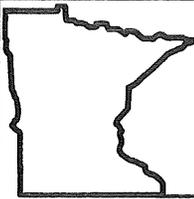
- Responsible for resolving issues of annexation and detachment between cities, townships, and landowners.

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

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

How Rates are Computed

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



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2012 Actual

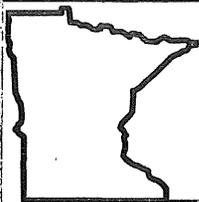
RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES
DEPARTMENT OF ADMINISTRATION

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

ADMINISTRATIVE HEARING
FUND 5201

R/E Balance July 1, 2011 (End balance per Prior Year A-87 Rec)		234
Adjustment to Retained Earnings Balance		
Adjusted Retained Earnings Balance		234
A-87 Revenues (Actual and Imputed)		
From Attachment A	1,653	
Other Revenues	-	
Total Revenues	-	1,653
Expenditures (Actual Cash)		
Per State's Financial Report	1,545	
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)	8	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
Total OMB A-87 Allowable Expenditures	-	1,553
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balances		
At State Treasury Avg. Rate of Return	1	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
Total Adjustments	-	1
Net Increase to Retained Earnings Balance		101
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2012		
	A)	335
Allowable Reserve	B)	258
Excess Balance (A)-(B)		(78)

(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 2012 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 5201

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2011 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, 2011

ADJUSTMENTS

Less: A-87 Unallowable Costs -

Plus: A-87 Allowable Costs -

FY 98 PPD Adjustment (39)

Accumulated Prior Year Imputed Interest Adjustments (293)

Current Year Imputed Interest Adjustment (1)

Total Adjustments

(333)

A-87 ADJUSTMENTS BALANCE JUNE 30, 2012 D) (333)

**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)**

184

184

2012 figure

Recd from
John Powers - OAH
9/11/12

OFFICE OF ADMINISTRATIVE HEARINGS
ACTIVITIES STATEMENT - In Thousands
FYE 6/30/2012

	Fund 904 5201	Fund 905 5202
Operating Revenues:		
Net Sales	1,653	3
Rental and Service Fees		
Gross Margin	<u>1,653</u>	<u>3</u>
Operating Expenses:		
Purchased Services	380	2
Salaries and Fringe Benefits	1,152	7
Supplies and Materials	12	
Indirect Costs	8	
Repairs & Maintenance	1	
Total Operating Expenses	<u>1,553</u> total exp	<u>9</u>
Operating Income (Loss)	<u>100</u>	<u>(6)</u>
Net Income (Loss) <i>Change in Net Assets</i>	100	(6)
Net Assets, Beginning as Reported	<u>84</u>	<u>75</u>
Net Assets, Ending	<u><u>184</u></u>	<u><u>69</u></u>

Recd from
John Powers-CPA
9/11/12

**OFFICE OF ADMINSTRATIVE HEARINGS
STATEMENT OF NET ASSETS - In Thousands
FYE 6/30/2012**

	5201	5202
	Fund 904	Fund 905
ASSETS		
Current Assets:		
Cash and Cash Equivalents	220	69
Investments		
Accounts Receivable	285	0
Securities Lending Collateral	-	-
Total Current Assets	<u>505</u>	<u>69</u>
Total Assets	<u>505</u>	<u>69</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable		
Salaries	38	
Non-salaries	60	
Compensated Absences Payable	12	-
Total Current Liabilities	<u>110</u>	<u>-</u>
Noncurrent Liabilities:		
Compensated Absences Payable	145	-
Net OPEB Obligation (NOO)	66	
Total Noncurrent Liabilities	<u>211</u>	<u>-</u>
Total Liabilities	<u>321</u>	<u>-</u>
NET ASSETS		
Net of Related Debt	34	75
Unrestricted	100	(6) -
Total Net Assets	<u><u>184</u></u>	<u><u>69</u></u>

- ties to general ledger AR amt (see section 6)

*FB
Chg in NA*



Office Memorandum

Date: June 29, 2012

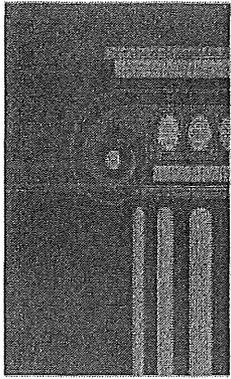
To: Ray Krause, Chief Administrative Law Judge
Office of Administrative Hearings

From: Margaret Kelly, State Budget Director *MK*

Subject: Approval of FY 2013 Rates for the Office of Administrative Hearings

Pursuant to your request, Minnesota Management and Budget approves the FY 2013 rates for the Office of Administrative Hearings as proposed in its FY 2013 business plan.

cc: Susan Schleisman, Office of Administrative Hearings
John Powers, Department of Revenue
Mike Roelofs, MMB
Katharine Barondeau, MMB



MINNESOTA

OAH

**OFFICE OF
ADMINISTRATIVE
HEARINGS**

Fiscal Year 2013

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 2013.

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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 2012 continued to be flat.

Additionally, due to a series of cost-saving measures and productivity enhancements that the Division implemented during Fiscal Year 2012, the Enterprise Fund balance will be slightly higher at the close of Fiscal Year 2012 than it was at the beginning of the fiscal year. The Fund balance was \$315,206 at the beginning of this fiscal year and is projected to close at \$379,184.

Recommendation:

Based upon the analysis that follows below, OAH proposes that it be permitted to maintain its current hourly rates for judges, staff attorneys and paralegals throughout Fiscal Year 2013. Our current rates are reflected in the following chart:

Professional Service	Proposed FY 2013 Rate
Judge in Utility Matters	\$180 per hour
Judge in Non-Utility Matters	\$165 per hour
Staff Attorney	\$80 per hour
Paralegal	\$35 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 the Administrative Law Division follows below in Sections VII and VIII of this proposal.

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 2013. 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 reviewed.

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.

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.

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. The Enterprise Fund Balances are Not Large Enough to Address a Default by one of OAH's Larger Client Agencies

Following the transition to the SWIFT accounting system in July and August of 2012, one of our client agencies had difficulty in completing transfers from its accounts to OAH's Enterprise Fund.

Over a period of months, OAH's accounts receivable grew. And while the OAH and DOR were able to successfully address and resolve the arrearages, the episode raises a number of important issues. For example, it is not always true that:

- (a) there is prompt payment of OAH invoices;
- (b) the amount of arrearages carried by OAH is zero, or near zero; or
- (c) the payment practices of OAH's roster of more than 80 clients is the functional equivalent of a single appropriation of federal grant money.

Additionally, the Division carries as accounts receivable the costs of court reporting services done on behalf of our client agencies, until the final bills are paid. If these costs could be direct-billed by the court reporting services, to the benefitting agencies, large fractions of OAH's professional costs could be avoided; thereby freeing Enterprise Fund monies to perform their key function. The key function of the Enterprise Fund is to provide cash flow and protection for the Division's day-to-day operations.

For these reasons, in the future, OAH may need:

- (a) "working capital" standards that better reflect a roster of 80 clients, some of whom do not promptly remit funds that are due (see, Section VI below);
- (b) MMB's aid in enforcing the shared assumption that state agencies will promptly pay OAH invoices;

(c) MMB's aid in developing arrangements for the direct-billing of court reporting services to the client agencies that benefit from these services.

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

In 2009 and 2010, the cities of West Saint Paul and South Saint Paul converted some of their misdemeanor code violations into administrative penalty proceedings that can be heard by Administrative Law Judges.

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.

This same experience has repeated itself notwithstanding the fact that OAH has expanded its community court functions to other cities. In Fiscal Year 2012, the City of Bloomington twice revised its local ordinances, each time referring more regulatory matters away from the District Courts to OAH. Yet, much like the experience with West Saint Paul and South Saint Paul, the streamlined OAH process has resulted in earlier settlement of disputes and a drop in the number of evidentiary hearings.

Thus, the successes in this area are a very happy result for the client cities, and a testament to the value of a prompt hearing in resolving disputes – but, without a steady docket of hearings, it is a revenue challenge for OAH on a going-forward basis.

D. 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

E. 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

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.

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.

While the 2010 Legislature intended that a special \$1,000 filing fee would be sufficient to cover the costs of resolving any of such dispute, as the chart reflects, OAH's actual cost experience has been very different than legislators originally projected. The cost-recovery mechanism in Minn. Stat. § 13.085, subdivision 6, is not sufficient to cover the costs actually incurred by the OAH.

Moreover, while legislators assumed that the data practice disputes presented to OAH would involve clear-cut cases of intransigence by government officials, the filings have involved complex and fact-intensive questions of first impression.

The following is a summary of receipts and expenditures for FY 2011:

Matter	Docket Number	Filing Fees	OAH Staff Hours to Resolve Matter	Total Cost	Program Shortfall
Schmid, Mike	0305-21608	\$1,000.00	52.0	\$5,752.00	
KSTP-TV	0305-21754	\$1,000.00	76.75	\$9,248.00	
Stengrim, Jim	0305-21900	\$1,000.00	26.45	\$2,792.00	
Four Crown, Inc.	0305-21960	\$1,000.00	48.80	\$5,944.00	
Totals:		\$4,000.00	204.00	\$23,736.00	-\$19,736.00

There is a similar cost and case experience in this area during Fiscal Year 2012.

In a report to the Legislature dated September 1, 2011, OAH detailed these shortfalls in the program and urged it to either recalibrate the cost-recovery mechanism or repeal the statute outright.

In the report that is due September 1, 2012, and in advance of the Fiscal Year 14-15 budget session of the Legislature, OAH will again urge legislators to address this problem.

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. This staff complement was not restored in Fiscal Year 2012 and unlikely to change in Fiscal Year 2013.
- (b) The Division retained 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 2013

For the reasons discussed below, the operating expenses of the Administrative Law Division are expected to be \$1,700,000 in FY 2013. This amount is \$154,415 higher than expenses were in FY 2012.

(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.

In 2011, the Legislature appropriated \$600,000 from the Special Compensation Fund for the development of new calendaring, filing and financial management systems for OAH's Workers Compensation Division.

Partnering with the Workers Compensation Division, the Administrative Law Division has contributed resources to this system development effort and will receive in return modules that will assist our judges in calendaring, managing documents and recording hours in docketed cases. The Administrative Law Division projects that in the first quarter of Fiscal Year 13, it will phase in the modules from its portion of the Case Management System (CMS).

B. Projected Revenues for FY 2013

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 2012 levels.

Overall, the Division projects that billings will not increase over the current fiscal year, and that the revenues will remain flat through Fiscal Year 13.

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 \$165 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.

In 2011, the average for billing rate of attorneys in private practice in the Midwest was \$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.

Although hourly 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. Two decisions from the U.S. District Court for the District Court of Minnesota, issued in May of this year, confirm this conclusion. The Court

found that higher hourly rates, when charged by less experienced professionals, were reasonable.⁵

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.

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.

In late June of this year, and thereafter, OAH will meet with agency stakeholders to discuss the feasibility of a pilot project that would transfer one county's implied consent caseload to OAH. Unlike a wholesale transfer of all implied consent matters, it is possible that such a demonstration project could be underwritten with federal transportation dollars – thereby addressing the key obstacle that has frustrated earlier efforts to complete a transfer of jurisdiction. OAH will keep MMB updated on the progress of these talks and plans.

⁵ See, *Morrow v. Weinerman & Associates, LLC*, Civ. No. 11-104 (D. Minn, May 7, 2012) (the District Court held that in a statutory debt collection matter, an hourly rate \$250 per hour for the work of a fourth-year associate, and an hourly rate of \$350 per hour for a lawyer who – for a time during the proceedings was suspended from the practice of law – were both reasonable); *Johnson v. Astrue*, Civ. No. 10-4676 (D. Minn, May 7, 2012) (the District Court held that an hourly rate \$170 per hour for a matter challenging the denial of social-security disability income benefits was reasonable) (citing cases).

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 2012, are all well within these guidelines.

OAH projects that the revolving fund balance on July 1, 2012, will be \$379,184. This sum amounts to 2.8 months of projected FY 2012 revenues of \$1,609,563.

OAH projects that the revolving fund balance on July 1, 2013, will be \$379,184. This sum amounts to 2.7 months of projected FY 2013 revenues of \$1,700,000.

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 2013, 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 2013 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 Minnesota Public Utilities Commission 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 2011**

	Fund 904
Operating Revenues:	
Fee for Service (billings to clients)	1,981,593
Other Income	-
Total Operating Revenues	1,981,593
Operating Expenses:	
Salaries and Fringe Benefits	1,542,156
Retirement & Other Benefits	37,341
Space Rental	79,243
Purchased Services - Prof/Tech	276,304
Computers & Systems Services	69,830
Supplies and Equipment	11,253
Travel - In-state & Out-state	15,704
Indirect Costs	3,226
Communications	16,714
Other Expenses	5,623
Total Operating Expenses	2,057,394
Operating Income (Loss)	(75,801)
Fund Balance Beginning FY 2010	391,007
Net Gain FY 2010	(75,801)
Balance Out to Other Funds	0
Fund Balance Ending FY 2010	315,206

**Office Of Administrative Hearings
FY 2012 Comparison To FY 2013 (Includes Assumptions)
For Fiscal Year 2013 Rate Package**

	<u>Rev & Exp As of April 30, 2012</u>	<u>Estimated May & June, 2012</u>	<u>Total 2012</u>	<u>Estimated 2013</u>	<u>Change 2012-2013</u>	<u>% Change 2012-2013</u>
Balance Forward IN			315,206	379,184	63,978	20%
Revenue						
State Agencies	1,296,093	278,278	1,574,371	1,667,000	92,629	6%
Non-State Agencies	28,868	5,572	34,440	32,000	(2,440)	-7%
Interested Parties	644	107	751	1,000	249	33%
Total Revenue	<u>1,325,605</u>	<u>283,957</u>	<u>1,609,562</u>	<u>1,700,000</u>	<u>90,438</u>	<u>6%</u>
Operating Expenditures						
1A-1E Salary & Benefits	926,409	211,024	1,137,433	1,295,009	157,576	14%
2A Rent	45,746	9,149	54,895	54,895	(0)	0%
2B Repairs	983	197	1,180	1,200	20	2%
2C Printing	47	9	56	100	44	77%
2D Professional & Technical Svcs	176,194	45,239	221,433	215,000	(6,433)	-3%
2E Computer & System Svcs	46,663	9,333	55,996	56,000	4	0%
2F Communications	8,304	1,661	9,965	10,000	35	0%
2G Instate Travel	6,597	1,656	8,253	8,000	(253)	-3%
2H Outstate Travel	1,687	0	1,687	2,000	313	19%
2J Supplies	9,400	1,880	11,280	12,000	720	6%
2K Equipment	741	148	889	2,000	1,111	125%
2L Employee Development	1,951	390	2,341	3,000	659	28%
2M Other Operating Costs	6,564	1,313	7,877	8,000	123	2%
2P Indirect Costs	8,504	0	8,504	9,000	496	6%
2S Agency Provided Prof & Tech Svcs	19,830	3,966	23,796	23,796	0	0%
Total Operating Exp	<u>1,259,620</u>	<u>285,965</u>	<u>1,545,585</u>	<u>1,700,000</u>	<u>154,415</u>	<u>10%</u>
Balance forward Out						
Fund Balance			<u>379,184</u>	<u>379,184</u>	<u>(0)</u>	

Office of Administrative Hearings
Assumptions: Changes in Expenditures
For Fiscal Year 2013 Rate Package

OPERATING EXPENSES

1	SALARIES Change = 14% or \$157,576 Increase due to FY12 State Shutdown
2	RENT Change = 0%
3	REPAIRS Change = 2% or \$20 Increase due to FY12 State Shutdown
4	PRINTING Change = 77% or \$44 Increase due to FY12 State Shutdown
5	PROFESSIONAL/TECHNICAL Change = -3% or (\$6,433) Decrease due to less Contract Judge Costs
6	COMPUTERS & SYSTEMS Change = 0%
7	COMMUNICATIONS Change = 0%
8	TRAVEL - IN STATE Change = -3% or (\$253) Small Estimated Decrease
9	TRAVEL - OUT STATE Change = 19% or \$313 Small Estimated Increase
10	SUPPLIES Change = 6% or \$720 Small Estimated Increase
11	EQUIPMENT Change = 125% or \$1,111 Small Estimated Increase
12	EMPLOYEE DEVELOPMENT Change = 28% or \$659 Small Estimated Increase
13	OTHER OPERATING EXPENSES Change = 2% or \$123 Small Estimated Increase
14	INDIRECT COSTS Change = 6% or \$496 Small Estimated Increase
15	AGENCY PROVIDED PROF/TECH SVCS Change = 0%

OFFICE OF ADMINISTRATIVE HEARINGS
RATE MATRIX
For Fiscal Year 2013 Rate Package

SWIFT 2012/13 Spending Plan	Actual 2012 Jul-April	Estimated 2012 May & June	Total for FY 2012		Estimate for 2013
Salary & Benefits	926,409	211,024	1,137,433	Salary & Benefits	1,295,009
Rent	45,746	9,149	54,895	Rent	54,895
Repairs	983	197	1,180	Repairs	1,200
Printing	47	9	56	Printing	100
Professional & Technical Svcs	176,194	45,239	221,433	Professional & Technical Svcs	215,000
Computer & System Svcs	46,663	9,333	55,996	Computer & System Svcs	56,000
Communications	8,304	1,661	9,965	Communications	10,000
Instate Travel	6,597	1,656	8,253	Instate Travel	8,000
Outstate Travel	1,687	0	1,687	Outstate Travel	2,000
Supplies	9,400	1,880	11,280	Supplies	12,000
Equipment	741	148	889	Equipment	2,000
Employee Development	1,951	390	2,341	Employee Development	3,000
Other Operating Costs	6,564	1,313	7,877	Other Operating Costs	8,000
Indirect Costs	8,504	0	8,504	Indirect Costs	9,000
Agency Provided Prof & Tech Svcs	19,830	3,966	23,796	Agency Provided Prof & Tech Svcs	23,796
Total Operating Exp	1,259,620	285,965	1,545,585		1,700,000

Basis For Rates - 2012

	FY 2012
Billable Hours	
Judges -8,668 Hours x 85% (Non PUC) x \$165	1,215,687
Judges - 8,668, Hours x 15% (PUC) x \$180	234,036
Attorney - 1,080 x \$ 80	86,400
Total hours billed	9,748
Total expenses billed	73,440
Total billings	1,609,563

Net Income (Loss) 63,978

Break-even Rate

Judges -8,668 Hours x 85% (Non PUC) x \$158.5	1,167,796
Judges - 8,668, Hours x 15% (PUC) x \$175	227,535
Attorney - 1,080 x \$75	81,000
Total hours billed	9,748
Total expenses billed	73,440
Total billings	1,549,771
Net Income (Loss)	4,186

Breakeven Rate - Judges - Non PUC Cases	\$158.50
Current Rate - Non PUC Cases	\$165.00
Breakeven Rate - Judges - PUC Cases	\$175.00
Current Rate - PUC Cases	\$180.00
Variance Non PUC & PC Cases	-\$6.50 & -\$5

Breakeven Rate - Attorneys	\$75.00
Current Rate	\$80.00
Variance	-\$5.00

Basis For Rates - 2013

	FY 2013
Billable Hours	
Judges -9,100 Hours x 85% (Non PUC) x \$165	1,276,275
Judges - 9,100 Hours x 15% (PUC) x \$180	245,700
Attorney - 1,200 x \$ 80	96,000
Total hours billed	10,300
Total expenses billed	82,025
Total billings	1,700,000

Net Income (Loss) 0

Break-even Rate

Judges -9,100 Hours x 85% (Non PUC) x \$165	1,276,275
Judges - 9,100 Hours x 15% (PUC) x \$180	245,700
Attorney - 1,200 x \$ 80	96,000
Total hours billed	10,300
Total expenses billed	82,025
Total billings	1,700,000
Net Income (Loss)	0

Breakeven Rate - Judges - Non PUC Cases	\$165.00
Current Rate - Non PUC Cases	\$165.00
Breakeven Rate - Judges - PUC Cases	\$180.00
Current Rate - PUC Cases	\$180.00
Variance Non PUC & PC Cases	\$0 & \$0

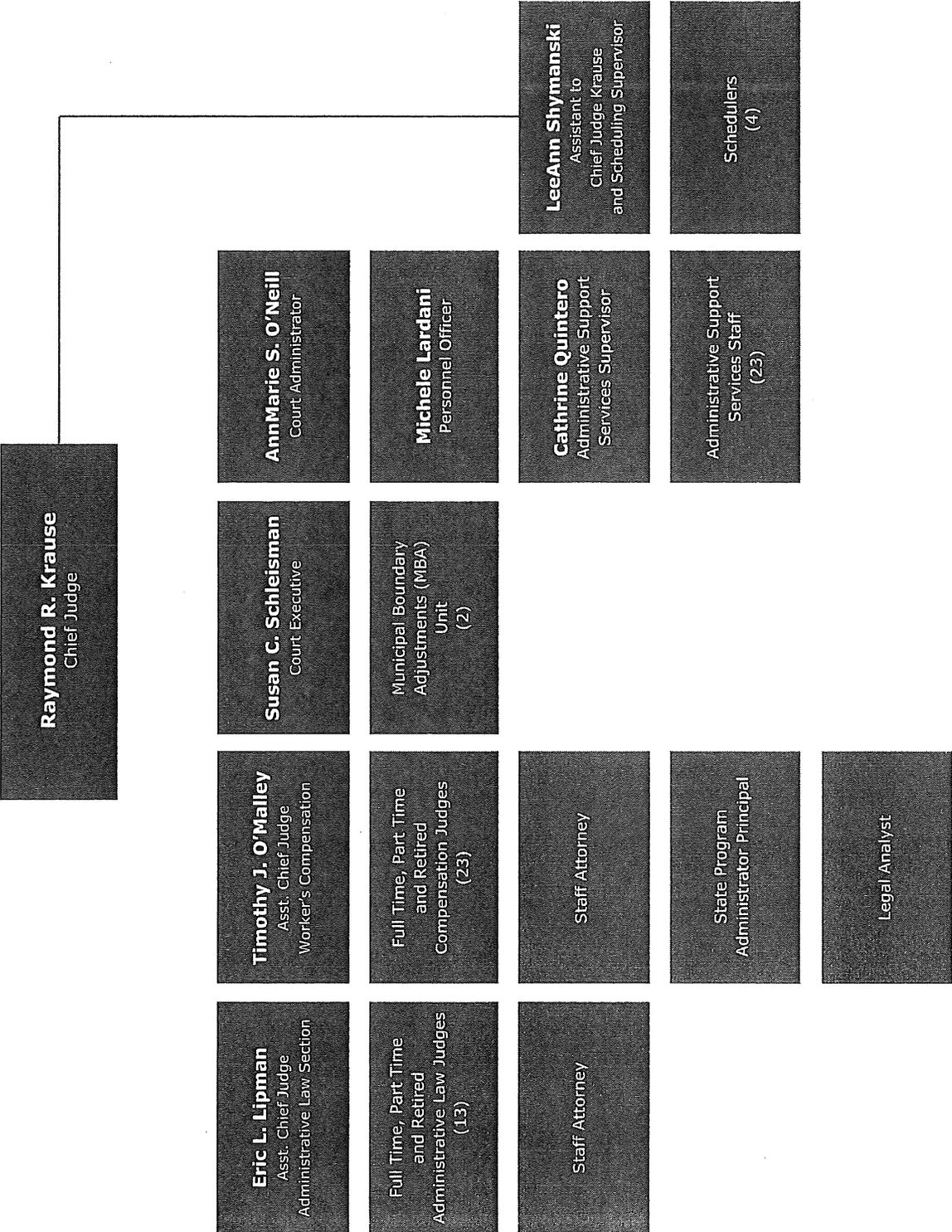
Breakeven Rate - Attorneys	\$80.00
Current Rate	\$80.00
Variance	\$0.00

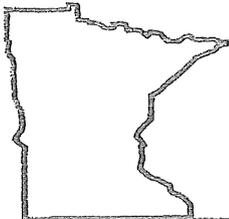
Office Of Administrative Hearings
Pro-forma Statement of Revenues, Expenses, and Changes in Net Assets
For Fiscal Year 2013 Rate Package

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Estimate 2012	Change 2011-2012	% Change 2011-2012	Estimate 2013	Change 2012-2013	% Change 2012-2013
Balance Forward IN	653,246	667,726	614,649	391,007	315,206	(75,801)	-12%	379,184	63,978	20.00%
Revenue										
600145-8001 State Agencies	1,842,400	1,974,834	1,803,631	1,833,632	1,574,371	(259,261)	-14%	1,667,000	92,629	6%
600145-8002 Non-State Agencies	146,022	210,385	261,636	146,395	34,441	(111,954)	-43%	32,000	(2,441)	-7%
600145-8003 Interested Parties	1,300	710	1,195	1,566	751	(815)	-68%	1,000	249	33%
Total Revenue	1,989,722	2,185,930	2,066,461	1,981,593	1,609,563	(372,030)	-28%	1,700,000	90,437	6%
Operating Expenditures										
41000 Salary & Benefits	1,532,312	1,687,793	1,726,957	1,579,497	1,137,433	(442,063.97)	-26%	1,295,009	157,576	14%
41100 Rent	78,245	77,552	79,803	79,243	54,895	(24,348.12)	-31%	54,895	-	0%
41500 Repairs	805	578	14,948	346	1,180	833.95	6%	1,200	20	2%
41110 Printing	915	2,868	1,159	1,296	56	(1,240.06)	-107%	100	44	79%
41130 Professional & Technical Svcs	217,393	313,901	282,681	237,726	221,433	(16,293.00)	-6%	215,000	(6,433)	-3%
41150 Computer & System Svcs	8,498	7,986	8,049	69,830	55,996	(13,833.65)	-172%	56,000	4	0%
41155 Communications	28,663	40,280	43,135	16,714	9,965	(6,749.15)	-16%	10,000	35	0%
41160 Instate Travel	10,351	12,677	11,633	12,299	8,253	(4,046.04)	-35%	8,000	(253)	-3%
41170 Outstate Travel	2,590	1,488	1,603	3,405	1,687	(1,717.84)	-107%	2,000	313	0%
41300 Supplies	14,033	7,027	6,605	7,076	11,280	4,204.37	64%	12,000	720	6%
41400 Equipment	2,274	30,575	4,872	4,177	889	(3,287.95)	-67%	2,000	1,111	125%
41180 Employee Development	1,956	3,054	2,527	1,250	2,341	1,090.65	43%	3,000	659	28%
43000 Other Operating Costs	3,157	859	2,393	2,732	7,877	5,144.74	215%	8,000	123	2%
42000 Indirect Costs	23,220	14,317	24,551	3,226	8,504	5,278.00	21%	9,000	496	6%
41190 Agency Provided Prof & Tech Svcs	50,829	38,052	79,188	38,577	23,796	(14,781.14)	-19%	23,796	-	0%
Total Operating Exp	1,975,241	2,239,007	2,290,103	2,057,394	1,545,585	(511,809)	-37%	1,700,000	154,415	10%
Balance forward Out to Other Funds										
Fund Balance	667,727	614,649	391,007	315,206	379,184			379,184		

**Office Of Administrative Hearings
Income Statement for Funds 904
As of April 30, 2012**

	Fund 904
Operating Revenues:	
Fee for Service (billings to clients)	1,325,605
Other Income	-
Total Operating Revenues	1,325,605
Operating Expenses:	
Salaries and Fringe Benefits	926,409
Space Rental	45,745
Purchased Services - Prof/Tech	196,024
Computers & Systems Services	46,663
Supplies and Equipment	10,141
Travel - In-state & Out-state	8,284
Indirect Costs	8,504
Communications	8,304
Other Expenses	9,544
Total Operating Expenses	1,259,618
Operating Income (Loss)	65,987
Fund Balance Beginning FY 2012	315,206
Net Loss as of April 30, 2012	65,987
Fund Balance Ending as of April 30, 2012	381,193





STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 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

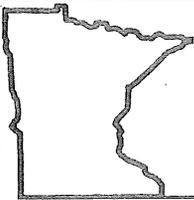
- *"Cost of professional and consultant services rendered by persons who are members of a particular profession or possesses special skill, and who are not officers or employees of the governmental unit, are allowable...."*

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 2012 Actual

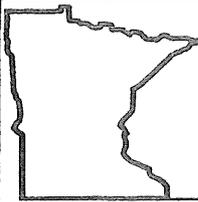
**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES
DEPARTMENT OF ADMINISTRATION**

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

CENTRAL MAIL
FUND 5203

R/E Balance July 1, 2011 (End balance per Prior Year A-87 Rec)		1,013
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		1,013
A-87 Revenues (Actual and Imputed)		
From Attachment A	8,687	
Other Revenues	-	
Total Revenues		8,687
Expenditures (Actual Cash)		
Per State's Financial Report	8,802	
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		8,802
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	5	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
Total Adjustments		5
Net Increase to Retained Earnings Balance		(110)
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2012	A)	903
Allowable Reserve	B)	1,463
Excess Balance (A)-(B)		(560)

(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 2012 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 5203

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2011		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, 2012	C)	809
--	----	-----

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2011

ADJUSTMENTS

Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs	-	
FY 98 PPD Adjustment	(34)	
Accumulated Prior Year Imputed Interest Adjustments	(174)	added last year's balance an
Current Year Imputed Interest Adjustment	(5)	
Total Adjustments	(213)	

A-87 ADJUSTMENTS BALANCE JUNE 30, 2012	D)	(213)
--	----	-------

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)

	1,499
	1,498
	1

Check Figure

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET ASSETS -
 JUNE 30, 2012
 (IN THOUSANDS)

	Central Mail ISF 5203
ASSETS	
Current Assets:	
Cash and Cash Equivalents.....	\$ -
Investments.....	-
Accounts Receivable.....	3,952
Interfund Receivables.....	-
Due from Component Unit.....	-
Accrued Investment/Interest Income.....	-
Federal Aid Receivable.....	-
Inventories.....	9
Loans and Notes Receivable.....	-
Securities Lending Collateral.....	-
Prepaid Expenses.....	377
Other Assets.....	-
Total Current Assets.....	<u>\$ 4,338</u>
Noncurrent Assets:	
Cash and Cash Equivalents-Restricted.....	\$ -
Investments-Restricted.....	-
Other Assets-Restricted.....	-
Due from Component Unit.....	-
Advances to Other Funds.....	-
Loans and Notes Receivable.....	-
Depreciable Capital Assets (Net).....	37
Nondepreciable Capital Assets.....	-
Prepaid Expenses.....	-
Other Assets.....	-
Total Noncurrent Assets.....	<u>\$ 37</u>
Total Assets.....	<u>\$ 4,375</u>
LIABILITIES	
Current Liabilities:	
Accounts Payable.....	\$ 2,795
Interfund Payables.....	-
Due to Component Unit.....	-
Unearned Revenue.....	-
Accrued Interest Payable.....	-
Bonds and Notes Payable.....	-
Capital Leases Payable.....	-
Claims Payable.....	-
Compensated Absences Payable.....	7
Securities Lending Liabilities.....	-
Other Liabilities.....	-
Total Current Liabilities.....	<u>\$ 2,802</u>
Noncurrent Liabilities:	
Accounts Payable-Restricted.....	\$ -
Due to Component Unit.....	-
Bonds and Notes Payable.....	-
Capital Leases Payable.....	-
Claims Payable.....	-
Compensated Absences Payable.....	66
Advances from Other Funds.....	-
Other Postemployment Benefits.....	9
Net Pension Obligation.....	-
Funds Held in Trust.....	-
Other Liabilities.....	-
Total Noncurrent Liabilities.....	<u>\$ 75</u>
Total Liabilities.....	<u>\$ 2,877</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt.....	<u>\$ 37</u>
Unrestricted.....	<u>\$ 1,461</u>
Total Net Assets.....	<u>\$ 1,498</u>

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - single fund report
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)

	Central Mail ISF 5203
Operating Revenues:	
Net Sales.....	\$ 8,687
Insurance Premiums.....	-
Other Income.....	-
Total Operating Revenues.....	<u>\$ 8,687</u>
Less: Cost of Goods Sold.....	-
Gross Margin.....	<u>\$ 8,687</u>
Operating Expenses:	
Purchased Services.....	\$ 8,069
Salaries and Fringe Benefits.....	492
Claims.....	-
Depreciation and Amortization.....	102
Supplies and Materials.....	20
Repairs and Maintenance.....	71
Indirect Costs.....	48
Other Expenses.....	-
Total Operating Expenses.....	<u>\$ 8,802</u>
Operating Income (Loss).....	<u>\$ (115)</u>
Nonoperating Revenues (Expenses):	
Investment Income.....	\$ -
Federal Grants.....	-
Private Grants.....	-
Grants and Subsidies.....	-
Securities Lending Income.....	-
Other Nonoperating Revenues.....	-
Interest and Financing Costs.....	-
Grants, Aids and Subsidies.....	-
Securities Lending Rebates and Fees.....	-
Other Nonoperating Expenses.....	-
Gain (Loss) on Disposal of Capital Assets.....	-
Total Nonoperating Revenues (Expenses).....	<u>\$ -</u>
Income (Loss) Before Transfers and Contributions.....	\$ (115)
Capital Contributions.....	-
Transfers-In.....	-
Transfers-Out.....	-
Total Income (Loss).....	<u>\$ (115)</u>
Special Item.....	<u>\$ -</u>
Change in Net Assets.....	<u>\$ (115)</u>
Net Assets, Beginning, as Reported.....	\$ 1,613
Prior Period Adjustment.....	-
Change in Accounting Principle.....	-
Change in Reporting Entity.....	-
Change in Fund Structure.....	-
Net Assets, Beginning, as Restated.....	<u>\$ 1,613</u>
Net Assets, Ending.....	<u>\$ 1,498</u>

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET ASSETS
 CENTRAL MAIL FUND 5203
 (IN THOUSANDS)

	MMB Central Mail Fund 5203	Admin Central Mail Fund 5203	Journal Entry Amount
ASSETS			
Current Assets:			
Cash and Cash Equivalents.....	\$ (2,645)	\$ -	\$ 2,645
Investments.....	-	-	-
Accounts Receivable.....	4,576	201	(4,375)
Interfund Receivables.....	-	3,751	3,751
Due from Component Unit.....	-	-	-
Accrued Investment/Interest Income.....	-	-	-
Federal Aid Receivable.....	-	-	-
Inventories.....	-	9	9
Loans and Notes Receivable.....	-	-	-
Securities Lending Collateral.....	-	-	-
Prepaid Expenses.....	-	377	377
Other Assets.....	-	-	-
Total Current Assets.....	\$ 1,931	\$ 4,338	\$ 2,407
Noncurrent Assets:			
Cash and Cash Equivalents-Restricted.....	\$ -	\$ -	\$ -
Investments-Restricted.....	-	-	-
Other Assets-Restricted.....	-	-	-
Due from Component Unit.....	-	-	-
Advances to Other Funds.....	-	-	-
Loans and Notes Receivable.....	-	-	-
Depreciable Capital Assets (Net).....	-	37	37
Nondepreciable Capital Assets.....	-	-	-
Prepaid Expenses.....	-	-	-
Other Assets.....	-	-	-
Total Noncurrent Assets.....	\$ -	\$ 37	\$ 37
Total Assets.....	\$ 1,931	\$ 4,375	\$ 2,444

LIABILITIES

Current Liabilities:

Accounts Payable.....	\$	168	\$	151	\$	(17)
Interfund Payables.....		-		2,643		2,643
Due to Component Unit.....		-		-		-
Unearned Revenue.....		-		-		-
Accrued Interest Payable.....		-		-		-
Bonds and Notes Payable.....		-		-		-
Capital Leases Payable.....		-		-		-
Claims Payable.....		-		-		-
Compensated Absences Payable.....		-		7		7
Securities Lending Liabilities.....		-		-		-
Other Liabilities.....		-		-		-
Total Current Liabilities.....	\$	168	\$	2,802	\$	2,634

Noncurrent Liabilities:

Accounts Payable-Restricted.....	\$	-	\$	-	\$	-
Due to Component Unit.....		-		-		-
Bonds and Notes Payable.....		-		-		-
Capital Leases Payable.....		-		-		-
Claims Payable.....		-		-		-
Compensated Absences Payable.....		-		66		66
Advances from Other Funds.....		-		-		-
Other Postemployment Benefits.....		-		-		-
Net Pension Obligation.....		-		-		-
Funds Held in Trust.....		-		-		-
Other Liabilities.....		-		9		9
Total Noncurrent Liabilities.....	\$	-	\$	75	\$	75
Total Liabilities.....	\$	168	\$	2,877	\$	2,709

NET ASSETS

Invested in Capital Assets,

Net of Related Debt.....	\$	-	\$	37	\$	37
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Unrestricted

	\$	1,763	\$	1,462	\$	(301)
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Total Net Assets.....

	\$	1,763	\$	1,498	\$	(265)
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	1,763	1,498	(265)
	-	-	-

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)

	MMB Central Mail Fund 5203	Admin Central Mail Fund 5203	Journal Entry Amount
Operating Revenues:			
Net Sales.....	\$ 9,319	\$ 8,687	\$ (632)
Insurance Premiums.....	-	-	-
Other Income.....	-	-	-
Total Operating Revenues.....	\$ 9,319	\$ 8,687	\$ (632)
Less: Cost of Goods Sold.....	-	-	-
Gross Margin.....	\$ 9,319	\$ 8,687	\$ (632)
Operating Expenses:			
Purchased Services.....	\$ 7,913	\$ 8,157	\$ 244
Salaries and Fringe Benefits.....	472	492	20
Claims.....	-	-	-
Depreciation and Amortization.....	-	27	27
Supplies and Materials.....	20	20	-
Repairs and Maintenance.....	69	71	2
Indirect Costs.....	48	48	-
Other Expenses.....	-	-	-
Total Operating Expenses.....	\$ 8,522	\$ 8,815	\$ 293
Operating Income (Loss).....	\$ 797	\$ (128)	\$ (925)
Nonoperating Revenues (Expenses):			
Investment Income.....	\$ -	\$ -	\$ -
Federal Grants.....	-	-	-
Private Grants.....	-	-	-
Grants and Subsidies.....	-	-	-
Securities Lending Income.....	-	-	-
Other Nonoperating Revenues.....	-	-	-
Interest and Financing Costs.....	-	-	-
Grants, Aids and Subsidies.....	-	-	-
Securities Lending Rebates and Fees.....	-	-	-
Other Nonoperating Expenses.....	-	-	-
Gain (Loss) on Disposal of Capital Assets.....	-	-	-
Total Nonoperating Revenues (Expenses).....	\$ -	\$ -	\$ -
Income (Loss) Before Transfers and Contributions.....	\$ 797	\$ (128)	\$ (925)
Capital Contributions.....	-	13	13
Transfers-In.....	39	39	-
Transfers-Out.....	(39)	(39)	-
Total Income (Loss).....	\$ 797	\$ (115)	\$ (912)
Special Item.....	\$ -	\$ -	\$ -
Change in Net Assets.....	\$ 797	\$ (115)	\$ (912)
Net Assets, Beginning, as Reported.....	\$ 1,613	\$ 1,613	\$ -
Prior Period Adjustment.....	-	-	-
Change in Accounting Principle.....	-	-	-
Change in Reporting Entity.....	-	-	-
Change in Fund Structure.....	-	-	-
Net Assets, Beginning, as Restated.....	\$ 1,613	\$ 1,613	\$ -
Net Assets, Ending.....	\$ 2,410	\$ 1,498	\$ (912)

Internal Service/Enterprise Funds
Statement of Cash Flows
June 30, 2012

Name Central Mail
Fund 5203

Cash Flows from Operating Activities:

Receipts from Customers	\$	5,704
Receipts from Other Revenues		-
Payments to Claimants		-
Payments to Suppliers		(7,946)
Payments to Employees		(468)
Payments to Others		-

Net Cash Flows from Operating Activities \$ (2,710)

Cash Flows from Noncapital Financing Activities;

Grant Disbursements	\$	-
Transfers-Ins		-
Transfers-Out		-
Proceeds from Bonds		-
Advances from Other Funds		2,615
Repayment of Advances to Other Funds		-
Repayments of Advances from Other Funds		-
Repayment of Bond Principle		-
Interest Paid		-
Cash Overdraft Position Assumed to be Financed		-

Net Cash Flows from Noncapital Financing Activities \$ 2,615

Cash Flows from Capital and Related Financing Activities:

Capital Contributions	\$	-
Investment in Capital Assets		-
Proceeds from Disposal of Capital Assets		-
Proceeds from Loans		-
Capital Lease Payments		-
Repayment of Loan Principal		-
Repayment of Bond Principal		-
Interest Paid		-

Net Cash Flows from Capital and Related Financing Activities \$ -

Cash Flows from Investing Activities:

Investment Earnings		-
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Net Cash Flows from Investing Activities \$ -

Net Increase (Decrease) in Cash and Cash Equivalents \$ (95)

Cash and Cash Equivalents, Beginning, as Reported \$ 95

Cash and Cash Equivalents, Ending \$ -

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

Operating Income (Loss)	\$	(128)
Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Depreciation	\$	27
Amortization		-
Miscellaneous Nonoperating Expenses		-
Change in Assets and Liabilities:		
Accounts Receivable		(2,983)
Inventories		(3)
Other Assets		273
Accounts Payable		83
Compensated Absences Payable		19
Unearned Revenues		-
Other Liabilities		2
		<hr/>
Net Reconciling Items to be Added to (Deducted from) Operating Income	\$	(2,581)
		<hr/>
Net Cash Flows from Operating Activities	\$	(2,710)
		<hr/> <hr/>

Noncash Investing, Capital and Financing Activities:

Capital Assets Acquired through Lease/Loans	-
Transfer/Donated Assets	88
Accrual of Computer Equipment as an Investment in Capital Assets	-
Trade-In Allowance for Investment in Capital Assets	-
	<hr/> <hr/>

Note: See Internal Service Fund and Enterprise Information in the CAFR to compare to last FY.
<http://www.mmb.state.mn.us/doc/acct/2011.pdf>

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation:

The accompanying financial statements of Central Mail Fund 5203 (Fund 980 prior to FY12) have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

On July 1, 2011, the state implemented the new Statewide Integrated Financial Tools (SWIFT). The amounts presented in the financial statement are based upon information from SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY12.

Reporting Entity:

Central Mail provides inserting, addressing, folding, 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 5203 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 \$300,000 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:

Beginning in FY12, Rent-Equipment was separated from Rent expense.

Due to the closure of Plant Management Materials Transfer, Communications - Postage Handling Fee was combined with Communications expense, and Salaries and Benefits - Postage Handling Fee was combined with Salaries and Benefits expense.

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 General Fund Contributions	66,000.00	
	13,018.49	Capital asset contribution from Plant Management Materials Transfer, November 1, 2011
Total Contributed Capital	<u>79,018.49</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 7/1/11	Additions	Deletions	Balance 6/30/12
Equipment	747,764.53	87,926.73	0.00	835,691.26
Total Capital Assets	<u>747,764.53</u>	<u>87,926.73</u>	<u>0.00</u>	<u>835,691.26</u>
Accumulated Depreciation for:				
Equipment	(696,907.69)	(102,221.62)	0.00	(799,129.31)
Total Accumulated Depreciation	<u>(696,907.69)</u>	<u>(102,221.62)</u>	<u>0.00</u>	<u>(799,129.31)</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 7/1/11	4,990.78	49,400.84
Increase	2,454.01	16,229.10
Decrease	0.00	0.00
Ending Balance 6/30/12	<u>7,444.79</u>	<u>65,629.94</u>

6. NET OTHER POSTEMPLOYMENT BENEFITS (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 7/1/11	7,008.18
Increase	2,167.38
Decrease	0.00
Ending Balance 6/30/12	<u>\$9,175.56</u>

7 DUE TO OTHER FUNDS

FY12

- The liability of \$2,614,790.58 is due to the Postage Clearing cash overdraft position of the fund on June 30, 2012.

8 ADJUSTMENT TO NET ASSETS

FY12

- \$4,956.30 USPS refund was received in FY12 for FY11 postage expenses.

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.

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	36,561.95
Unrestricted Net Assets	<u>1,474,393.81</u>
Total Net Assets	<u>1,510,955.76</u>

Schedule of Retained Earnings:

Beginning Retained Earnings	1,547,211.93
Net Income (Loss)	(120,230.96)
Adjustments to Net Assets (Note 8)	<u>4,956.30</u>
Ending Retained Earnings	<u>1,431,937.27</u>

Add: Capital Contributions (Note 2)	<u>79,018.49</u>
Reconciliation to Total Net Assets	<u>1,510,955.76</u>

10 EXTRAORDINARY ITEM

The budget to continue this government function past June 20, 2011 was not enacted by the May 23rd constitutional deadline for the 2011 legislative session. A significant decrease in revenue was experienced in July as no services were provided from July 1, 2011 through July 20, 2011 due to the state shutdown. Expenditures include the unemployment costs for this period.



Central Mail
Fund 980

FISCAL YEAR 2012

Business Plan

June 14, 2011
David A. Fielding, Director
Department of Administration
Plant Management Division
G-10 Administration Building
50 Sherburne Avenue
St. Paul, MN 55155
Phone: 651.201.2350
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Executive Summary

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. It provides a mail processing service (General Fund) for delivering incoming mail, metering and processing outgoing federal mail, processing interoffice mail, for agencies located in the City of St. Paul, the Department of Education in Roseville and the Health Boards that are located in Minneapolis. Central Mail provides consultation for these agencies concerning postage—related issues as well.

Fund classification, statutory requirements & authority

Most of the operations are considered to be ISFs, providing services to other units of state government and receiving no direct General Fund appropriation. Central Mail also receives a General Fund appropriation (\$438,000 anticipated in FY 2012) for the state's mail processing service.

The ISF operation must maintain sufficient business volume to remain viable, similar to a business in the private sector. Consequently, emphasis is placed on customer service, timeliness, turnaround, quality, pricing and customer savings.

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.

Opportunities and challenges

Central Mail's greatest benefit to customers is that it provides for all agencies, regardless of size, the opportunity to capture maximum postage savings and utilize Central Mail's expertise in interpreting complex postal regulations and design requirements. While some large agencies would have an ability to achieve favorable discounts in stand-alone programs, total volume plays a key role in the best overall discount that state government can achieve.

The United States Postal Service (USPS) moved their Main Office operations from St. Paul to Eagan in September, 2010 with the exception of the Mail Office window. The impact of this to Central Mail has been minimal. However, at some point, if the window were to move to Eagan due to an impending sale of the building, accountable mail that is now delivered to the Mail Office would have to be delivered to Eagan; this would result in increased delivery expense.

The USPS rates for automated services were increased on April 17, 2011 by between \$.005 and \$.008 for each rate. The regular mailing rate of \$.44 stayed the same.

House
Central Mail actively seeks to meet the needs of the agencies that it serves. Many partnerships have been developed, which optimizes the services, and Central Mail continues to work with agencies to stay current with agencies' needs, closely tracking new business such as the emerging partnership with the House of Representatives.

This emerging partnership with the House of Representatives is for Central Mail to provide mail related services. Service would include folding, tabbing, metering and possibly ink jet addressing. Through March 2011, Central Mail has processed more than 43,000 pieces of mail using a variety of these services. As the House has not yet reached their peak volume for mailing correspondence to

constituents, it would seem reasonable that their workload will mean providing additional Central Mail services to them.

The USPS has changed the requirement for booklet tabbing. In the past, booklet tabbing required two 1 inch tabs. The new regulation requires three 1-1/2 inch tabs. The current tabbing machine at Central Mail cannot accommodate the new required tabs. Due to customer outreach and consultation, Central Mail has been able to work with customers to have them design mailings that are not booklets but flat size or self mailers, avoiding having to use the three tabs. The current equipment used by Central Mail can still accommodate such mailings. The USPS could decide all mailings would have to use the three 1-1/2 inch tabs on all mail which would then require Central Mail to upgrade its current tabbing machine.

The impact of agencies budget reductions, including possible reductions in mailings, are unknown at this time.

Also unclear at this time is the possible impact of rising oil prices on the cost of consumables (ink and make-up fluid) used in the ink jet, Optical Character Reader (OCR) and mail processing units.

Reducing costs

Central Mail continues to look for opportunities to reduce costs. All controllable costs were carefully analyzed in the business plan process.

There are possible efficiencies and opportunities for cost savings related to the planned move/consolidation of mail services with the Department of Human Services Issuance Operations Center (IOC) at 321 Grove. However, at this time, because the date of the move has not been finalized, the information is not complete enough to make assumptions. It is also unclear at this point what impact this change could have on the FY13 business plan—currently, the IOC does not prepare an annual business plan since their rates for services to other state agencies are not approved by Minnesota Management & Budget.

In December, Central Mail re-negotiated leases for four digital meter (DM) 925 mailing machines that reduced expense by \$2,052 per quarter. Also, a new lease agreement was signed for the Business Mail Manager Accounting System that will save \$2,400 per quarter.

Beginning in November 2010, the delivery service rate Central Mail pays was increased 36%. This service is provided by the Materials Transfer unit of the Plant Management Division.

Central Mail is proposing no rate changes in FY 2012.

Description of Business

Central Mail has been a part of state government since the mid-1930s. It provides a centralized mail processing service (this portion of the operation receives a General Fund appropriation) for delivering incoming mail, metering and processing outgoing federal mail, as well as consulting with customers on postage-saving programs. Central Mail processes interoffice mail for state government and also provides inserting, ink jet addressing and folding with bar code postage automation services through an ISF of Central Mail as outlined in M.S. 16B.49.

Location of operations

Central Mail's main base of operations is located in the Transportation Building, 395 John Ireland Boulevard, near the State Capitol in St. Paul. The hours of operation are 7:30 a.m. to 5 p.m. Monday through Friday. Central Mail staff also work at the Andersen Building at 540 Cedar Street in St. Paul from 8:30 a.m. to 3 p.m. Monday through Friday.

Mail processing

State agencies within the boundaries of St. Paul are required by statute (16B.49) to use Central Mail's mail handling and processing services for outgoing mail unless a specific exception is granted by the Commissioner.

This centralized "enterprise" operation:

- Allows small and large agencies to collectively achieve postage savings by combining mail;
- Helps realize operational efficiencies such as staffing, equipment, and space;
- Significantly reduces the number of postage meters and mailing machines purchased by state government;
- Reduces the number (and associated fees) of USPS permits; and
- Helps to fund mail delivery and interoffice mail processing through the operation's postage handling fee. There is no direct charge for interoffice mail processing and delivery services.

Achieving maximum postage discounts

Due to continuing emphasis, 92.7% of all one- and two-ounce letter mail was automated in FY 2010. However, due to the USPS's MOVE update and Delivery Point Validation qualifications, mail has become more difficult to automate. In order to help agencies achieve maximum postage savings, it is imperative to continue marketing postal discount programs and changes in regulations so that this percentage can be achieved with growth possibilities, although it would be impossible to qualify 100% of permit or meter mail at automated rates. To enhance MOVE update compliance, Central Mail installed FastForward to its Multi Line OCR in April 2010. This has ensured that any address that has been recently changed will be correctly applied to mail while it is being bar-coded. This was referred to in Central Mail's FY 2011 business plan.

Central Mail's goal is to automate at least 92% of all agency letter mail with a goal of \$250,000 per quarter or \$1,000,000 in FY 2012 in total postage savings for state government. Through the third quarter of FY 2011, 95.5% of all one- and two-ounce letter mail was automated with \$759,000 in total postage savings. The degree to which mail can be automated and sorted is what determines the rate discounts. A minimum of 500 pieces is required to qualify mail for automation.

For example, a one-ounce letter that would normally be mailed for \$.44 can be mailed under the USPS automated rates (that became effective on April 17, 2011) for:

- \$.340 if it qualifies for the 5-digit rate (minimum of 150 pieces mailed to a single zip code);
- \$.365 if it qualifies for the 3-digit rate (minimum of 150 pieces mailed to one of the state's 16 3-digit zones);
- \$.368 if it qualifies for the Automated Area Distribution Center (AADC) rate (minimum of 150 pieces mailed through one of the state's AADC Centers); and
- \$.390 if it qualifies for the Mixed Automated Area Distribution Center rate (pieces that do not fit the other three categories listed above – these are frequently mixed states).

Similarly, discounts are also available for other pieces of mail such as postcards. The fully-paid rate of \$.29 can be reduced to \$.208-.260 depending on the same qualification rates shown above. Even non-automated letter mail (defined as mail without a delivery point bar code printed on the envelope) can be reduced from \$.44 to \$.414 by qualifying it for "pre-sorted mail".

These rates are used for both permit and metered mail. Because meter mail is pre-posted, mail that does not qualify for any of the above rates must have additional postage applied ("metered up") to increase to the \$.44 rate. Central Mail absorbs some of this additional postage expense.

As evidenced from the examples above, USPS rate and discount programs are complex and can be, at times, difficult to interpret and understand. Likewise, USPS mail piece design guidelines can also be challenging. One of the benefits Central Mail provides is technical expertise in interpreting guidelines and, if necessary, access to USPS staff who can provide clarification. It is critical for Central Mail to provide leadership and guidance to agency staff with mailing responsibilities so that critical design and printing mistakes are not made that could translate into lost opportunities to achieve postage savings in addition to delay of mail being processed.

Partnerships

Central Mail has several key partnerships with agencies:

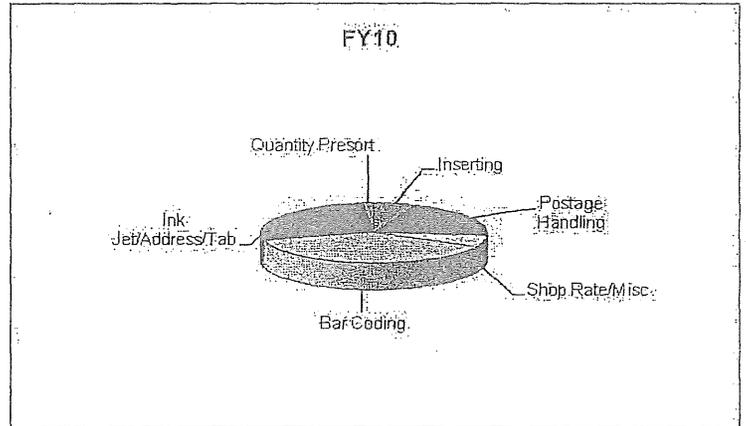
- **Revenue and retirement organizations** – Central Mail has had an important partnership with the Department of Revenue to produce income tax, property tax and rent credit refund warrants. In addition, Central Mail works closely with the state's retirement organizations to distribute retirement and tax information to members.
- **Department of Corrections (MINNCOR)** – Central Mail staff members have partnered with MINNCOR printing sales and production staff on projects with folding, addressing and inserting components.
- **Department of Human Services (DHS)** – Central Mail works closely with DHS in its location at the Andersen Building. Central Mail staff work from that location for six hours each day, four hours each day are billed directly to DHS. Responsibilities include sorting outgoing mail, applying postage to DHS outgoing mail, sorting interoffice mail and preparing mail for courier delivery. Currently, there are discussions taking place that would co-locate and possibly consolidate Central Mail and the Issuance Operations Center (IOC) at 321 Grove Street.
- **Ramsey County** – Payroll warrants and advices are mailed every two weeks to Ramsey County employees and Central Mail also handles their year-end employee tax information.

benefit from a centralized operation, the expert advice of Central Mail staff and important links to the USPS (including an on-site member of the USPS staff).

Central Mail Revenue

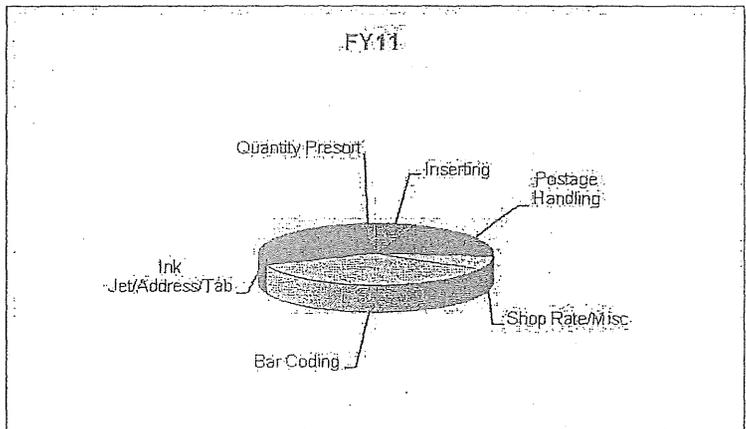
Fiscal Year 2010 Actual Sales

Inserting	\$52,793	6%
Postage Handling	\$185,549	21%
Shop Rate/Misc	\$53,214	6%
Bar Coding	\$339,276	38%
Ink Jet/Address/Tab	\$249,732	28%
Quantity Presort	\$13,550	2%
Total	\$894,115	100%



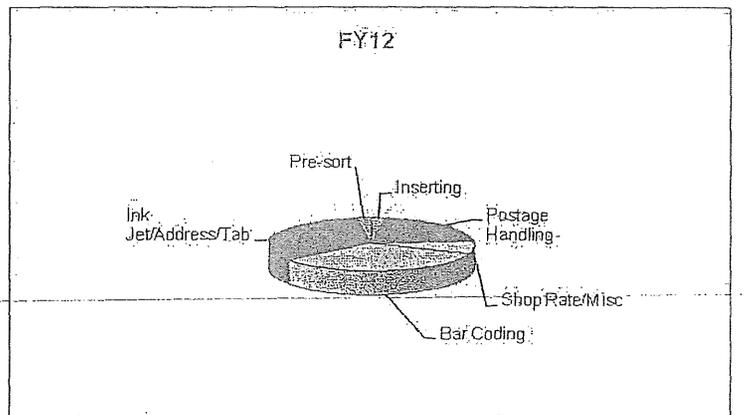
Fiscal Year 2011 Estimated Sales

Inserting	\$47,366	5%
Postage Handling	\$185,278	21%
Shop Rate/Misc	\$59,612	7%
Bar Coding	\$312,611	36%
Ink Jet/Address/Tab	\$257,411	29%
Quantity Presort	\$18,663	2%
Total	\$880,940	100%



Fiscal Year 2012 Estimated Sales

Inserting	\$19,108	2%
Postage Handling	\$182,548	21%
Shop Rate/Misc	\$60,672	7%
Bar Coding	\$288,200	34%
Ink Jet/Address/Tab	\$282,670	33%
Pre-sort	\$20,000	2%
Total	\$853,198	100%



Marketing Information

Central Mail focuses its primary marketing activities on increasing awareness of services and updating customers on new services it provides or critical changes to existing programs. In addition, Central Mail staff counsel and guide customers as they make decisions about designing pieces to be mailed. Several staff members have extensive experience with using USPS rules and rates and customers rely heavily on this knowledge and expertise in making critical decisions that can directly impact delivery speed and postage costs.

Market

While Central Mail's primary market continues to be state agency customers, local units of government have also become users during the past few years. As referenced elsewhere, Central Mail processes bi-weekly payroll and annual year-end employee tax data for Ramsey County. There is some potential for growth within the metro area local unit of government market.

Marketing strategies

Agency outreach and marketing efforts continue to achieve and increase operational efficiencies and savings for the Department of Administration and its government customers. There are four ways that information about Central Mail is shared with customers:

- **One-on-one consultation** – This remains the primary way for Central Mail staff to advise customers. This consultation can occur in person or can be completed via telephone calls or e-mail requests to key Central Mail staff.
- **Central Mail website** – The Central Mail website was redesigned during FY11. Additions and enhancements will continue to be made.
- **"Brown bag" seminars** – Central Mail has sponsored these events in the past (topics have included postage increases and ink-jet addressing services). As needed, these events will continue to be hosted with an ongoing emphasis on service offerings (National Change of Address [NCOA] services, folding and "match" inserting), as well as mail piece design for maximum postage savings.
- **Promotional material** – Informational handouts regarding various Central Mail service lines are developed and updated as needed.

Top five customers

Central Mail serves all major cabinet agencies plus the Minnesota Colleges and State Universities System, the Minnesota State Retirement System, the Public Employees Retirement Association, the Teachers Retirement Association, the Supreme Court, constitutional offices, House of Representatives, Senate, several of the smaller state boards and Ramsey County. Customer satisfaction continues to be a top priority for Central Mail, including excellent customer service through efficiencies and cost savings to agencies.

Top 5 Customers (excluding postage handling fee)

<i>Customer</i>	<i>FY 2010 Revenue</i>	<i>% of Revenue</i>
Public Safety, Dept. of	\$136,485	20%
Human Services, Dept. of	\$68,372	10%
Public Employees Retirement Association	\$67,098	10%
Natural Resources, Dept. of	\$44,538	7%
Health, Dept. of	\$26,365	4%

Competition

Central Mail private sector price comparison

Central Mail's primary competition consists of Twin Cities private-sector mail houses or printing operations with mailing units. Central Mail compared its rates to two private-sector vendors and two government agencies offering similar services. Central Mail puts no minimums in place and has no additional pick-up or delivery fee.

Service	Central Mail Rates	Vendor A	Vendor B ⁸	Vendor C
Inserting Set up	\$25.00	\$30.00	N/A	\$25.00
Inserting per thousand - 1 insert ¹	\$18.00	\$14.75	\$54.50	\$25.00
Inserting per thousand - Add'l Inserts	\$1.00	\$6.70	N/A	\$3.00
Match Inserting Set-Up	\$40.00	N/A	N/A	N/A
Match Inserting - 2 Inserts ²	\$25.00	\$62.00	N/A	N/A
Match Inserting - 3 Inserts ²	\$28.00	\$74.00	N/A	N/A
Use of State Permit #171 ³	\$20.00	\$28.00	N/A	\$55.00
Quantity Discount > 500,000/yr	\$0.01	N/A	N/A	N/A
Folding per 1000 – Simple ⁴	\$6.00	\$11.15	N/A	\$10.50
Folding per 1000 – Complex ⁴	\$12.00	\$11.15	N/A	\$16.50
✶ Sorting and Bar Coding - Scheduled Permits	\$0.02	\$0.04	\$.03	N/A
✶ Sorting and Bar Coding - Metered	\$0.029	\$0.04	\$.03	N/A
Shop Rate (incl NCOA) Per Hour	\$36.75	\$53.00	N/A	N/A
Ink Jet Set-up & Data Import ⁵	\$51.00	\$30.00	N/A	\$140.00
Inkjet Zip+4 NCOA Std/Sort	\$9.50	\$14.40	N/A	\$13.50
Ink Jet Address ⁶	\$17.50	\$14.80	N/A	\$25.50
Ink Jet Presort Flats ⁷	\$0.03	\$0.03	N/A	N/A
Ink Jet Presort Ltrs ⁷	\$0.02	\$0.03	N/A	N/A
Ink Jet Custom	\$6.00	\$6.60	N/A	N/A
Tabbing Set-up	\$15.00	\$30.00	N/A	\$25.00
Tabbing Tab	\$0.01	\$0.02	N/A	\$0.01

¹Vendor B rate includes setup, additional inserts and metering processing

²Vendor A only provides manual inserting

³Vendor A \$48.00 for quantities over 5,000; \$10.50 delivery to Post Office

⁴Vendor A charges folding set-up of \$11.00, Vendor C charges \$25.00, Central Mail has no set-up charge

⁵Central Mail charges \$51.00 regardless of quantity, Vendor A charges \$8.25 for each additional 1,000

⁶Vendor A charges \$13.65 for letters, \$16.00 for flats; shown price is the average

⁷Vendor C included in ink jet set up and import

⁸Vendor B is DHS/Issuance Operations Center (IOC). Other state agency compared was Department of Employment and Economic Development (DEED) who does not charge in the same manner for their services. Bar coding, inserting and folding is included in DEED overhead.

Investments

Central Mail is planning to purchase during the first quarter of FY 2012 new equipment needed for verifying Intelligent Mail Barcodes (IMB) reader for address lists and inkjet printing to meet USPS regulations effective in late 2011. Central Mail is proposing the purchase of a "Verifier Plus" machine for use with the ink jet in FY 2012. The cost is estimated to be \$6,000.

Financial Outlook

Future rate increases

This plan does not anticipate USPS postage rate increases.

Planned Move to 321 Grove Street ->

Central Mail is planning to move its operation currently housed in the Transportation Building to 321 Grove Street in mid-FY 2012. In addition, to reduce the expense associated with rent, there is an opportunity to partner/consolidate services with the Issuance Operation Center (IOC), a unit within the Department of Human Services (DHS) that operates a "print to mail" operation. The benefit of this partnership/consolidation would be providing maximum postage savings to state agencies due to greater combined volumes and faster delivery of services while having a "true" print to mail operation under one roof. (Central Mail operates a satellite mailroom at the Elmer L. Andersen Building that provides contracted mailing services through an interagency agreement that will continue.)

A reduction of equipment is a possibility, however at this time the information is not complete enough to make this assumption.

Ink-jet addressing, National Change of Address (NCOA) program

The use of Central Mail's ink-jet addressing equipment provides flexibility in Central Mail's work with customers and has also enabled customers to receive further postage discounts on standard mail. This service has helped agencies achieve optimum delivery by utilizing NCOA information; and it will continue to be used during FY 2012 to assure Delivery Point Validation (DPV) and MOVE update regulations are met. Under DPV, the USPS is precise about address ranges. State agencies do not qualify for automated postage rates if their mailing lists have not run against programs like NCOA. MOVE update is a requirement by the USPS to assure mailers "clean" their address lists for First Class mail as well as pre-sort standard mail. Mailers that do not meet MOVE update requirements can be penalized on their discounted mailings.

Meter mail (daily mail) that is automated on Central Mail's OCR machine previously met MOVE update guidelines by classifying mail as "respondent" mail. Because "respondent" mail does not fully meet MOVE update guidelines Central Mail invested in "Fast Forward", a software-driven address clean up that is used on OCR equipment. This was added in April of 2010.

General Fund budget

State government continues to see a good investment in its General Fund budget for mail processing and delivery. The budget funds efficient, cost effective interoffice mail delivery as well as mail processing for agencies. Shortfall in the General Fund budget is subsidized by the postage handling fee in the ISF.

Postage handling fee update

Central Mail's postage handling fee went into effect in FY 2000 as a way to supplement the operation's General Fund appropriation by having all agencies pay a small percentage of metered postage to help fund mail delivery. The fee will average about \$15,440 per month during FY 2011. The amount agencies pay is dependent on the amount of metered mail processed by Central Mail calculated at 3.25%. It is anticipated that the average fee will be \$15,212 per month during FY 2012.

Rate changes for FY 2012

The proposed rates reflect no change in rates in FY 2012.

Central Mail is not planning a major change in work volume or billable units based on potential state agency budget reductions or the general economic outlook; however this is a concern that could affect operations. The services provided for the agencies have been stable over the past few years, and are essential to the agencies' communications costs. Maintaining the rates at the same level, as well as assisting customers to obtain maximum postage savings, is essential to this business.

Please replace the following sections of the Fiscal Year 2010 Actual, Fiscal Year 2012 Statewide Cost Allocation plan.

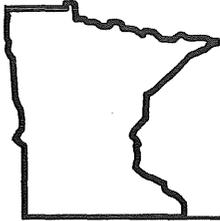
1. Table of Contents
2. Exhibit A – Federal FY 2010 Actual
3. Exhibit A – All FY 2010 Actual
4. Exhibit B – FY 2010
5. Exhibit C – FY 2010
6. Exhibit D FY 2010 Actual
7. Cost Pools FY 2010

And toward the back of the report

1. Exhibit A – Federal FY 2012 Budget
2. Exhibit A – All FY 2012 Budget
3. Exhibit B – FY 2012
4. Exhibit C – FY 2012
5. Exhibit D FY 2012 Budget
6. Cost Pools FY 2012

Thank you

Mary Borresen
Indirect Cost Analyst
Minnesota Management & Budget



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL
Section II—Billed Services

MINNESOTA MANAGEMENT & BUDGET —EMPLOYEE INSURANCE TRUST FUND

Services Provided

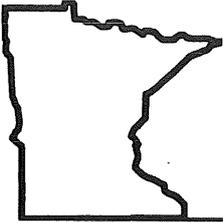
Minnesota Management & Budget provides for the administration of state employee fringe benefits and manages the Employee Insurance Trust Fund. The managers of this fund represent the state in relationships with private insurance carriers and manage the employer contributions and employee deductions collected to pay for fringe benefits.

OMB Circular A-87, Attachment B *Selected items of Cost*, Section 8.d (5)

- *"The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."*

How Rates are Computed

Rates are determined based on generally accepted actuarial principles, using historical experience and reasonable assumptions. Attached is the representative statement, from the States consultant, along with the consultants report related to the recommended premium increases for the 2012 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.



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 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.

Agency

Employee Insurance Internal Service Fund - Fund: 5600

Balance Sheet

June 30, 2012

(Auditsegiip - 12 Final - 20121119)

ASSETS	Balance 6/30/12	Balance 6/30/11	Change
Cash and Cash Equivalents	249,117,899	275,121,174	(26,003,275)
Accounts Receivable	10,151,303	10,084,403	66,900
Interfund Receivables	0	0	0
Investments	20,671,830	20,266,536	405,294
Accrued Investment Income	175,485	219,611	(44,126)
Subtotal	<u>280,116,517</u>	<u>305,691,724</u>	<u>(25,575,207)</u>
Fixed Assets:			
Equipment	461,339	461,339	0
Accumulated Depreciation	<u>(461,339)</u>	<u>(461,328)</u>	<u>(11)</u>
Net Fixed Assets	<u>0</u>	<u>11</u>	<u>(11)</u>
Total Assets	<u>280,116,517</u>	<u>305,691,735</u>	<u>(25,575,218)</u>
LIABILITIES & EQUITY			
Current Liabilities:			
Accounts Payable	72,967,977	59,695,087	13,272,890
Salaries Payable	131,809	273,088	(141,280)
Compensated Absences Payable	42,253	41,586	667
Deferred Revenue	<u>11,844,056</u>	<u>5,155,413</u>	<u>6,688,643</u>
Total Current Liabilities	<u>84,986,094</u>	<u>65,165,175</u>	<u>19,820,920</u>
Noncurrent Liabilities:			
Compensated Absences Payable	461,436	482,213	(20,777)
OPEB Liability	<u>24,500</u>	<u>33,000</u>	<u>(8,500)</u>
Total Noncurrent Liabilities	<u>485,936</u>	<u>515,213</u>	<u>(29,277)</u>
Total Liabilities	<u>85,472,030</u>	<u>65,680,388</u>	<u>19,791,642</u>
Net Assets:			
Invested in Capital Assets, Net Related Debt	0	0	0
Unrestricted	<u>194,644,487</u>	<u>240,011,347</u>	<u>(45,366,860)</u>
Total Net Assets	<u>194,644,487</u>	<u>240,011,347</u>	<u>(45,366,860)</u>
Total	<u>280,116,517</u>	<u>305,691,735</u>	<u>(25,575,216)</u>
Total Cash , Investments & Accrued Interest	<u>269,965,214</u>	<u>295,607,321</u>	

Employee Insurance Internal Service Fund - Fund: 5600
Statement of Revenues, Expenses and Changes in Retained Earnings
Year Ended June 30, 2012
(Auditsegip - 12 Final - 20121119)

	<u>6/30/12</u>	<u>6/30/11</u>	<u>Change</u>
Operating Revenues:			
Insurance Premiums	672,534,015	673,976,319	(1,442,305)
Other Income	7,037,663	7,123,731	(86,068)
Total Operating Revenues	<u>679,571,678</u>	<u>681,100,050</u>	<u>(1,528,372)</u>
Operating Expenses:			
Interest and Financing Costs	0	0	0
Purchased Services	76,391,263	81,044,597	(4,653,334)
Salaries and Fringe Benefits	4,188,207	4,099,349	88,858
Claims	645,863,543	614,842,329	31,021,214
Depreciation	11	232	(221)
Repairs	502	0	502
Supplies and Materials	27,277	18,326	(17,824)
Indirect Costs	278,979	120,406	(93,129)
Other Expenses	110,855	1,106,969	(996,114)
Total Operating Expenses	<u>726,860,638</u>	<u>701,232,209</u>	<u>25,628,429</u>
Operating Income (Loss)	<u>(47,288,960)</u>	<u>(20,132,158)</u>	<u>(27,156,801)</u>
Nonoperating Revenues (Expenses):			
Investment Income	1,934,600	2,353,541	(418,942)
Gain(Loss) on Disposal of Fixed Assets	0	0	0
Interest & Financing Costs	0	0	0
Total Nonoperating Rev (Exp)	<u>1,934,600</u>	<u>2,353,541</u>	<u>(418,942)</u>
Income (Loss) Before Transfers	(45,354,360)	(17,778,617)	(27,575,743)
Transfers Out	(12,500)	(10,000)	(2,500)
Transfers In	0	0	0
Net Income (Loss)	<u>(45,366,860)</u>	<u>(17,788,617)</u>	<u>(27,578,243)</u>
Net Assets 7/1/11, as Reported	240,011,347	257,799,964	(17,788,617)
Prior Period Adjustment	0	0	0
Net Assets 7/1/11, as Restated	<u>240,011,347</u>	<u>257,799,964</u>	<u>(17,788,617)</u>
Net Assets 6/30/12	<u>194,644,487</u>	<u>240,011,347</u>	<u>(45,366,860)</u>
	194,644,487		

Employee Insurance Internal Service Fund - Fund: 5600
Statement of Cash Flows (Direct Method)
Year Ended June 30, 2012
(Auditsegip - 12 Final - 20121119)

Cash Flows from Operating Activities:	
Cash Received from Customers	672,579,223
Cash Repayment of Program Loans	
Other Operating Cash Received	14,050,009
Cash Paid to Suppliers for Goods or Services	(75,368,098)
Cash Payments to Employees	(4,358,097)
Cash Payments to Program Loans	0
Cash Payments to Claimants	(634,437,600)
Other Operating Cash Payments	(29,644)
Net Cash Flows from Operating Activities	<u>(27,564,207)</u>

Cash Flows from Noncapital Financing Activities:	
Interfund Receivable	
Operating Transfers Out	(12,500)
Operating Transfers In	
Interest Paid	
Net Cash Flows from Noncapital Financing Activities	<u>(12,500)</u>

Cash Flows from Capital and Related Financing Activities:	
Investment in Fixed Assets	
Net Cash Flows from Cap and Related Fin Acts	<u>0</u>

Cash Flows from Investing Activities:	
Investment Earnings	2,007,960
Proceeds from Sale of Investments	5,659,552
Purchase of Investments	(6,094,080)
Net Cash Flows from Investing Activities	<u>1,573,432</u>

Net Increase (Decrease) in Cash & Cash Equivalents (26,003,275)

Cash and Investments, July 1, 2011, as Reported	275,121,174
Prior Period Adjustment	0
Cash and Cash Equivalents, July 1, 2011	<u>275,121,174</u>

Cash and Cash Equivalents, June 30, 2012	<u>249,117,899</u>
	249,117,899
	0

**Reconciliation of Operating Income/Loss to
Net Cash Provided/Used by Operations**

Cash Flows from Operating Activities:	
Operating Income (Loss)	<u>(47,288,960)</u>

Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Depreciation	11
Investment Income	

Change in Assets and Liabilities:	
Accounts Receivable	(66,900)
Accounts Payable	13,272,890
Salaries Payable	(141,280)
Compensated Absences Payable	(20,110)
OPEB Accrual	(8,500)
Defferred Revenue	6,688,643
Net Reconciling Items to be Added (Deducted) from Operating Income	<u>19,724,754</u>
Net Cash Flows from Operating Activities	<u>(27,564,206)</u>

To: Mary Borresen
Minnesota Management and Budget

From: Ed Keimig
Employee Insurance Division

Date: April 1, 2013

RE: June 30, 2012 Financial Report/Summary for the Federal Auditor
(F.Y. '12 Indirect Cost Plan/Required Reserve Calculation)

Attached is the following information, related to the Indirect Cost Plan.

Page 1	2012 Financial Statement related to the Self Insured Medical and Dental Plans
Page 2 and 3	Required Reserve Calculations for the Self Insured Medical and Dental Plans
Page 4 and 5	Additional financial data related to the Required Reserves.
Pages 6 to 12	Supporting documentation related to IBNR estimates.
Pages 13 to 15	Consultant Summary Report related to premium rates for 2010 to 2012.
Page 16	Consultants Representative/Actuarial Statement.
Page 17	Employee Insurance Trust Fund Narrative.

Let me know if you have any questions. (651-259-3713)

Thanks

cc: Nathan M. and Bruce A.

**EMPLOYEE INSURANCE DIVISION
STATE EMPLOYEE GROUP INSURANCE PROGRAM
STATEMENTS OF REVENUE AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2012**

(file-Segp12 w/s 19)

	Self Insured Medical & Dental Plans	Other Plans	Adminis- trative	Total
Revenue				
Premiums charged	\$638,463,013	\$34,058,344	\$12,658	\$672,534,015
Administrative fees and other Income	0	0	7,037,663	7,037,663
Total Revenue	638,463,013	34,058,344	7,050,321	679,571,678
Expenses				
Purchased Services	37,006,919	33,991,346	5,392,998	76,391,263
Salaries and Benefits	-	-	4,188,207	4,188,207
Claims	645,863,543	-	-	645,863,543
Depreciation	-	-	11	11
Repairs	-	-	502	502
Supplies	-	-	27,277	27,277
Indirect Costs	-	-	278,979	278,979
Other Expenses	61,256	-	49,599	110,855
Total Expenses	682,931,718	33,991,346	9,937,574	726,860,638
Operating Income (Loss)	(44,468,705)	66,998	(2,887,253)	(47,288,960)
Investment Income	1,813,866	34,393	86,341	1,934,600
Net Change in Reserves for Claims	(42,654,839)	101,390	(2,800,913)	(45,354,360)
Transfer To General Fund	-	-	(12,500)	(12,500)
Reserve for Claims - Beginning of Year	220,302,685	10,564,231	9,144,428	240,011,347
Reserve for Claims - End of Year	\$177,647,846	\$10,665,621	\$6,331,015	\$194,644,487

**SELF INSURED MEDICAL PLANS
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2012**

(file-Segp12w/s 19)

Reserve For Unpaid Claims (Admin & Medical)

- 1) Unpaid administrative fees
- 2) Performance Incentive:

Expected Annual Claims & Expenditures	\$630,900,000
Performance incentive factor	<u>0.50%</u>
Retention Reserve Required	<u>3,154,500</u>

Total Reserve for Unpaid Retention Costs 3,154,500

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$630,900,000
Percentage per Carrier estimates	<u>8.62%</u>

Total Reserve for Unpaid Claims 54,371,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2012 is 33 % of total Claims.
The 33 % figure is made up of the following three components:

- 1) The 2012 contract year was funded at the expected claim level plus retention.
The 2012 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 2012 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$630,900,000
Percentage per established reserve policy	<u>33%</u>

Total Reserve For Claim Fluctuations 208,197,000

Total Required Health Plan Reserve as of June 30, 2012 265,722,500

**SELF INSURED DENTAL PLAN
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2012**

(file-Segp12 w/s 19)

Reserve For Unpaid Claims (Admin & Medical)

1) Unpaid administrative fees

2) Performance Incentive:

Expected Annual Claims & Expenditures	\$36,000,000
Performance incentive factor	<u>1.00%</u>
Retention Reserve Required	<u>360,000</u>

Total Reserve for Unpaid Retention Costs 360,000

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$36,000,000
Percentage per Carrier estimates	<u>2.60%</u>

Total Reserve for Unpaid Claims 936,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2012 is 10 % of total Claims.

The 10 % figure is made up of the following three components:

- 1) The 2012 contract year was funded at the expected claim level plus retention.
The 2012 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 2012 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$36,000,000
Percentage per established reserve policy	<u>10%</u>

Total Reserve For Claim Fluctuations 3,600,000

Total Required Dental Plan Reserve as of June 30, 2012 4,896,000

STATE EMPLOYEE GROUP INSURANCE PROGRAM
 RESERVE ANALYSIS
 AS OF JUNE 30, 2012
 (file-Segp12 w/s 19)

DETAIL OF ACCOUNTS PAYABLE IN THE SEGIP FY 2012 FINANCIAL STATEMENTS
 AS REPORTED TO THE LEGISLATURE

Medical IBNR	54,371,000
Dental IBNR	<u>936,000</u>
Subtotal - Medical & Dental	55,307,000
Reserve for MML	1,829,229
Accounts Payable	<u>15,831,748</u>
Total	<u><u>72,967,977</u></u>

COMPONENTS OF THE HEALTH & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2012

	Health Plans (Page 2)	Dental Plan (Page 3)	Total
Reserve for unpaid retention costs	3,154,500	360,000	3,514,500
Reserve for unpaid claims	54,371,000	936,000	55,307,000
Reserve for claim fluctuations			
Reserve margin	157,725,000	2,160,000	159,885,000
PSR	31,545,000	900,000	32,445,000
Overlapping of fiscal years	<u>18,927,000</u>	<u>540,000</u>	<u>19,467,000</u>
Total Required Reserves	<u>265,722,500</u>	<u>4,896,000</u>	<u>270,618,500</u>

SUMMARY OF MEDICAL & DENTAL PLAN RESERVES

	Reported in Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	3,514,500	(3,514,500)
Reserve for unpaid claims	55,307,000	55,307,000	0
Reserve for claim fluctuations			
Reserve margin	-	159,885,000	(159,885,000)
PSR	-	32,445,000	(32,445,000)
Overlapping of fiscal years	-	<u>19,467,000</u>	<u>(19,467,000)</u>
Total	<u>55,307,000</u>	<u>270,618,500</u>	<u>(215,311,500)</u>
Per Page 1 - Reserve for claims - End of Year			<u>177,647,846</u>

STATE EMPLOYEE GROUP INSURANCE PROGRAM

IBNR for Health and Dental Plans

As of June 30, 2012

(file-Segp12)

Self Funded Medical Plans		IBNR Medical Claims		IBNR Pharmacy Claims	Total IBNR
Blue Cross	Pg. 6	33,200,000	Pg. 9	2,476,000	35,676,000
Health Partners	Pg. 7	10,540,000	Pg. 9	1,216,000	11,756,000
Preferred One	Pg. 8	<u>6,470,000</u>	Pg. 9	<u>469,000</u>	<u>6,939,000</u>
Total		<u><u>50,210,000</u></u>		<u><u>4,161,000</u></u>	<u><u>54,371,000</u></u>

Self Funded Dental Plans

Delta Dental	Pg. 10	640,000		640,000
Health Partner Dental	Pg. 11	<u>296,000</u>		<u>296,000</u>
		<u><u>936,000</u></u>		<u><u>936,000</u></u>

STATE OF MINNESOTA ACTIVES
Plan # And Option # = 346
Jul-12

Incurred Month	12 Month C.F.	Paid Claims (As of 06/30/12)	Ultimate Liability (Est At 07/31/12)	Required Reserves	Participants	Cost per Participant	Cumulative Reserves
Prior	1.0000	\$2,418,273,504	\$2,418,273,504	\$0	0	\$0.00	\$0
Aug-09	1.0000	\$23,109,586	\$23,109,586	\$0	0	\$0.00	\$0
Sep-09	1.0000	\$22,481,659	\$22,481,659	\$0	0	\$0.00	\$0
Oct-09	1.0000	\$23,237,511	\$23,237,511	\$0	73,133	\$317.82	\$0
Nov-09	1.0000	\$24,660,955	\$24,660,955	\$0	73,080	\$337.49	\$0
Dec-09	1.0000	\$26,175,987	\$26,175,987	\$0	73,056	\$358.34	\$0
Jan-10	1.0000	\$22,469,148	\$22,469,148	\$0	73,115	\$307.34	\$0
Feb-10	1.0000	\$22,376,200	\$22,376,200	\$0	73,909	\$302.79	\$0
Mar-10	1.0000	\$26,302,373	\$26,302,373	\$0	73,250	\$359.15	\$0
Apr-10	1.0000	\$24,868,606	\$24,868,606	\$0	73,262	\$339.51	\$0
May-10	1.0000	\$24,986,942	\$24,986,942	\$0	73,114	\$341.79	\$0
Jun-10	1.0000	\$24,886,699	\$24,886,699	\$0	72,523	\$343.23	\$0
Jul-10	1.0000	\$23,074,144	\$23,074,144	\$0	72,404	\$318.60	\$0
Aug-10	1.0000	\$24,163,847	\$24,163,847	\$0	72,383	\$333.84	\$0
Sep-10	1.0000	\$24,002,797	\$24,002,797	\$0	72,371	\$331.66	\$0
Oct-10	1.0000	\$25,517,645	\$25,517,645	\$0	72,625	\$350.94	\$0
Nov-10	1.0000	\$25,662,913	\$25,662,913	\$0	72,536	\$353.49	\$0
Dec-10	1.0000	\$27,280,007	\$27,280,007	\$0	72,445	\$376.70	\$0
Jan-11	0.9993	\$24,638,962	\$24,639,020	\$58	74,297	\$331.63	\$58
Feb-11	0.9995	\$22,126,990	\$22,134,749	\$7,759	74,281	\$297.99	\$7,817
Mar-11	0.9995	\$27,504,445	\$27,505,690	\$1,245	74,419	\$369.61	\$9,062
Apr-11	0.9994	\$25,202,805	\$25,205,876	\$3,071	74,385	\$338.86	\$12,133
May-11	0.9991	\$25,541,053	\$25,585,836	\$44,783	74,690	\$342.56	\$56,916
Jun-11	0.9990	\$25,622,260	\$25,642,760	\$20,500	74,693	\$343.31	\$77,415
Jul-11	0.9989	\$23,944,659	\$23,973,119	\$28,460	74,388	\$322.27	\$105,876
Aug-11	0.9983	\$27,502,098	\$27,550,603	\$48,505	74,294	\$370.83	\$154,380
Sep-11	0.9974	\$24,309,760	\$24,388,057	\$78,297	74,085	\$329.19	\$232,678
Oct-11	0.9958	\$27,952,263	\$28,062,045	\$109,782	74,385	\$377.25	\$342,459
Nov-11	0.9941	\$28,029,828	\$28,162,317	\$132,489	74,493	\$378.05	\$474,949
Dec-11	0.9915	\$27,256,299	\$27,537,402	\$281,103	74,543	\$369.42	\$756,052
Jan-12	0.9861	\$26,236,738	\$26,703,132	\$466,394	75,006	\$356.01	\$1,222,446
Feb-12	0.9772	\$24,104,896	\$24,561,029	\$456,133	75,169	\$326.74	\$1,678,579
Mar-12	0.9590	\$26,951,819	\$28,100,115	\$1,148,296	75,291	\$373.22	\$2,826,875
Apr-12	0.9205	\$24,499,899	\$26,565,503	\$2,065,604	75,377	\$352.44	\$4,892,479
May-12	0.8181	\$23,985,435	\$29,673,338	\$5,687,903	75,517	\$392.94	\$10,580,382
Jun-12	0.3540	\$11,234,413	\$27,505,203	\$16,270,790	75,583	\$363.91	\$26,851,171
Total		\$3,280,175,145	\$3,307,026,316	\$26,851,171	Rounded Amt	Provider Sttlments	Total
2010						\$1,700,000	\$1,700,000
2011		\$309,631,422	\$310,387,474	\$756,052	\$800,000	\$3,000,000	\$3,800,000
2012		\$137,013,200	\$163,108,319	\$26,095,119	\$26,100,000	\$1,600,000	\$27,700,000
				\$26,851,171	\$26,900,000	\$6,300,000	\$33,200,000

Carrier HealthPartners

IBNR Estimate at end of Quarter

2nd Quarter ending 06/30/12 - 60 Day Run Out

Part One - To be provided by 07/21/12

<u>Service Dates</u>	<u>Paid Claims (As of 06/30/12)</u>	<u>Est. of Ultimate Liability</u>	<u>IBNR Estimate</u>	<u>Rounded Amount</u>
Prior to July of 2011	\$133,238,149	\$133,238,149	\$0	
Jul-11	\$11,214,744	\$11,214,744	\$0	
Aug-11	\$11,123,375	\$11,124,487	\$1,112	
Sep-11	\$10,519,602	\$10,521,706	\$2,104	
Oct-11	\$11,281,185	\$11,284,570	\$3,385	
Nov-11	\$12,082,858	\$12,092,532	\$9,674	
Dec-11	\$11,503,877	\$11,519,550	\$15,673	31,949
Jan-12	\$11,287,023	\$11,502,535	\$215,512	
Feb-12	\$11,748,776	\$12,003,340	\$254,564	
Mar-12	\$11,819,784	\$12,006,726	\$186,942	
Apr-12	\$10,792,145	\$11,334,774	\$542,629	
May-12	\$10,746,838	\$12,421,020	\$1,674,182	
Jun-12	\$3,958,206	\$11,571,834	\$7,613,628	10,487,457
Subtotal - July '11 to June '12	\$128,078,413	\$138,597,819	\$10,519,406	10,500,000
Total	\$261,316,562	\$271,835,968	\$10,519,406	10,540,000

Preferred One
 IBNR Worksheet - Excluding Pharmacy
 12 Months Ending 12/31/11 - 180 Days
 (SEGP 12)

	At 06/30/12 Total Paid Claims w/Pharmacy	At 06/30/12 Pharmacy Claims	7/31/2012 Total Proj Claims	7/31/2012 Medical IBNR
January - 11	6,129,617	916,429	6,129,617	0
February	5,863,015	923,528	5,863,015	0
March	6,074,009	1,023,326	6,073,911	(98)
April	4,957,711	919,852	4,957,697	(14)
May	5,223,396	965,366	5,224,924	-1,528
June	6,037,397	1,050,400	6,038,105	708
July	5,036,465	815,001	5,036,948	483
August	5,327,945	1,004,063	5,340,626	12,681
September	4,820,165	932,849	4,827,700	7,535
October	5,552,556	894,604	5,579,239	26,683
Nov	5,174,739	908,914	5,218,371	43,632
December	5,693,152	1,048,364	5,765,439	72,287
	<u>65,890,167</u>	<u>11,402,696</u>	<u>66,055,592</u>	<u>165,425</u>
				<u>170,000</u>

Rounded Amount

170,000

Preferred One
 IBNR Worksheet - Excluding Pharmacy
 6 Months Ending 06/30/12 - 60 Day Run Out
 (SEGP 12)

	At 06/30/12 Total Paid Claims	At 06/30/12 Pharmacy Claims	8/31/2012 Total Proj Claims	Medical IBNR
January - 12	4,284,341	0	4,349,997	65,656
February	3,857,964	0	4,295,537	437,573
March	4,067,756	0	4,255,579	187,823
April	3,707,690	0	4,271,079	563,389
May	3,128,967	0	4,952,049	1,823,082
June	1,067,050	0	4,281,366	3,214,316
July				
August				
September				
October				
Nov				
December				
	<u>20,113,768</u>	<u>0</u>	<u>26,405,607</u>	<u>6,291,839</u>

Rounded Amount - 2012 Plan Year

6,300,000

Rounded Amount - 2011 Plan Year

170,000

6,470,000

.SEGIP
 Review of Navitus Expenditures
 Fiscal 2012
 (file - Fiscal12)

Pharmacy Claims.

Invoice Date		07/06/12				
Claim Dates	From	To	Bi- Month	Est IBNR	<u>Total</u>	Rounded
			06/16/12	% - 2 %		IBNR at
			06/30/12			6/30/2012
2012 Plan Year						
Blue Cross	G100048	43004	2,427,646	48,553	2,476,199	2,476,000
Health Partners	G100047	43004	1,191,892	23,838	1,215,730	1,216,000
Pref One	G100051	43004	459,706	9,194	468,900	469,000
Total Claims			4,079,244	81,585	4,160,829	4,161,000

Delta Dental of Minnesota
State of Minnesota

Page 1
09-Jul-12

Month	Totals	Incurred Month →							Number of Employees
		0	1	2	3	4	24		
JUL	1,850,968	1,361,655	429,928	33,905	11,126	3,116	(313)	0	41,520
AUG	2,144,073	1,799,204	279,146	40,562	12,346	1,096	559	0	41,447
SEP	1,915,751	1,459,528	388,784	33,190	12,807	7,345	397	0	41,394
OCT	1,846,186	1,543,199	227,463	38,599	14,736	10,122	698	0	41,430
NOV	1,907,991	1,587,885	260,443	24,931	17,233	4,561	(45)	0	41,393
DEC	2,130,888	1,722,346	346,242	27,635	10,603	11,927	1,093	0	41,384
JAN12	2,545,328	2,106,101	377,382	32,478	9,113	7,678	1,190	0	41,386
FEB	2,182,148	1,722,736	395,026	35,923	9,157	7,485	802	0	41,380
MAR	2,289,912	1,888,719	319,695	45,414	16,800	7,368	30	0	41,420
APR	2,077,769	1,696,274	307,283	31,638	23,194	7,115	(132)	0	41,432
MAY	2,180,083	1,814,779	302,535	32,285	13,589	7,534	1,028	0	41,442
JUN	2,046,642	1,667,602	324,943	27,953	9,500	5,899	1,093	0	41,340

* \$640,000 IBNR as of June 30, 2012*

* 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 2012

<u>Service Dates</u>	<u>6/30/2012 Paid Claims</u>	<u>Est. of Ultimate Liability</u>	<u>6/30/2012 IBNR Estimate</u>
JUL 2011	\$636,540	\$636,630	\$90
AUG 2011	\$839,269	\$839,966	\$697
SEP 2011	\$687,436	\$687,726	\$290
OCT 2011	\$738,492	\$738,963	\$471
NOV 2011	\$748,266	\$749,270	\$1,003
DEC 2011	\$853,249	\$854,526	\$1,277
JAN 2012	\$1,045,806	\$1,048,268	\$2,462
FEB 2012	\$913,042	\$915,557	\$2,515
MAR 2012	\$959,903	\$966,916	\$7,014
APR 2012	\$865,373	\$873,178	\$7,804
MAY 2012	\$877,365	\$896,188	\$18,822
JUN 2012	\$610,296	\$863,498	\$253,202
Total - Jul. '11 to Jun. '12	<u>\$9,775,037</u>	<u>\$10,070,686</u>	<u>\$295,649</u>

Rounded Amount

296,000

Page 11 - Hth Partners Dental IBNR

Reserve for Unpaid Retention Costs

The retention costs are paid during the month based on an estimate of enrollment in the month fees are due. No reserve at month-end is required.

Total Retention Reserve Needed June 30, 2012:

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 2012 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 2012 unpaid claims reserve:

Expected 2012 death claims per 2013 rate renewal	6,724,900	
Expected 2012 AD&D claims per 2013 rate renewal	238,300	
Total expected claims for 2012	<u>6,963,200</u>	
Reserve policy ratio	1/12	
Estimated unreported claims		<u>580,267</u>

2. Calculation of unpaid claims associated with waiver of premium disability

Expected 2012 waiver of premium for disability per 2013 renewal	-36,700	
Estimated reserve percentage	<u>67.00%</u>	
Estimated unpaid claims on waiver of premium for disability claims		<u>-24,589</u>

Total Unpaid Claims Reserve Needed June 30, 2012:

555,678

Reserve for Claim Fluctuations

The reserve for Claims Fluctuations for 2012 is 19% of expected premium. The 19% figure is made up of three components and is calculated as follows:

1. For 2012 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 2012 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 2012 claims fluctuation reserve:

Total Expected Premium for 2012	6,702,900
Percentage per established reserve policy	<u>19.00%</u>

Total Claims Fluctuation Reserve Needed June 30, 2012:

1,273,551

Total June 30, 2012 Basic Life Trust Reserve

1,829,229

Minnesota Advantage Plan 2010-11

2008 - 09 Benefit Provision	Level 1	Level 2	Level 3	Level 4
First \$\$ Deductible for <u>ALL</u> Services (except drugs and preventive) (S/F)	\$50/\$100	\$140/\$280	\$350/\$700	\$600/\$1,200
Office Visit Copay (waived for preventive)				
1) Health Assessment with follow up coaching	\$17	\$22	\$27	\$37
2) No Health Assessment or no follow up coaching	\$22	\$27	\$32	\$42
Convenience Clinic Office Visit Copay (not subject to deductible)	\$10	\$10	\$10	\$10
Emergency Room Copay	\$75	\$75	\$75	Deductible and Coinsurance to OOP maximum
Per Inpatient Admission Copay (copy or coinsurance waived for admissions related to COE program)	\$85 \$55	\$180 \$110	\$450 \$220	Deductible and Coinsurance to OOP maximum
Per Outpatient Surgery Copay				
Participant Responsibility Coinsurance for MRI/CT Scan Services	5% after deductible	5% after deductible	10% after deductible	30% after deductible
Participant Responsibility Coinsurance for Services NOT Subject to Copays	5% after deductible	5% after deductible	10% after deductible	30% after deductible
Copay for Prescription Drug Plan (30-day supply)	\$10 Tier 1 / \$16 Tier 2 / \$36 Tier 3			
Maximum Drug Out-of-Pocket Limit (S/F)	\$800/\$1,600			
Maximum Non-Drug Out-of-Pocket Limit (S/F)	\$1,100/\$2,200			

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Advantage 4/22 Wednesday Design

Status Quo, \$0 Single Contribution, 16.7% Reserve, \$125 HRA (1 year)

- Using cost share projections of 7.8% in 2010 and 7.5% in 2011
- Approx. \$30.4M in additional benefits from Opener, \$12.4M in eliminated Single Contribution, \$10.2M in reduced buydown amount (\$7.5M reduction and reserves need to be higher by \$2.7M to due to additional cost in 2010-12)

	2008	2009	2010	2011	Incr 09-10	Incr 10-11
Premium						
Employee	\$432.16	\$447.28	\$447.28	\$477.40	100.0%	106.7%
Dependent	\$838.70	\$868.06	\$868.06	\$926.51	100.0%	106.7%
Family	\$1,270.86	\$1,315.34	\$1,315.34	\$1,403.91	100.0%	106.7%
MMB Contribution Single	\$432.16	\$447.28	\$447.28	\$477.40		
MMB Contribution Employee	\$432.16	\$447.28	\$447.28	\$477.40		
MMB Contribution Dependent	\$712.90	\$737.85	\$737.85	\$787.53		
Employee Contribution Single	\$0.00	\$0.00	\$0.00	\$0.00		
Employee Contribution Employee	\$0.00	\$0.00	\$0.00	\$0.00		
Employee Contribution Dependent	\$125.81	\$130.21	\$130.21	\$138.98		

	2008	2009	2010	2011
Premium Contribution				
State Contribution for Employee Coverage	257,799,030	265,604,035	265,604,035	283,488,048
State Contribution for Dependent Coverage	243,288,127	252,876,412	252,876,412	269,903,431
CY Total State Contributions	501,087,157	518,480,448	518,480,448	553,391,479
CY Employee Contributions	69,630,601	72,209,922	72,209,922	77,072,059
CY Total Premiums	570,717,758	590,690,370	590,690,370	630,463,538
Total Premium				
Employee Contributions Overall Pct.	12.2%	12.2%	12.2%	12.2%
Employee Contributions Dependent Pct.	17.2%	17.0%	17.0%	17.0%
CY'09 State Contribution (x 2) vs. Biennium Total		1,036,960,895	1,071,871,927	
			(34,911,032)	

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Advantage 4/22 Wednesday Design

Status Quo, \$0 Single Contribution, 16.7% Reserve, \$125 HRA Contribution (1 year)

Financial Summary

Baseline Premium Scenario - Opener Design - Reserve Buydown to 16.7% Agency Cost

	2008	2009	2010	2011	2012	2013
Income (Premiums)	570,717,758	590,690,370	590,690,370	630,463,538	734,195,755	795,114,751
Expenditures						
Allowed Claims	543,215,599	586,672,847	635,953,366	690,009,402	745,210,153	804,826,965
Cost sharing Provisions	(49,207,786)	(48,693,846)	(49,604,363)	(51,750,705)	(52,164,711)	(52,313,753)
% of Claims	9.1%	8.3%	7.8%	7.5%	7.0%	6.5%
Admin & Reins	33,283,559	30,197,482	30,713,013	31,941,533	33,219,195	34,547,963
Total Expenditures	527,291,372	568,176,483	617,062,016	670,200,230	726,264,637	787,061,174
Underwriting Gain	43,426,386	22,513,887	(26,371,646)	(39,736,692)	7,931,117	8,053,577
Other expenses/income	(12,998,559)	(3,200,000)	(10,800,000)	(2,700,000)	(2,500,000)	(2,700,000)
Interest Income	8,220,625	5,200,000	5,300,000	4,700,000	4,500,000	4,700,000
Reserve Contribution	38,648,452	24,513,887	(31,871,646)	(37,736,692)	9,931,117	10,053,577
EOY Reserves	160,833,040	185,346,927	153,475,281	115,738,589	125,669,706	135,723,283
Reserves as % of Allowed Claims	29.9%	31.6%	24.0%	16.7%	16.7%	16.7%
Over 16.7% Reserve Target	70,990,547	87,426,644	46,886,078	0	(0)	0
				2011 Actual (1)	2012 (1)	
Income (Premiums)		3.5%	0.0%	6.7%	16.5%	8.3%
Allowed Claims		8.0%	8.4%	8.5%	8.0%	8.0%
Admin & Reins		-9.3%	1.7%	4.0%	4.0%	4.0%

(1) Based on the final Reserve Contribution, for 2009, and the related updated projections for 2010/2011, NO premium increases were required for the 2011 or 2012 Plan Years.

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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
MINNESOTA MANAGEMENT AND 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

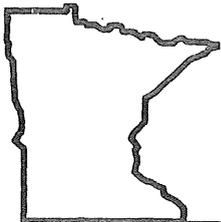
Rates are determined based on generally accepted actuarial principles, using historical experience and reasonable assumptions. Attached is the representative statement, from the States consultant, along with the consultants' report related to the recommended premium increases for the 2010 and 2011 plan year(s). Because there were no Premium increases or Plan Design changes, for the 2012 Plan Year, an updated consultant report has not been prepared, for the 2012 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.

STATE OF MINNESOTA
Employee Insurance Trust Fund
SWIFT FUND 5600
SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 2012

CONTACT: Rhonda Miller-Minnesota Management & Budget
SEGIP Payment by Employer Employee Query
Report ID: FIHU1610
Note: Report below only shows Employer portion

		COLLECTED BILLINGS			IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
B04	Agriculture Dept	4,542,397						4,542,397		4,542,397	
B11	Barber/Cosmetology Exam Board	132,318						132,318		132,318	
B13	Commerce Dept	3,567,546						3,567,546		3,567,546	
B14	Animal Health Board	568,060						568,060		568,060	
B20	Explore Minnesota Tourism	29,969						29,969		29,969	
B21	Economic Security Dept	483,100						483,100		483,100	
B22	Employ & Econ Development Dept	16,754,503						16,754,503		16,754,503	
B24		110,379						2,195,953		2,195,953	
B25		21,277						123,185		123,185	
B34	Housing Finance Agency	2,195,953						4,763,711		4,763,711	
B41	Workers Comp Court of Appeals	123,185						629,064		629,064	
B42	Labor & Industry Dept	4,763,711						53,930		53,930	
B43	Iron Range Resources & Rehab	629,064						21,243		21,243	
B7E	Architecture, Engineering Bd	53,930						34,576		34,576	
B7G	Combative Sports Commission	21,243						8,774		8,774	
B7P	Accountancy Board	34,576						576,741		576,741	
B7S	Private Detective Board	8,774						31,924		31,924	
B82	Public Utilities Comm	576,741						824,837		824,837	
B9D	Amateur Sports Comm	31,924						143,809,438		143,809,438	
E25	Perpich Ctr For Arts Education	824,837						4,206,436		4,206,436	
E26	MN St Colleges & Universities	143,809,438						2,140,249		2,140,249	
E37	Education Department	4,206,436						147,636		147,636	
E44	Faribault Academies	2,140,249						647,027		647,027	
E50	Arts Board	147,636						2,121,015		2,121,015	
E60	Office of Higher Education	647,027						21,536		21,536	
E77	Minnesota Zoological Garden	2,121,015						4,666,506		4,666,506	
E9W	Higher Ed Facilities Authority	21,536						10,071		10,071	
G02	Administration Dept	4,666,505.95						20,831		20,831	
G02-ADMN-148	Developmental Disabilities	10,071						1,500,069		1,500,069	
G02-G021060	STAR (Tech Related Assistance)	20,831						105,293		105,293	
G03	Lottery	1,500,069						3,146,167		3,146,167	
G05	Racing Commission	105,293						292,582		292,582	
G06	Attorney General	3,146,167						3,068,521		3,068,521	
G09	Gambling Control Board	292,582						21,741		21,741	
G10	Minnesota Management & Budget	3,068,521.06						315,690		315,690	
G10- G100065-G1000	Management Analysis	21,741						66,274		66,274	
G17	Human Rights Dept	315,690						277,246		277,246	
G19	Indian Affairs Council	66,274						322,103		322,103	
G38	Investment Board	277,246						113,973		113,973	
G39	Governors Office	322,103						3,408,748		3,408,748	
G45	Bureau of Mediation Services	113,973						675,895		675,895	
G46	Enterprise Technology Office	3,408,748						1,066,512		1,066,512	
G53	Secretary of State	675,895						1,011,974		1,011,974	
G61	State Auditor	1,066,512						939,448		939,448	
G62	MN State Retirement System	1,011,974						15,185,746		15,185,746	
G63	Public Employees Retire Assoc	939,448						932,160		932,160	

		BILLED AT FULL RATE(S)	LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	(FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	A-87 REVENUES	SURCHARGE		TOTAL REVENUES
									COLLECTED	IMPUTED	
G67	Revenue Dept	15,185,746						32,495			32,495
G69	Teachers Retirement Assoc	932,160						73,909			73,909
G92	Ombudsperson for Families	32,495						783,752			783,752
G9J	Campaign Fin & Public Discl Bd	73,909						30,718			30,718
G9K	Administrative Hearings	783,752						35,960			35,960
G9L	Black Minnesotans Council	30,718						24,684			24,684
G9M	Chicano/Latino Affairs Council	35,960						18,271			18,271
G9N	Asian-Pacific Council	24,684						34,286			34,286
G9X	Capitol Area Architect	18,271						14,879,907			14,879,907
G9Y	Disability Council	34,286						69,011,925			69,011,925
H12	Health Department	14,879,907						11,369,175			11,369,175
H55	Human Services Dept	69,011,925						-1,876			-1,876
H75	Veterans Affairs Dept	11,369,175						234,670			234,670
H76	Veterans Home Board	-1,876						308,495			308,495
H7B	Medical Practice Board	234,670						149,412			149,412
H7C	Nursing Board	308,495						177,572			177,572
H7D	Pharmacy Board	149,412						47,947			47,947
H7F	Dentistry Board	177,572						14,994			14,994
H7H	Chiropractors Board	47,947						108,413			108,413
H7J	Optometry Board	14,994						109,471			109,471
H7K	Nursing Home Admin Board	108,413						16,339			16,339
H7L	Social Work Board	109,471						6,392			6,392
H7M	Marriage & Family Therapy	16,339						21,291			21,291
H7Q	Board of Podiatry	6,392						134,708			134,708
H7R	Veterinary Medicine Board	21,291						101,183			101,183
H7S	Emergency Medical Services Bd	134,708						36,706			36,706
H7V	Psychology Board	101,183						36,294			36,294
H7W	Physical Therapy Board	36,706						161,827			161,827
H7X	Behavioral Health & Therapy Bd	36,294						23,240,004			23,240,004
H9G	Ombud Mental Hlth & Dev Dis	161,827						1,387,361			1,387,361
J33	Trial Courts	23,240,004						6,205,587			6,205,587
J50		1,387,361						803,374			803,374
J52	Public Defense Board	6,205,587						2,803,217			2,803,217
J58	Court of Appeals	803,374						71,085			71,085
J65	Supreme Court	2,803,217						21,347			21,347
J68	Tax Court	71,085						779,120			779,120
J70	Judicial Standards Board	21,347						587,151			587,151
L10	LCC-Leg Coordinating Comm	779,120						2,960,224			2,960,224
L49	Legislative Auditor	587,151						22,721,428			22,721,428
P01	Military Affairs Dept	2,960,224						48,546,845			48,546,845
P07	Public Safety Dept	22,721,428						146,742			146,742
P78	Corrections Dept	48,546,845						67,045			67,045
P7T	Peace Officers Board (POST)	146,742						25,245,166			25,245,166
P9E	Sentencing Guidelines Comm	67,045						9,610,349			9,610,349
R29	Natural Resources Dept	25,245,166						916,579			916,579
R32	Pollution Control Agency	9,610,349						51,945,030			51,945,030
R9P	Water & Soil Resources Board	916,579						0			0
T79	Transportation Dept	51,945,030						521,730,948			521,730,948
								0			0
								0			0
	Total	521,730,948						521,730,948			521,730,948



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL
Section II—Billed Services

MN.IT Services

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 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
FY12
070 FUND

	A	B	C	D	E	F	H	J	L	M	N	O	
1	STATE OF MINNESOTA												
2	FY 2012 SWCAP												
3	MN.IT Services												
4	AS OF 08/30/12					(in thousands)			\$83,676				
5											OPERATING EXPENSES		
6											REVENUE		
7	RATE CATEGORY	R.E. BEG. BAL. @ 6/30/11	Adjustment to Balance - Federal Repayment for FY11 Excess Allowable Reserve	Adjusted R.E. Balance @ 6/30/11 Allowable Reserve	(COL. 1)	ACTUAL BILLED REVENUE/ CUSTOMER	NON-OP REVENUE	LESS: REBATE	ADJUSTED REVENUE	DIRECT COST BY SERVICE	ALLOCATED EXPENSES	O/H EXPENSES	
8					(COL. 1)	(COL. 2)	(COL.3)	(COL.4)	(COL. 5)	(COL.6)	(COL. 7)	(COL. 8)	
9									(COL. 2+3-4)				
10													
11													
12	MANAGED SERVICES												
13	Hosting Services	\$6,846	(\$2,998)	\$3,847		\$33,050	\$4	\$1,600	\$31,454	\$24,548	\$948	\$1,944	
14	Data Management (Storage)	\$3,777	(\$2,685)	\$1,091		\$9,876	\$4	\$600	\$9,280	\$3,925	\$1,169	\$389	
15													
16	TELECOMMUNICATIONS												
17	WAN Services	\$3,736	(\$969)	\$2,767		\$18,806	\$12		\$18,818	\$14,351	\$2,325	\$1,275	
18	Contracted Telecom Services	\$2,247		\$2,247		\$11,286	\$0		\$11,286	\$9,449	\$1,367	\$216	
19	IP Services	\$845		\$845		\$5,560	\$4		\$5,564	\$4,193	\$1,025	\$399	
20													
21	ENTERPRISE APPLICATIONS												
22	Workplace Services		(\$7,553)		(\$7,553)	\$5,156	\$1		\$5,156	\$6,787	\$2,090	\$677	
23	Business Process Management		(\$3,497)		(\$3,497)	\$635	\$0		\$635	\$1,294	\$72	\$104	
24													
25	BUSINESS SERVICES												
26	Customer Project Services		(\$9,125)		(\$9,125)	\$4,299	\$71		\$4,370	\$4,986	\$142	\$1	
27													
28													
29													
30													
31	GRAND TOTAL	(\$2,725)	(\$6,652)	(\$9,377)		\$88,668	\$96	\$2,200	\$86,564	\$69,533	\$9,138	\$5,005	
32		(a)	(j)			(b)	(c)	(d)	(e)	(f)	(f)	(f)	
33													
34													
35													
36	Comments/Footnotes:												
37	(a) R.E. Beginning Balance @ 6/30/11 - Ties to calculated FY2011 Total Ending Balance balance by product line from Column 16 (after adjustment to FY2011 beginning balance for federal repayment FY10)												
38	(b) Actual Billed Revenue by Customer - Actual billed amount from FY2012 Revenue by Customer worksheet. The CAFR Total Operating Revenue Figure of \$86,468 = Actual Billed Revenue by Customer (\$88,668) - Rebate (\$2,200)												
39	(c) Non-Operating Revenue includes Interest Revenue of \$24,639, Federal Grants (Homeland Security) of \$25,600 and Transfers-In of \$45,143. There were no Gain (loss) on Disposal of Capital Asset												
40	(d) Less: Rebate - A FY2011 rebate in the amount of \$2.2 million (\$1.2 million Hosting Services and \$.6 million Data Management (Storage)) was issued on the FY2012 March 2012 invoice (generated in April 2012)												
41	(e) Adjusted Revenue - Actual Billed Revenue (Customer) adjusted for any non-operating revenue and rebate given.												
42	(f) Operating Expenses - Total Service Expenses (Direct, Allocated and Overhead) Less Interest Expenses												
43	(g) NonOperating Expense - Includes: Interest expenses of \$101,518, federal repayment of \$6,120,192 and Transfers Out (ISRM) of \$827,923.												
44	(h) Unallowable Expenditures: Includes the federal liability payment to the Health and Human Services Department for FY10 in the amount of \$6,017,000 plus interest of \$103,192 totalling 6,120,192 which occurred on 5/04/2012												
45	(i) Imputed Interest - Imputed Interest Earnings on Monthly Avg. Cash Balance at State's Treasury Avg. Rate of Return (6.167%).												
46	(j) Adjusts R.E. BEG.BAL. to FY11 Allowable Retained Earnings due to federal payback of \$2,982,909 on 9/26/2012 for FY11 per OMB Circular A-87												

STATE OF MINNESOTA
OFFICE OF ENTERPRISE TECHNOLOGY
FY12
070 FUND

	A	P	Q	R	S	U	W	Y	AA	AB	AC	AD
1	STATE OF MINNESOTA											
2	FY 2012 SWCAP											
3	MN.IT Services											
4	AS OF 08/30/12											
5												
6		N/O 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 FY12
7	RATE CATEGORY											
8		(COL. 9)	(COL.10)	(COL.11)	(COL.12)	(COL. 13)	(COL. 14)	(COL. 15)	(COL. 16)	(COL. 17)	(COL.18)	(COL.19)
9			(COL. 6+7+8+9)		(COL. 10-11)	(COL.5-12)	(COL.1+5-12)	(1/2 OF COL. 14 + 1) *6.167%	(COL. 14+15)	(COL. 12-COL. 19)/6	(COL.16-17)	
10												
11												
12	MANAGED SERVICES											
13	Hosting Services	\$4,492	\$31,932	\$4,475	\$27,457	\$3,998	\$7,845	\$361	\$8,206	\$4,426	\$3,779	\$898
14	Data Management (Storage)	\$1,162	\$6,646	\$1,146	\$5,499	\$3,781	\$4,872	\$184	\$5,056	\$792	\$4,264	\$749
15												
16	TELECOMMUNICATIONS											
17	WAN Services	\$412	\$18,362	\$362	\$18,000	\$818	\$3,585	\$196	\$3,781	\$2,783	\$998	\$1,304
18	Contracted Telecom Services	\$71	\$11,104	\$71	\$11,033	\$253	\$2,500	\$146	\$2,647	\$1,839	\$808	\$0
19	IP Services	\$83	\$5,700	\$66	\$5,634	(\$70)	\$775	\$50	\$825	\$867	(\$42)	\$435
20												
21	ENTERPRISE APPLICATIONS											
22	Workplace Services	\$3	\$9,556		\$9,556	(\$4,400)	(\$11,953)	(\$601)	(\$12,555)	\$1,577	(\$14,132)	\$92
23	Business Process Management	\$0	\$1,470		\$1,470	(\$835)	(\$4,331)	(\$241)	(\$4,573)	\$202	(\$4,774)	\$259
24												
25	BUSINESS SERVICES											
26	Customer Project Services	\$828	\$5,957		\$5,957	(\$1,587)	(\$10,712)	(\$612)	(\$11,323)	\$992	(\$12,315)	\$7
27												
28												
29												
30												
31	GRAND TOTAL	\$7,051	\$90,727	\$6,121	\$84,606	\$1,958	(\$7,419)	(\$518)	(\$7,937)	\$13,477	(\$21,413)	\$3,745
32		(g)		(h)				(i)				
33												
34												
35												
36	Comments/Footnotes:											
37	(a) R.E. Beginning Balance											
38	(b) Actual Billed Revenue											
39	(c) Non-Operating Revenue											
40	(d) Less: Rebate - A FY2012											
41	(e) Adjusted Revenue - Actual											
42	(f) Operating Expenses - Actual											
43	(g) Non-Operating Expenses											
44	(h) Unallowable Expenditures											
45	(i) Imputed Interest - Imputed											
46	(j) Adjusts R.E. BEG. BAL.											

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET ASSETS
 JUNE 30, 2012
 (IN THOUSANDS)

ASSETS	Adjustment	ENTERPRISE TECHNOLOGIES
Current Assets:		
Cash and Cash Equivalents.....		\$ 11,023
Investments.....		-
Accounts Receivable.....		19,403
Interfund Receivables.....		-
Due from Component Unit.....		-
Accrued Investment/Interest Income.....		-
Federal Aid Receivable.....		-
Inventories.....		-
Loans and Notes Receivable.....		-
Securities Lending Collateral.....		-
Prepaid Expenses.....		6,274
Other Assets.....		-
Total Current Assets.....	-	\$ 36,700
Noncurrent Assets:		
Cash and Cash Equivalents-Restricted.....		\$ -
Investments-Restricted.....		-
Other Assets-Restricted.....		-
Due from Component Unit.....		-
Advances to Other Funds.....		-
Loans and Notes Receivable.....		-
Depreciable Capital Assets (Net).....		8,184
Nondepreciable Capital Assets.....		-
Prepaid Expenses.....		1,037
Other Assets.....		-
Total Noncurrent Assets.....	-	\$ 9,221
Total Assets.....	-	\$ 45,921
LIABILITIES		
Current Liabilities:		
Accounts Payable.....		\$ 6,105
Interfund Payables.....		-
Due to Component Unit.....		-
Unearned Revenue.....	(1)	4,809
Accrued Interest Payable.....		9
Bonds and Notes Payable.....		2,412
Capital Leases Payable.....		-
Claims Payable.....		-
Compensated Absences Payable.....		295
Securities Lending Liabilities.....		-
Other Liabilities.....		37
Total Current Liabilities.....	(1)	\$ 13,667
Noncurrent Liabilities:		
Accounts Payable-Restricted.....		\$ -
Due to Component Unit.....		-
Bonds and Notes Payable.....		3,892

Capital Leases Payable.....	-	
Claims Payable.....	-	
Compensated Absences Payable.....	2,959	
Advances from Other Funds.....	-	
Other Postemployment Benefits.....	247	
Net Pension Obligation.....	-	
Funds Held in Trust.....	-	
Other Liabilities.....	-	
Total Noncurrent Liabilities.....	-	\$ 7,098
Total Liabilities.....	(1)	\$ 20,765
NET ASSETS		
Invested in Capital Assets, Net of Related Debt.....		\$ 1,977
Unrestricted		\$ 23,179
Total Net Assets.....	-	\$ 25,156

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS YEAR ENDED JUNE 30, 2012 (IN THOUSANDS)

	ENTERPRISE TECHNOLOGIES
Operating Revenues:	
Net Sales.....	\$ 86,468
Insurance Premiums.....	-
Other Income.....	-
Total Operating Revenues.....	<u>\$ 86,468</u>
Less: Cost of Goods Sold.....	-
Gross Margin.....	<u>\$ 86,468</u>
Operating Expenses:	
Purchased Services.....	\$ 47,009
Salaries and Fringe Benefits.....	27,547
Claims.....	-
Depreciation and Amortization.....	3,745
Supplies and Materials.....	1,626
Repairs and Maintenance.....	3,503
Indirect Costs.....	242
Other Expenses.....	4
Total Operating Expenses.....	<u>\$ 83,676</u>
Operating Income (Loss).....	<u>\$ 2,792</u>
Nonoperating Revenues (Expenses):	
Investment Income.....	\$ 25
Federal Grants.....	26
Private Grants.....	-
Grants and Subsidies.....	-
Securities Lending Income.....	-
Other Nonoperating Revenues.....	-
Interest and Financing Costs.....	(102)
Grants, Aids and Subsidies.....	-
Securities Lending Rebates and Fees.....	-
Other Nonoperating Expenses.....	(6,121)
Gain (Loss) on Disposal of Capital Assets.....	-
Total Nonoperating Revenues (Expenses).....	<u>\$ (6,172)</u>
Income (Loss) Before Transfers and Contributions.....	\$ (3,380)
Capital Contributions.....	-
Transfers-In.....	45
Transfers-Out.....	(828)
Total Income (Loss).....	<u>\$ (4,163)</u>
Special Item.....	\$ -
Change in Net Assets.....	<u>\$ (4,163)</u>
Net Assets, Beginning, as Reported.....	\$ 29,319
Prior Period Adjustment.....	-
Change in Accounting Principle.....	-
Change in Reporting Entity.....	-
Change in Fund Structure.....	-
Net Assets, Beginning, as Restated.....	<u>\$ 29,319</u>
Net Assets, Ending.....	<u>\$ 25,156</u>

Check Totals:

Check: Total Net Assets = Prop-Rev: Net Assets, Ending
100Total Net Assets

-

Check Totals s/b zero

Tuition and Fees

-

Restricted Student Payments, Net

-

Student Financial Aid

-

Unemployment Benefits

-

Total Check s/b zero

-

Non-CAFR Accts

Check: Non_CAFR Accounts

-

Next row: Column numbers used for vlookup reference

5 6 48

61 62

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)**

	ENTERPRISE TECHNOLOGIES	
Cash Flows from Operating Activities:		
Receipts from Customers.....	\$ 82,330	
Receipts from Other Revenues.....	-	
Payments to Claimants.....	-	
Payments to Suppliers.....	-	
Payments to Employees.....	(28,509)	
Payments to Others.....	(61,131)	
Net Cash Flows from Operating Activities.....	\$ (7,310)	Agree's w/ NCF of OA, below
Cash Flows from Noncapital Financing Activities:		
Transfers-In.....	\$ 45	
Transfers-Out.....	(828)	
Advances to Other Funds.....	-	
Advances from Other Funds.....	-	
Repayments of Advances to Other Funds.....	-	
Repayments of Advances from Other Funds.....	-	
Other Nonoperating Expenses.....	-	
Net Cash Flows from Noncapital Financing Activities.....	\$ (783)	
Cash Flows from Capital and Related Financing Activities:		
Capital Contributions.....	\$ -	
Investment in Capital Assets.....	\$ (4,597)	
Investment in Leasehold Improvements.....	-	
Proceeds from Disposal of Capital Assets.....	-	
Proceeds from Capital Lease.....	-	
Proceeds from Loans.....	3,834	
Capital Lease Payments.....	-	
Repayment of Loan Principal.....	(2,537)	
Interest Paid.....	(102)	
Net Cash Flows from Capital and Related Financing Activities.....	\$ (3,402)	
Cash Flows from Investing Activities:		
Proceeds from Sales and Maturities of Investments.....	\$ -	
Purchase of Investments.....	-	
Investment Earnings.....	25	
Net Cash Flows from Investing Activities.....	\$ 25	
Net Increase (Decrease) in Cash and Cash Equivalents.....	\$ (11,470)	
Cash and Cash Equivalents, Beginning, as Reported.....	\$ 22,493	Agree's to BS cash 2011
Change in Fund Structure.....	-	
Cash and Cash Equivalents, Beginning, as Restated.....	\$ 22,493	
Cash and Cash Equivalents, Ending.....	\$ 11,023	Agree's to BS cash 2012
 Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:		
Operating Income (Loss).....	\$ 2,792	Agree's with IS
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Depreciation.....	\$ 3,233	Agree's w/ IS dep/amort combined
Amortization.....	512	Agree's w/ IS dep/amort combined
Miscellaneous Nonoperating Revenues.....	-	
Miscellaneous Nonoperating Expenses.....	(5,973)	
Investment Income.....	-	
Change in Assets and Liabilities:		
Accounts Receivable.....	(8,645)	
Inventories.....	-	
Other Assets.....	(2,199)	
Accounts Payable.....	542	
Compensated Absences Payable.....	-	
Unearned Revenues.....	2,406	
Other Liabilities.....	22	
Net Reconciling Items to be Added to (Deducted from) Operating Income.....	\$ (10,102)	
Net Cash Flows from Operating Activities.....	\$ (7,310)	Agree's w/ NCF of OA, above
Noncash Investing, Capital and Financing Activities:		
Transferred/Donated Assets.....	\$ -	
Accrual of Computer Equipment as an Investment in Capital Assets.....	659	

Attachment GF-5

IMPUTED REVENUE REPORT - YEAREND
(MMB Sales by Customer Report)
(Form and Date as Requested by MMB)

CONTACT: Uma Venkat 651.201.1218

		COLLECTED BILLINGS			IMPUTED REVENUE			SURCHARGE		TOTAL REVENUES	
		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
H55	HUMAN SERVICES	\$36,209,573.41						\$ 36,209,573			\$ 36,209,573
B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	\$7,481,376.30						\$ 7,481,376			\$ 7,481,376
P07	PUBLIC SAFETY	\$5,483,531.81						\$ 5,483,532			\$ 5,483,532
T79	TRANSPORTATION	\$4,075,745.92						\$ 4,075,746			\$ 4,075,746
E26	MINNESOTA STATE COLLEGES & UNIVERSITIES	\$3,391,386.05						\$ 3,391,386			\$ 3,391,386
400	PUBLIC SCHOOLS(NON HIGHER ED.-K12)	\$2,915,308.63						\$ 2,915,309			\$ 2,915,309
100	COUNTIES	\$2,833,318.85						\$ 2,833,319			\$ 2,833,319
G10	MINNESOTA MANAGEMENT & BUDGET	\$2,610,676.34						\$ 2,610,676			\$ 2,610,676
E60	HIGHER EDUCATION SERVICES OFFICE	\$1,968,795.92						\$ 1,968,796			\$ 1,968,796
P78	CORRECTIONS	\$1,917,873.96						\$ 1,917,874			\$ 1,917,874
R29	NATURAL RESOURCES	\$1,790,869.05						\$ 1,790,869			\$ 1,790,869
G67	REVENUE	\$1,617,274.13						\$ 1,617,274			\$ 1,617,274
H12	HEALTH	\$1,395,102.52						\$ 1,395,103			\$ 1,395,103
J65	SUPREME COURT	\$1,304,684.84						\$ 1,304,685			\$ 1,304,685
G46	OFFICE OF ENTERPRISE TECHNOLOGY	\$1,102,684.55						\$ 1,102,685			\$ 1,102,685
P01	MILITARY AFFAIRS DEPT	\$1,010,259.55						\$ 1,010,260			\$ 1,010,260
B13	COMMERCE	\$938,285.53						\$ 938,286			\$ 938,286
200	CITIES	\$899,564.37						\$ 899,564			\$ 899,564
G02	ADMINISTRATION	\$909,481.99						\$ 909,482			\$ 909,482
300	QUASI GOV/AGENCIES/PRIVATE	\$869,257.65						\$ 869,258			\$ 869,258
R32	POLLUTION CONTROL	\$827,691.60						\$ 827,692			\$ 827,692
H75	VETERANS AFFAIRS DEPT	\$715,548.06						\$ 715,548			\$ 715,548
E81	UNIVERSITY OF MINNESOTA	\$700,758.75						\$ 700,759			\$ 700,759
B42	LABOR & INDUSTRY	\$471,757.54						\$ 471,758			\$ 471,758
G62	MINN STATE RETIREMENT SYSTEM	\$464,037.54						\$ 464,038			\$ 464,038
J52	PUBLIC DEFENSE BOARD	\$387,457.83						\$ 387,458			\$ 387,458
B04	AGRICULTURE	\$366,412.22						\$ 366,412			\$ 366,412
E37	MN DEPARTMENT OF EDUCATION	\$356,041.82						\$ 356,042			\$ 356,042
G9K	ADMINISTRATIVE HEARINGS	\$266,984.15						\$ 266,984			\$ 266,984
B34	HOUSING FINANCE AGENCY	\$263,751.42						\$ 263,751			\$ 263,751
R9P	WATER & SOIL RESOURCES BOARDS	\$250,767.53						\$ 250,768			\$ 250,768
G53	SECRETARY OF STATE	\$241,016.27						\$ 241,016			\$ 241,016
G03	LOTTERY	\$238,531.73						\$ 238,532			\$ 238,532
T9B	METROPOLITAN COUNCIL/TRANSPORT	\$223,157.41						\$ 223,157			\$ 223,157
G06	ATTORNEY GENERAL	\$188,772.87						\$ 188,773			\$ 188,773

G63	PUBLIC EMPLOYEES RETIRE	\$185,573.25					\$ 185,573		\$ 185,573
G17	HUMAN RIGHTS DEPT	\$175,938.30					\$ 175,938		\$ 175,938
E40	HISTORICAL SOCIETY	\$171,816.66					\$ 171,817		\$ 171,817
B43	IRON RANGE RESOURCE & REHABILITATION AGENCY	\$149,548.96					\$ 149,549		\$ 149,549
G69	TEACHERS RETIREMENT ASSOCIATION BOARD	\$107,859.00					\$ 107,859		\$ 107,859
J33	TRIAL COURTS	\$105,017.09					\$ 105,017		\$ 105,017
B82	PUBLIC UTILITIES COMMISSION	\$102,404.70					\$ 102,405		\$ 102,405
E25	CENTER FOR ARTS EDUCATION	\$96,950.40					\$ 96,950		\$ 96,950
E44	FARIBAULT ACADEMIES	\$72,654.62					\$ 72,655		\$ 72,655
L49	LEGISLATIVE AUDITOR	\$58,878.44					\$ 58,878		\$ 58,878
G39	GOVERNORS OFFICE	\$52,872.18					\$ 52,872		\$ 52,872
H9G	OMBUDSMAN MH/MR	\$52,552.97					\$ 52,553		\$ 52,553
G61	STATE AUDITOR	\$47,433.49					\$ 47,433		\$ 47,433
B20	EXPLORE MINNESOTA TOURISM	\$46,179.59					\$ 46,180		\$ 46,180
G09	GAMBLING CONTROL BOARD	\$40,204.70					\$ 40,205		\$ 40,205
H7K	NURSING HOME ADMIN BOARD	\$29,815.98					\$ 29,816		\$ 29,816
H7C	NURSING BOARD	\$29,682.07					\$ 29,682		\$ 29,682
E77	ZOOLOGICAL BOARD	\$29,576.42					\$ 29,576		\$ 29,576
L28	SENATE	\$27,951.14					\$ 27,951		\$ 27,951
B41	WORKERS COMP COURT OF APPEALS	\$25,685.03					\$ 25,685		\$ 25,685
G38	INVESTMENT BOARD	\$25,579.84					\$ 25,580		\$ 25,580
B14	ANIMAL HEALTH BOARD	\$24,024.79					\$ 24,025		\$ 24,025
E50	ARTS BOARD	\$21,397.42					\$ 21,397		\$ 21,397
H7B	MEDICAL PRACTICE BOARD	\$20,187.98					\$ 20,188		\$ 20,188
B7E	ARCHITECTURE ENGINEERING BOARD	\$19,976.52					\$ 19,977		\$ 19,977
H7S	EMERGENCY MEDICAL SERVICES BOARD	\$17,944.08					\$ 17,944		\$ 17,944
L31	HOUSE OF REPRESENTATIVE	\$18,051.84					\$ 18,052		\$ 18,052
P9E	SENTENCING GUIDELINES COMMISSION	\$16,834.89					\$ 16,835		\$ 16,835
G92	OMBUDSPERSON FOR FAMILIES	\$14,690.92					\$ 14,691		\$ 14,691
G9Y	DISABILITY COUNCIL	\$14,406.86					\$ 14,407		\$ 14,407
L5G	REVISOR OF STATUTES	\$12,840.00					\$ 12,840		\$ 12,840
G45	MEDIATION SERVICES BUREAU	\$10,527.61					\$ 10,528		\$ 10,528
H54	DHS CHILD SUPPORT COUNTY OFFICES	\$9,888.13					\$ 9,888		\$ 9,888
G9J	CAMPAIGN FINANCE BOARD	\$9,485.61					\$ 9,486		\$ 9,486
P7T	PEACE OFFICERS BOARD	\$8,600.37					\$ 8,600		\$ 8,600
B7P	ACCOUNTANCY BOARD	\$8,586.03					\$ 8,586		\$ 8,586
L5F	LEGISLATIVE REFERENCE LIBRARY	\$7,800.00					\$ 7,800		\$ 7,800
600	COUNTIES FEDERAL/AGENCIES	\$7,427.24					\$ 7,427		\$ 7,427
G9X	CAPITOL AREA ARCHITECTURAL & PLANNING BOARD	\$6,944.94					\$ 6,945		\$ 6,945
G9N	ASIAN-PACIFIC COUNCIL	\$6,326.83					\$ 6,327		\$ 6,327
H7L	SOCIAL WORK BOARD	\$6,302.79					\$ 6,303		\$ 6,303
G19	INDIAN AFFAIRS COUNCIL	\$5,998.61					\$ 5,999		\$ 5,999
H7D	PHARMACY BOARD	\$5,947.02					\$ 5,947		\$ 5,947
J68	TAX COURT	\$5,878.00					\$ 5,878		\$ 5,878
G9L	BLACK MINNESOTANS COUNCIL	\$5,731.91					\$ 5,732		\$ 5,732
J50	GUARDIAN AD LITEM	\$5,250.00					\$ 5,250		\$ 5,250
H7F	DENTISTRY BOARD	\$5,132.01					\$ 5,132		\$ 5,132
B11	BARBER & COSMETOLOGY EXAMINERS BOARD	\$5,021.61					\$ 5,022		\$ 5,022
J70	JUDICIAL STANDARDS BOARD	\$4,787.14					\$ 4,787		\$ 4,787
G9M	CHICANO LATINO AFFAIRS COUNCIL	\$4,778.05					\$ 4,778		\$ 4,778



May 15, 2012

Margaret M. Kelly, Assistant Commissioner
Minnesota Management & Budget
400 Centennial Office Building
658 Cedar Street
St. Paul, MN 55155

Dear Margaret:

In accordance with MMB Policy 0108-01 and pursuant to Minnesota Statutes 16A.126, enclosed for your approval is the FY 2013 Rate Package for MN.IT Services. This package proposes rates to be charged to state agencies for IT services effective for the fiscal year beginning on July 1, 2012.

Some of the highlights of the FY 2013 Rate Package are as follows:

- FY13 is a transitional year for MN.IT Services as we have taken steps to segregate IT Spend in place in order to minimize the complexity of IT Consolidation.
- \$2.0 million rate reduction in Data Management and Application Hosting (Mainframe). The overall rate reduction is \$1.9 million or 2.1%.
- Remaining rates are unchanged in spite of \$4.1 million of spending required for IT Consolidation and Data Center Relocation.
- IT Consolidation affords an opportunity to better align revenue and expenses on all product lines in order to avoid federal tax liability.
- Simpler and easier to understand rate package while complying with all requirements.

Please contact me if you have any questions or require any further information. I look forward to the approval of the proposed rates.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tu Tong', with a long, sweeping horizontal line extending to the right.

Tu Tong

Chief Financial Officer, MN.IT SERVICES

CC: Ms. Alisha Cowell, MMB
CC: Mike Røelofs, MMB
Carolyn Parnell, MN.IT Services
Ed Valencia, MN.IT Services
Tony Rees, MN.IT Services
Julie Freeman, MN.IT Services

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Introduction

The purpose of this document is to provide the FY2013 rates for technology services provided centrally by the Office of Enterprise Technology, d.b.a. MN.IT Services, to executive branch agencies and other Minnesota government customers.

This rate package includes a -2.1% overall rate change for FY2013, significantly better than the projected rate change forecast communicated to state agencies for planning / budgetary purposes. These changes will result in \$2 million in customer savings (excluding cost plus rates) at forecasted FY2012 volume projections.

Scope of This Rate Package

An enterprise-wide planning process is now underway for the implementation of 2011 legislation calling for the consolidation of services and the financial model for future service delivery. Until a plan is fully implemented, the services described in this rate package remain the combination of utility and market services provided by MN.IT Services Central. The rate package does not include services that are provided locally by MN.IT Service's agency-based offices to their agency customers.

FY2012 Service Successes / Highlights

Areas of Growth

Several MN.IT services have seen healthy volume increases in FY2012. Several MN.IT Services product areas will finish FY2012 with growth over FY2011. These include:

- Data Management
- Telecommunication
- Workplace Services

Data Management (Storage)

SAN storage is now available at EDC1, a Port Authority--owned co-location data center, through a partnership with MN.IT Services Central and MN.IT Services at DHS, which shared a need for additional storage and teamed up to purchase 155 terabytes. By purchasing a larger quantity, both entities saved money.

Data Center Re-location

The optimization of EDC1 is well underway and will be completed by mid-FY2013. DHS Health Care Operations (HCO) and Military Affairs are currently occupying the facility. DEED and MNDOT will be migrating equipment once optimization of the facility is completed.

State Recovery Center (SRC) Lease

The lease for additional space at the State's SRC data center facility was executed in April 2012 in order to accommodate DHS equipment move in June 2012 from DHS's leased space at DC1. Their goal is to decrease the leased footprint to save costs. Additional space will be available for other customers that are interested, with the option of expanding that space if needed.

IP Telephony

A voice mail systems conversion (from OCTEL to Unity) will be 80% complete by the end of June 2012, with the remaining conversion targeted for completion by the end of July 2013.

Web Content Management

Existing customers were converted from Broadvision to Tridion.

EUCC

Migration of the executive branch to the Enterprise Email cloud solution was completed in FY2012. Instant Messaging (LYNC) was added to the EUCC suite at MN.IT Services Central and several executive branch agencies. Several non-executive entities are scheduled/forecasted to sign on to the service in FY2013.

Financial Successes and Challenges

Successes

Rate Reductions and Rebates - MN.IT Services recognizes the need to contribute to the State's overall financial success by providing a high level of customer service at reasonable rates. This rate package demonstrates MN.IT Services's conscientious effort to achieve that goal in a year of IT transition and consolidation. As in previous years, MN.IT Services once again will reduce its rates in two key areas (Application Hosting (Mainframe) and Data Management (Storage/Backup)) and maintain most other rates at the current FY2012 rates.

Financial Management Re-organization - During FY2012, MN.IT Services realigned the financial management division to support a larger consolidated organization and to lend greater focus to key financial deliverables. Financial Management was re-aligned into two specific functions: financial planning and analysis (FP&A) and Accounting.

Consolidated Purchases – In late March 2012, MN.IT Services was able to execute one of the State's first consolidated enterprise-wide purchases: the Microsoft Select contract. The experience gained from that transaction will help us to fine tune the process in the future.

IT Reporting Structure - FY2013 represents a transition year for IT in the executive branch. MN.IT Services' objective was to complete expense and FTE transfers associated with IT Consolidation with the least amount of disruption to the agencies. Agencies' FY2013 chart of account structure is being set up to segregate in place IT budget and spend at the expense budget level on FinDeptID through the use of an IT attribute. This segregation will provide for ease in statewide reporting. People were segregated and transferred into one place (MN.IT Services staff will be moving in SEMA4, the state payroll system, through a phased-approach starting July 2012), with the majority of staff remaining at agency-based offices. This is the least intrusive option for agency business customers and significantly minimizes the federal liability around expense transfers. Recognizing the difficulty and hardship to agencies of transferring partial support personnel from agencies, it was agreed that support staff (HR, procurement, finance, etc.) will remain at the agency to assist with the transfer. MN.IT Services will build up support services when the handoff is completed in FY2014.

Monthly Forecasting Discipline - Financial Management has developed a monthly process and other financial reports to provide MN.IT Services' senior management with the information and analysis to make sound business decisions that eventually led to a rebate to customers in two of our product areas.

Benchmarking Progress - MN.IT Services made considerable progress during FY2012 in comparing overall IT and service metrics against benchmarks. In October 2011, OET Financial Management collected IT Spend and staff data from executive branch agencies and made comparisons against market statistics from Gartner. In addition, MN.IT Services is cooperating with other states to compile, compare and analyze key service rates.

Challenges

Financial Systems - MN.IT Services has retained a business analyst to work with Financial Management staff in order to identify gaps in internal financial systems vis a vis the current and expected capabilities of statewide systems such as SWIFT and BPAS. The focus will be on financial systems that are required for IT consolidation infrastructure such as billing, planning and budgeting, asset management, and cash management.

Unfunded Mandate - The 2011 IT Consolidation legislation assumed that needed investment in infrastructure would be financed out of IT savings such as purchasing savings. A savings strategy has been developed to capture savings and distribute those savings between MN.IT Services and the agencies. However, the challenge is one of timing as investments need to be made short-term while savings may accrue over the span of a year and longer.

Under-recovering Services - It is inevitable that certain services within the service portfolio will be unable to fully recover all costs during the early stages of development. Typically, volume is limited and costs tend to be spread over just a few customers, thereby making the cost to agencies cost prohibitive. For new services, a better model is needed that consolidates agency resources in order to develop IT solutions that have demand across most or all agencies.

Proposed and Recently Enacted Legislation

Laws of Minnesota 2011, First Special Session chapter 10, article 4 mandates that all executive branch IT infrastructure, operations and application staff, as well as staff whose primary work involves managing, supervising or providing administrative support to IT employees, be centrally managed by the Office of Enterprise Technology. The legislation also requires that by July 1, 2013, all appropriations for current and new state agency information and telecommunications technology projects be made by the State CIO and managed by the State CIO. When passed in 2011, no appropriation was made for implementation of IT consolidation, however the law indicates that any expansion or consolidation of office space, data centers, help desks, or other systems may be implemented to the extent feasible and desirable with existing resources, or to the extent that savings resulting from the expansions or consolidations will pay for the costs associated with these activities during the biennium ending June 30, 2013.

Financial Strategies

Cash Inflow / Outflow / Cash Balance / Retained Earnings

Cash balance varies daily but, MN.IT Services makes an effort to have two months' working capital as recommended by the federal government to meet its operational needs. Major contributors to the dips / peaks in cash include payroll expenses, hardware or software maintenance renewals, enterprise software purchases, and master lease bi-annual loan repayment; many of which are front-loaded and occur at fiscal year begin.

Although cash balances have been favorable in FY2012, MN.IT Services will continue to closely manage and monitor its cash inflows/outflows, cash balances, and working capital throughout the rest of FY2012 and into FY2013 to ensure that a General Fund loan is not needed in FY2013 based on the front loading of MN.IT Services' expenses. Reference Cash Flow Forecast and Five Year Cash Balance graph in Section II. SWIFT implementation has impacted MN.IT Services' cash balances due to issues with bilateral netting functionality within SWIFT. Agencies are experiencing delays in paying MN.IT Services' invoices due to the significant learning curve related to the new system and system performance problems which are being addressed with the contractor.

Retained Earnings included as an attachment in the Rate Package are the accumulated earnings (revenue less expense) of the Enterprise Technology Fund. Retained earnings need to be closely monitored to minimize federal liability. Retained earnings include both earnings invested in capital assets (net of related debt) and unrestricted net assets and are used:

- To reinvest in the core business
- To pay off debt
- As working capital reserves

Federal Liability Management

One of MN.IT Services' key goals is to minimize its federal liability and excess allowable reserves, a challenge, with the number of emerging, under-recovering product lines in MN.IT Services' service portfolio. MN.IT Services is attempting to minimize the over-recovery in current core product lines, while still balancing the viability of the fund,

and has made targeted rate reductions in these areas. MN.IT Services has also changed the rate structure in some of its product lines to offer bundled offerings, enterprise volume discounts, and more attractive services to small agencies.

A mid-year rate change, approved by Minnesota Management and Budget, was implemented in FY2012 retroactive back to July 1, 2011 for the Enterprise Backup Storage Service rate. The rate decreased from \$0.26 per GB to \$0.13 per GB due to base and incremental back-up issues with CommVault and the resulting impact on volumes/cost. This decrease has made the cost to agencies more reasonable, accurate and aligned with the marketplace, and will make the service more scalable as an enterprise service.

MN.IT Services' yearend forecast against plan is favorable in the service lines of Application Hosting and Data Management. As a result, MN.IT Services provided a \$2.2 million rebate to its business partners in these service areas based on their consumption in FY2011. The rebate was offered as a credit, which was reflected on the March 2012 MN.IT Services computing invoice, generated the first week of April.

The better-than-positive yearend outcome is a result of many things: the organization's ability to manage expenses, leverage consolidation to negotiate lower software and hardware costs, improve fiscal management of project expenses, and deliver the email-to-cloud conversion (BPOS) on time so as not to incur a penalty.

An FY2010 federal government audit resulted in MN.IT Services issuing a cash refund of approximately \$6.1 million to the Federal Department of Health and Human Services in May 2012, for over-recovery in Application Hosting, Data Management, Contracted Telecommunication Services, and WAN Services. MN.IT Services had reserved funding in FY2012 to address this anticipated liability from its retained earnings balance.

Budget/Rate Process Improvements

Although IT Consolidation legislation was passed in August 2011, the rate-setting methodology remains essentially unchanged for FY2013. Beginning in FY2014, IT services will be standardized, allowing costs for like IT services to be pooled across the agencies and rates to be established on that basis. A number of improvements were made to simplify and streamline the rate-setting process:

- The process of gauging customer demand for IT services focused on the larger agencies and high-value products. A new flexible forecasting tool was utilized by the Mn.IT Services Account Managers to gather anticipated volume changes which were then verified by MN.IT Services Product Managers.
- Continuing a trend of the last several years, there was an overall reduction in the number of product codes for MN.IT's services, particularly in Data Management, Telecomm, and Professional Services.
- New financial summary schedules were developed to allow management to identify and adjust revenue, expense and contribution margin variances at an earlier point of the process.
- Selling, General & Administrative (SG&A) expenses were re-aligned to be more in accordance with OMB-87A. SG&A now contains the traditional administrative functions such as Finance, HR, Executive Management, and Administration. Simplified metrics were established for assigning Indirect Expenses to service lines.

Rate Package Assumptions

Changes in Revenue/Expenses

Assumptions used in the rate package, including changes in revenue and expenditures (dollar amount and percent change between FY2012 forecasted yearend and FY2013), are included in Section II of the rate package. The document is entitled *FY2013 Operating Revenue and Expense Assumptions for Rate Development*. The Statement of Revenues, Expenses, and Changes in Net Assets for Fiscal Year 2013 and the five preceding years are also included in the *History and Proforma*. The proforma statement includes expenditures by SWIFT account code and compares Fiscal Year 2012 yearend forecast to FY2013 budget.

Revenue Budget

MN.IT Services' operating revenue comes from two primary sources: The Enterprise Technology Fund (5500) and the General Fund. The Enterprise Technology Fund reflects the chargeback of IT services to agencies on a cost-recovery/charge back basis. The General Fund portion funds the State CIO and Enterprise Security Office (ESO). This rate package focuses on the Enterprise Technology Fund.

Enterprise Technology Fund (ETF) (Fund 5500)

FY2012 ETF yearend revenue is forecasted to be essentially on budget. Revenue is forecasted to be up slightly over FY2011. Services of note trending up over FY2011 include:

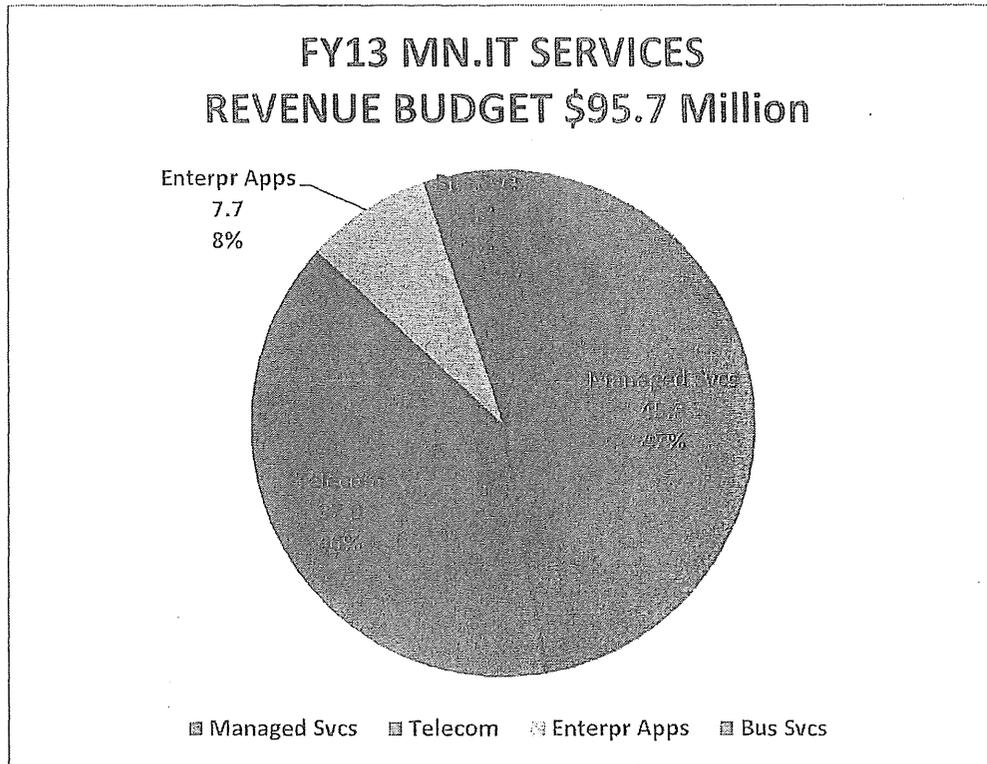
- Workplace Services
- Data Management
- WAN Services
- IP Services

ETF FY2013 revenue budget represents 95.0% of MN.IT SERVICES's overall budget.

- Budgeted ETF FY2013 revenue of \$95.7 million is 5.4% (\$4.9 million) higher than FY2012 budgeted revenue and 5.5% (\$5.0 million) higher than FY2012 yearend forecasted revenue.
- FY2013 projected revenue is allowing rate reductions to MN.IT Services' business partners and enabling necessary capital expenditures. Also, increased interest from other government entities in utility and market services are helping bring down the per customer costs.

Fund name	FY 2011 Actual	FY 2012 Budget	FY 2012 Forecast	FY 2013 Budget	FY13B vs. FY12B Variance		FY13B vs. FY12F Variance	
					\$	%	\$	%
Enterprise Technology Fund Revenue (\$000's)	\$90,416	\$90,850	\$90,750	\$95,713	\$4,863	5.4%	\$4,963	5.5%

A breakdown of the FY2013 revenue budget by service portfolio appears below:



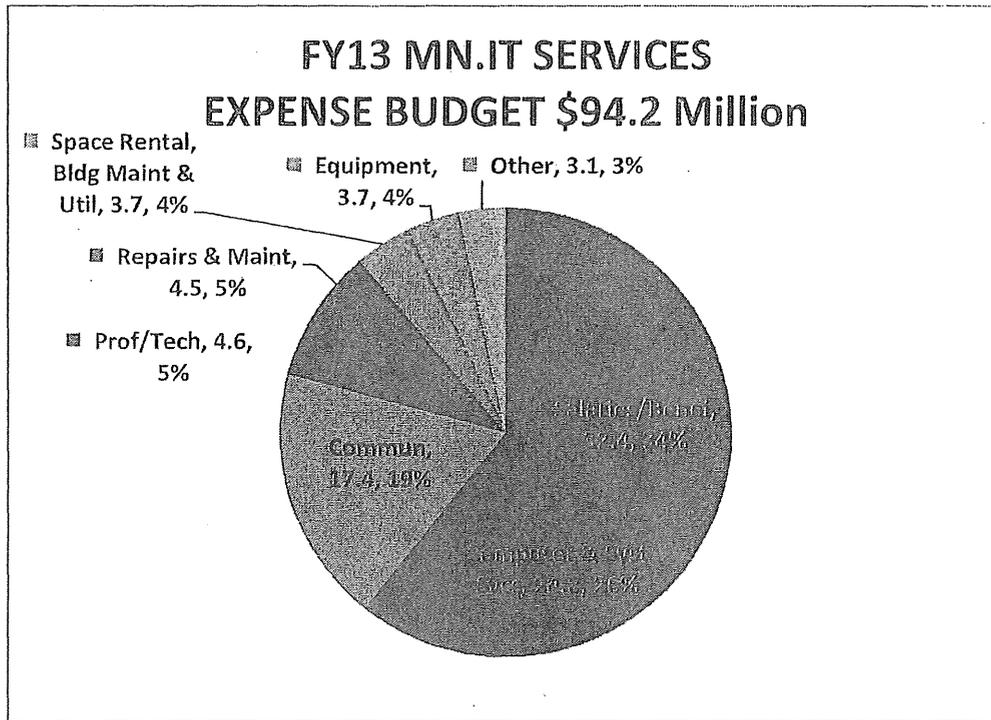
Expense Budget

MN.IT Services' *Enterprise Technology Fund (ETF)* (Fund 970) FY2012 expense budget is \$94.2 million.

- The FY2012 ETF expense budget is 5.9% (\$5.2 million dollars) above the FY2012 budget
- Since FY2012 expenses are trending below projections, the current spend rate indicates FY2012 yearend expenditure will be 8.4% less than budget.

Fund name	FY 2011 Actual	FY 2012 Budget	FY 2012 Forecast	FY 2013 Budget	FY13B vs. FY12B Variance		FY13B vs. FY12F Variance	
					\$	%	\$	%
Enterprise Technology Fund Operating Expense (\$000's)	\$80,053	\$88,989	\$81,465	\$94,203	\$5,241	5.9%	\$12,738	15.6%

A breakdown of the FY13 Operating Expense Budget by expense category appears below:



MN.IT Services continues to look for opportunities for cost avoidance and drive reductions in key cost driver areas, including:

- Hardware maintenance
- Software license fees/maintenance
- Communications
- Supplies (customer-related and laptop/desktop refresh)
- Equipment investments - betterments / depreciation
- Other operating costs

By leveraging retained earnings balance for enterprise strategic investment in enterprise service project areas, MN.IT Services will be able to budget for anticipated capacity and service enhancements in emerging enterprise services and for the continuation of investments in strategic enterprise service project areas such as Identity and Access Management (IAM) and Data Center Re-location.

Full-time Equivalent (FTE)

The proposed budget in the FY2013 Rate Package funds 331.55 FTE's in the 5500 Fund. This represents an increase of 24.79 positions from the FY2012 Rate Package. Budgeted FTE's include open personnel requisitions (primarily staff replacements), select new positions, and three on-call /overtime equivalencies.

Executive Level	FY 2012 Budget	FY 2013 Budget
Service Delivery	208.20	210.65
Agency Support	40.14	61.30
Projects & Initiatives	14.85	12.00
IT Standards & Risk Management	12.97	19.70
Customer Support & Service Development	24.80	24.00
Planning & Communications	5.80	3.20
Innovation	-	0.70
TOTAL FTE's	306.76	331.55

Positions have been budgeted at 98%, based on the anticipated salary savings that MN.IT Services experiences each fiscal year. Although vacancies change and at times are repurposed, MN.IT Services carries about 30 vacancies at any given time due to staff attrition or retirement. The actual number may increase at times of soft or hard hiring freezes.

Some of the staff replacements have only recently become vacant. Many of the other staff replacement vacancies were not fully funded in FY2012 due to hiring freeze, spending freeze, economy, government shutdown planning, delays in filling, difficulty finding suitable candidates, and/or shifting of priorities or strategic direction. These changes contribute substantially to the variance between FY2012 forecasted yearend and FY2013 budget.

Inflation

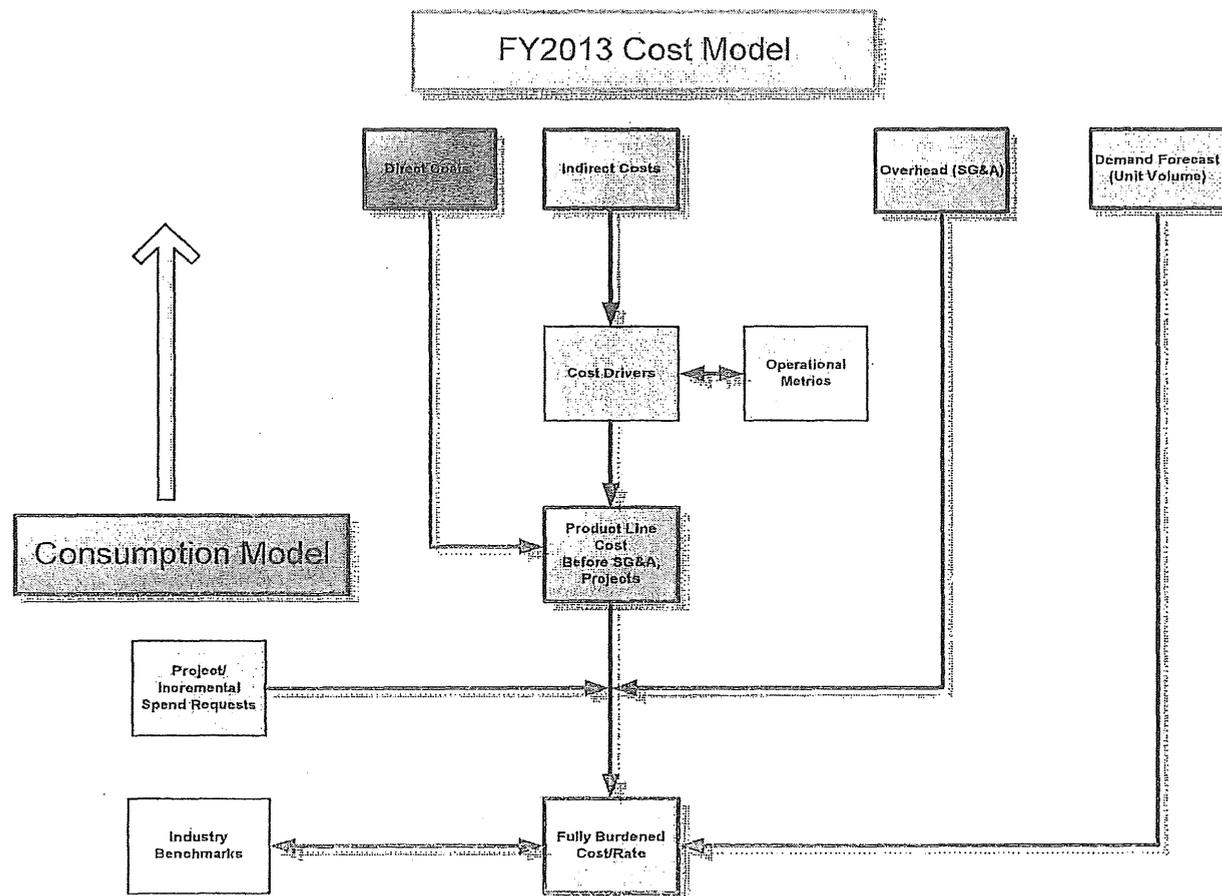
A fixed inflation factor was not used for expense categories. Specialized electric was increased by 6% based on forecasts received from the utility companies and some software maintenance was increased by 5% or to match actual quotes received from third party vendors.

Rate Matrix and Description of Rate Computation

Description of Cost and Usage Estimation Methods

MN.IT Services implemented a number of improvements to the FY2013 Budget and Rate Setting process. These changes were aimed at achieving a more customer-oriented and dynamic view of the business, as well as simplifying and streamlining the budgeting process:

- Utilized a new volume forecasting tool that focused attention on shifts and changes to large agency/high volume services
- Developed financial summaries which allowed more time for executive review
- Continued reduction in product codes, particularly in Telecomm
- Implemented better utilization of data to achieve greater cost model accuracy
- Allocated project funds into strategic categories in alignment with the strategic plan
- Redefined Selling, General & Administrative Expense (SG&A) to better conform with OMB-A87 and industry practice
- Streamlined the rate package reducing unwanted narrative and sections.



Volume/Revenue Forecasting

External Volumes/Demand

One of the key drivers for the MN.IT Services budget and rate-setting is the agency volume forecast. A flexible forecasting tool was used to collect agency input regarding their forecasted purchases of services in FY2013. Similar to last year's process, attention was focused on customers comprising 90% of revenue and on product codes representing 80% of revenue. The Client Relations staff met with agency staff to collect the necessary data, but were able to minimize agency staff time to generate the volume forecast.

After the initial volume data was collected, further analysis and internal review was performed by Service Portfolio Management and Financial Management to ensure the reasonableness of the forecast. For instance, recent trend data, known impactors such as new or deleted services, and historical growth/capacity (demand) patterns were factored in to arrive at the final forecast.

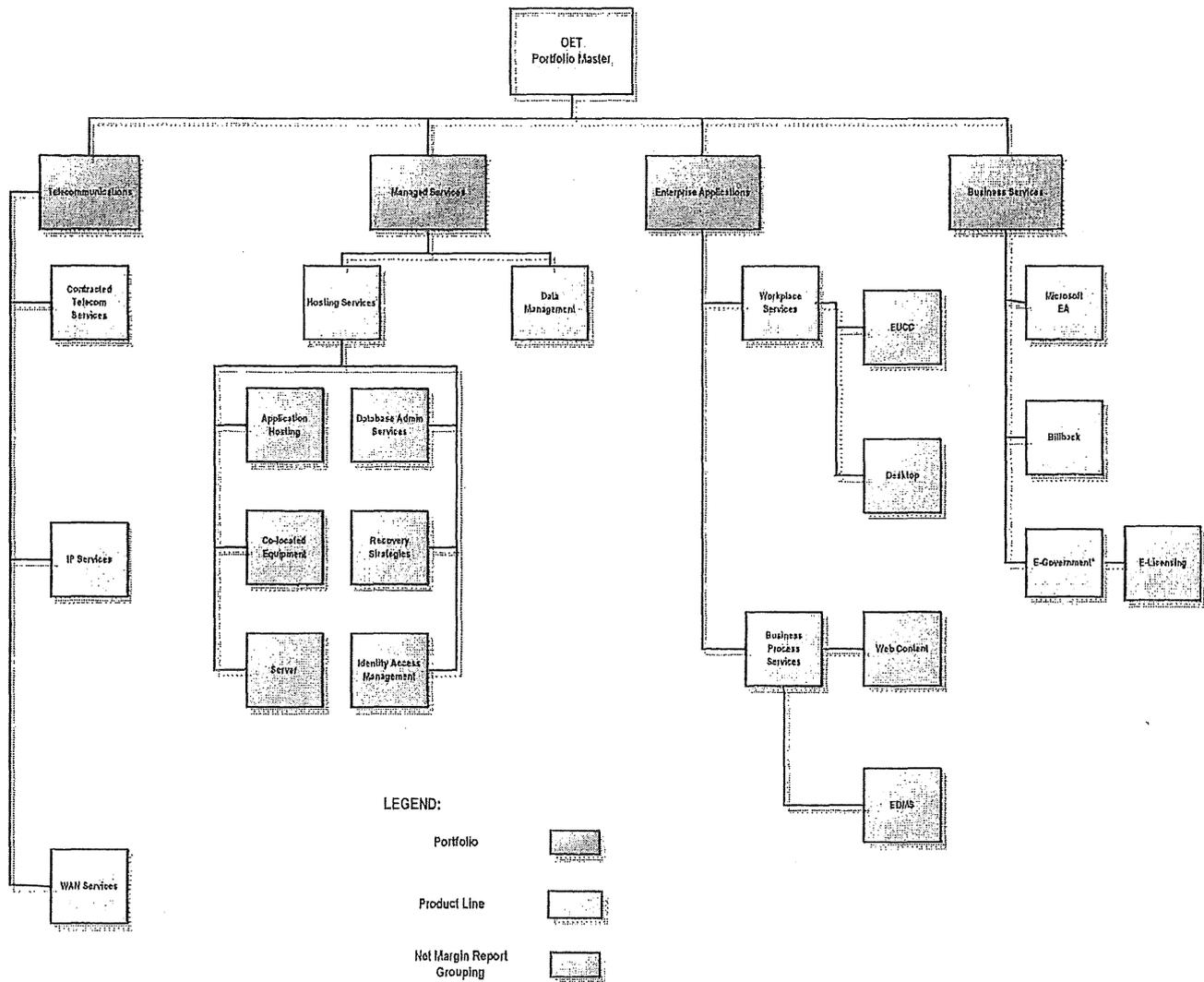
Internal Volumes/Demand

Internal volumes or demand for resources serves as the basis for driving expenses between expense orgs and between expense orgs and revenue orgs within the Cost Model. Substantial progress was made during FY2012 to refine the resource utilization data in order to further improve the accuracy of the MN.IT Services cost model. Metrics have been established for each key activity or cost pool/product grouping - e.g. number of desktops for desktop support services - which best reflect the cost driver for that activity. Based upon forecasted (or historical consumption) data, a cost per unit for each activity or cost pool is developed. This cost per unit then became the basis for distributing costs based upon internal and external demand within the Cost Model.

Service Portfolio/Product Offerings

MN.IT Services' product portfolio is closely aligned with IT industry market segments. There are four major portfolios and ten product lines (see chart below).

The four IT service portfolios consist of: Managed Services, Telecommunications, Enterprise Applications, and Business Services. Within Managed Services, Hosting Services is viewed in a holistic fashion whereby services integral to hosting such as Co-location, Recovery Strategies, Identity Access Management, Database Administration and E-Reporting are included as part of the hosting category.



MN.IT Services continues to make a priority of simplifying its product portfolio and thereby reducing the number of product codes in its Service Catalog.

Projects/Spending Requests

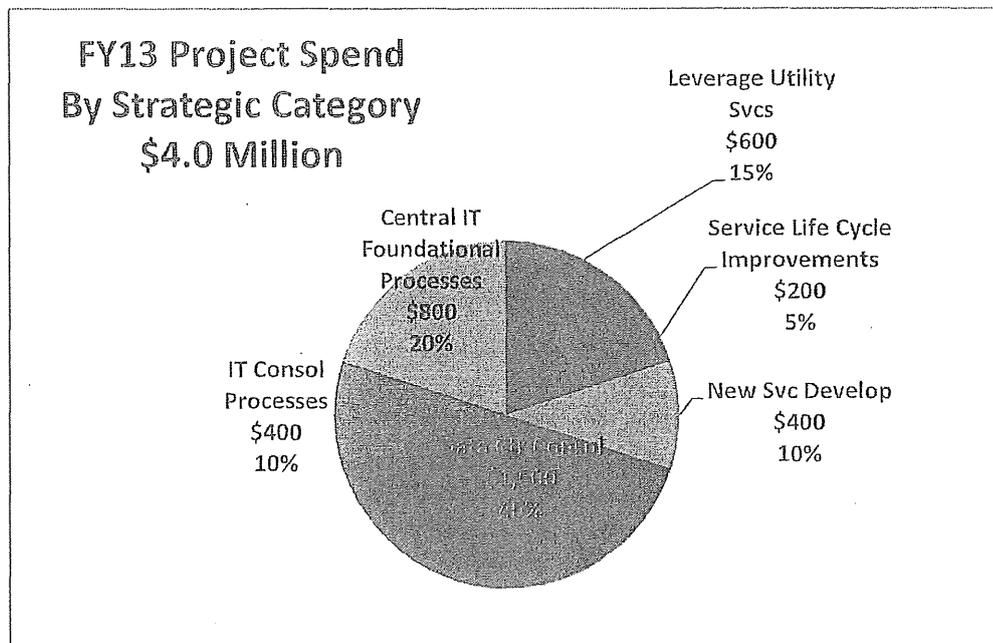
For the FY2013 budget, expense org managers submitted a current state "as-is" operational budget that **excluded** any incremental spending for new projects or new activities. Incremental spending requests were submitted separately through a Project Request or Spending Request Form (SRF).

The MN.IT Services Project Portfolio Management Review Team (PPMRT) combined and evaluated proposed SRF's and Projects into the following categories:

- Add agencies to existing shared/utility services
- Service development life cycle improvement
- New shared service development
- Data center relocation
- IT Consolidation

- Improving central IT foundational systems and processes

During FY 2013, funds will be allocated to specific projects within each of the strategic categories as follows:



Cost Model

During FY2012, MN.IT Services further refined the cost model, including better definition of product groupings/cost pools and more accurate internal utilization/metrics, both of which have resulted in more accurate service costing.

There are three categories of cost within the cost model:

- Direct Costs: Expenses that are directly attributable to one product line or expense org
- Indirect Costs (Expense Orgs and Revenue Orgs): Expenses that are shared between more than one product line or expense org
- SG&A (Selling, General and Administrative) formerly known as EAC: Expenses such as Finance, Human Resources, Administrative Services, Customer Support and Service Development, and Executive Management, which are provided on behalf of the entire enterprise

The input to the model was FY2013 SWIFT budget rollup data rearranged to be consistent with the Information Technology Infrastructure Library (ITIL), an industry-standard process for managing the IT service lifecycle. The financial management view of ITIL consists of four (4) major categories of expenses:

- Labor/FTE: Salaries/benefits of employees, consultants and contractors
- Technical: Hardware, software and other IT support costs
- Facilities: Facility and infrastructure costs such as rent and utilities
- Administrative Services: General administrative expenses such as non-equipment rental, printing, internal communications, supplies, travel, statewide indirect and attorney general expenses.

What follows is a brief description of the major steps involved in the Cost Model:

1. **Product Definition.** Product codes are sorted into Product Groupings and Cost Pools which were selected based upon a logical grouping from a market standpoint and where an external benchmark is most likely to exist.

2. **Identify Cost Basis.** For the FY2013 budget and rate-setting process, the cost basis for the Cost Model was the FY2013 Budget SWIFT budget rollups as submitted by Expense Org managers and approved by management. The model converted the SWIFT object codes into an ITIL (Information Technology Infrastructure Library) classification format:
 - Labor/ FTE
 - Technical (Hardware and Software)
 - Facilities (Accommodations)
 - Overhead
3. **Build Direct Expense Orgs for each Revenue Org.** Assigns all direct expenses to a Product Line/Revenue Org. This assignment is based upon an analysis of the costs that are primarily attributable to a particular product line. These Direct Expenses are the starting point for subsequent cost distributions in and out of the product line.
4. **Distribute Direct Expenses.** The Direct Expenses for each product line are then distributed to the product groupings/cost pools within that product line. This distribution is distributed at the Account Code level using a % based upon an appropriate methodology, e.g. volume or some other measure.
5. **Volume.** Total Annual Billable Volume (including both external and internal volumes) is entered into the model. This total volume becomes the denominator for all subsequent cost per unit calculations. Internal volumes (based upon internal use or consumption) are entered for each Expense Org. The internal volumes (consumption metrics) are a key component of the Cost Model since this data directly determines the amount of expense that is driven out (distributed) to other Expense or Revenue Orgs. Examples of cost drivers or metrics that are used to distribute costs are as follows:
 - Desktop support-Number of desktops consumed
 - E-mail-Number of mailboxes consumed
 - Storage-Number of Gigabytes consumed
 - Mainframe-number of CPU Service Units consumed
6. **Indirect Cost.** Based upon the internal volumes and cost per unit, indirect costs are automatically populated within each product tab. At this point each product line (tab) includes a total Direct and Indirect Cost pool.
7. **Distribute Indirect Costs to Products.** The purpose of this step is to further distribute the indirect expenses from Step 6 to the individual Product Groupings using a similar methodology to Step 4.
8. **Selling, General and Administrative (SG&A) Expense.** SG&A expenses are allocated at the Product Grouping level based upon a % of total expense. Certain product lines such as Contract Telecom and Billback received a lower administrative charge versus an overall average of 7.05% due to their direct cost pass-through nature.
9. **Rate Matrix.** The Cost Model results in a total cost (Direct, Indirect, and SG&A) for each Product Group. In order to establish costs and rates for the orderable services that MN.IT provides, costs need to be carried down to the product code level. The Rate Matrix distributes the Cost Pools (Product Groupings) from the Cost Model down to the product codes. The primary inputs to the Rate Matrix are as follows:
 - Product Codes-provided by Service Portfolio Management per the Service Catalog
 - Volume (billing units) per the volume forecasting tool obtained from customer interactions
 - Cost Pools based upon Product Groupings from the Cost Model

The Technology and Product Manager, in conjunction with the Financial Analyst, determines the best metric to distribute cost down to the next level. Based upon this distribution, there is a calculated cost (breakeven) per unit for each product code. For baseline comparison purposes, current (FY2012) volume, revenue and rate is included in the Rate Matrices. The following is based upon the breakeven FY2013 rate calculation:

- Changed rates vs. FY2012-significant reductions were targeted and achieved in Data Management and Hosting Services
- New Rates required for FY2013
- Unchanged rates: The majority of FY2013 rates fell into this category.
- The diagram below depicts the major inputs, outputs, and process flows of the Cost Model.

Methods Used to Allocate Expenses to Cost Centers

The Cost Model utilizes metrics or cost drivers in order to allocate indirect expenses to the various service lines. These metrics are a measurement of the amount of indirect expenses or resources utilized or consumed by each service line.

Indirect Costs	Metric	Allocation Method
Project/Enterprise Initiatives	Cost	Projects Assumed Need
Service Desk	Requests and Tickets	Historical count of tickets and requests by service line
Project Management Professional Services	Project Management Hours	Projected hours for each project
Space Rental (non-Data Center)	Square footage	Space occupied by each service line
Billing Systems	Hours	Billing Systems support for each service line
MN.IT Sevices Billing	Employee Hours	Financial Management resource time for each service line
IT Consolidation	Cost	Portion of IT Consolidation project required for each service line
Network Firewalls	Number of firewalls	Count of firewalls for each service line
Procurement and Contracts	Number of purchase orders and contracts	Count of PO's and contracts for each service line
Statewide Indirect	Transactions	Based upon each FinDepID's share of FTE's and budgeted expense
Non-production expenses such as Process Controls, Architecture	FTE's/Direct Expenses	Based upon each FinDepID's share of FTE's and budgeted expense

Investments

FY2012 Capital Investments – Equipment

Detailed information regarding all FY2013 capital asset and technology purchases based on the current capitalization threshold of \$5,000 is reported in the "CA & T Purchases" worksheet in the Financial Data section of the Rate Package. There are sub-groupings to indicate whether the planned investment will be funded using the Master Lease State Loan Program (Fund 5000) or the 5500 Fund (Non-Master Lease), based on the restrictions for use of the Master Lease loan program and federal requirements for depreciation.

Master Lease Funding

MN.IT Services will purchase capital assets using Master Lease funding totaling roughly \$5.9 million dollars, of which \$2.7 million has a unit cost of over \$100 thousand and \$3.2 million with a unit cost under \$100 thousand. These capital assets will be depreciated over the life cycle of the capital investment (generally three or four years). A

significant portion of the FY2013 planned, budgeted equipment investments in the Master Lease 14 Periods 2 and 3 are associated with Data Center Relocation, anticipated customer needs, Storage Area Network (SAN) or Disk storage needs, and refresh / replacement equipment based on replacement schedules.

Non-Master Lease Funding

MN.IT Services expects to spend about \$434 thousand in Non-Master Lease funds (5500 Fund) for computer-related equipment costing less than \$5,000 per unit. These investments may be a betterment to a current capital asset, are not depreciable and are expensed at the time of purchase.

Capital Investments – Software

Computer software is classified as an "intangible capital asset" if it is:

- Used in the operation of state business
- Externally purchased for internal use
- \$30,000 or more at acquisition on a "per unit cost or per license cost basis"

Computer software meeting this criteria is amortized by MN.IT Services over five years.

Since the "per unit or per license cost" must be greater than \$30,000, most of MN.IT Services' externally purchased software does not meet this criterion and is expensed or, where applicable, is handled as a prepaid expense if the expense crosses fiscal years. As of March 31, 2012, MN.IT Services' Enterprise Technology Fund has had one purchase that meets this criterion totaling \$193 thousand. MN.IT Services does not expect to have any others prior to the end of the fiscal year.

Outstanding Loans

Master Lease Loan Program

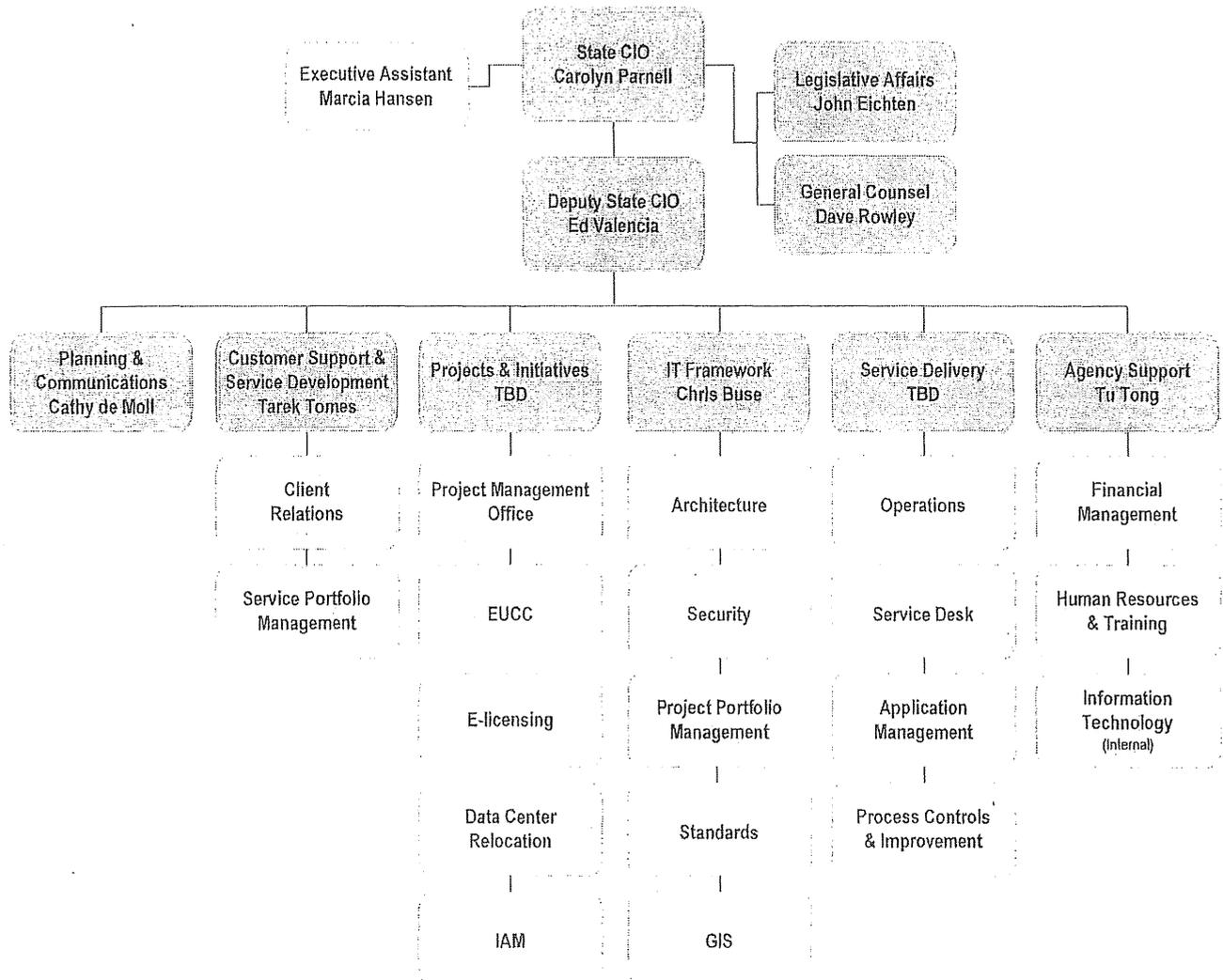
MN.IT Services finances tangible capital assets with loans provided through the State of Minnesota Master Lease Program. Assets funded in this manner are requested in the Master Lease Demand Survey and meet the capitalization threshold established by the departments of MMB and Administration. Based on the outstanding balance and installment schedule, MN.IT makes bi-annual loan payments in November and May for principal and interest due December 1 and June 1. The amounts of the December 2011 and June 2012 payments (payable in November and May) for FY2012 are included in the Financial Data section of this Rate Package:

The FY2012 bi-annual loan payments (principal and interest) for capital assets financed with loans through the State of Minnesota Master Lease Loan program total roughly \$2.55 million dollars.

Details on outstanding loan balances, which total roughly \$5.2 million, are included in the Financial Data section. A table showing the schedule by fiscal years of future minimum payments with the current amount needed to satisfy MN.IT Service's Master Lease Loans Payable as of December 31, 2011 is included in the Schedule of Outstanding Loans worksheet in the Financial Data for Rate Package section. Anticipated third and fourth quarter loans of roughly \$1.75 million brings the estimated total outstanding loans to roughly \$6.95 million for FY2012.

The FY2012 Rate Package capital asset budget reflects planned equipment purchases for M/L 14, Period 1 (FY2012) of \$2,689,253.

The Organizational Structure for MN.IT Services, Central



Benchmark Comparisons

In October 2011, MN.IT Services' Financial Management Division collected planned IT spend/staff data from executive branch agencies and boards. This information was summarized in a 'Consolidated MN IT vs. Benchmark Preliminary Report.' Although this information has no bearing on FY13 rate-setting, the information provided serves as a baseline for future benchmark comparisons:

Total IT Spend	\$404 million
Total IT Staff	2,100

IT SPEND	MN	Gartner	Computer Economics
IT Spend/Total Spend	1.5%	3.6%	2.3%
IT Spend/Employee	\$12,822	\$7,773	\$5,338
IT Staff/Total Staff	5.4%	3.6%	

MN.IT Services has compared its service rates to the published rates of other states. In some cases the rates are not directly comparable due to different billing methodology but provide a basis for further research and analysis.

Service	MN	Other States
Mainframe (App Hosting)		
• Batch	\$0.0195/000's Service Units	CO \$0.0604
• Adabas	\$0.0239	CO \$0.0173
Storage		
• SAN	\$0.99-\$1.25/GB/mo	KY \$0.70
• DASD (Mainframe)	\$2.0617-\$2.1075/GB/day	CO \$0.50; UT \$0.50
• Enterprise Backup	\$0.13/GB/month	NM \$2.39
Server	\$367/Server/mo.	KY \$350; NM \$450
Desktop Support	\$99-\$105	CO \$42; ME \$37.96; UT \$63
Blackberry	\$4/device/mo.	IN \$6.71; MA \$5.06
E-Mail	\$6.25	NM \$8.50; ME \$4.31

Summary Rate Schedule

Portfolio/Product Line	Product Code/Description	Unit	Frequency	FY12 Rate	Proposed FY13 Rate
Hosting Services					
App Hosting Decrease	0024 Batch	1000 CPU Svc/Unit	Month	\$0.0202	\$0.0195
Decrease	8022 Adabas	1000 CPU Svc/Unit	Month	\$0.0248	\$0.0239
Decrease	5017 CICS	1000 CPU Svc/Unit	Month	\$0.0273	\$0.0263
Decrease	8021 CICS wDB2	1000 CPU Svc/Unit	Month	\$0.0338	\$0.0326
Decrease	1207 DB2 CPU	1000 CPU Svc/Unit	Month	\$0.0225	\$0.0217
Decrease	5012 Supra	1000 CPU Svc/Unit	Month	\$0.0630	\$0.0607
Decrease	8025 zAAP	1000 CPU Svc/Unit	Month	\$0.0050	\$0.0048
Decrease	8026 zIIP CPU	1000 CPU Svc/Unit	Month	\$0.0044	\$0.0042
Decrease	8027 zIIP DB2 CPU	1000 CPU Svc/Unit	Month	\$0.0047	\$0.0045
	8030 Mainframe Scheduled Jobs	Job	Month	\$1.00	\$1.00
Co-location	8793 Full Rack Unit/8862 Tier II Full Rack Unit	Rack Unit	Month	\$35.00	\$35.00
	8794 Empty Rack Unit/8861 Tier II Reserved Rack Unit	Rack Unit	Month	\$4.00	\$4.00
Database Admin	8547 DBA IT Sr Prof	Hour	Month	\$103.00	\$103.00
	8544 DBA IT Spec	Hour	Month	\$69.00	\$69.00
	8548 DBA IT Sr Prof On Call	Hour	Month	\$65.00	\$65.00
Identity/Access Management	8455 IAM EA Licensing	Item	Annual	\$1000.00	\$1000.00
	8722 Basic User Connect Fee	Seat	Month	\$.265	\$.265
Recovery Strategies	8554 Hot Site Configuration	Item	Month	Cost+12%	Cost+12%
Server	8563 Virtual Server z-Linux	Resource Unit	Month	\$1000.00	\$1000.00

Portfolio/Product Line	Product Code/Description	Unit	Frequency	FY12 Rate	Proposed FY13 Rate
	8361 Windows Mgd Svr	Server	Month	\$267.00	\$267.00
	8838 Linux Server Admin	Server	Month	\$618.00	\$618.00
	8362 Windows Managed Server Support Full	Server	Month	\$367.00	\$367.00
	8360 Windows Server Support	Server	Month	\$183.00	\$183.00
	8333 0-500 Enterprise Virtual Servers	Instance	Month	\$150.00	\$150.00
Data Management					
Decrease	8031 Disk Storage Protected	Gigabyte	Day	\$2.25	\$2.0617
Decrease	8011 Tape Storage	Gigabyte	Day	\$.135	\$.1240
Decrease	8254 Enterprise Tape Backup	Gigabyte	Month	\$0.26	\$.13
Decrease	8618 Customer-owned SAN, 101+Tb	Gigabyte	Month	\$0.47	\$0.11
Decrease	8121 Low Speed SAN	Gigabyte	Month	\$1.5840	\$0.9900
Decrease	8572 High Speed SAN	Gigabyte	Month	\$2.7420	\$1.2500
Telecommunications					
WAN	T1PL: Access Facility, T-1, 1.5 Mbps	Circuit	Month	Cost+\$140	Cost+\$140
	100M-E: Access Facility, 100Mbps	Circuit	Month	Cost+\$140	Cost+\$140
	10M-E: Access Facility, 10 Mbps	Circuit	Month	Cost+\$140	Cost+\$140
	1028 MBPS Community Router Service	Bandwidth	Month	\$320.00	\$320.00
	1029 Owned/Maintained Router Type A	Port	Month	\$220.00	\$220.00
For additional Access Facilities, Bandwidth, and Connection Services, see detailed Rate Schedule					
Contracted Telecom	QCP-A Centrex Prime Station	Item	Month	\$22.50	\$22.50
	Voice Circuits, T-1, PRI-Note D	Circuit	Month	Cost+15%	Cost+15%
	Switched LD-1	Minute	Monthly Usage	\$.065	\$.065
	Dedicated LD-2	Minute	Monthly Usage	\$.049	\$.049
	Misc Monthly Charges-Note G	Item	Month	Cost+15%	Cost+15%

Portfolio/Product Line	Product Code/Description	Unit	Frequency	FY12 Rate	Proposed FY13 Rate
	Over-the-phone Interpretation Services	Minute	Monthly Usage	\$1.25	\$1.25
	Fees-Note E	Item	Month	Cost+15%	Cost+15%
	LD-5 Toll-free Dedicated	Minute	Monthly Usage	\$.044	\$.044
	LD-4 Toll-free Switched	Minute	Monthly Usage	\$0.08	\$0.08
	Telco DSL Services-Note O	Item	Month	Cost+15%	Cost+15%
	Analog, Trunks & Lines-Note B	Circuit	Month	Cost+15%	Cost+15%
	IC-R8 Reservationless Toll-free	Minute/Port	Monthly Usage	\$0.03	\$0.03
For additional Contracted Telecom Services, see detailed Rate Schedule					
IP Services	IPTA-IPT Hosted Adv Subscription	Station	Month	\$9.25	\$9.25
	VAS0005 Video Adv H.323 Subs Tier 5	Subscription	Month	\$400.00	\$400.00
New	CCMLIC CCM Agent License	Device	One-time	NA	\$937
	CCMB01, CCM Agent-Bronze	Seat	Month	\$54.00	\$54.00
	CCMS01, Agent-Silver	Seat	Month	\$60.00	\$60.00
	VAS001 Video Adv H.323 LNM Support	Subscription	Month	\$23,400	\$23,400
For additional IP Services rates, see detailed Rate Schedule					
Workplace Services					
Desktop Services	8453 Desktop Support Full	Workstation	Month	\$105.00	\$105.00
	8650 Desktop Support Basic	Workstation	Month	\$99.00	\$99.00
	8267 WS-D IT Specialist	Hour	Month	\$69.00	\$69.00
	8457 File Print Service	Workstation	Month	\$8.00	\$8.00
	8268 WS-D IT Prof	Hour	Month	\$83.00	\$83.00
EUCC	8256 EUCC Email (includes shared mailboxes)	User	Month	\$6.25	\$6.25
	8253 Email & SharePoint Bundle	User	Month	\$9.45	\$9.45
	8234 EUCC EA Licensing-Email	User	Month	\$2.25	\$2.25

Portfolio/Product Line	Product Code/Description	Unit	Frequency	FY12 Rate	Proposed FY13 Rate
	8242 Email & IM EUCC Bundle	User	Month	\$7.40	\$7.40
	8239 Full EUCC Service Bundle	User	Month	\$9.95	\$9.95
Increase	8790 Ent E-mail Blackberry	Device	Month	\$4.00	\$6.75
Business Process Management					
EDMS	8295 File Net User	Login ID	Month	\$80.00	\$80.00
Web Content	8294 E-Licensing Expenses	Cost	Month	Cost+5%	Cost+5%
	8133 WC IT Senior Prof	Hour	Month	\$103.00	\$103.00
	8206 Static Hosting 351+Mb	Mb Stored Onsite	Month	\$100.00	\$100.00
Business Services					
Billback	8485 Billback Outside Prof/Tech Services	Purchase \$	Month	Cost+13%	Cost+13%
Enterprise Agreement	MS Enterprise Agreement User	User	One-time	\$130.00	\$130.00
	MS Enterprise Agreement Device	Device	One-time	\$130.00	\$130.00

For complete listing of all rates, see detailed Rate Schedule and related attachments.

FINANCIAL DATA FOR RATE PACKAGE
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FY13 OPERATING REVENUE AND EXPENSE ASSUMPTIONS

MN.IT SERVICES
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2013

SWIFT GL CODE	(\$000's)	FY12	FY13	FY13 Bud-FY12 Var		FY13 vs FY12 Forecast Comments
		Forecast	Budget	\$	%	
OPERATING REVENUES BY PROGRAM						
670010	Managed Services	\$43,822	\$45,299	\$1,478	3%	Increase in Hosting and Data Management
670009	Telecommunications Services	36,190	37,862	1,672	5%	Increase in WAN and IP Services
670010	Enterprise Applications	5,826	7,726	1,901	33%	Increase in EUCC
670010	Business Services	4,536	4,801	264	6%	Increase in EA Agreement
TOTAL OPERATING REVENUES		90,373	95,688	5,314	6%	FY13 Rate reductions of \$2 mil more than offset by increased volume.
OPERATING EXPENSES						
410	Personnel and Fringe Benefits	27,459	32,481	\$5,022	18%	Full year impact of positions filled in late FY12, IT Consolidation adds, and the absence of shutdown
41100*	Space Rent, Bldg, Maint & Utilities	3,031	3,684	\$653	22%	Additional space related utility services for Data Center Relocation
41500**	Repair and Maint Contracts	3,900	4,492	\$592	15%	Additional maintenance contract expense for Data Management and Data Center Relocation
41100	Printing & Adv	11	36	\$25	224%	IT Consolidation
41130	Professional Services - Outside	956	4,583	\$3,627	379%	IT Consolidation, Service Development, and Operations projects
41150***	Computer & Sys Svcs - PC & Non PC	21,297	24,782	\$3,485	16%	Increased EUCC and EA software costs. New IP call center software and licensing.
41155****	Communications	18,219	17,435	(\$784)	-4%	Volume declines in Classic Voice
41160	Travel - In State	63	86	\$23	36%	Travel by electronic technicians and customer visits by account executives
41170	Travel - Out State	25	65	\$40	161%	Travel by electronic technicians and customer visits by account executives
41300	Supplies	1,159	665	(\$494)	-43%	Reduced purchasing for Data Center Relocation and other projects
41400*****	Other Equipment/Depreciation	3,622	3,689	\$68	2%	Reduction in Mainframe, Additions in Network and Storage
41180	Employee Development	232	340	\$108	46%	Related to additional staffing
41200	Other Operating Costs	1,287	1,354	\$67	5%	Data Center Relocation
42010	Statewide Indirect	200	500	\$300	150%	Increased allocations expected for SWIFT ERP
42020	Attorney General	4	10	\$6	136%	Increased allocations expected
41190	Professional Services - State					No Change
TOTAL OPERATING EXPENSES		\$81,465	\$94,203	\$12,738	16%	
FTE Headcounts		307	332	25	8%	IT Consolidation

Inflation: A fixed inflation factor was not used for expense categories.

* Includes Leasehold Improvements

** Includes Pre-Pd Maintenance, FY12 adjusted for reclass of JPA Fiber costs

***Includes Pre-Pd SW and SW Amortization

****Includes Pre-Pd Communications , FY12 adjusted for reclass of JPA Fiber costs

*****Includes Depreciation and Interest

Rate Matrix (in 000's)

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND

Hosting Services

App Hosting

FOR FISCAL YEAR 2013

PRODUCT	Batch	Adabas	CICS	CICS wDB2	DB2 CPU	Mainframe Scheduled Jobs	z/1P DB2 CPU	Supra	zAAP	z/1P CPU
PRODUCT CODE	0024	8022	5017	8021	1207	8030	8027	5012	8025	8026
LABOR	\$1,529	\$43	\$281	\$50	\$43	\$860	\$5	\$11	\$62	\$5
TECHNICAL	\$1,632	\$53	\$1,053	\$188	\$44	\$0	\$7	\$15	\$0	\$7
FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERHEAD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
TOTAL DIRECT COSTS	\$3,161	\$106	\$1,334	\$238	\$88	\$860	\$12	\$26	\$63	\$12
TOTAL INDIRECT COSTS	\$1,200	\$1,805	\$1,958	\$350	\$1,805	\$383	\$226	\$451	\$17	\$226
SG&A EXPENSE	\$437	\$191	\$330	\$59	\$190	\$125	\$24	\$48	\$8	\$24
TOTAL ADJUSTED SERVICE COST	\$4,798	\$2,103	\$3,622	\$647	\$2,083	\$1,368	\$262	\$525	\$88	\$262

	1000 CPU Svc/Unt	Job	1000 CPU Svc/Unt	1000 DB Calls	1000 CPU Svc/Unt	1000 CPU Svc/Unt				
BILLABLE UNITS/ANNUAL										
BILLABLE UNITS	400,996,365	268,056,000	221,275,567	119,172,685	87,882,362	659,643	107,866,833	5,338,335	14,063,529	9,662,063
PRIOR YEAR BILLABLE UNITS	366,715,520	280,831,516	267,167,659	49,200,280	86,234,859	543,738	105,895,033	4,815,898	11,518,426	10,726,786
CHANGE IN BILLABLE UNITS	34,280,865	-12,775,516	-45,891,992	69,972,405	1,647,503	125,905	1,971,800	522,437	2,545,103	-1,064,723
BILLING INTERVAL	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month
RATES (PRICES)										
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$0.0146	\$0.0085	\$0.0134	\$0.0134	\$0.0162	\$1.8436	\$0.0023	\$0.1127	\$0.0013	\$0.0224
BREAK EVEN RATES (PRICES)	\$0.0120	\$0.0078	\$0.0164	\$0.0054	\$0.0237	\$2.0426	\$0.0024	\$0.0983	\$0.0062	\$0.0271
REVENUES AT REQUESTED RATES-% OF TOTAL	27.36%	22.41%	20.36%	13.59%	6.67%	2.34%	1.70%	1.13%	0.24%	0.14%
REVENUES AT REQUESTED RATES (PRICES)	\$7,819	\$6,407	\$5,820	\$3,885	\$1,907	\$670	\$485	\$324	\$68	\$41
REVENUES AT BREAK EVEN RATES (PRICES)	\$4,812	\$2,091	\$3,629	\$644	\$2,083	\$1,368	\$259	\$525	\$67	\$262
REVENUE VARIANCE	\$3,007	\$4,316	\$2,191	\$3,241	-\$176	-\$698	\$227	-\$201	-\$20	-\$221
REQUESTED VS CURRENT RATES (PRICES)										
REQUESTED RATES (PRICES)	\$0.0195	\$0.0239	\$0.0263	\$0.0326	\$0.0217	\$1.0000	\$0.0045	\$0.0607	\$0.0048	\$0.0042
CURRENT RATES (PRICES)	\$0.0202	\$0.0248	\$0.0273	\$0.0338	\$0.0225	\$1.0000	\$0.0047	\$0.0630	\$0.0050	\$0.0044
CHANGE IN RATES (PRICES)	-\$0.0007	-\$0.0009	-\$0.0010	-\$0.0012	-\$0.0008	\$0.0000	-\$0.0002	-\$0.0023	-\$0.0002	-\$0.0002
% CHANGE REQUESTED VS CURRENT RATE	-3.47%	-3.63%	-3.66%	-3.55%	-3.56%	0.00%	-4.26%	-3.65%	-4.00%	-4.55%
REVENUES AT REQUESTED RATES (PRICES)	\$7,819	\$6,407	\$5,820	\$3,885	\$1,907	\$670	\$485	\$324	\$68	\$41
REVENUES AT CURRENT RATES (PRICES) (1)	\$6,100	\$6,648	\$6,041	\$4,028	\$1,977	\$670	\$507	\$336	\$70	\$43
CHANGE IN REVENUES	-\$281	-\$241	-\$221	-\$143	-\$70	\$0	-\$22	-\$12	-\$3	-\$2
% CHANGE IN REVENUE	-3.47%	-3.63%	-3.66%	-3.55%	-3.56%	0.00%	-4.26%	-3.65%	-4.00%	-4.55%

FOOTNOTES:

(1) For new services, Revenue @ Current Cost Recoveries is assumed to equal Revenue at Requested Cost Recoveries.

Rate Matrix (in 000's)

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND

HOSTING SERVICES FOR FISCAL YEAR 2013	App Hosting (continued)		Co-Location		Server					
	All Other App Hosting Services	Tier II Full Rack Unit	Tier II Reserved Rack Unit	All Other Co-Location Svcs	Virtual Server z-Linux	Windows Mgd Svr Support Basic	Linux Server Admin	Windows Mgd Svr Support Full	Windows Svr Support	0-500 Ent Virtual Servers
PRODUCT CODE		8862	8861		8563	8361	8838	8362	8360	8333
LABOR	\$1,308	\$598	\$52	\$129	\$183	\$340	\$198	\$67	\$318	\$58
TECHNICAL	\$607	\$529	\$46	\$56	\$25	\$33	\$85	\$4	\$31	\$1
FACILITIES	\$0	\$1,693	\$147	\$1,278	\$0	\$0	\$0	\$0	\$0	\$0
OVERHEAD	\$1	\$7	\$1	\$5	\$0	\$1	\$0	\$0	\$1	\$0
TOTAL DIRECT COSTS	\$1,915	\$2,826	\$246	\$1,469	\$208	\$374	\$283	\$92	\$350	\$59
TOTAL INDIRECT COSTS	\$28	\$596	\$52	\$14	\$327	-\$111	\$3	-\$48	-\$257	-\$42
SG&A EXPENSE	\$195	\$343	\$30	\$148	\$54	\$26	\$29	\$4	\$9	\$2
TOTAL ADJUSTED SERVICE COST	\$2,138	\$3,765	\$328	\$1,631	\$588	\$289	\$314	\$48	\$102	\$19

BILLABLE UNITS/ANNUAL	Rack Unit	Rack Unit	Resource Unit	Server	Server	Server	Server	Server	Instance	
BILLABLE UNITS	44,355	33,801	625	1,200	320	336	419	423		
PRIOR YEAR BILLABLE UNITS	0	0	414	492	312	12	792	565		
CHANGE IN BILLABLE UNITS	44,355	33,801	111	708	8	324	-373	-142		
BILLING INTERVAL	Month	Month	Month	Month	Month	Month	Month	Month	Month	
RATES (PRICES)										
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$0.0000	\$0.0000	\$1,055.7502	\$812.9367	\$1,197.5766	\$19,520.9637	\$768.8617	\$136.9790		
BREAK EVEN RATES (PRICES)	\$84.8618	\$9.7008	\$1,120.8408	\$240.4190	\$981.2777	\$142.8624	\$242.6172	\$44.4760		
REVENUES AT REQUESTED RATES-% OF TOTAL	4.05%	56.02%	4.88%	33.10%	28.59%	17.46%	10.78%	6.72%	4.18%	3.46%
REVENUES AT REQUESTED RATES (PRICES)	\$1,157	\$1,552	\$135	\$1,084	\$525	\$320	\$198	\$123	\$77	\$63
REVENUES AT BREAK EVEN RATES (PRICES)	\$2,140	\$3,765	\$328	\$1,628	\$588	\$289	\$314	\$48	\$102	\$19
REVENUE VARIANCE	-\$983	-\$2,212	-\$193	-\$544	-\$63	\$32	-\$116	\$75	-\$25	\$45
REQUESTED VS CURRENT RATES (PRICES)										
REQUESTED RATES (PRICES)	\$35.0000	\$4.0000	\$1,000.0000	\$267.0000	\$618.0000	\$367.0000	\$183.0000	\$150.0000		
CURRENT RATES (PRICES)	\$0.0000	\$0.0000	\$1,000.0000	\$267.0000	\$618.0000	\$367.0000	\$183.0000	\$150.0000		
CHANGE IN RATES (PRICES)	\$35.0000	\$4.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
% CHANGE REQUESTED VS CURRENT RATE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
REVENUES AT REQUESTED RATES (PRICES)	\$1,157	\$1,552	\$135	\$1,084	\$525	\$320	\$198	\$123	\$77	\$63
REVENUES AT CURRENT RATES (PRICES) (1)	\$1,157	\$0	\$0	\$698	\$525	\$320	\$198	\$123	\$77	\$63
CHANGE IN REVENUES	\$0	\$1,552	\$135	\$386	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE IN REVENUE	0.00%	0.00%	0.00%	55.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

FOOTNOTES:

(1) For new services, Revenue @ Current Cost Recoveries is assumed to r

Rate Matrix (in 000's)

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND

Hosting Services

Server

(continued) DBA Services

Recovery Strategies

IAM Services

FOR FISCAL YEAR 2013

PRODUCT	All Other Server Services	DBA IT Senior Prof	DBA IT Specialist	DBA IT Senior Prof OnCall	All other DBA Services	Hot Site Configuration	All Other Recovery Strategies Svcs	IAM EA Licensing	Basic User Connection Fee	All Other IAM Services	
PRODUCT CODE		8547	8544	8548		8554		8455	8722		
LABOR	\$612	\$10	\$4	\$2	\$1,315	\$15	\$442	\$41	\$193	\$231	\$9,028
TECHNICAL	\$932	\$1,040	\$402	\$232	\$1,291	\$0	\$46	\$98	\$35	\$627	\$9,128
FACILITIES	\$0	\$0	\$0	\$0	\$0	\$215	\$540	\$0	\$0	\$0	\$3,873
OVERHEAD	\$1	\$1	\$0	\$0	\$2	\$0	\$10	\$0	\$0	\$0	\$31
TOTAL DIRECT COSTS	\$1,545	\$1,051	\$406	\$234	\$2,607	\$230	\$1,038	\$139	\$229	\$859	\$22,061
TOTAL INDIRECT COSTS	-\$1,069	-\$1,046	-\$406	-\$233	-\$2,606	\$80	-\$142	\$3,160	\$63	-\$808	\$5,975
SG&A EXPENSE	\$48	\$0	\$0	\$0	\$0	\$31	\$90	\$330	\$29	\$5	\$2,807
TOTAL ADJUSTED SERVICE COST	\$524	\$5	\$2	\$1	\$1	\$341	\$986	\$3,629	\$320	\$55	\$30,843

BILLABLE UNITS/ANNUAL

	Hour	Hour	Hour	Item	Item	Seat
BILLABLE UNITS	4,566	1,766	1,018	12	601	376,822
PRIOR YEAR BILLABLE UNITS	30	0	1,488	12	354	303,648
CHANGE IN BILLABLE UNITS	4,536	1,766	-470	0	247	73,174
BILLING INTERVAL	Month	Month	Month	Month	Annual	Month

RATES (PRICES)

PRIOR YEAR BREAK EVEN RATES (PRICES)	\$1,973.6318	\$0.0000	\$13.2637	\$21,075.0877	\$7,070.1715	\$0.6166
BREAK EVEN RATES (PRICES)	\$1.0698	\$1.0698	\$1.0698	\$28,436.4115	\$6,038.0303	\$0.8504

REVENUES AT REQUESTED RATES-% OF TOTAL

REVENUES AT REQUESTED RATES (PRICES)	\$529	\$470	\$122	\$66	\$42	\$272	\$171	\$601	\$100	\$42	\$35,074
REVENUES AT BREAK EVEN RATES (PRICES)	\$524	\$5	\$2	\$1	\$1	\$341	\$645	\$3,629	\$320	\$55	\$30,503
REVENUE VARIANCE	\$5	\$465	\$120	\$65	\$40	-\$69	-\$474	-\$3,028	-\$221	-\$13	\$4,572

REQUESTED VS CURRENT RATES (PRICES)

REQUESTED RATES (PRICES)	\$103.0000	\$69.0000	\$65.0000	\$22,668.1294	\$1,000.0000	\$0.2650
CURRENT RATES (PRICES)	\$103.0000	\$69.0000	\$65.0000	\$21,075.0000	\$1,000.0000	\$0.2650
CHANGE IN RATES (PRICES)	\$0.0000	\$0.0000	\$0.0000	\$1,593.1294	\$0.0000	\$0.0000
% CHANGE REQUESTED VS CURRENT RATE	0.00%	0.00%	0.00%	7.56%	0.00%	0.00%

REVENUES AT REQUESTED RATES (PRICES)	\$529	\$470	\$122	\$66	\$42	\$272	\$171	\$601	\$100	\$42	\$35,074
REVENUES AT CURRENT RATES (PRICES) (1)	\$529	\$470	\$122	\$66	\$42	\$272	\$171	\$601	\$100	\$42	\$33,996
CHANGE IN REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,079
% CHANGE IN REVENUE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	293.90%

FOOTNOTES:

(1) For new services, Revenue @ Current Cost Recoveries is assumed to

Rate Matrix

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND

Data Management

Data Management

FOR FISCAL YEAR 2013

PRODUCT	Disk Storage Protected	Tape Storage	Enterprise Tape Backup	SAN High Speed	Cust-Owned SAN (101 +TB)	SAN Low Speed	All Other Data Management Services	Total
PRODUCT CODE	8031	8011	8254	8572	810D	8121		
LABOR	\$371	\$334	\$305	\$143	\$141	\$31	\$586	\$1,912
TECHNICAL	\$465	\$385	\$596	\$463	\$0	\$102	\$92	\$2,102
FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERHEAD	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$4
TOTAL DIRECT COSTS	\$837	\$719	\$901	\$607	\$141	\$133	\$679	\$4,018
TOTAL INDIRECT COSTS	\$1,275	\$1,141	\$76	-\$503	\$155	-\$110	-\$574	\$1,459
SG&A EXPENSE	\$212	\$186	\$98	\$10	\$30	\$2	\$10	\$548
TOTAL ADJUSTED SERVICE COST	\$2,324	\$2,046	\$1,075	\$114	\$326	\$25	\$115	\$6,026
BILLABLE UNITS/ANNUAL	Gigabyte	Gigabyte	Gigabyte	Gigabyte	Gigabyte	Gigabyte		
BILLABLE UNITS	3,182,781	20,309,965	5,430,197	100,692	1,120,464	25,401		
PRIOR YEAR BILLABLE UNITS	2,244,571	21,036,010	3,258,262	12,194	0	12,445		
CHANGE IN BILLABLE UNITS	938,210	-726,045	2,171,935	88,498	1,120,464	12,955		
BILLING INTERVAL	Day	Day	Month	Month	Month	Month		
RATES (PRICES)								
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$0.9023	\$0.0963	\$0.3344	\$6.5245	\$0.0000	\$8.5235		
BREAK EVEN RATES (PRICES)	\$0.7302	\$0.1007	\$0.1980	\$1.1316	\$0.2912	\$0.9847		
REVENUES AT REQUESTED RATES-% OF TOTAL	64.17%	24.63%	6.90%	1.23%	1.21%	0.25%	1.61%	
REVENUES AT REQUESTED RATES (PRICES)	\$6,562	\$2,518	\$706	\$126	\$123	\$25	\$165	\$10,225
REVENUES AT BREAK EVEN RATES (PRICES)	\$2,324	\$2,045	\$1,075	\$114	\$326	\$25	\$115	\$6,025
REVENUE VARIANCE	\$4,238	\$473	-\$369	\$12	-\$203	\$0	\$50	\$4,201
REQUESTED VS CURRENT RATES (PRICES)								
REQUESTED RATES (PRICES)	\$2.0617	\$0.1240	\$0.1300	\$1.2500	\$0.1100	\$0.9900		
CURRENT RATES (PRICES)	\$2.2500	\$0.1350	\$0.2600	\$2.7420	\$0.4700	\$1.5840		
CHANGE IN RATES (PRICES)	-\$0.1883	-\$0.0110	-\$0.1300	-\$1.4920	-\$0.3600	-\$0.5940		
% CHANGE REQUESTED VS CURRENT RATE	-8.37%	-8.15%	-50.00%	-54.41%	-76.60%	-37.50%		
REVENUES AT REQUESTED RATES (PRICES)	\$6,562	\$2,518	\$706	\$126	\$123	\$25	\$165	\$10,225
REVENUES AT CURRENT RATES (PRICES) (1)	\$7,161	\$2,742	\$1,412	\$276	\$527	\$40	\$166	\$12,324
CHANGE IN REVENUES	-\$599	-\$223	-\$706	-\$150	-\$403	-\$15	-\$2	-\$2,099
% CHANGE IN REVENUE	-8.37%	-8.15%	-50.00%	-54.41%	-76.60%	-37.50%		-17.03%

FOOTNOTES:

(1) For new services, Revenue @ Current Cost Recoveries is assumed to equal Revenue at Requested Cost Recoveries.

Rate Matrix (in 000's)

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND

WAN Services

WAN SERVICES

FOR FISCAL YEAR 2013

PRODUCT	PRODUCT CODE	Access Facility, T-1, 1.5 Mbps PL Service	Community Router Service per Mbps	OET O/M Router Type A	Access Facility, 100Mbps Ethernet Service	Access Facility, 10Mbps Ethernet Service	All Other WAN Services	
		T1PL	1028MBPS	1029	100M-E	10M-E		
LABOR		\$28	\$170	\$476	\$12	\$10	\$2,077	\$2,772
TECHNICAL		\$1,527	\$1,268	\$437	\$641	\$558	\$7,459	\$11,890
FACILITIES		\$0	\$32	\$2	\$0	\$0	\$85	\$119
OVERHEAD		\$0	\$3	\$0	\$0	\$0	\$8	\$11
TOTAL DIRECT COSTS		\$1,555	\$1,472	\$915	\$653	\$568	\$9,629	\$14,792
TOTAL INDIRECT COSTS - EXPENSE ORGS		\$190	\$215	\$318	\$80	\$69	\$1,706	\$2,578
SG&A EXPENSE		\$126	\$122	\$89	\$53	\$46	\$820	\$1,256
TOTAL ADJUSTED SERVICE COST		\$1,871	\$1,810	\$1,322	\$786	\$683	\$12,155	\$18,626

BILLABLE UNITS/ANNUAL	Circuit	Bandwidth	Port	Circuit	Circuit		
BILLABLE UNITS	4,035	5,932	6,409	449	770		
PRIOR YEAR BILLABLE UNITS	4,195	5,600	6,380	322	580		
CHANGE IN BILLABLE UNITS	-159	332	29	127	189		
BILLING INTERVAL	Month	Month	Month	Month	Month		
RATES (PRICES)							
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$479.7771	\$312.3146	\$220.6077	\$1,810.1830	\$918.2591		
BREAK EVEN RATES (PRICES)	\$463.7052	\$305.0287	\$206.2488	\$1,749.5442	\$887.4986		
REVENUES AT REQUESTED RATES-% OF TOTAL	9.82%	9.81%	7.28%	4.12%	3.59%	65.38%	
REVENUES AT REQUESTED RATES (PRICES)	\$1,901	\$1,898	\$1,410	\$798	\$694	\$12,659	\$19,361
REVENUES AT BREAK EVEN RATES (PRICES)	\$1,871	\$1,810	\$1,322	\$786	\$683	\$12,155	\$18,626
REVENUE VARIANCE	\$30	\$89	\$88	\$13	\$11	\$504	\$734
REQUESTED VS CURRENT RATES (PRICES)							
REQUESTED RATES (PRICES)	\$471.1200	\$320.0000	\$220.0000	\$1,777.5200	\$901.6900		
CURRENT RATES (PRICES)	\$471.1200	\$320.0000	\$220.0000	\$1,777.5200	\$901.6900		
CHANGE IN RATES (PRICES)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
% CHANGE REQUESTED VS CURRENT RATE	0.00%	0.00%	0.00%	0.00%	0.00%		
REVENUES AT REQUESTED RATES (PRICES)	\$1,901	\$1,898	\$1,410	\$798	\$694	\$12,659	\$19,361
REVENUES AT CURRENT RATES (PRICES) (1)	\$1,901	\$1,898	\$1,410	\$798	\$694	\$12,650	\$19,352
CHANGE IN REVENUES	\$0	\$0	\$0	\$0	\$0	\$8	\$8
% CHANGE IN REVENUE	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.04%

FOOTNOTES:

(1) For new services, Revenue @ Current Cost Recoveries is assumed to equal Revenue at Requested Cost Recoveries.

Rate Matrix (in 000's)

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND

Contracted Telecom Services
FOR FISCAL YEAR 2013

Contracted Telecom Svcs

PRODUCT	Centrex Prime Station	Voice Circuits, T-1, PRI	Analog Trunks and Lines	Switched LD	Miscellaneous Monthly Charges	Over-the-Phone Interp Svc	Fees	Toll Free Dedicated	Telco DSL Services	Dedicated LD	Reservationless Toll Free
PRODUCT CODE	OCP-A	NOTE D	NOTE B	LD-1	NOTE G	IDCODELANG	NOTE E	LD-5	NOTE O	LD-2	IC-R8
LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TECHNICAL	\$2,951	\$1,231	\$773	\$650	\$816	\$497	\$457	\$407	\$408	\$288	\$133
FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERHEAD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DIRECT COSTS	\$2,951	\$1,231	\$773	\$650	\$816	\$497	\$457	\$407	\$408	\$288	\$133
TOTAL INDIRECT COSTS	\$469	\$196	\$123	\$150	\$98	\$73	\$73	\$94	\$65	\$67	\$20
SG&A EXPENSE	\$68	\$29	\$18	\$16	\$14	\$11	\$11	\$10	\$9	\$7	\$3
TOTAL ADJUSTED SERVICE COST	\$3,489	\$1,455	\$914	\$816	\$728	\$581	\$540	\$511	\$482	\$362	\$156

BILLABLE UNITS/ANNUAL	Item	Circuit	Circuit	Minute	Item	Minute	Item	Minute	Item	Minute	Minute/Port
BILLABLE UNITS	155,564	42,294	29,928	13,060,119	157,182	475,943	277,704	12,069,563	15,975	7,687,277	4,955,530
PRIOR YEAR BILLABLE UNITS	161,581	56,428	24,394	17,176,772	152,106	631,268	296,075	15,967,941	15,759	2,873,300	5,415,576
CHANGE IN BILLABLE UNITS	-6,017	-14,134	5,534	-4,116,653	5,076	-155,320	-18,371	-3,898,378	216	4,813,977	-460,046
BILLING INTERVAL	Month	Month	Month	Monthly Usage	Month	Monthly Usage	Month	Monthly Usage	Month	Monthly Usage	Monthly Usage

RATES (PRICES)	Item	Circuit	Circuit	Minute	Item	Minute	Item	Minute	Item	Minute	Minute/Port
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$22.4786	\$26.8745	\$36.3954	\$0.0651	\$4.5757	\$1.2349	\$1.9481	\$0.0441	\$30.0115	\$0.0491	\$0.0290
BREAK EVEN RATES (PRICES)	\$22.4249	\$34.3948	\$30.5388	\$0.0625	\$4.6345	\$1.2214	\$1.9435	\$0.0423	\$30.1669	\$0.0471	\$0.0315

REVENUES AT REQUESTED RATES-% OF TOTAL	31.29%	13.05%	8.20%	7.59%	6.53%	5.32%	4.84%	4.75%	4.32%	3.37%	1.33%
REVENUES AT REQUESTED RATES (PRICES)	\$3,500	\$1,460	\$917	\$849	\$731	\$595	\$542	\$531	\$484	\$377	\$149
REVENUES AT BREAK EVEN RATES (PRICES)	\$3,489	\$1,455	\$914	\$816	\$728	\$581	\$540	\$511	\$482	\$362	\$156
REVENUE VARIANCE	\$12	\$5	\$3	\$33	\$2	\$14	\$2	\$20	\$2	\$15	-\$8

REQUESTED VS CURRENT RATES (PRICES)	Item	Circuit	Circuit	Minute	Item	Minute	Item	Minute	Item	Minute	Minute/Port
REQUESTED RATES (PRICES)	\$22.5000	\$34.5101	\$30.6411	\$0.0650	\$4.6500	\$1.2500	\$1.9500	\$0.0440	\$30.2680	\$0.0490	\$0.0300
CURRENT RATES (PRICES)	\$22.5000	\$26.9000	\$36.4300	\$0.0650	\$4.5800	\$1.2500	\$1.9500	\$0.0440	\$30.0400	\$0.0490	\$0.0300
CHANGE IN RATES (PRICES)	\$0.0000	\$7.6101	-\$5.7889	\$0.0000	\$0.0700	\$0.0000	\$0.0000	\$0.0000	\$0.2280	\$0.0000	\$0.0000
% CHANGE REQUESTED VS CURRENT RATE	0.00%	28.29%	-15.89%	0.00%	1.53%	0.00%	0.00%	0.00%	0.76%	0.00%	0.00%

REVENUES AT REQUESTED RATES (PRICES)	\$3,500	\$1,460	\$917	\$849	\$731	\$595	\$542	\$531	\$484	\$377	\$149
REVENUES AT CURRENT RATES (PRICES) (1)	\$3,500	\$1,138	\$1,090	\$849	\$720	\$595	\$542	\$531	\$480	\$377	\$149
CHANGE IN REVENUES	\$0	\$322	-\$173	\$0	\$11	\$0	\$0	\$0	\$4	\$0	\$0
% CHANGE IN REVENUE	0.00%	28.29%	-15.89%	0.00%	1.53%	0.00%	0.00%	0.00%	0.76%	0.00%	0.00%

FOOTNOTES:
(1) For new services, Revenue @ Current Cost Recoveries is assumed to equal Revenue at Requested Cost Recoveries.

Rate Matrix (in 000's)

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND

Contracted Telecom Services

Contracted Telecom Svcs (continued)

FOR FISCAL YEAR 2013

PRODUCT	Toll Free Switched	All Other CTS Services	Total
PRODUCT CODE	LD-4		
LABOR	\$0	\$0	\$0
TECHNICAL	\$80	\$796	\$9,286
FACILITIES	\$0	\$0	\$0
OVERHEAD	\$0	\$0	\$0
TOTAL DIRECT COSTS	\$80	\$796	\$9,286
TOTAL INDIRECT COSTS	\$18	\$136	\$1,581
SG&A EXPENSE	\$2	\$19	\$217
TOTAL ADJUSTED SERVICE COST	\$100	\$950	\$11,084

BILLABLE UNITS/ANNUAL	Minute	
BILLABLE UNITS	1,392,482	\$41,864,839.00
PRIOR YEAR BILLABLE UNITS	1,649,282	\$46,012,133.75
CHANGE IN BILLABLE UNITS	-346,800	-\$4,147,294.75
BILLING INTERVAL	Monthly Usage	

RATES (PRICES)		
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$0.0802	\$1,226.63
BREAK EVEN RATES (PRICES)	\$0.0769	\$1,552.88

REVENUES AT REQUESTED RATES-% OF TOTAL	0.93%	8.49%	
REVENUES AT REQUESTED RATES (PRICES)	\$104	\$950	\$11,188
REVENUES AT BREAK EVEN RATES (PRICES)	\$100	\$950	\$11,084
REVENUE VARIANCE	\$4	\$0	\$103

REQUESTED VS CURRENT RATES (PRICES)		
REQUESTED RATES (PRICES)	\$0.0800	
CURRENT RATES (PRICES)	\$0.0800	
CHANGE IN RATES (PRICES)	\$0.0000	
% CHANGE REQUESTED VS CURRENT RATE	0.00%	

REVENUES AT REQUESTED RATES (PRICES)	\$104	\$950	\$11,188
REVENUES AT CURRENT RATES (PRICES) (1)	\$104	\$896	\$10,970
CHANGE IN REVENUES	\$0	\$54	\$217
% CHANGE IN REVENUE	0.00%	6.00%	1.98%

FOOTNOTES:

(1) For new services, Revenue @ Current Cost Recoveries is assumed to c

Rate Matrix (in 000's)

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND

IP Services

IP Services

FOR FISCAL YEAR 2013

PRODUCT	IPT-Hosted Adv Subscription	Video Adv H.323 Subs Tier 5	CCM Agent License	CCM Agent-Bronze	Video Adv H.323 LNM Support	CCM Agent-Silver	All Other IP Services	
PRODUCT CODE	IPTA	VAS0005	CCMLIC	CCMB01	VAS0001	CCMS01		
LABOR	\$302	\$249	\$94	\$27	\$123	\$16	\$460	\$1,272
TECHNICAL	\$1,412	\$181	\$258	\$258	\$90	\$154	\$1,603	\$3,955
FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERHEAD	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$2
TOTAL DIRECT COSTS	\$1,715	\$430	\$352	\$286	\$213	\$170	\$2,064	\$5,229
TOTAL INDIRECT COSTS - EXPENSE ORGS	\$525	\$101	\$126	\$92	\$50	\$55	\$584	\$1,532
SG&A EXPENSE	\$162	\$38	\$35	\$27	\$19	\$16	\$191	\$489
TOTAL ADJUSTED SERVICE COST	\$2,402	\$569	\$512	\$405	\$282	\$241	\$2,839	\$7,250

BILLABLE UNITS/ANNUAL	Station	Subscription	Device	Seat	Subscription	Seat
BILLABLE UNITS	263,749	1,416	600	7,334	12	3,924
PRIOR YEAR BILLABLE UNITS	260,921	1,421	0	7,916	-	3,403
CHANGE IN BILLABLE UNITS	2,828	-5	600	-582	12	521
BILLING INTERVAL	Month	Month	One-time	Month	Month	Month

RATES (PRICES)	Station	Subscription	Device	Seat	Subscription	Seat
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$9.24	\$357.10	\$0.00	\$55.05	\$0.00	\$61.17
BREAK EVEN RATES (PRICES)	\$9.11	\$401.72	\$853.23	\$55.22	\$23,500.78	\$61.35

REVENUES AT REQUESTED RATES-% OF TOTAL	33.36%	7.74%	7.69%	5.42%	3.84%	3.22%	38.73%	
REVENUES AT REQUESTED RATES (PRICES)	\$2,440	\$566	\$562	\$396	\$281	\$235	\$2,833	\$7,313
REVENUES AT BREAK EVEN RATES (PRICES)	\$2,402	\$569	\$512	\$405	\$282	\$241	\$2,839	\$7,250
REVENUE VARIANCE	\$38	-\$2	\$50	-\$9	-\$1	-\$5	-\$6	\$64

REQUESTED VS CURRENT RATES (PRICES)	Station	Subscription	Device	Seat	Subscription	Seat
REQUESTED RATES (PRICES)	\$9.25	\$400.00	\$937.00	\$54.00	\$23,400.00	\$60.00
CURRENT RATES (PRICES)	\$9.25	\$400.00	\$0.00	\$54.00	\$23,400.00	\$60.00
CHANGE IN RATES (PRICES)	\$0.00	\$0.00	\$937.00	\$0.00	\$0.00	\$0.00
% CHANGE REQUESTED VS CURRENT RATE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

REVENUES AT REQUESTED RATES (PRICES)	\$2,440	\$566	\$562	\$396	\$281	\$235	\$2,833	\$7,313
REVENUES AT CURRENT RATES (PRICES) (1)	\$2,440	\$566	\$0	\$396	\$281	\$235	\$2,429	\$6,348
CHANGE IN REVENUES	\$0	\$0	\$562	\$0	\$0	\$0	\$404	\$966
% CHANGE IN REVENUE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	16.61%	15.21%

FOOTNOTES:

(1) For new services, Revenue @ Current Cost Recoveries is assumed to equal Revenue at Requested Cost Recoveries.

Rate Matrix (in 000's)

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND

Workplace Services

EUCC

Desktop Services

FOR FISCAL YEAR 2013

PRODUCT	EUCC Email	Email and SharePoint Bundle	EUCC EA Licensing - Email	Email and IM EUCC Bundle	Full EUCC service Bundle	Ent E-Mail BlackBerry	All Other WPS Services	Desktop Support Full	Desktop Support Basic	WS-D ITSpecialist	File Print Service
PRODUCT CODE	8256	8253	8234	8242	8239	8790		8453	8650	8267	0457
LABOR	\$285	\$228	\$18	\$133	\$98	\$16	\$347	\$144	\$120	\$65	\$51
TECHNICAL	\$1,094	\$876	\$1,051	\$510	\$374	\$62	\$1,180	\$1	\$0	\$0	\$0
FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERHEAD	\$0	\$0	\$1	\$0	\$0	\$0	\$3	\$3	\$2	\$0	\$9
TOTAL DIRECT COSTS	\$1,379	\$1,104	\$1,070	\$643	\$472	\$79	\$1,530	\$147	\$123	\$65	\$60
TOTAL INDIRECT COSTS	\$1,116	\$893	\$0	\$520	\$382	\$64	\$941	\$208	\$173	\$66	\$10
SG&A EXPENSE	\$250	\$200	\$107	\$116	\$85	\$14	\$247	\$36	\$30	\$13	\$7
TOTAL ADJUSTED SERVICE COST	\$2,745	\$2,197	\$1,177	\$1,280	\$939	\$157	\$2,716	\$390	\$326	\$145	\$77

BILLABLE UNITS/ANNUAL	User	User	User	User	User	Device	Workstation	Workstation	Hour	Workstation
BILLABLE UNITS	224,089	118,646	372,339	88,245	40,149	20,000	1,750	1,550	1,200	5,100
PRIOR YEAR BILLABLE UNITS	336,855	40,455	307,717	26,167	54,503	28,128	1,434	1,680	1,428	5,460
CHANGE IN BILLABLE UNITS	-112,766	78,191	64,622	62,078	-6,354	-8,128	316	-130	-228	-360
BILLING INTERVAL	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month

RATES (PRICES)										
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$9.9207	\$15.0001	\$3.5562	\$11.7461	\$15.7938	\$6.3493	\$145.5039	\$137.1894	\$93.2378	\$9.8663
BREAK EVEN RATES (PRICES)	\$12.2477	\$18.5165	\$3.1613	\$14.5012	\$19.4963	\$7.8385	\$223.0637	\$210.3172	\$120.4303	\$15.1023

REVENUES AT REQUESTED RATES-% OF TOTAL	22.44%	17.97%	13.43%	10.46%	7.68%	2.16%	25.86%	25.8%	21.6%	11.6%	5.7%
REVENUES AT REQUESTED RATES (PRICES)	\$1,401	\$1,121	\$838	\$653	\$479	\$135	\$1,613	\$184	\$153	\$83	\$41
REVENUES AT BREAK EVEN RATES (PRICES)	\$2,745	\$2,197	\$1,177	\$1,280	\$939	\$157	\$2,716	\$390	\$326	\$145	\$77
REVENUE VARIANCE	-\$1,344	-\$1,076	-\$339	-\$627	-\$460	-\$22	-\$1,104	-\$207	-\$173	-\$62	-\$36

REQUESTED VS CURRENT RATES (PRICES)										
REQUESTED RATES (PRICES)	\$6.2500	\$9.4500	\$2.2500	\$7.4000	\$9.9500	\$6.7600	\$105.0000	\$99.0000	\$69.0000	\$8.0000
CURRENT RATES (PRICES)	\$6.2500	\$9.4500	\$2.2500	\$7.4000	\$9.9500	\$4.0000	\$105.0000	\$99.0000	\$69.0000	\$8.0000
CHANGE IN RATES (PRICES)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$2.7500	\$0.0000	\$0.0000	\$0.0000	\$0.0000
% CHANGE REQUESTED VS CURRENT RATE	0.00%	0.00%	0.00%	0.00%	0.00%	68.75%	0.00%	0.00%	0.00%	0.00%

REVENUES AT REQUESTED RATES (PRICES)	\$1,401	\$1,121	\$838	\$653	\$479	\$135	\$1,613	\$184	\$153	\$83	\$41
REVENUES AT CURRENT RATES (PRICES) (1)	\$1,401	\$1,121	\$838	\$653	\$479	\$80	\$1,421	\$184	\$153	\$83	\$41
CHANGE IN REVENUES	\$0	\$0	\$0	\$0	\$0	\$55	\$192	\$0	\$0	\$0	\$0
% CHANGE IN REVENUE	0.00%	0.00%	0.00%	0.00%	0.00%	68.75%	0.00%	0.00%	0.00%	0.00%	0.00%

FOOTNOTES:

(1) For new services, Revenue @ Current Cost Recoveries is assumed to equal Revenue at Requested Cost Recoveries.

Rate Matrix (in 000's)

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND

Workplace Services

Desktop Services (continued)

FOR FISCAL YEAR 2013

PRODUCT	WS-D IT Prof	All Other Desktop Services	TOTAL
PRODUCT CODE	8268		
LABOR	\$25	\$382	\$1,912
TECHNICAL	\$0	\$261	\$5,409
FACILITIES	\$0	\$0	\$0
OVERHEAD	\$0	\$73	\$91
TOTAL DIRECT COSTS	\$25	\$716	\$7,413
TOTAL INDIRECT COSTS	\$25	-\$418	\$3,980
SG&A EXPENSE	\$5	\$30	\$1,141
TOTAL ADJUSTED SERVICE COST	\$56	\$328	\$12,533

BILLABLE UNITS/ANNUAL	Hour		
BILLABLE UNITS	384		
PRIOR YEAR BILLABLE UNITS	372		
CHANGE IN BILLABLE UNITS	12		
BILLING INTERVAL	Month		
RATES (PRICES)			
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$112,1557		
BREAK EVEN RATES (PRICES)	\$144,8655		
REVENUES AT REQUESTED RATES-% OF TOTAL	4.5%	30.8%	
REVENUES AT REQUESTED RATES (PRICES)	\$32	\$219	\$6,952
REVENUES AT BREAK EVEN RATES (PRICES)	\$56	\$328	\$12,533
REVENUE VARIANCE	-\$24	-\$108	-\$5,581
REQUESTED VS CURRENT RATES (PRICES)			
REQUESTED RATES (PRICES)	\$83,0000		
CURRENT RATES (PRICES)	\$83,0000		
CHANGE IN RATES (PRICES)	\$0,0000		
% CHANGE REQUESTED VS CURRENT RATE	0.00%		
REVENUES AT REQUESTED RATES (PRICES)	\$32	\$219	\$6,952
REVENUES AT CURRENT RATES (PRICES) (1)	\$32	\$49	\$6,534
CHANGE IN REVENUES	\$0	\$171	\$418
% CHANGE IN REVENUE	0.00%	350.66%	6.39%

FOOTNOTES:

(1) For new services, Revenue @ Current Cost Recoveries Is assumed to r

Rate Matrix (in 000's)

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND

Business Process Mgmt

EDMS

Web Content Hosting

FOR FISCAL YEAR 2013

PRODUCT	FileNet User	E-Licensing Expenses	WC IT Senior Prof	Static Hosting 351+Mb	All Other Web Content Hosting Svcs	TOTAL
PRODUCT CODE	8295	8294	8133	8206		
LABOR	\$137	\$0	\$259	\$6	\$314	\$715
TECHNICAL	\$76	\$247	\$0	\$2	\$77	\$401
FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0
OVERHEAD	\$3	\$0	\$0	\$0	\$2	\$6
TOTAL DIRECT COSTS	\$216	\$247	\$259	\$6	\$393	\$1,122
TOTAL INDIRECT COSTS	\$544	\$0	\$0	\$42	\$135	\$721
SG&A EXPENSE	\$76	\$25	\$26	\$5	\$63	\$185
TOTAL ADJUSTED SERVICE COST	\$835	\$271	\$285	\$55	\$581	\$2,028

BILLABLE UNITS/ANNUAL	Login ID	Cost	Hour	MB stored onsite
BILLABLE UNITS	2,698	12	2,428	216
PRIOR YEAR BILLABLE UNITS	0	12	1,000	168
CHANGE IN BILLABLE UNITS	2,698	0	1,428	48
BILLING INTERVAL	Month	Month	Month	Month

RATES (PRICES)				
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$0.0000	\$22,157,1832	\$134,2037	\$248,4324
BREAK EVEN RATES (PRICES)	\$309.5586	\$22,614,7424	\$117,5427	\$256,6217

REVENUES AT REQUESTED RATES-% OF TOTAL						
REVENUES AT REQUESTED RATES (PRICES)	100.00%	46.88%	44.78%	3.87%	4.48%	\$774
REVENUES AT BREAK EVEN RATES (PRICES)	\$216	\$262	\$250	\$22	\$25	\$774
REVENUE VARIANCE	\$835	\$271	\$285	\$55	\$581	\$2,028
	-\$619	-\$10	-\$35	-\$34	-\$556	-\$1,254

REQUESTED VS CURRENT RATES (PRICES)				
REQUESTED RATES (PRICES)	\$80.0000	\$21,818,9600	\$103,0000	\$100,0000
CURRENT RATES (PRICES)	\$80.0000	\$21,818,9600	\$103,0000	\$100,0000
CHANGE IN RATES (PRICES)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
% CHANGE REQUESTED VS CURRENT RATE	0.00%	0.00%	0.00%	0.00%

REVENUES AT REQUESTED RATES (PRICES)	\$216	\$262	\$250	\$22	\$25	\$774
REVENUES AT CURRENT RATES (PRICES) (1)	\$216	\$262	\$250	\$22	\$25	\$774
CHANGE IN REVENUES	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE IN REVENUE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

FOOTNOTES:

(1) For new services, Revenue @ Current Cost Recoveries is assumed to equal Revenue at Requested Cost Recoveries.

Rate Matrix (in 000's)

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND
Enterprise Agreement

Microsoft Ent Agreement

FOR FISCAL YEAR 2013

PRODUCT	MS Enterprise Agreement User	MS Enterprise Agreement Device	Total
	PRODUCT CODE	8450	
LABOR	\$0	\$0	\$0
TECHNICAL	\$2,925	\$1,634	\$4,560
FACILITIES	\$0	\$0	\$0
OVERHEAD	\$0	\$0	\$0
TOTAL DIRECT COSTS	\$2,925	\$1,634	\$4,560
TOTAL INDIRECT COSTS	\$58	\$33	\$90
SG&A EXPENSE	\$0	\$0	\$0
TOTAL ADJUSTED SERVICE COST	\$2,983	\$1,667	\$4,650

BILLABLE UNITS/ANNUAL	User	Device	
BILLABLE UNITS	17,913	10,070	
PRIOR YEAR BILLABLE UNITS	17,405	9,724	
CHANGE IN BILLABLE UNITS	507	346	
BILLING INTERVAL	One-Time	One-Time	
RATES (PRICES)			
PRIOR YEAR BREAK EVEN RATES (PRICES)	\$154.6645	\$154.6645	
BREAK EVEN RATES (PRICES)	\$166.5416	\$165.5252	
REVENUES AT REQUESTED RATES-% OF TOTAL	64.01%	35.99%	
REVENUES AT REQUESTED RATES (PRICES)	\$2,329	\$1,309	\$3,638
REVENUES AT BREAK EVEN RATES (PRICES)	\$2,983	\$1,667	\$4,650
REVENUE VARIANCE	-\$655	-\$358	-\$1,012
REQUESTED VS CURRENT RATES (PRICES)			
REQUESTED RATES (PRICES)	\$130.0000	\$130.0000	
CURRENT RATES (PRICES)	\$130.0000	\$130.0000	
CHANGE IN RATES (PRICES)	\$0.0000	\$0.0000	
% CHANGE REQUESTED VS CURRENT RATE	0.00%	0.00%	
REVENUES AT REQUESTED RATES (PRICES)	\$2,329	\$1,309	\$3,638
REVENUES AT CURRENT RATES (PRICES)	\$2,329	\$1,309	\$3,638
CHANGE IN REVENUES	\$0	\$0	\$0
% CHANGE IN REVENUE	0.00%	0.00%	0.00%

FOOTNOTES:

(1) Service Line column is the Year End Forecasted Revenue - all other columns are comparing budget to budget.

Rate Matrix (in 000's)

OFFICE OF ENTERPRISE TECHNOLOGY-
ENTERPRISE TECHNOLOGY FUND

Billback		Billback		
FOR FISCAL YEAR 2013				
PRODUCT	PRODUCT CODE	Billback Software/Hardware	Billback Miscellaneous	Total
LABOR		\$0	\$0	\$0
TECHNICAL		\$550	\$550	\$1,100
FACILITIES		\$0	\$0	\$0
OVERHEAD		\$0	\$0	\$0
TOTAL DIRECT COSTS		\$550	\$550	\$1,100
TOTAL INDIRECT COSTS		\$31	\$31	\$62
SG&A EXPENSE		\$0	\$0	\$1
TOTAL ADJUSTED SERVICE COST		\$582	\$582	\$1,163
BILLABLE UNITS/ANNUAL		Purchase \$	Purchase \$	
BILLABLE UNITS		2	2	
PRIOR YEAR BILLABLE UNITS		179	66	
CHANGE IN BILLABLE UNITS		-177	-64	
BILLING INTERVAL		Month	Month	
RATES (PRICES)				
PRIOR YEAR BREAK EVEN RATES (PRICES)		\$2,984,0050	\$8,108,9553	
BREAK EVEN RATES (PRICES)		\$290,758.2644	\$290,758.2644	
REVENUES AT REQUESTED RATES-% OF TOTAL		50.00%	50.00%	
REVENUES AT REQUESTED RATES (PRICES)		\$581	\$581	\$1,163
REVENUES AT BREAK EVEN RATES (PRICES)		\$582	\$582	\$1,163
REVENUE VARIANCE		-\$80.76	-\$80.76	-\$161.53
REQUESTED VS CURRENT RATES (PRICES)				
REQUESTED RATES (PRICES)		\$290,717.8830	\$290,717.8830	
CURRENT RATES (PRICES)		\$2,984,0050	\$8,108,9553	
CHANGE IN RATES (PRICES)		\$287,733.8780	\$282,608.9277	
% CHANGE REQUESTED VS CURRENT RATE		9642.54%	3485.15%	
REVENUES AT REQUESTED RATES (PRICES)		\$581	\$581	\$1,163
REVENUES AT CURRENT RATES (PRICES) (1)		\$581	\$581	\$1,163
CHANGE IN REVENUES		\$0	\$0	\$0
% CHANGE IN REVENUE		0.00%	0.00%	0.00%

FOOTNOTES:

(1) For new services, Revenue @ Current Cost Recoveries is assumed to equal Revenue at Requested Cost Recoveries.

History and Proforma - In Thousands - \$000's

**MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND
FOR FISCAL YEAR 2013**

	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY2012 ESTIMATE	FY2013 PROPOSED	\$ CHANGE FY12/FY13	% CHANGE FY12/FY13
OPERATING REVENUE							
BILLINGS FOR MN.IT SERVICES	\$86,871	\$84,342	\$90,429	\$90,373	\$95,688	\$5,314	6%
OTHER REVENUE	\$861	\$582	\$957				
TOTAL OPERATING REVENUE	\$87,732	\$84,924	\$91,386	\$90,373	\$95,688	\$5,314	6%
OPERATING EXPENSES							
SALARIES - INTERNAL & EXTERNAL	\$29,395	\$30,232	\$28,995	\$27,459	\$32,481	\$5,022	18%
SPACE RENT, BLDG MAINT, UTILITIES	\$2,090	\$2,415	\$2,763	\$2,945	\$3,598	\$653	22%
REPAIRS, ALTERATIONS, CONTRACT MAINT	\$2,638	\$2,313	\$2,764	\$3,900	\$4,492	\$592	15%
PRINTING, ADVERTISING, MICROFILMING	\$28	\$7	\$15	\$11	\$36	\$25	224%
CONSULTANT, PROF & TECH SERVICES	\$1,485	\$3,537	\$1,119	\$956	\$4,583	\$3,627	379%
COMPUTER & SYSTEM SERVICES	\$18,428	\$18,895	\$18,688	\$20,860	\$24,434	\$3,573	17%
COMMUNICATIONS	\$20,786	\$18,774	\$18,995	\$18,219	\$17,435	(\$784)	-4%
TRAVEL	\$114	\$81	\$79	\$88	\$151	\$63	71%
SUPPLIES	\$1,493	\$945	\$1,289	\$1,159	\$665	(\$494)	-43%
EQUIPMENT-OTHER	\$46	\$51	\$42	\$32	\$50	\$18	55%
EMPLOYEE DEVELOPMENT (GENERAL)	\$283	\$267	\$173	\$232	\$340	\$108	46%
OTHER OPERATING COSTS	\$1,461	\$1,182	\$1,497	\$1,287	\$1,354	\$67	5%
STATEWIDE INDIRECT COSTS	\$301	\$136	\$247	\$200	\$500	\$300	150%
STATE AGENCY-PROVIDED PROF & TEC	\$233	\$0	\$0	\$0	\$0	\$0	0%
ATTORNEY GENERAL COSTS	\$15	\$0	\$0	\$4	\$10	\$6	136%
DEPRECIATION	\$4,321	\$4,189	\$3,315	\$3,477	\$3,485	\$8	0%
AMORTIZATION	\$368	\$598	\$565	\$523	\$418	(\$105)	-20%
AMORTIZATION OF FIBER INFRASTRUCTURE	\$11	\$11	\$17	\$17	\$17	\$0	0%
TOTAL OPERATING EXPENSE	\$83,497	\$83,632	\$80,562	\$81,370	\$94,049	\$12,680	16%
Operating Income (Losses)/(Gains)	\$4,236	\$1,292	\$10,824	\$9,004	\$1,638		
Nonoperating Revenues (Expenses)							
INTEREST REVENUE	\$243	\$43	\$30	\$35	\$25		
INTEREST EXPENSE	(\$259)	(\$229)	(\$119)	(\$96)	(\$154)		
GAIN (LOSS) ON CAPITAL ASSETS	\$268	\$82	\$0				
REBATE EXPENSE	(\$5,000)	\$0	\$0				
EXCESS RESERVE (CASH PAYBACK)		\$0	(\$2,750)	(\$6,120)	(\$4,000)		
UNUSUAL ITEM/NON-OPERATING MISC REV/EXP			(\$44)				
TOTAL NON-OPERATING REV/(EXP)	(\$4,748)	(\$104)	(\$2,883)	(\$6,181)	(\$4,129)		
Income (Losses) before Contributions, Transfers & Special Items	(\$512)	\$1,188	\$7,941	\$2,823	(\$2,490)		
Capital Contributions			\$209				
Transfers							
Special Items							
Net Income (Loss)	(\$512)	\$1,188	\$8,150	\$2,823	(\$2,490)		
Net Assets, Beginning Period	\$21,633	\$21,121	\$21,196	\$29,319	\$32,142		
Change in Accounting Principle							
Adjustment to Net Assets		(\$1,113)	(\$27)				
Net Assets, Ending Period	\$21,121	\$21,196	\$29,319	\$32,142	\$29,652		
Reconciliation to Net Assets							
Retained Earnings	\$17,400	\$17,927	\$25,841	\$28,664	\$26,174		
Contributed Capital	\$3,721	\$3,269	\$3,478	\$3,478	\$3,478		
Total Net Assets, Ending Period	\$21,121	\$21,196	\$29,319	\$32,142	\$29,652		

FY 2013 Cash Flow Forecast
(000)

MN.IT SERVICES
INTERNAL SERVICE FUND
FOR FISCAL YEAR 2013

	FY 2011 Actual			Cash Balance
	Receipts	Expenditures	Balance	
Beginning Balance				14,889
July - Actual	10,592	15,480	(4,887)	10,002
August - Actual	3,736	7,138	(3,401)	6,601
September - Actual	5,173	5,691	(518)	6,083
October - Actual	11,034	5,823	5,211	11,294
November - Actual	7,118	6,828	290	11,584
December - Actual	7,526	5,369	2,157	13,741
January - Actual	6,689	4,401	2,288	16,030
February - Actual	6,249	6,219	31	16,060
March - Actual	8,197	10,368	(2,171)	13,889
April - Actual	8,628	7,160	1,468	15,357
May - Actual	10,580	6,404	4,176	19,533
June - Actual	8,992	6,760	2,232	21,766
Ending Balance	94,515	87,638	6,876	21,766

	FY 2012 Actual / Projected			Cash Balance
	Receipts	Expenditures	Balance	
Beginning Balance				21,766
July - Actual	2,972	6,157	(3,185)	18,581
August - Actual	6,452	7,685	(1,233)	17,348
September - Actual	2,917	6,087	(3,170)	14,178
October - Actual	2,790	4,188	(1,397)	12,780
November - Actual	2,763	6,470	(3,708)	9,073
December - Actual	13,495	6,374	7,121	16,194
January - Actual	9,065	5,799	3,266	19,460
February - Actual	4,015	6,399	(2,384)	17,076
March - Actual	8,946	7,236	1,711	18,787
April - Actual	8,477	5,016	3,461	22,248
May	9,850	18,276	(8,426)	13,821
June	9,900	10,700	(800)	13,021
Ending Balance	81,643	90,387	(8,744)	13,021

	FY 2013 Projected			Cash Balance
	Receipts	Expenditures	Balance	
Beginning Balance				13,021
July	8,134	14,329	(6,195)	6,827
August	3,993	6,637	(2,644)	4,183
September	9,802	6,937	2,865	7,048
October	6,249	5,758	491	7,539
November	5,122	7,235	(2,113)	5,426
December	8,942	6,550	2,392	7,819
January	8,249	5,569	2,680	10,498
February	6,103	5,859	244	10,742
March	7,437	7,919	(482)	10,261
April	9,185	6,298	2,886	13,147
May	8,455	10,942	(2,487)	10,660
June	9,315	8,308	1,007	11,667
Ending Balance	90,985	92,340	(1,355)	11,667

Five Year Rate Comparison- Major Cost Recovery Categories

MN.IT SERVICES
 ENTERPRISE TECHNOLOGY FUND
 FOR FISCAL YEAR 2013

Cost Recovery	Product Code	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Hosting Services:						
Balch	0024	\$ 0.0320	\$ 0.0236	\$ 0.0224	\$ 0.0202	\$ 0.0195
Adabas	8022	\$ -	\$ 0.0275	\$ 0.0275	\$ 0.0248	\$ 0.0239
CICS	5017	\$ 0.0420	\$ 0.0316	\$ 0.0303	\$ 0.0273	\$ 0.0263
CICS wDB2	8021	\$ -	\$ 0.0391	\$ 0.0375	\$ 0.0338	\$ 0.0326
DB2 - CPU	1207	\$ 0.0320	\$ 0.0260	\$ 0.0250	\$ 0.0225	\$ 0.0217
Mainframe Scheduled Jobs	8030	\$ -	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
zIIP DB2 CPU	8027	\$ 0.0071	\$ 0.0054	\$ 0.0052	\$ 0.0047	\$ 0.0045
Supra	5012	\$ 0.0420	\$ 0.0700	\$ 0.0700	\$ 0.0630	\$ 0.0607
zAAP	8025	\$ 0.0071	\$ 0.0050	\$ 0.0050	\$ 0.0050	\$ 0.0048
Tier II Full Rack Unit	8862	\$ -	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
DBA IT Senior Prof	8547	\$ 103.00	\$ 103.00	\$ 103.00	\$ 103.00	\$ 103.00
eReports Reads	8435	\$ 0.0047	\$ 0.0047	\$ 0.0047	\$ 0.0047	\$ 0.0047
eReports Page Processing	8436	\$ 0.0007	\$ 0.0007	\$ 0.0007	\$ 0.0007	\$ 0.0007
Basic User Connection Fee	8722	\$ 0.2650	\$ 0.2650	\$ 0.2650	\$ 0.2650	\$ 0.2650
Virtual Server zVM-Linux	8563	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Hot Site Configuration (6)	8554	\$ 5,573.00	\$ 5,573.00	\$ 10,144.20	\$ 21,075.00	\$ 22,688.13
Windows Server Support	8360	\$ -	\$ -	\$ -	\$ 183.00	\$ 183.00
Windows Managed Server Support Basic	8361	\$ -	\$ -	\$ -	\$ 267.00	\$ 267.00
Data Management:						
Disk Storage Protected	8031	\$ 2.99	\$ 2.69	\$ 2.50	\$ 2.25	\$ 2.08
Tape Storage	8011	\$ 0.1748	\$ 0.1500	\$ 0.1500	\$ 0.1350	\$ 0.1240
San High Speed	8572	\$ 4.57	\$ 4.57	\$ 2.74	\$ 2.74	\$ 1.25
San Low Speed	8121	\$ 2.64	\$ 2.64	\$ 1.58	\$ 1.58	\$ 0.99
Enterprise Tape Backup	8254	\$ -	\$ -	\$ -	\$ 0.2600	\$ 0.1300
WAN Services:						
Access Facility, T-1, 1.5 Mbps Private Line (1)	T1PL	\$ 499.09	\$ 483.08	\$ 481.44	\$ 471.12	\$ 471.12
Community Router Service per Mbps	1028Mbps	\$ 400.00	\$ 400.00	\$ 320.00	\$ 320.00	\$ 320.00
Access Device, Fast Ethernet Port (100 Mbps)	1029	\$ 220.00	\$ 220.00	\$ 220.00	\$ 220.00	\$ 220.00
100 Mbps Regional	BB0100-R	\$ 3,400.00	\$ 3,400.00	\$ 3,400.00	\$ 3,400.00	\$ 3,400.00
T-1, 1.5 Mbps Private Line MLPPP Group (5)	T1PLML	\$ 481.61	\$ 424.39	\$ 427.41	\$ 388.37	\$ 388.37
Community Router Service, 500MBPS	1028FZ	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00
Access Facility, 100Mbps Ethernet Service (1)	100M-E	\$ 915.00	\$ 1,414.20	\$ 1,754.36	\$ 1,777.52	\$ 1,777.52
Access Facility, Contracted Fiber-based Services (1)	1068	\$ 607.28	\$ 646.98	\$ 678.58	\$ 669.84	\$ 669.84
Access Facility, OC-3 Private Line Circuit (2)	OC3PL	\$ 1,244.72	\$ 1,271.21	\$ 1,271.50	\$ 1,295.25	\$ 1,295.25
Access Facility, 10Mbps Ethernet Service (1)	10M-E	\$ 761.25	\$ 936.67	\$ 921.30	\$ 901.69	\$ 901.69
Access Facility, DS-3 Private Line Circuit (2)	DS3PL	\$ 2,291.94	\$ 2,186.74	\$ 2,203.19	\$ 2,282.24	\$ 2,282.24
Access Device, Customer Owned/OET Maintained Router	1013	\$ 170.00	\$ 170.00	\$ 170.00	\$ 170.00	\$ 170.00
Access Facility, 1000Mbps Ethernet Service (1)	1000M-E	\$ 951.86	\$ 951.86	\$ 954.42	\$ 1,007.78	\$ 1,007.78
CSU-T1	1036	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Access Facility, Ntwk Access Mgmt Fee Fiber/Copper	2002	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Access Facility, T-1, 1.5 Mbps Frame Relay Service (3)	T1FRS	\$ 650.45	\$ 600.39	\$ 615.35	\$ 636.81	\$ 636.81
Access Facility, Level 2 - Circuit Bandwidth (1)	1000BB	\$ 4,921.75	\$ 3,474.00	\$ 3,474.00	\$ 3,474.00	\$ 3,474.00
Contracted Telecom Services:						
Centrex Prime Station	QCP-ACTNF	\$ 20.50	\$ 21.50	\$ 22.00	\$ 22.50	\$ 22.50
Voice Circuits, T-1, PRI (7)	NOTE D	\$ 25.57	\$ 27.59	\$ 29.25	\$ 26.90	\$ 34.51
Switched LD	LD-1/SWITCHED	\$ 0.0700	\$ 0.0700	\$ 0.0700	\$ 0.0650	\$ 0.0850
Toll Free Dedicated	LD-5/TOLLFREE DD	\$ 0.0540	\$ 0.0540	\$ 0.0540	\$ 0.0440	\$ 0.0440
Analog Trunks and Lines (7)	NOTE B	\$ 33.46	\$ 36.60	\$ 34.90	\$ 36.43	\$ 30.64
Miscellaneous Monthly Charges (7)	NOTE G	\$ 6.71	\$ 6.37	\$ 4.75	\$ 4.58	\$ 4.65
Over-the-Phone Interp Svc	IDCODELANG	\$ 1.95	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25
Telco DSL Services (7)	NOTE O	\$ 31.54	\$ 32.28	\$ 31.90	\$ 30.04	\$ 30.27
Fees (7)	NOTE E	\$ 0.82	\$ 0.95	\$ 1.30	\$ 1.95	\$ 1.95
Centrex Station-Other (7)	NOTE A	\$ 27.20	\$ 26.62	\$ 26.55	\$ 23.21	\$ 20.38
Toll Free Switched	LD-4/TOLLFREE SW	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.0800	\$ 0.0800
Dedicated LD	LD-2/ONNET	\$ 0.0490	\$ 0.0490	\$ 0.0490	\$ 0.0490	\$ 0.0490
Centrex Prime 1B+S	QCP-BIACB3A	\$ 37.03	\$ 37.03	\$ 37.03	\$ 38.00	\$ 38.00
Vendor Install/One-Time Chrgs (7)	NOTE F	\$ 16.47	\$ 14.90	\$ 17.65	\$ 11.01	\$ 15.24
Reservationless Toll Free	IC-R8	\$ -	\$ -	\$ -	\$ 0.0300	\$ 0.0300
Payphones (7)	NOTE C	\$ 67.49	\$ 67.49	\$ 45.95	\$ 44.66	\$ 38.17
IP Services:						
IPT-Hosted Adv Subscription	IPTA	\$ 10.00	\$ 10.00	\$ 10.00	\$ 9.25	\$ 9.25
Video Adv H.323 Subs Tier 5	VAS0005/MS0004	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
Standard/Info Only Mailbox	SIOM/NOTE K	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Vid Basic Entrprs H.323 Subs	MS0012	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00
CCM Agent-Silver	CCMS01	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
CCM Agent-Bronze	CCMB01	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00
IPT-Hosted Voice Mailbox	IPTHVM	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Vid Adv Entrprs RSVP323 Subs	MS0001	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
CCM Agent-Gold	CCMG01	\$ 68.00	\$ 68.00	\$ 68.00	\$ 68.00	\$ 68.00
CCM IVR Service	CCMIVR	\$ 38.00	\$ 38.00	\$ 38.00	\$ 38.00	\$ 38.00
Workplace Services:						
Ent E-Mail Operations/EUCC Email	8296/8256/8234	\$ -	\$ -	\$ 9.50	\$ 8.50	\$ 8.50
Email and Sharepoint Bundle	8253	\$ -	\$ -	\$ -	\$ 9.45	\$ 9.45
Full EUCC Service Bundle	8239	\$ -	\$ -	\$ -	\$ 9.95	\$ 9.95
Ent E-Mail Archiving	8297	\$ -	\$ -	\$ 2.50	\$ 2.50	\$ 2.50
Ent E-Mail BlackBerry	8790	\$ 3.00	\$ 3.00	\$ 4.00	\$ 4.00	\$ 4.00
Desktop Support Full	8453	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00
Spam and Virus Filtering	8279	\$ -	\$ -	\$ 1.20	\$ 1.20	\$ 1.20
Business Process Management:						
EDMS Service Fee	8140	\$ -	\$ -	\$ -	\$ 292.00	\$ 292.00
FileNet User	8295	\$ -	\$ -	\$ -	\$ 80.00	\$ 80.00
Business Services						
MS Enterprise Agreement User	8450	\$ -	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00
MS Enterprise Agreement Device	8452	\$ -	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00
Billback Software/Hardware	8430	Cost + 13% (Min \$25 & Max \$500)	Cost + 13% (Min \$25 & Max \$500)	Cost + 13% (Min \$25 & Max \$500)	Cost + 13% (Min \$25 & Max \$500)	Cost + 13% (Min \$25 & Max \$500)
Billback Miscellaneous	8406	Cost + 13% (Min \$25 & Max \$500)	Cost + 13% (Min \$25 & Max \$500)	Cost + 13% (Min \$25 & Max \$500)	Cost + 13% (Min \$25 & Max \$500)	Cost + 13% (Min \$25 & Max \$500)

- (1) Average Cost + \$140.00
- (2) Average Cost + \$160.00
- (3) Average Cost + \$165.00
- (4) Average Cost + 5%
- (5) Average Cost + 10%
- (6) Average Cost + 12%
- (7) Average Cost + 15%
- (8) Average Cost + 10% - 30%

FY2013 Customer Rate Impact Enterprise Technology Fund

The difference between proposed FY2013 rates and FY2012 rates projected against FY2012 individual service volumes indicates that the proposed FY2013 rate changes will result in an overall **REDUCTION or SAVINGS** in total cost to state agencies of **\$1.8 MILLION DOLLARS** in FY2013.

Specific agencies, of course, will be impacted differently based upon their needs and usage. The total savings will vary depending upon the actual FY2013 overall volume/usage by each agency.

Below is a table that provides more detailed information regarding specific agency customer impact for each product line/service amounting to at least \$1,000 and shows the rate changes and the resulting customer savings:

Managed Services	(\$000's) Rate Impact
4621 HOSTING SERVICES	
0024 Batch	
T79 TRANSPORTATION	(\$1)
B13 COMMERCE	(\$1)
G10 MINNESOTA MANAGEMENT & BUDGET	(\$2)
G62 MINN STATE RETIREMENT SYSTEM	(\$3)
P07 PUBLIC SAFETY	(\$5)
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	(\$20)
H55 HUMAN SERVICES	(\$221)
0024 Batch Total	(\$253)
8022 Adabas	
H55 HUMAN SERVICES	(\$222)
8022 Adabas Total	(\$222)
5017 CICS	
G10 MINNESOTA MANAGEMENT & BUDGET	(\$1)
P07 PUBLIC SAFETY	(\$10)
H55 HUMAN SERVICES	(\$207)
5017 CICS Total	(\$217)
8021 CICS wDB2	
P07 PUBLIC SAFETY	(\$2)
H55 HUMAN SERVICES	(\$119)
8021 CICS wDB2 Total	(\$121)
1207 DB2 CPU	
G62 MINN STATE RETIREMENT SYSTEM	(\$2)
B13 COMMERCE	(\$11)
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	(\$55)
1207 DB2 CPU Total	(\$68)
8027 zIIP DB2 CPU	
G62 MINN STATE RETIREMENT SYSTEM	(\$1)
B13 COMMERCE	(\$4)
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	(\$18)
8027 zIIP DB2 CPU Total	(\$23)

5012 Supra	
P07 PUBLIC SAFETY	(\$14)
5012 Supra Total	(\$14)
8025 zAAP	
B13 COMMERCE	(\$3)
8025 zAAP Total	(\$3)
8026 zIIP CPU	
H55 HUMAN SERVICES	(\$2)
8026 zIIP CPU Total	(\$2)
8554 Hot Site Configuration	
H55 HUMAN SERVICES	\$19
8554 Hot Site Configuration Total	\$19
4621 HOSTING SERVICES Total	(\$905)
4604 DATA MANAGEMENT	
8254 Enterprise Tape Backup	
G9K ADMINISTRATIVE HEARINGS	(\$1)
G17 HUMAN RIGHTS DEPT	(\$1)
H9G OMBUDSMAN MH/MR	(\$1)
200 CITIES	(\$1)
G02 ADMINISTRATION	(\$1)
H55 HUMAN SERVICES	(\$2)
H75 VETERANS AFFAIRS DEPT	(\$2)
G46 OFFICE OF ENTERPRISE TECHNOLOGY	(\$35)
G10 MINNESOTA MANAGEMENT & BUDGET	(\$434)
8254 Enterprise Tape Backup Total	(\$478)
8031 Disk Storage Protected	
B13 COMMERCE	(\$2)
T79 TRANSPORTATION	(\$3)
G62 MINN STATE RETIREMENT SYSTEM	(\$4)
G67 REVENUE	(\$7)
P07 PUBLIC SAFETY	(\$10)
G10 MINNESOTA MANAGEMENT & BUDGET	(\$25)
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	(\$180)
H55 HUMAN SERVICES	(\$220)
8031 Disk Storage Protected Total	(\$451)
8011 Tape Storage	
T79 TRANSPORTATION	(\$1)
G67 REVENUE	(\$2)
P07 PUBLIC SAFETY	(\$3)
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	(\$19)
G10 MINNESOTA MANAGEMENT & BUDGET	(\$26)
H55 HUMAN SERVICES	(\$163)
8011 Tape Storage Total	(\$216)
8572 SAN High Speed	
G02 ADMINISTRATION	(\$1)
H55 HUMAN SERVICES	(\$4)
G62 MINN STATE RETIREMENT SYSTEM	(\$6)
G46 OFFICE OF ENTERPRISE TECHNOLOGY	(\$30)
8572 SAN High Speed Total	(\$41)
8121 SAN Low Speed	
G02 ADMINISTRATION	(\$1)

G46 OFFICE OF ENTERPRISE TECHNOLOGY	(\$3)
G10 MINNESOTA MANAGEMENT & BUDGET	(\$4)
B13 COMMERCE	(\$4)
8121 SAN Low Speed Total	(\$13)
8033 Disk Storage	
H55 HUMAN SERVICES	(\$1)
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	(\$2)
P07 PUBLIC SAFETY	(\$3)
8033 Disk Storage Total	(\$6)
8615 Cust-Owned SAN (0-9TB)	
8298 SAN Port Charge	
G46 OFFICE OF ENTERPRISE TECHNOLOGY	\$2
G02 ADMINISTRATION	\$1
H55 HUMAN SERVICES	\$1
8298 SAN Port Charge Total	\$4
4604 DATA MANAGEMENT Total	(\$1,200)
Managed Services Total	(\$2,106)
Enterprise Applications	
4617 WORKPLACE SERVICES	
8790 Ent E-Mail BlackBerry	
H55 HUMAN SERVICES	\$24
T79 TRANSPORTATION	\$12
H12 HEALTH	\$11
P07 PUBLIC SAFETY	\$6
B04 AGRICULTURE	\$4
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	\$4
P78 CORRECTIONS	\$3
R32 POLLUTION CONTROL	\$3
E37 MN DEPARTMENT OF EDUCATION	\$2
G67 REVENUE	\$2
G10 MINNESOTA MANAGEMENT & BUDGET	\$1
B13 COMMERCE	\$1
R29 NATURAL RESOURCES	\$1
G02 ADMINISTRATION	\$1
E60 HIGHER EDUCATION SERVICES OFFICE	\$1
B42 LABOR & INDUSTRY	\$1
B43 IRON RANGE RESOURCE & REHABILITATION AGENCY	\$0
8790 Ent E-Mail BlackBerry Total	\$79
4617 WORKPLACE SERVICES Total	\$79
Enterprise Applications Total	\$79
Telecommunications	
4701 CONTRACTED TELECOM SERVICES	
NOTE B Analog Trunks and Lines	
G02 ADMINISTRATION	(\$1)
G69 TEACHERS RETIREMENT ASSOCIATION BOARD	(\$1)
B20 EXPLORE MINNESOTA TOURISM	(\$1)
B13 COMMERCE	(\$1)
B34 HOUSING FINANCE AGENCY	(\$1)
G03 LOTTERY	(\$2)
200 CITIES	(\$2)
E81 UNIVERSITY OF MINNESOTA	(\$2)

H75 VETERANS AFFAIRS DEPT	(\$2)
J52 PUBLIC DEFENSE BOARD	(\$2)
E40 HISTORICAL SOCIETY	(\$2)
G67 REVENUE	(\$3)
R32 POLLUTION CONTROL	(\$3)
300 QUASI GOV/AGENCIES/PRIVATE	(\$3)
H12 HEALTH	(\$3)
B42 LABOR & INDUSTRY	(\$4)
P07 PUBLIC SAFETY	(\$5)
P01 MILITARY AFFAIRS DEPT	(\$5)
B04 AGRICULTURE	(\$5)
P78 CORRECTIONS	(\$7)
400 PUBLIC SCHOOLS(NON HIGHER ED.-K12)	(\$8)
E26 MINNESOTA STATE COLLEGES & UNIVERSITIES	(\$12)
100 COUNTIES	(\$16)
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	(\$17)
H55 HUMAN SERVICES	(\$18)
R29 NATURAL RESOURCES	(\$23)
T79 TRANSPORTATION	(\$34)
NOTE B Analog Trunks and Lines Total	(\$184)
NOTE A Centrex Station-Other	
P78 CORRECTIONS	(\$1)
H55 HUMAN SERVICES	(\$1)
P01 MILITARY AFFAIRS DEPT	(\$1)
E81 UNIVERSITY OF MINNESOTA	(\$1)
P07 PUBLIC SAFETY	(\$1)
400 PUBLIC SCHOOLS(NON HIGHER ED.-K12)	(\$1)
100 COUNTIES	(\$2)
T79 TRANSPORTATION	(\$2)
E26 MINNESOTA STATE COLLEGES & UNIVERSITIES	(\$2)
300 QUASI GOV/AGENCIES/PRIVATE	(\$2)
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	(\$5)
R29 NATURAL RESOURCES	(\$6)
NOTE A Centrex Station-Other Total	(\$28)
NOTE C Payphones	
H55 HUMAN SERVICES	(\$1)
T79 TRANSPORTATION	(\$3)
E26 MINNESOTA STATE COLLEGES & UNIVERSITIES	(\$3)
NOTE C Payphones Total	(\$8)
BILLMATEMISC Non-Contract Costed Calls - A	
H55 HUMAN SERVICES	(\$2)
BILLMATEMISC Non-Contract Costed Calls - A Total	(\$2)
MISC TOLL Non-Contract Costed Calls-B	
H55 HUMAN SERVICES	\$2
MISC TOLL Non-Contract Costed Calls-B Total	\$2
NOTE O Telco DSL Services	
P07 PUBLIC SAFETY	\$1
T79 TRANSPORTATION	\$1
NOTE O Telco DSL Services Total	\$4
NOTE G Miscellaneous Monthly Charges	
100 COUNTIES	\$2

B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	\$2
H55 HUMAN SERVICES	\$2
E26 MINNESOTA STATE COLLEGES & UNIVERSITIES	\$1
R29 NATURAL RESOURCES	\$1
NOTE G Miscellaneous Monthly Charges Total	\$11
FCCUSFEETOLL FUSF Toll	
H55 HUMAN SERVICES	\$2
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	\$2
E26 MINNESOTA STATE COLLEGES & UNIVERSITIES	\$1
100 COUNTIES	\$1
G67 REVENUE	\$1
FCCUSFEETOLL FUSF Toll Total	\$11
NOTE F Vendor Install/One-Time Chrgs	
H55 HUMAN SERVICES	\$15
P78 CORRECTIONS	\$3
300 QUASI GOV/AGENCIES/PRIVATE	\$3
100 COUNTIES	\$2
R29 NATURAL RESOURCES	\$1
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	\$1
B34 HOUSING FINANCE AGENCY	\$1
T79 TRANSPORTATION	\$1
E26 MINNESOTA STATE COLLEGES & UNIVERSITIES	\$1
200 CITIES	\$1
G67 REVENUE	\$1
NOTE F Vendor Install/One-Time Chrgs Total	\$33
NOTE D Voice Circuits, T-1, PRI	
100 COUNTIES	\$72
P78 CORRECTIONS	\$45
R29 NATURAL RESOURCES	\$39
T79 TRANSPORTATION	\$37
200 CITIES	\$21
E26 MINNESOTA STATE COLLEGES & UNIVERSITIES	\$16
P07 PUBLIC SAFETY	\$16
G03 LOTTERY	\$12
H55 HUMAN SERVICES	\$12
P01 MILITARY AFFAIRS DEPT	\$9
B42 LABOR & INDUSTRY	\$8
J65 SUPREME COURT	\$5
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	\$4
H75 VETERANS AFFAIRS DEPT	\$4
400 PUBLIC SCHOOLS(NON HIGHER ED.-K12)	\$3
B04 AGRICULTURE	\$2
H12 HEALTH	\$2
300 QUASI GOV/AGENCIES/PRIVATE	\$2
B13 COMMERCE	\$1
E60 HIGHER EDUCATION SERVICES OFFICE	\$1
G61 STATE AUDITOR	\$1
G67 REVENUE	\$1
G69 TEACHERS RETIREMENT ASSOCIATION BOARD	\$1
NOTE D Voice Circuits, T-1, PRI Total	\$318
4701 CONTRACTED TELECOM SERVICES Total	\$156

4482 WAN SERVICES	
IS0003 Video H.323 Install Level B	
400 PUBLIC SCHOOLS(NON HIGHER ED.-K12)	(\$1)
100 COUNTIES	(\$1)
E60 HIGHER EDUCATION SERVICES OFFICE	(\$1)
P07 PUBLIC SAFETY	(\$6)
IS0003 Video H.323 Install Level B Total	(\$9)
IS0002 Video H.323 Install Level A	
400 PUBLIC SCHOOLS(NON HIGHER ED.-K12)	(\$3)
IS0002 Video H.323 Install Level A Total	(\$3)
IS0001 Access Facility, Installation DS3/OC3/OC12	
P78 CORRECTIONS	\$11
IS0001 Access Facility, Installation DS3/OC3/OC12 Total	\$11
9999 Miscellaneous Charges - Recurring	
T79 TRANSPORTATION	\$27
P07 PUBLIC SAFETY	\$27
J65 SUPREME COURT	\$5
300 QUASI GOV/AGENCIES/PRIVATE	\$5
P78 CORRECTIONS	\$5
400 PUBLIC SCHOOLS(NON HIGHER ED.-K12)	\$5
E60 HIGHER EDUCATION SERVICES OFFICE	\$5
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	\$2
E26 MINNESOTA STATE COLLEGES & UNIVERSITIES	\$2
9999 Miscellaneous Charges - Recurring Total	\$86
4482 WAN SERVICES Total	\$85
4702 IP SERVICES	
ER-VTS ER-Vid Telepresence Subs	
400 PUBLIC SCHOOLS(NON HIGHER ED.-K12)	(\$8)
ER-VTS ER-Vid Telepresence Subs Total	(\$8)
4702 IP SERVICES Total	(\$8)
Telecommunications Total	\$233
GRAND TOTAL	(\$1,794)

SUMMARY BY AGENCY	Rate Impact
H55 HUMAN SERVICES	(\$1,104)
G10 MINNESOTA MANAGEMENT & BUDGET	(\$491)
B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	(\$302)
G46 OFFICE OF ENTERPRISE TECHNOLOGY	(\$65)
B13 COMMERCE	(\$24)
G62 MINN STATE RETIREMENT SYSTEM	(\$17)
400 PUBLIC SCHOOLS(NON HIGHER ED.-K12)	(\$12)
P07 PUBLIC SAFETY	(\$9)
G67 REVENUE	(\$9)
E81 UNIVERSITY OF MINNESOTA	(\$2)
G02 ADMINISTRATION	(\$2)
J52 PUBLIC DEFENSE BOARD	(\$2)
E40 HISTORICAL SOCIETY	(\$2)
H9G OMBUDSMAN MH/MR	(\$1)
B20 EXPLORE MINNESOTA TOURISM	(\$1)
B34 HOUSING FINANCE AGENCY	\$1
H75 VETERANS AFFAIRS DEPT	\$1

E37 MN DEPARTMENT OF EDUCATION	\$2
B04 AGRICULTURE	\$2
E26 MINNESOTA STATE COLLEGES & UNIVERSITIES	\$4
P01 MILITARY AFFAIRS DEPT	\$4
B42 LABOR & INDUSTRY	\$5
300 QUASI GOV/AGENCIES/PRIVATE	\$5
E60 HIGHER EDUCATION SERVICES OFFICE	\$6
J65 SUPREME COURT	\$10
G03 LOTTERY	\$11
H12 HEALTH	\$11
R29 NATURAL RESOURCES	\$12
200 CITIES	\$20
T79 TRANSPORTATION	\$35
100 COUNTIES	\$59
P78 CORRECTIONS	\$61
GRAND TOTAL	(\$1,794)

Schedule of Outstanding Loans

**MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND
FOR FISCAL YEAR 2013**

\$000's

Master Lease 14

Anticipated loans 3rd & 4th qtr		\$1,755
		\$1,755
		\$1,755

Master Lease 13

Total Principal & Interest as of	12/31/2011		\$3,426
			\$3,426
			\$3,426

Repayment Schedule			
Amount representing interest			(\$146)
	FY 2012		\$498
	FY 2013		\$996
	FY 2014		\$996
	FY 2015		\$742
	FY 2016		\$195
	Balance		\$0
			\$0

Master Lease 12

		Amount	
Total Principal & Interest as of	12/31/2011		\$1,968
			\$1,968
			\$1,968

Repayment Schedule			
Amount representing interest			(\$31)
	FY 2012		\$844
	FY 2013		\$906
	FY 2014		\$218
	Balance		\$0
			\$0

Capital Assets and Technology Purchases for FY2013

ENTERPRISE TECHNOLOGY (OET)
 ENTERPRISE TECHNOLOGY FUND

Description of Item	Depr Fin_DeptID	Fin_DeptID Name	Qty	Unit Price - In Thousands	Total Amount - In Thousands	Included in Demand Survey Yes or No	Identify period in which item is planned to be purchased.
State Loan Program (5000 Fund) - Master Lease (ML) Demand Survey - Over \$100,000:							
Tier One DASD Disk Storage DS8800 - COB (1)	G4634549	MF-DASD/Tape Storage	1	\$500	\$500	yes	2
Tier One DASD Disk Storage DS8800 - EDC4 (1)	G4634549	MF-DASD/Tape Storage	1	\$500	\$500	yes	3
Tape Library SLxx00 - EDC4 (1)	G4634549	MF-DASD/Tape Storage	1	\$500	\$500	yes	3
Storage Area Network (SAN) Disk Storage XIV G3 - EDC4 (1)	G4634550	SAN Storage	1	\$200	\$200	yes	2
Storage Area Network (SAN) Virtualization - EDC4 (1)	G4634550	SAN Storage	1	\$100	\$100	yes	2
Storage Area Network (SAN) Disk Storage XIV G3 - EDC1 (1)	G4634550	SAN Storage	1	\$200	\$200	yes	3
Fiber Channel (FC) Switches DCX-8 - EDC4 (2)	G4634550	SAN Storage	2	\$150	\$300	yes	2
Disk Storage Network-Attached Storage (NAS) - EDC1 (1)	G4634550	SAN Storage	1	\$200	\$200	yes	2
Disk Storage Network-Attached Storage (NAS) - EDC4 (1)	G4634550	SAN Storage	1	\$200	\$200	yes	2
Subtotal Master Lease - Over \$100K					\$2,700		
Non-Master Lease (5500 Fund)- Over \$100,000 (not on ML Demand Survey):							
Subtotal Non-Master Lease - Over \$100K					\$0		
Sub-total of items with \$100,000 unit cost or more					\$2,700		
State Loan Program (5000 Fund)- Master Lease Demand Survey - Under \$100,000:							
Commvault Disk Storage-EDC1 (1)	G4634462	Back-up and Archive	1	\$30	\$30	yes	2
Commvault Disk Storage-EDC4 (1)	G4634462	Back-up and Archive	1	\$30	\$30	yes	2
Commvault Disk Storage-COB (1)	G4634462	Back-up and Archive	1	\$30	\$30	yes	2
Commvault Disk Storage - SRC (1)	G4634462	Back-up and Archive	1	\$30	\$30	yes	2
Ekinans (3) for Southeast Upgrades	G4634487	Network Design Backbone	3	\$40	\$120	yes	2
Network Infrastructure for Data Centers	G4634487	Network Design Backbone	Multiple	Multiple	\$400	yes	2
Network Infrastructure for Data Centers	G4634487	Network Design Backbone	Multiple	Multiple	\$400	yes	3
7200 Router Replacement	G4634487	Network Design Backbone	Multiple	Multiple	\$400	yes	2
MNET Network Upgrades Routers and Switches	G4634487	Network Design Backbone	Multiple	Multiple	\$400	yes	2
Dense Wave Division Multiplexing (DWDM) Optical Gear	G4634487	Network Design Backbone	Multiple	Multiple	\$500	yes	3
MNET Network Upgrades Routers and Switches (WAN Hardware)	G4634487	Network Design Backbone	Multiple	Multiple	\$250	yes	3
DEED UI & DPS DVS Call Center Conversion	G4634508	Network CCM- IPT	Multiple	Multiple	\$100	no	2
Server Replacements (11)	G4634552	Windows Server Support	11	\$16	\$180	yes	2
Server Replacements (11)	G4634552	Windows Server Support	11	\$16	\$180	yes	3
EDC1 expansion electrical and cooling infrastructure	G4634568	Ent. Data Center Facility-Andersen (EDC1)	Multiple	Multiple	\$150	yes	3
Subtotal Master Lease - Under \$100K					\$3,200		
Non-Master Lease (5500 Fund) - Equipment Under \$100,000 (not on ML Demand Survey):							
Router Cards	G4634487	Network Design Backbone	Multiple	Multiple	\$80	yes	2
Sonic Gear Upgrades	G4634487	Network Design Backbone	Multiple	Multiple	\$185	yes	2
Server Replacements	G4634552	Windows Server Support	Multiple	Multiple	\$130	no	2
BPOS Microsoft Hosting for Domain Servers	G4634553	EUCC Instant Messaging Support	Multiple	Multiple	\$16	no	2
BPOS Microsoft Hosting for Domain Servers	G4634611	EUCC Email Support	Multiple	Multiple	\$23	no	2
Subtotal Non-Master Lease - Under \$100K					\$434		
Sub-total of items with unit cost less than \$100,000					\$3,634		
GRAND TOTAL					\$6,334		

FY2013 CONSOLIDATED SWIFT SPENDING PLAN (000's)
 by INFORMATION TECHNOLOGY INFRASTRUCTURE LIBRARY (ITIL)
 within INFORMATION TECHNOLOGY SERVICE MANAGEMENT FRAMEWORK (ITSM)

OFFICE OF
ENTERPRISE

Labor:		
410 (1)	SALARIES-410 (1)	32,481
41130/41145 (2D)	PROF & TECH SERVICES - OUTSIDE VENDORS-41130/41145 (2D0/2D7)	4,583
41190 (2S)	PROF & TECH SERVICES - STATE-AGENCY PROVIDED-41190 (2S0/2S7)	0

Technical:		\$50,554
Telecommunications		
41155 (2F)	COMMUNICATIONS-41155 (2F)	17,333
	+/- NET PREPAID EXPENSE (COMMUNICATION 41155 (2F))	12
41160 (2G)	TECHNICAL TRAVEL & SUBSISTENCE - IN STATE-411605 (2G20)	79
Hardware		
41500 (2B)	REPAIRS, ALTERATIONS, & MAINT CONTRACTS-41500 (2B0)	4,106
	+/- NET PREPAID EXPENSE (MAINTENANCE 41500 (2B))	105
41300 (2J)	SUPPLIES (INCL EQUIPMENT UNDER \$5,000)-41300 (2J0)	497
47060/47160 (2K)	EQUIPMENT (MUST BE OVER \$5,000 & DEPRECIABLE)-47060/47160 (2K0)	6,334
	+ DEPRECIATION (M/L & NON M/L)	3,485
	+ INTEREST EXPENSE	154
	- CAPITAL EQUIPMENT (MASTER LEASE 470603/470605/470606 (2K60/2K80/2K00))	-5,900
	- CAPITAL EQUIPMENT (NON MASTER LEASE 471603/471605 (2K60/2K80) & EQUIPMENT RENTAL-NON CAPITAL-471606 (2K30))	-434
Software		
41150 (2E)	COMPUTER & SYSTEMS SERVICES (PC & NON-PC)-41150 (2E)	24,550
	+/- NET SOFTWARE AMORTIZATION (OVER \$30K PER UNIT)(SOFTWARE 41150 (2E))	349
	+/- NET PREPAID EXPENSE (SOFTWARE 41150 (2E))	-116

Facilities:		\$5,146
41100 (2A)	SPACE RENT, BLDG. MAINT & UTILITIES-41100 (2A0)	3,596
41500 (2B)	REPAIRS, ALTERATIONS, & MAINT CONTRACTS-41500 (2B0)	281
	+/- NET LEASEHOLD IMPROVEMENT AMORTIZATION-REPAIRS/ALTERATIONS TO BUILDINGS- 415002 (2B10) & OTHER REPAIR, ALTERATIONS & MAINTENANCE- 415004 (2B90)	86
43000 (2M)	OTHER PURCHASED SERVICES-430001 (2M00)	1,182

Admin Services		\$1,439
41100 (2A)	OTHER RENTAL-NONEQUIPMENT (BOOTH, MEETING)-411005/411006 (2A90)	2
41110 (2C)	PRINTING & ADVERTISING-411101-411105 (2C00-2C90)	36
41155 (2F)	COMMUNICATIONS-41155 (2F)	90
41160 (2G)	TRAVEL & SUBSISTENCE - IN STATE-411601-411606 (2G00-2G20)	7
41170 (2H)	TRAVEL & SUBSISTENCE - OUT OF STATE-411701-411706 (2H00-2H20)	65
41300 (2J)	SUPPLIES (INCL EQUIPMENT UNDER \$5,000)-41300 (2J0)	168
41400 (2K)	EQUIPMENT (MUST BE OVER \$5,000 & DEPRECIABLE)-41400 (2K0)	50
41180 (2L)	EMPLOYEE DEVELOPMENT-41180 (2L0)	340
43000 (2M)	OTHER OPERATING COSTS-43000 (2M0)	172
42010 (2P)	STATEWIDE INDIRECT COSTS-420101 (2P00)	500
42020 (2Q)	ATTORNEY GENERAL COSTS-420201 (2Q00)	10
TOTAL COSTS		94,203 \$94,203

COST MODEL DISTRIBUTION TO SERVICE PORTFOLIO / PRODUCT LINE:

MANAGED SERVICES	
HOSTING SERVICES	30,843
DATA MANAGEMENT	6,026
TELECOMMUNICATIONS	
WAN SERVICES	18,626
CONTRACTED TELECOM SERVICES	11,084
IP SERVICES	7,250
ENTERPRISE APPLICATIONS	
WORKPLACE SERVICES	12,533
BUSINESS PROCESS MANAGEMENT	2,028
BUSINESS SERVICES	
ENTERPRISE AGREEMENT	4,650
BILLBACK	1,163

TOTAL DISTRIBUTED COSTS \$94,203

Jackson, Kenneth (MMB)

From: Schoenberg, Natania (MNIT)
Sent: Monday, April 29, 2013 10:59 AM
To: Jackson, Kenneth (MMB)
Cc: Rees, Tony (MNIT); Barondeau, Katharine (MMB)
Subject: RE: Statewide Cost Allocation Plan documents
Attachments: FY13 MN.IT Rate Pkg.pdf

Hi Ken,

I was told that perhaps this would be the document that you are referring to. Please let me know if you need anything else. Thanks.

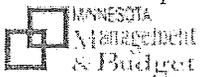
From: Jackson, Kenneth (MMB)
Sent: Friday, April 26, 2013 2:52 PM
To: Schoenberg, Natania (MNIT)
Subject: RE: Statewide Cost Allocation Plan documents

Natania,

I spoke with one of Mary's coworkers, and they are not familiar with those reports either. Mary comes back on Monday, and I can speak with her then. So, Why don't we talk on Monday.

Thanks,

Kenneth B. Jackson
Financial Reporting



658 Cedar Street
St. Paul, MN 55155
651-201-8141
Kenneth.Jackson@state.mn.us

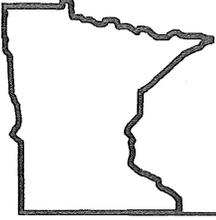
From: Schoenberg, Natania (MNIT)
Sent: Friday, April 26, 2013 2:18 PM
To: Jackson, Kenneth (MMB)
Cc: Bettis, Davina (MNIT); Dahle, Darla (MNIT)
Subject: RE: Statewide Cost Allocation Plan documents

Ken,

I am not familiar with the *Retained Earnings by Product Suite* and *Intertech Group Rate Schedule* reports you are referencing. Can you explain what those are and perhaps send us an example. Thanks.

From: Tong, Tu (MNIT)
Sent: Friday, April 26, 2013 10:05 AM
To: Jackson, Kenneth (MMB)

E77	ZONING BOARD	\$167	\$0	\$18,660	\$2,599	\$0	\$8,150	\$0	\$0	\$29,576
L28	SI	\$0	\$6	\$1,269	\$15,548	\$9,372	\$0	\$0	\$1,706	\$27,951
B41	WOMEN'S COMP COURT OF APPEALS	\$91	\$0	\$5,888	\$5,047	\$6,841	\$6,085	\$0	\$1,733	\$25,685
G38	INVESTMENT BOARD	\$105	\$0	\$5,520	\$12,647	\$1,604	\$3,200	\$120	\$2,383	\$25,580
B14	ANIMAL HEALTH BOARD	\$35	\$0	\$3,900	\$5,234	\$5,110	\$2,869	\$420	\$6,457	\$24,025
E50	ARTS BOARD	\$2,220	\$0	\$4,194	\$7,228	\$0	\$4,476	\$1,200	\$2,080	\$21,397
H7B	MEDICAL PRACTICE BOARD	\$97	\$0	\$922	\$8,496	\$4,891	\$1,206	\$1,500	\$3,077	\$20,188
B7E	ARCHITECTURE ENGINEERING BOARD	\$1,168	\$7,550	\$3,610	\$548	\$1,118	\$792	\$4,497	\$693	\$19,977
H7S	EMERGENCY MEDICAL SERVICES BOARD	\$0	\$3,100	\$0	\$10,303	\$1,627	\$1,484	\$0	\$1,430	\$17,944
L31	HOUSE OF REPRESENTATIVE	\$0	\$0	\$6,480	\$5,452	\$6,120	\$0	\$0	\$0	\$18,052
P9E	SENTENCING GUIDELINES COMMISSION	\$84	\$2,200	\$1,620	\$2,147	\$1,072	\$8,595	\$900	\$217	\$16,835
G92	OMBUDSPERSON FOR FAMILIES	\$0	\$0	\$1,560	\$2,570	\$720	\$9,191	\$0	\$650	\$14,691
G9Y	DISABILITY COUNCIL	\$168	\$4,000	\$2,456	\$1,247	\$2,665	\$1,071	\$1,500	\$1,300	\$14,407
L5G	REVISOR OF STATUTES	\$0	\$0	\$12,840	\$0	\$0	\$0	\$0	\$0	\$12,840
G45	MEDIATION SERVICES BUREAU	\$93	\$0	\$1,200	\$6,906	\$0	\$752	\$1,100	\$477	\$10,528
H54	DHS CHILD SUPPORT COUNTY OFFICES	\$672	\$0	\$92	\$0	\$0	\$9,004	\$120	\$0	\$9,888
G9J	CAMPAIGN FINANCE BOARD	\$0	\$0	\$960	\$4,023	\$1,430	\$833	\$1,200	\$1,040	\$9,486
P7T	PEACE OFFICERS BOARD	\$0	\$0	\$6,243	\$564	\$1,794	\$0	\$0	\$0	\$8,600
B7P	ACCOUNTANCY BOARD	\$1,463	\$0	\$1,620	\$466	\$651	\$812	\$2,880	\$693	\$8,586
L5F	LEGISLATIVE REFERENCE LIBRARY	\$0	\$7,800	\$0	\$0	\$0	\$0	\$0	\$0	\$7,800
600	COUNTIES FEDERAL/AGENCIES	\$0	\$0	\$3,837	\$3,521	\$70	\$0	\$0	\$0	\$7,427
G9X	CAPITOL AREA ARCHITECTURAL & PLANNING BOARD	\$84	\$0	\$282	\$293	\$492	\$4,985	\$420	\$390	\$6,945
G9N	ASIAN-PACIFIC COUNCIL	\$0	\$0	\$3,960	\$325	\$492	\$660	\$370	\$520	\$6,327
H7L	SOCIAL WORK BOARD	\$0	\$0	\$0	\$1,756	\$2,746	\$371	\$0	\$1,430	\$6,303
G19	INDIAN AFFAIRS COUNCIL	\$0	\$0	\$514	\$3,940	\$240	\$969	\$120	\$217	\$5,999
H7D	PHARMACY BOARD	\$0	\$0	\$0	\$769	\$2,353	\$962	\$0	\$1,863	\$5,947
J68	TAX COURT	\$84	\$0	\$960	\$3,140	\$600	\$314	\$0	\$780	\$5,878
G9L	BLACK MINNESOTANS COUNCIL	\$0	\$0	\$208	\$3,909	\$766	\$747	\$103	\$0	\$5,732
J50	GUARDIAN AD LITEM	\$0	\$0	\$3,300	\$0	\$1,950	\$0	\$0	\$0	\$5,250
H7F	DENTISTRY BOARD	\$0	\$0	\$0	\$921	\$2,288	\$363	\$0	\$1,560	\$5,132
B11	BARBER & COSMETOLOGY EXAMINERS BOARD	\$0	\$0	\$0	\$652	\$2,219	\$461	\$0	\$1,690	\$5,022
J70	JUDICIAL STANDARDS BOARD	\$86	\$0	\$538	\$3,757	\$120	\$167	\$120	\$0	\$4,787
G9M	CHICANO LATINO AFFAIRS COUNCIL	\$84	\$0	\$0	\$2,754	\$400	\$467	\$900	\$173	\$4,778
J58	COURT OF APPEALS	\$0	\$0	\$0	\$3,565	\$683	\$0	\$0	\$0	\$4,247
E9W	HIGHER ED FACILITIES AUTHORITY	\$0	\$0	\$0	\$3,729	\$240	\$0	\$0	\$0	\$3,969
H7V	PSYCHOLOGY BOARD	\$0	\$0	\$0	\$543	\$1,622	\$363	\$0	\$1,343	\$3,871
G05	RACING COMMISSION	\$23	\$0	\$0	\$0	\$0	\$1,621	\$0	\$1,300	\$2,944
H7X	BEHAVIORAL HEALTH AND THERAPY BOARD	\$0	\$0	\$0	\$622	\$1,680	\$147	\$0	\$390	\$2,838
H7N	HEALTH RELATED BOARDS	\$0	\$0	\$0	\$1,749	\$997	\$0	\$0	\$0	\$2,741
G99	DISABLED AMERICAN VETS	\$2,412	\$0	\$0	\$285	\$0	\$0	\$0	\$0	\$2,697
H7H	CHIROPRACTORS EXAMINERS BOARD	\$0	\$0	\$0	\$202	\$837	\$189	\$0	\$650	\$1,877
B9D	AMATEUR SPORTS COMMISSION	\$0	\$0	\$699	\$27	\$123	\$888	\$0	\$0	\$1,737
H7W	PHYSICAL THERAPY BOARD	\$0	\$0	\$0	\$408	\$449	\$80	\$0	\$390	\$1,327
L10	LEGISLATURE	\$0	\$0	\$0	\$0	\$0	\$1,296	\$0	\$0	\$1,296
L5D	LEG COORDINATING COMM	\$0	\$0	\$0	\$1,138	\$0	\$0	\$0	\$0	\$1,138
H7M	MARRIAGE & FAMILY THERAPY BOARD	\$0	\$0	\$0	\$347	\$429	\$66	\$0	\$260	\$1,102
H7R	VETERINARY MEDICINE BOARD	\$0	\$0	\$0	\$90	\$357	\$84	\$0	\$347	\$877
B15	BOARD OF BARBER EXAMINERS	\$0	\$0	\$0	\$317	\$393	\$0	\$0	\$130	\$840
H7J	OPTOMETRY BOARD	\$0	\$0	\$0	\$61	\$234	\$31	\$0	\$217	\$542
H7Q	PODIATRIC MEDICINE BOARD	\$0	\$0	\$0	\$304	\$0	\$45	\$0	\$130	\$479
H7U	DIETETICS & NUTRITION PRACTICE BOARD	\$0	\$0	\$0	\$6	\$123	\$49	\$0	\$260	\$438
G98	VFW	\$0	\$0	\$0	\$0	\$0	\$0	\$120	\$0	\$120
	TOTAL REVENUE BY PROGRAM AREA	\$33,050,353	\$9,875,965	\$18,805,790	\$11,285,995	\$5,560,224	\$5,155,640	\$634,865	\$4,298,931	\$88,667,763



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 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 and grounds management and maintenance
- Utilities, elevator maintenance, carpet replacement, painting
- Facilities-related maintenance engineering, janitorial, trade, and repair and energy management,

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

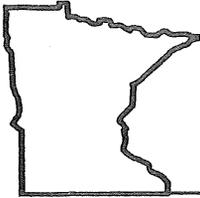
- *"Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable..."*

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 2012 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 5400

R/E Balance July 1, 2011 (End balance per Prior Year A-87 Rec)		33,885
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		33,885
A-87 Revenues (Actual and Imputed)		
From Attachment A	62,318	
Other Revenues	-	
Total Revenues	62,318	62,318
Expenditures (Actual Cash)		
Per State's Financial Report	29,732	
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)	(5)	
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	29,727	29,727
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balances At State Treasury Avg. Rate of Return	197	
Other -	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	(27,655)	
Total Adjustments	(27,458)	(27,458)
Net Increase to Retained Earnings Balance		5,133
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2012	A)	39,018
Allowable Reserve	B)	4,955
Excess Balance (A)-(B)		34,064

(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 2012 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 5400

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2011	(605)
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, 2012	C)	(605)
--	----	-------

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2011

ADJUSTMENTS

Less: A-87 Unallowable Costs	-
Plus: A-87 Allowable Costs	- note: no prior period as n
FY 98 PPD Adjustment	(965)
Accumulated Prior Year Imputed Interest Adjustments	(6,566) added last year's imputed amo
Current Year Imputed Interest Adjustment	(197)

Total Adjustments	(7,728)
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A-87 ADJUSTMENTS BALANCE JUNE 30, 2012	D)	(7,728)
--	----	---------

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)	30,685
--	---------------

30,684

1

Agency

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET ASSETS
 PLANT MANAGEMENT FUND 5400
 (IN THOUSANDS)

	MMB PLANT MANAGEMENT	Admin PLANT MANAGEMENT	Journal Entry Amount
ASSETS			
Current Assets:			
Cash and Cash Equivalents.....	\$ 25,066	\$ 25,523	\$ 457
Investments.....	-	-	-
Accounts Receivable.....	3,350	10	(3,340)
Interfund Receivables.....	-	2,634	2,634
Due from Component Unit.....	-	-	-
Accrued Investment/Interest Income.....	-	-	-
Federal Aid Receivable.....	-	-	-
Inventories.....	-	205	205
Loans and Notes Receivable.....	-	-	-
Securities Lending Collateral.....	-	-	-
Prepaid Expenses.....	-	-	-
Other Assets.....	-	-	-
Total Current Assets.....	\$ 28,416	\$ 28,372	\$ (44)
Noncurrent Assets:			
Cash and Cash Equivalents-Restricted.....	\$ -	\$ -	\$ -
Investments-Restricted.....	-	-	-
Other Assets-Restricted.....	-	-	-
Due from Component Unit.....	-	-	-
Advances to Other Funds.....	-	-	-
Loans and Notes Receivable.....	-	-	-
Depreciable Capital Assets (Net).....	158	6,147	5,989
Nondepreciable Capital Assets.....	-	-	-
Prepaid Expenses.....	-	-	-
Other Assets.....	-	-	-
Total Noncurrent Assets.....	\$ 158	\$ 6,147	\$ 5,989
Total Assets.....	\$ 28,574	\$ 34,519	\$ 5,945

LIABILITIES

Current Liabilities:			
Accounts Payable.....	\$ 1,565	\$ 2,190	\$ 625
Interfund Payables.....	-	83	83
Due to Component Unit.....	-	-	-
Unearned Revenue.....	-	-	-
Accrued Interest Payable.....	-	-	-
Bonds and Notes Payable.....	-	-	-
Capital Leases Payable.....	-	-	-
Claims Payable.....	-	-	-

Compensated Absences Payable.....	-	166	166
Securities Lending Liabilities.....	-	-	-
Other Liabilities.....	-	-	-
Total Current Liabilities.....	\$ 1,565	\$ 2,439	\$ 874

Noncurrent Liabilities:

Accounts Payable-Restricted.....	\$ -	\$ -	\$ -
Due to Component Unit.....	-	-	-
Bonds and Notes Payable.....	-	-	-
Capital Leases Payable.....	-	-	-
Claims Payable.....	-	-	-
Compensated Absences Payable.....	-	1,203	1,203
Advances from Other Funds.....	-	-	-
Other Postemployment Benefits.....	-	193	193
Net Pension Obligation.....	-	-	-
Funds Held in Trust.....	-	-	-
Other Liabilities.....	-	-	-
Total Noncurrent Liabilities.....	\$ -	\$ 1,396	\$ 1,396
Total Liabilities.....	\$ 1,565	\$ 3,835	\$ 2,270

NET ASSETS

Invested in Capital Assets, Net of Related Debt.....	\$ -	\$ 6,094	\$ 6,094
Unrestricted.....	\$ 27,009	\$ 24,591	\$ (2,418)
Total Net Assets.....	\$ 27,009	\$ 30,684	\$ 3,675

fixed formula

27,009 30,684 3,675 proof

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET ASSETS
 YEAR ENDED JUNE 30, 2012
 (IN THOUSANDS)

	MMB PLANT MANAGEMENT	Admin PLANT MANAGEMENT	Journal Entry Amount
Operating Revenues:			
Net Sales.....	\$ 62,326	\$ 62,318	\$ (8)
Insurance Premiums.....	-	-	-
Other Income.....	41	-	(41)
Total Operating Revenues.....	\$ 62,367	\$ 62,318	\$ (49)
Less: Cost of Goods Sold.....	-	-	-
Gross Margin.....	\$ 62,367	\$ 62,318	\$ (49)
Operating Expenses:			
Purchased Services.....	\$ 11,872	\$ 10,805	\$ (1,067)
Salaries and Fringe Benefits.....	13,220	12,988	(232)
Claims.....	-	-	-
Depreciation and Amortization.....	-	480	480
Supplies and Materials.....	1,733	1,957	224
Repairs and Maintenance.....	2,334	2,527	193
Indirect Costs.....	560	715	155
Other Expenses.....	187	260	63
Total Operating Expenses.....	\$ 29,916	\$ 29,731	\$ (185)
Operating Income (Loss).....	\$ 32,451	\$ 32,586	\$ 135
Nonoperating Revenues (Expenses):			
Investment Income.....	\$ -	\$ -	\$ -
Federal Grants.....	-	-	-
Private Grants.....	-	-	-
Grants and Subsidies.....	-	-	-
Securities Lending Income.....	-	-	-
Other Nonoperating Revenues.....	-	-	-
Interest and Financing Costs.....	(6,469)	-	6,469
Grants, Aids and Subsidies.....	-	-	-
Securities Lending Rebates and Fees.....	-	-	-
Other Nonoperating Expenses.....	-	-	-
Gain (Loss) on Disposal of Capital Assets.....	14	5	(9)
Total Nonoperating Revenues (Expenses).....	\$ (6,455)	\$ 5	\$ 6,460
Income (Loss) Before Transfers and Contributions.....	\$ 25,996	\$ 32,591	\$ 6,595
Capital Contributions.....	-	-	-
Transfers-In.....	324	-	(324)
Transfers-Out.....	(14,860)	(27,655)	(12,795)
Total Income (Loss).....	\$ 11,460	\$ 4,936	\$ (6,524)
Special Item.....	\$ -	\$ -	\$ -
Change in Net Assets.....	\$ 11,460	\$ 4,936	\$ (6,524)
Net Assets, Beginning, as Reported.....	\$ 25,749	\$ 25,748	\$ (1)
Prior Period Adjustmen.....	-	-	-
Change in Accounting Principle.....	-	-	-
Change in Reporting Entity.....	-	-	-

Change in Fund Structure.....	-	-	-	-		
Net Assets, Beginning, as Restated.....	\$	25,749	\$	25,748	\$	(1)
Net Assets, Ending.....	\$	37,209	\$	30,684	\$	(6,525)

Internal Service/Enterprise Funds
Statement of Cash Flows
June 30, 2012

Name PLANT MANAGEMENT
Fund 5400

Cash Flows from Operating Activities:

Receipts from Customers	\$	61,662
Receipts from Other Revenues		-
Payments to Claimants		-
Payments to Suppliers		(17,365)
Payments to Employees		(13,723)
Payments to Others		-

Net Cash Flows from Operating Activities \$ 30,575

Cash Flows from Noncapital Financing Activities;

Grant Disbursements	\$	-
Transfers-Ins		-
Transfers-Out		(27,655)
Proceeds from Bonds		-
Repayment of Advances to Other Funds		-
Repayments of Advances from Other Funds		-
Repayment of Bond Principle		-
Interest Paid		-

Net Cash Flows from Noncapital Financing Activities \$ (27,655)

Cash Flows from Capital and Related Financing Activities:

Capital Contributions	\$	-
Investment in Capital Assets		(1,120)
Proceeds from Disposal of Capital Assets		28
Proceeds from Loans		-
Capital Lease Payments		-
Repayment of Loan Principal		-
Repayment of Bond Principal		-
Interest Paid		-

Net Cash Flows from Capital and Related Financing Activities \$ (1,092)

Cash Flows from Investing Activities:

Investment Earnings		-
---------------------	--	---

Net Cash Flows from Investing Activities \$ -

Net Increase (Decrease) in Cash and Cash Equivalents \$ 1,827

Cash and Cash Equivalents, Beginning, as Reported \$ 23,695

Cash and Cash Equivalents, Ending \$ 25,523

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

Operating Income (Loss)	\$	32,586
Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Depreciation	\$	391
Amortization		89
Miscellaneous Nonoperating Expenses		-
Change in Assets and Liabilities:		
Accounts Receivable		(655)
Inventories		22
Other Assets		-
Accounts Payable		(1,655)
Compensated Absences Payable		(172)
Unearned Revenues		-
Other Liabilities		(37)
		<hr/>
Net Reconciling Items to be Added to (Deducted from) Operating Income	\$	(2,017)
		<hr/>
Net Cash Flows from Operating Activities	\$	<u>30,570</u>

Noncash Investing, Capital and Financing Activities:

Capital Assets Acquired through Lease/Loans	-
Transfer/Donated Assets	-
Accrual of Computer Equipment as an Investment in Capital Assets	-
Trade-In Allowance for Investment in Capital Assets	-
	<u>\$ -</u>

Note: See Internal Service Fund and Enterprise Information in the CAFR to compare to last FY.
<http://www.mmb.state.mn.us/doc/acct/2011.pdf>



Office Memorandum

Date: October 8, 2012

To: Spencer Cronk, Commissioner
Department of Administration

From: Margaret Kelly, State Budget Director

Handwritten initials "MK" in black ink, positioned to the right of the "From:" line.

Subject: Approval of FY 2014-15 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 2014-15 lease rates for the Department of Administration's Plant Management Division (PMD) as proposed in the business plan submitted October 3, 2012.

We appreciate PMD's efforts to develop a business plan that stabilizes most 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 2012 when additional SWIFT reporting is available.
- Inform MMB of any additional customer rebates that may be appropriate when the FY 2013 actual expenditures are available.
- Consider options 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
Kari Suchy, Department of Administration
Mike Roelofs, MMB
Katharine Barondeau, MMB



**Leases - Fund 5400
Rate Package**

Fiscal Years 2014 and 2015

October 3, 2012
Christopher A. Guevin, Director
Department of Administration
Plant Management Division
G-10 Administration Building
50 Sherburne Avenue
St. Paul, MN 55155
Phone: 651.201.2350
Fax: 651.297.5158
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PMD Service Line: 651.201.2300

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Leases

Plant Management Division (PMD) maintains and operates 4.4 million gross square feet in 22 buildings. This includes 19 buildings under PMD's custodial control as well as the Minnesota History Center, Retirement Systems Building and Fleet and Surplus Services Building. 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, provision of utilities, event permitting and coordination, cafeteria oversight and environmental and fire/life/safety systems.

Leases was established per M.S. 16B.48 and M.S. 16B.24.

Administration's Mission

The Department of Administration's (Admin's) mission is to provide the best value in government administrative services by emphasizing: customer satisfaction, continuous improvement and employee engagement. This business is striving to achieve that mission by enhancing work spaces to make them engaging and productive spaces for employees and visiting customers.

After more than a decade of cost reduction measures, buildings under PMD's custodial control are in need of upgrades and enhancements. Future investments are needed to retain tenants and realize the benefits of the Capitol campus arrangement.

This rate package continues to focus on lowering overall lease rates. Moving forward, however, state leadership will be engaged in identifying options and recommendations for how building conditions and work spaces can be improved and funded. The goal of these discussions will be to deliver the best value in building maintenance and operations.

Proposed Rates

Overall Lease rates will decrease 0.2% from FY 2013 to FY 2015; seven individual building rates are changing. Comparing FY 2013 rates to FY 2015 rates:

- 12 buildings have no rate change: Administration, Andersen, BCA Maryland, State Capitol Building, Centennial, Ely Revenue, Fleet and Surplus Services, Freeman, Governor's Residence, Judicial, Retirement Systems and State Office;
- 3 buildings have slight rate decreases: Agriculture/Health Lab, Minnesota History Center and 691 N. Robert;
- 4 buildings have rate increases: 321 Grove Building 2, Stassen, Transportation and Veterans Service and
- 3 buildings have no tenants therefore no rates: 321 Grove Building 1, Ford and Power House.

This is the sixth biennium (twelfth year) when overall Lease rates have decreased or remained the same. The last overall Lease rate increases were in the FY 2002 and FY 2003 biennium.

Controlling costs

PMD reduced overall energy consumption from FY 2008 to FY 2012 by 26.6% (18.1% after weather normalization). These reductions in consumption have allowed PMD to absorb utility rate increases without raising overall lease rates.

Based on a lighting study completed in FY 2011 and Public Building Enhanced Energy Efficiency Program (PBEEEP) studies completed in FY 2012, PMD will:

- centralize control of facility lighting through automated system;
- convert to high efficiency LED light fixtures and
- adjust HVAC controls for maximum efficiency.

Several of these projects are in progress and many more will be completed in the next several years.

Financial Outlook

State agencies are unable to obtain accurate financial reports from the Statewide Integrated Financial Tools (SWIFT) system therefore no financial statements have been generated since June 30, 2011. Since the current financial position of Leases is unknown, projecting future expenses and setting rates is extremely challenging.

In FY 2010, a review of past and current building improvement projects was done to determine if the project should be capitalized rather than expensed in the year the costs were incurred. This resulted in a large prior period adjustment which added to the retained earnings balance. When the budgets were developed for FY 2010 through FY 2013, all the costs for anticipated projects were included in the current year instead of a smaller portion to be depreciated. The overestimated expense amounts resulted in increases in retained earnings that were not anticipated. The FY 2014 and FY 2015 rate matrices are the first to reflect these changes in how building improvement projects are accounted for in the financial reports.

Due to higher than expected renovation costs, 321 Grove Building 1 was vacated in June of 2012. To accommodate PMD's Grounds unit, 321 Grove Building 2 is currently being remodeled.

A full renovation of the State Capitol Building is currently being planned. The cost of bond interest over 20 years and depreciation over 30 years will be recovered through lease rate increases unless legislation is enacted waiving this requirement. Assuming State General Obligation (G/O) Bonds for renovation of \$239 million (excluding relocation), the State Capitol Building lease rate would increase approximately \$80.34 per square foot to a rate of approximately \$107.49 per square foot.

This Rate Package is based on full occupancy of the State Capitol Building during renovation. It assumes rental costs will be recovered through a Rent Loss Appropriation.

This plan reflects the assumption of additional financial responsibilities by PMD for the Governor's Residence in FY 2014 and FY 2015. PMD is responsible for maintaining the buildings and grounds including fixtures and major appliances. The Governor's Office is responsible for

the building contents such as furniture and furnishings. Historically, PMD has provided approximately \$40,000 each year to the Governor's Office through the Governor's Residence Household Account. This account funds items such as property taxes, household equipment, furniture repair and replacement, seasonal decorations, etc. At the request of the Governor's Office, PMD has increased this account by \$34,000 in FY14 and \$32,000 in FY15 to replace or refurbish select furnishings, carpet and draperies that are worn out or are in disrepair. The Governor's Residence Household Account funding is identified because the legislature has had an ongoing interest in any changes in the scope of responsibilities and funding.

To reduce retained earnings balances, PMD Leases is proposing rebates be given to tenants in buildings that have excess retained earnings balances, as identified later in this package. Rebates are being proposed instead of reduced Lease rates to avoid fluctuating rates. If rates were reduced in FY 2014 and FY 2015 to decrease retained earnings, a rate increase in FY 2016 would be expected to cover the cost of operating the buildings. It is expected these rebates can be refunded without negatively impacting future rates.

Revenue – In Lieu of Rent

This category includes three distinct components:

- 'Ceremonial' includes space in the State Capitol Building (e.g. the Rotunda), the Governor's Residence and the ceremonial grounds;
- 'Rent Waived' includes space in the State Capitol Building and State Office Building (occupied by the House of Representatives, Senate, Revisor of Statutes, Legislative Reference Library) and Veterans Service Building (occupied by congressionally chartered veterans groups) and
- '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 and considerations anticipated in FY 2014:

- Admin's Human Resource Division remodels space in Centennial Office Building (COB) to reduce square feet beginning in FY 2014;
- Minnesota Management and Budget (MMB) no longer occupies SWIFT office space on 3rd floor of COB effective September 2012;
- MMB's Management Analysis and Development (MAD) continues to lease space in the Administration Building and not move to COB as previously planned;
- Admin's Central Mail is in the early stages of exploring the possibility of co-location with the Department of Human Service's (DHS) Issuance Operations Center (IOC) function. This plan assumes Central Mail continues to occupy space in the Transportation Building and
- Office of Enterprise Technology (OET) maintains the same level of square feet in COB.

If any tenant vacates space, PMD may need to revise the rental rate for that facility and/or explore alternative leasing options.

The State has a plan to consolidate and condense data centers over the next few years. There are 30,935 square feet of data centers (excluding Andersen) in eight buildings under PMD's custodial control as identified in the chart below. This plan assumes data center space will continue to be leased during and after the consolidation.

Data Center Square Feet (excluding Andersen Building)

Building	Data Center Square Feet
Administration	3,073
Ag/Health Lab	428
BCA Maryland	1,263
Centennial	14,531
Freeman	3,862
Stassen	2,903
Transportation	3,840
Veterans Service	1,035
Total	30,935

Impact on Top 5 Customers

Projected Impact on 5 Largest Customers

Customer	Increase/(Decrease) FY 2013 to FY 2014	Increase/(Decrease) FY 2014 to FY 2015	Increase/ (Decrease) From 2012/2013 to 2014/2015
Human Services, Dept. of	\$0	\$0	\$0
Health, Dept. of	(\$61,611)	\$0	(\$123,222)
Minnesota Historical Society	(\$164,692)	\$0	(\$329,384)
Agriculture, Dept. of	(\$43,055)	\$0	(\$86,109)
Revenue, Dept. of	\$73,899	\$0	\$251,026
Total	(\$195,459)	\$0	(\$287,689)

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, must be cost beneficial and require approval from MMB.

**Leases
Assumptions for Rate Matrix
Fiscal Years 2014 and 2015**

Expense Category	Account	Increase/Decrease	Explanation
Salaries & Benefits	41000 to 41070	FY14: Increase \$665,994 (4.8%) FY15: Increase \$751,801 (5.1%)	Based on MMB FY13 salary projections adjusted for FTE changes with a projected salary increase of 2% in FY14 & FY15, fringe increase of 8.2% in FY14 & 12.5% in FY15.
Utilities – Electric	411003-80001	FY14: Increase \$301,089 (4.9%) FY15: Increase \$385,487 (6.0%)	Based on projected rate increases of 5% in FY14 and 6% in FY15.
Utilities – Water	411003-80002	FY14: Increase \$24,966 (6.0%) FY15: Increase \$26,463 (6.0%)	Based on projected rate increases of 6% in FY14 and FY15.
Utilities – District Heat	411003-80003	FY14: Increase \$140,198 (7.8%) FY15: Increase \$86,040 (4.4%)	Based on projected consumption and rate increases of 14% in FY14 and 6% in FY15 and demand increases of 3% in FY14 and FY15.
Utilities – District Cooling	411003-80007	FY14: Increase \$46,246 (5.0%) FY15: Increase \$58,261 (6.0%)	Based on projected rate increases of 5% in FY14 and 6% in FY15.
Utilities – Gas for Heating	411003-80004	FY14: Increase \$43,643 (11.8%) FY15: Increase \$32,581 (7.9%)	Based on projected consumption and rate increases of 16% in FY14 and 8% in FY15.
Utilities – Other	411003-80005	FY14: Decrease (\$39,580) (-17.4%) FY15: Increase \$12,505 (6.6%)	Based on projected rate increases of 15% for gas, 6% for propane & 1.9% for other in FY14 and 7% for gas, 6% for propane & 1.9% for other in FY15. Beginning in FY14, utility locating services will be reported in the Purchased Services reporting category instead of Utilities - Other.
Maintenance and Leasehold	Various	FY14: Increase \$925,000 (31.6%) FY15: Decrease (\$1,850,000) (-48.1%)	Based on anticipated Maintenance and Leasehold needs that will be expensed.
Purchased Services	41190 430001	FY14: Increase \$100,893 (24.4%) FY15: Increase \$17,129 (3.3%)	Beginning in FY14, utility locating services will be recorded here rather than Utilities – Other. Governor’s Residence includes additional funds authorized to cover costs of new Governor.
Depreciation of Building Improvements	N/A	FY14: Increase \$366,603 (109.1%) FY15: Increase \$167,461 (23.8%)	Based on anticipated schedule of building improvement depreciation which is based on life cycle of improvement.
Other Operating Costs	Various	FY14: Increase \$218,653 (43.2%) FY15: Increase \$92,830 (12.8%)	Based on projected increase in the number of leased vehicles and the addition of Communications to this reporting category in FY14.

The budgeted FTE for FY 2014 & FY 2015 is 223.99. Budgeted FTE for FY 2012 and FY 2013 was 222.78. Changes from FY12/13 to FY14/15 include the addition of 1 PME Rover on nights/weekends.

Square footage information is based on occupied space per Real Estate and Construction Services Space Management Inventory.

Information Technology (OET) expenses are included in various expense categories such as salaries.

Most FY 2012 expenses are based on FY 2011 financial statements due to the lack of reliable SWIFT data for FY 2012.

The assumptions for these rates include a general inflation factor of 1.9% for FY 2014 and 1.9% for FY 2015. This factor is used when a more specific factor is not available.

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2014**

LEASE RATE MATRIX FY14 9/19/2012	Total	321 Grove Bldg 2	691 N Robert	Admin	Ag/Health Lab	Andersen	BCA Maryland
DIRECT COSTS							
Salaries & Benefits	14,650,316	13,871	122,130	245,717	544,620	1,058,511	656,467
Utilities - Electric	6,427,900	10,486	33,473	72,572	746,458	706,129	512,837
Utilities - Water	441,605	884	1,120	7,830	25,489	33,110	28,747
Utilities - District Heat	1,941,544		49,770	50,603	545,960	123,626	
Utilities - District Cooling	971,093		18,480	6,353	237,930	385,620	
Utilities - Gas for Heating	413,449	2,952					246,169
Utilities - Other	188,210				86,938	9,438	5,367
Repairs & Maintenance	1,625,002	940	2,867	29,830	101,950	127,393	58,656
Maintenance & Leasehold	3,850,000		15,008	34,673	86,595	208,208	112,815
Professional/Technical Services	268,717	185	762	11,013	33,059	21,826	7,081
Supplies	1,650,306	5,194	15,068	21,059	107,943	123,811	76,486
Purchased Services	514,555	957	1,647	4,966	17,496	22,436	11,697
Admin & Trustee Fees	84,496					45,792	
Insurance	573,594	229	2,454	7,951	27,886	48,858	36,210
Statewide Indirect	1,097,859						
Equipment Depreciation/Amortization	171,621	35	144	338	843	2,963	1,309
Depreciation of Bldg Improvements	702,524	18,520	848	15,666	47,966	33,504	16,377
Other Operating Costs	724,859	10,055	6,695	14,325	23,613	54,247	25,264
Intrafund Expenses (PMD Rent)	571,599						
Bond Interest	4,524,022	2,469		89,162	1,448,360		628,684
Building Depreciation	10,206,788	2,853		365,858	822,171		835,355
Debt Service	12,869,315					6,820,737	
Building Replacement Funds	597,391					335,832	
Total Direct Costs	65,066,765	69,630	270,466	977,915	4,912,898	10,154,420	3,259,521
DISTRIBUTIONS/ALLOCATIONS							
Admin O/H Internal	0	3,137	13,013	30,417	75,885	182,658	98,933
Admin O/H External	0	3,490	14,491	33,870	84,500	203,394	110,164
Grounds	0	281	3,238	13,732	5,582	16,355	17,918
Tunnels	0			1,509	3,763		
Common Space (Conf Rms)	0		951	(13,432)	5,486		
Power House (Electric/Chiller Loop)	0		18,374	42,533	106,044		
Automation System	0		3,825	9,909	65,724	55,940	95,575
Total Distributions/Allocations	0	6,908	53,892	118,538	346,984	458,347	322,590
TOTAL COSTS	65,066,765	76,538	324,358	1,096,453	5,259,882	10,612,767	3,582,111
REVENUE - IN LIEU OF RENT							
Approp. - Ceremonial	1,808,070						
Approp. - Services for Blind	114,717			15,593		29,232	6,280
Approp. - Rent Waived	6,168,213						
Total In Lieu of Rent	8,091,000	0	0	15,593	0	29,232	6,280
REVENUE - OTHER							
Specialized Utilities	1,281,624					297,692	
Intrafund Revenue	571,599	76,232	287,856	183,485			
Misc Revenue	13,241						
Total Other Revenue	1,866,464	76,232	287,856	183,485	0	297,692	0
REVENUE - RENT / RATE							
Requested Storage Rate				6.50			
Requested Storage Revenue	164,425			4,245			
Production Rate Breakeven		13.05	13.52				
Production Revenue Breakeven	345,505	57,002	288,503				
Requested Production Rate		13.00	12.00				
Requested Production Revenue	312,852	56,784	256,068				
Office/Lab Rate Breakeven		13.05	13.52	20.01	37.69	30.71	19.68
Office/Lab Revenue Breakeven	54,624,930	19,523	35,814	1,076,798	5,259,790	10,282,445	3,575,049
Requested Office/Lab Rate		13.00	12.00	20.25	38.25	29.00	20.00
Requested Office/Lab Revenue	52,393,570	19,448	31,788	1,089,713	5,337,941	9,709,896	3,633,180
Total Rent Revenue	52,870,847	76,232	287,856	1,093,958	5,337,941	9,709,896	3,633,180
Total Breakeven Recoveries/Revenue	64,450,810	76,525	324,317	1,096,451	5,259,790	10,611,093	3,581,229
TOTAL RECOVERIES/REVENUE	62,256,712	76,232	287,856	1,109,551	5,337,941	10,036,820	3,639,460
INC (DEC) IN RETAINED EARNINGS							
	(2,810,053)	(306)	(36,502)	13,098	78,059	(575,947)	57,349
FY14 Storage Rate		0.00	0.00	6.50	0.00	0.00	0.00
FY14 Production Rate		13.00	12.00	0.00	0.00	0.00	0.00
FY14 Office/Lab Rate		13.00	12.00	20.25	38.25	29.00	20.00
FY13 Storage Rate		6.00	0.00	6.50	0.00	0.00	0.00
FY13 Production Rate		0.00	12.50	0.00	0.00	0.00	0.00
FY13 Office/Lab Rate		0.00	12.50	20.25	39.00	29.00	20.00
FY12 Storage Rate		6.00	0.00	6.50	0.00	0.00	0.00
FY12 Production Rate		0.00	12.50	0.00	0.00	0.00	0.00
FY12 Office/Lab Rate		0.00	12.50	19.20	39.00	29.00	20.00
Automation System Points	59,750	0	362	944	6,263	5,332	9,108
DISTRIBUTION METHODS							
A, By Total Sq. Ft.	1.0000	0.0020	0.0083	0.0193	0.0481	0.1157	0.0627
B, By Sq. Ft. w/o Ely, Fleet	1.0000	0.0020	0.0083	0.0194	0.0484	0.1165	0.0631
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	1.0000		0.0127	0.0294	0.0733		
D, By Grounds	1.0000	0.0005	0.0058	0.0246	0.0100	0.0293	0.0321
E, By Tunnel Connections	1.0000			0.0362	0.0902		
F, By Automation System Points	1.0000		0.0061	0.0158	0.1048	0.0892	0.1524
G, By Power House (Elec & Chiller Loop)	1.0000		0.0127	0.0294	0.0733		
H, By Packer	1.0000	0.0020	0.0083	0.0194	0.0484	0.1165	0.0631
I, M&L w/o Grove, Fleet, RSB	1.0000		0.0087	0.0201	0.0502	0.1207	0.0654
COMPARISON TO PRIOR YEAR							
Revenue at FY14 Requested Rate	60,464,681	0	0	941,698	5,337,941	9,739,128	3,639,460
Revenue at FY13 Rate	60,581,343	0	0	941,698	5,442,606	9,739,128	3,639,460
Variance	(116,662)	0	0	0	(104,665)	0	0
% Rate Increase - Overall	-0.2%						
SQUARE FOOTAGE							
Office/Lab	2,479,656	1,496	2,649	54,585	139,554	334,824	181,659
Production	25,707	4,368	21,339				
Storage	25,232			653			
Ceremonial	36,519						
Services for the Blind	5,268			770		1,008	314
Rent Waived - Office	313,654						
Rent Waived - Storage	16,473						
TOTAL SQUARE FOOTAGE	2,902,509	5,864	23,988	56,008	139,554	335,832	181,973

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2014**

LEASE RATE MATRIX FY14 9/19/2012	Capitol	Centennial	Ely	Fleet & Surplus	Freeman	Governor's Residence	Judicial	MN History Center
DIRECT COSTS								
Salaries & Benefits	1,137,123	849,098	10,164	42,418	909,613	192,417	871,973	1,647,380
Utilities - Electric	284,655	964,502	26,271		344,017	26,811	263,223	700,239
Utilities - Water	47,808	22,544	3,278		16,311	2,608	44,217	73,213
Utilities - District Heat	170,847	168,052			165,983		90,685	
Utilities - District Cooling	38,693	46,374			44,468		48,510	
Utilities - Gas for Heating						18,767		145,561
Utilities - Other	1,468	3,315	37,465		11,777	235		7,806
Repairs & Maintenance	117,521	152,307	38,546	345	93,996	42,255	86,077	329,991
Maintenance & Leasehold	105,915	133,170	8,970		162,150	10,350	111,435	704,240
Professional/Technical Services	31,488	21,368			9,013	3,398	6,969	36,802
Supplies	86,358	105,244	7,716	3,187	86,724	42,854	68,912	180,343
Purchased Services	22,656	24,051	58,120	887	21,647	51,004	24,373	98,496
Admin & Trustee Fees					38,704			
Insurance	220,968	25,153	1,755		35,635	3,639	46,631	662
Statewide Indirect								
Equipment Depreciation/Amortization	2,440	4,247			6,171	1,863	1,085	2,887
Depreciation of Bldg Improvements	53,575	17,209			24,165	9,216	11,569	70,088
Other Operating Costs	39,058	28,248	3,925	199	32,192	14,931	30,677	38,724
Intrafund Expenses (PMD Rent)								
Bond Interest	579,327					33,575	11,497	31,433
Building Depreciation	1,731,194	872,030	99,318			85,783	862,748	576,234
Debt Service					6,048,578			
Building Replacement Funds					261,559			
Total Direct Costs	4,671,094	3,436,912	295,528	47,036	8,312,703	539,706	2,580,581	4,644,099
DISTRIBUTIONS/ALLOCATIONS								
Admin O/H Internal	92,975	116,650	1,326	435	142,207	9,094	97,679	179,209
Admin O/H External	103,530	129,893	5,993	451	158,350	10,126	108,768	199,553
Grounds	69,440	15,183			21,770	19,816	23,333	36,785
Tunnels	4,505	5,785			7,050		4,838	
Common Space (Conf Rms)	6,722	(16,613)			10,284		7,066	
Power House (Electric/Chiller Loop)	129,915	163,189			198,779		136,570	
Automation System	36,311	9,595	1,129		49,356	125	22,326	106,049
Total Distributions/Allocations	443,498	423,683	8,448	886	587,796	39,161	400,581	521,596
TOTAL COSTS	5,114,592	3,860,595	303,976	47,922	8,900,499	578,867	2,981,162	5,165,695
REVENUE - IN LIEU OF RENT								
Approp. - Ceremonial	536,647					586,355		
Approp. - Services for Blind	4,271	15,312			21,995		599	
Approp. - Rent Waived	3,026,746							
Total In Lieu of Rent	3,567,664	15,312	0	0	21,995	586,355	599	0
REVENUE - OTHER								
Specialized Utilities		608,077			49,988			
Intrafund Revenue	24,026							
Misc Revenue	4,500							
Total Other Revenue	28,526	608,077	0	0	49,988	0	0	0
REVENUE - RENT / RATE								
Requested Storage Rate	6.50	6.50						
Requested Storage Revenue	8,678	51,337						
Production Rate Breakeven								
Production Revenue Breakeven								
Requested Production Rate								
Requested Production Revenue								
Office/Lab Rate Breakeven								
Office/Lab Rate Breakeven	31.72	15.60	20.89	9.54	33.84	34.55	16.60	15.68
Office/Lab Revenue Breakeven	944,114	3,185,317	303,970	47,900	8,828,450	0	2,980,049	5,164,741
Requested Office/Lab Rate	27.15	16.00	28.00	12.00	32.78	35.00	15.75	16.50
Requested Office/Lab Revenue	808,093	3,266,992	407,428	60,252	8,551,909	0	2,827,456	5,434,836
Total Rent Revenue	816,771	3,318,329	407,428	60,252	8,551,909	0	2,827,456	5,434,836
Total Breakeven Recoveries/Revenue	5,113,357	3,859,660	303,970	47,900	8,901,145	578,816	2,980,679	5,164,741
TOTAL RECOVERIES/REVENUE	4,388,934	3,941,718	407,428	60,252	8,623,892	586,355	2,828,055	5,434,836
INC (DEC) IN RETAINED EARNINGS	(725,658)	81,123	103,452	12,330	(276,607)	7,488	(153,107)	269,141
FY14 Storage Rate								
FY14 Storage Rate	6.50	6.50	0.00	0.00	0.00	0.00	0.00	0.00
FY14 Production Rate								
FY14 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY14 Office/Lab Rate								
FY14 Office/Lab Rate	27.15	16.00	28.00	12.00	32.78	35.00	15.75	16.50
FY13 Storage Rate								
FY13 Storage Rate	6.50	6.50	0.00	0.00	0.00	0.00	0.00	0.00
FY13 Production Rate								
FY13 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY13 Office/Lab Rate								
FY13 Office/Lab Rate	27.15	16.00	28.00	12.00	32.78	35.00	15.75	17.00
FY12 Storage Rate								
FY12 Storage Rate	6.50	6.50	0.00	0.00	0.00	0.00	0.00	0.00
FY12 Production Rate								
FY12 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY12 Office/Lab Rate								
FY12 Office/Lab Rate	27.15	16.00	27.00	12.00	32.78	35.00	15.75	17.00
Automation System Points	3,460	913	106	0	4,704	11	2,126	10,105
DISTRIBUTION METHODS								
A, By Total Sq. Ft.	0.0589	0.0739	0.0050	0.0017	0.0901	0.0058	0.0619	0.1135
B, By Sq. Ft. w/o Ely, Fleet	0.0593	0.0744			0.0907	0.0058	0.0623	0.1143
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.0898	0.1128			0.1374		0.0944	
D, By Grounds	0.1244	0.0272			0.0390	0.0355	0.0418	0.0659
E, By Tunnel Connections	0.1104	0.1387			0.1690		0.1160	
F, By Automation System Points	0.0579	0.0153	0.0018		0.0787	0.0002	0.0356	0.1691
G, By Power House (Elec & Chiller Loop)	0.0898	0.1128			0.1374		0.0944	
H, By Packer	0.0593	0.0744			0.0907	0.0058	0.0623	0.1143
I, M&L w/o Grove, Fleet, RSB	0.0614	0.0772	0.0052		0.0940	0.0060	0.0646	0.1184
COMPARISON TO PRIOR YEAR								
Revenue at FY14 Requested Rate	4,359,992	3,358,697	407,428	60,252	8,573,904	586,355	2,828,054	5,434,836
Revenue at FY13 Rate	4,359,992	3,358,697	407,428	60,252	8,573,904	586,355	2,828,054	5,599,528
Variance	0	0	0	0	0	0	0	(164,692)
% Rate Increase - Overall								
SQUARE FOOTAGE								
Office/Lab	29,764	205,753	14,551	5,021	260,888		179,521	329,384
Production	1,271	7,898						
Storage	19,766							
Ceremonial	206	957			671	16,753	38	
Services for the Blind	108,845							
Rent Waived - Storage	11,016							
TOTAL SQUARE FOOTAGE	170,868	214,608	14,551	5,021	261,559	16,753	179,559	329,384

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2014**

LEASE RATE MATRIX FY14 9/19/2012	Retirement Systems Bldg	Stassen	State Office Bldg	Transportation	Veterans Service Bldg	Admin O/H External	Admin O/H Internal	Automation System
DIRECT COSTS								
Salaries & Benefits	447,357	1,085,434	850,839	1,034,833	286,777	654,452	958,081	376,301
Utilities - Electric	300,118	484,157	267,453	561,662	120,132			
Utilities - Water	16,583	31,068	13,204	40,887	2,955			
Utilities - District Heat	90,183	126,789	105,356	185,072	68,618			
Utilities - District Cooling		58,328	27,143	34,939	24,255			
Utilities - Gas for Heating								
Utilities - Other	6,449	9,442		3,334				
Repairs & Maintenance	47,619	90,455	103,294	113,998	15,491		1,999	54,573
Maintenance & Leasehold		330,620	126,270	1,363,358	36,225			
Professional/Technical Services	10,421	16,136	19,243	19,207	1,864		12,418	
Supplies	39,882	174,113	99,689	120,187	31,079		77,044	48,494
Purchased Services	11,591	82,735	23,146	21,539	5,392		362	5,651
Admin & Trustee Fees								
Insurance	221	46,081	23,342	32,252	8,373			184
Statewide Indirect						1,097,859		
Equipment Depreciation/Amortization	665	2,002	1,229	2,251	353		23,609	100,173
Depreciation of Bldg Improvements	0	53,319	86,135	144,316	19,946			
Other Operating Costs	15,739	55,454	29,607	40,850	31,978		31,032	10,222
Intrafund Expenses (PMD Rent)							473,837	21,530
Bond Interest		1,336,271	70,220	15,341	65,261			1,743
Building Depreciation		783,263	729,465	1,327,830	387,281			8,264
Debt Service								
Building Replacement Funds								
Total Direct Costs	986,828	4,765,667	2,575,635	5,061,856	1,105,980	1,752,311	1,578,382	627,135
DISTRIBUTIONS/ALLOCATIONS								
Admin O/H Internal	59,893	180,306	110,692	143,304	31,828		(1,569,641)	
Admin O/H External	66,692	200,775	123,258	159,572	35,441	(1,752,311)		
Grounds	19,090	26,012	13,899	23,165	17,248			
Tunnels			5,485	7,100	1,577			
Common Space (Conf Rms)		13,039	3,473	10,359	(27,335)			
Power House (Electric/Chiller Loop)		252,018	154,654	200,225	44,414			
Automation System	28,221	67,542	13,233	41,391	20,884			(627,135)
Total Distributions/Allocations	173,896	739,692	424,694	585,116	124,057	(1,752,311)	(1,569,641)	(627,135)
TOTAL COSTS	1,160,724	5,505,359	3,000,329	5,646,972	1,230,037	0	8,741	0
REVENUE - IN LIEU OF RENT								
Approp. - Ceremonial								
Approp. - Services for Blind		8,070	2,773	6,789	3,803			
Approp. - Rent Waived			2,874,676		266,792			
Total In Lieu of Rent	0	8,070	2,877,449	6,789	270,595	0	0	0
REVENUE - OTHER								
Specialized Utilities		118,313		167,321	40,233			
Intrafund Revenue							8,741	
Misc Revenue								
Total Other Revenue	0	118,313	0	167,321	40,233	0	8,741	0
REVENUE - RENT / RATE								
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	10.55	16.48	14.86	20.93	23.27			
Office/Lab Revenue Breakeven	1,160,753	5,326,039	101,033	5,457,121	876,022			
Requested Office/Lab Rate	9.92	15.00	14.75	16.60	22.50			
Requested Office/Lab Revenue	1,091,438	4,847,730	100,285	4,328,151	847,035			
Total Rent Revenue	1,091,438	4,898,898	100,285	4,342,698	881,485	0	0	0
Total Breakeven Recoveries/Revenue	1,160,753	5,504,387	2,999,824	5,647,549	1,229,881	0	8,741	0
TOTAL RECOVERIES/REVENUE	1,091,438	5,025,281	2,977,734	4,516,808	1,192,313	0	8,741	0
INC (DEC) IN RETAINED EARNINGS	(69,286)	(480,078)	(22,595)	(1,130,164)	(37,725)	0	0	0
FY14 Storage Rate	0.00	6.50	6.50	6.50	6.50			
FY14 Production Rate	0.00	0.00	0.00	0.00	0.00			
FY14 Office/Lab Rate	9.92	15.00	14.75	16.60	22.50			
FY13 Storage Rate	0.00	6.50	6.50	6.50	6.50			
FY13 Production Rate	0.00	0.00	0.00	0.00	0.00			
FY13 Office/Lab Rate	9.92	14.75	14.75	16.35	22.20			
FY12 Storage Rate	0.00	6.50	6.50	6.50	6.50			
FY12 Production Rate	0.00	0.00	0.00	0.00	0.00			
FY12 Office/Lab Rate	9.92	14.45	14.75	15.85	21.35			
Automation System Points	2,686	6,438	1,259	3,941	1,992			
DISTRIBUTION METHODS								
A. By Total Sq. Ft.	0.0379	0.1142	0.0701	0.0907	0.0201			
B. By Sq. Ft. w/o Ely, Fleet	0.0382	0.1150	0.0706	0.0914	0.0203			
C. By Sq Ft Cap Cmplx w/o Andersen, MHC		0.1742	0.1069	0.1384	0.0307			
D. By Grounds	0.0342	0.0466	0.0249	0.0415	0.0309			
E. By Tunnel Connections			0.1315	0.1702	0.0378			
F. By Automation System Points	0.0450	0.1077	0.0211	0.0660	0.0333			
G. By Power House (Elec & Chiller Loop)		0.1742	0.1069	0.1384	0.0307			
H. By Packer	0.0382	0.1150	0.0706	0.0914	0.0203			
I. M&L w/o Grove, Fleet, RSB		0.1192	0.0732	0.0947	0.0210			
COMPARISON TO PRIOR YEAR								
Revenue at FY14 Requested Rate	1,091,438	4,906,968	2,982,262	4,349,488	1,181,712			
Revenue at FY13 Rate	1,091,438	4,826,038	2,982,262	4,284,202	1,166,679			
Variance	0	80,930	0	65,286	15,033			
% Rate Increase - Overall								
SQUARE FOOTAGE								
Office/Lab	110,024	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 SQUARE FOOTAGE	110,024	331,592	203,533	263,379	58,459			

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2014

LEASE RATE MATRIX FY14 9/19/2012				
	Ceremonial Grounds	Grounds O/H	Tunnels	Power House
DIRECT COSTS				
Salaries & Benefits	189,712	336,621		128,407
Utilities - Electric	2,705			
Utilities - Water	29,749			
Utilities - District Heat				
Utilities - District Cooling				
Utilities - Gas for Heating				
Utilities - Other	5,176			
Repairs & Maintenance	4,083	4,050		6,766
Maintenance & Leasehold				300,000
Professional/Technical Services		1,512		4,952
Supplies	37,545	63,176		28,198
Purchased Services	728	2,107		871
Admin & Trustee Fees				
Insurance		2,760		2,350
Statewide Indirect				
Equipment Depreciation/Amortization		17,014		
Depreciation of Bldg Improvements	45,940			34,167
Other Operating Costs	20,041	54,729		113,054
Intrafund Expenses (PMD Rent)		76,232		
Bond Interest	9,600		6,574	194,505
Building Depreciation	48,556		35,140	633,445
Debt Service				
Building Replacement Funds				
Total Direct Costs	393,835	558,201	41,714	1,446,715
DISTRIBUTIONS/ALLOCATIONS				
Admin O/H Internal				
Admin O/H External				
Grounds	215,354	(558,201)		
Tunnels			(41,714)	
Common Space (Conf Rms)				
Power House (Electric/Chiller Loop)				(1,446,715)
Automation System				
Total Distributions/Allocations	215,354	(558,201)	(41,714)	(1,446,715)
TOTAL COSTS	609,189	0	0	0
REVENUE - IN LIEU OF RENT				
Approp. - Ceremonial	685,068			
Approp. - Services for Blind				
Approp. - Rent Waived				
Total In Lieu of Rent	685,068	0	0	0
REVENUE - OTHER				
Specialized Utilities				
Intrafund Revenue				
Misc Revenue				
Total Other Revenue	0	0	0	0
REVENUE - RENT / RATE				
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	0
TOTAL RECOVERIES/REVENUE	685,068	0	0	0
INC (DEC) IN RETAINED EARNINGS	75,879	0	0	0
FY14 Storage Rate				
FY14 Production Rate				
FY14 Office/Lab Rate				
FY13 Storage Rate				
FY13 Production Rate				
FY13 Office/Lab Rate				
FY12 Storage Rate				
FY12 Production Rate				
FY12 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, MHC				
D. By Grounds	0.3858			
E. By Tunnel Connections				
F. By Automation System Points				
G. By Power House (Elec & Chiller Loop)				
H. By Packer				
I. M&L w/o Grove, Fleet, RSB				
COMPARISON TO PRIOR YEAR				
Revenue at FY14 Requested Rate	685,068			
Revenue at FY13 Rate	693,622			
Variance	(8,554)			
% Rate Increase - Overall				
SQUARE FOOTAGE				
Office/Lab				
Production				
Storage				
Ceremonial				
Services for the Blind				
Rent Waived - Office				
Rent Waived - Storage				
TOTAL SQUARE FOOTAGE				

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2015**

LEASE RATE MATRIX FY15 9/19/2012		321 Grove Bldg 2	691 N Robert	Admin	-Ag/Health Lab	Andersen	BCA Maryland
DIRECT COSTS							
Salaries & Benefits	15,402,117	14,588	128,441	258,415	572,763	1,113,208	690,389
Utilities - Electric	6,813,387	11,190	35,482	76,926	791,245	748,497	543,607
Utilities - Water	468,068	937	1,187	8,300	35,096	27,018	30,472
Utilities - District Heat	2,027,584		51,968	52,836	570,467	129,085	
Utilities - District Cooling	1,029,354		19,589	6,733	252,205	408,758	
Utilities - Gas for Heating	446,030	3,158					265,688
Utilities - Other	200,715				93,005	10,095	5,740
Repairs & Maintenance	1,655,875	957	2,922	30,396	103,887	129,813	59,771
Maintenance & Leasehold	2,000,000		10,875	25,125	62,750	150,875	81,750
Professional/Technical Services	273,824	188	778	11,222	33,687	22,240	7,215
Supplies	1,681,662	5,293	15,354	21,459	109,993	126,164	77,939
Purchased Services	531,684	975	1,678	5,060	17,828	22,862	11,920
Admin & Trustee Fees	84,496					45,792	
Insurance	617,623	243	2,638	8,562	30,063	52,520	39,039
Statewide Indirect	1,118,719						
Equipment Depreciation/Amortization	128,105	36	150	351	874	3,040	1,140
Depreciation of Bldg Improvements	869,985	18,520	1,262	31,620	50,350	39,237	19,483
Other Operating Costs	817,689	10,818	7,428	15,922	26,907	62,350	29,291
Intrafund Expenses (PMD Rent)	571,599						
Bond Interest	4,524,022	2,469		89,162	1,448,360		628,684
Building Depreciation	10,198,830	2,853		365,858	822,171		835,355
Debt Service	12,869,315					6,820,737	
Building Replacement Funds	597,391					335,832	
Total Direct Costs	64,928,074	72,225	279,752	1,007,947	5,021,651	10,248,123	3,327,483
DISTRIBUTIONS/ALLOCATIONS							
Admin O/H Internal	0	3,252	13,497	31,546	78,703	189,439	102,606
Admin O/H External	0	3,589	14,899	34,823	86,879	209,120	113,266
Grounds	0	296	3,446	14,614	5,941	17,406	19,069
Tunnels	0			1,509	3,763		
Common Space (Conf Rms)	0		951	(13,432)	5,486		
Power House (Electric/Chiller Loop)	0		14,253	32,996	82,264		
Automation System	0		3,679	9,527	63,189	53,783	91,890
Total Distributions/Allocations	0	7,137	50,725	111,583	326,225	469,748	326,831
TOTAL COSTS	64,928,074	79,362	330,477	1,119,530	5,347,876	10,717,871	3,654,314
REVENUE - IN LIEU OF RENT							
Approp. - Ceremonial	1,808,070						
Approp. - Services for Blind	114,717			15,593		29,232	6,280
Approp. - Rent Waived	6,168,213						
Total In Lieu of Rent	8,091,000	0	0	15,593	0	29,232	6,280
REVENUE - OTHER							
Specialized Utilities	1,358,522					315,554	
Intrafund Revenue	571,599	76,232	287,856	183,485			
Misc Revenue	13,241						
Total Other Revenue	1,943,362	76,232	287,856	183,485	0	315,554	0
REVENUE - RENT / RATE							
Requested Storage Rate				6.50			
Requested Storage Revenue	164,425			4,245			
Production Rate Breakeven		13.53	13.78				
Production Revenue Breakeven	353,150	59,099	294,051				
Requested Production Rate		13.00	12.00				
Requested Production Revenue	312,852	56,784	256,068				
Office/Lab Rate Breakeven		13.53	13.78	20.43	38.32	30.97	20.08
Office/Lab Revenue Breakeven	54,280,370	20,241	36,503	1,099,400	5,347,709	10,369,499	3,647,713
Requested Office/Lab Rate		13.00	12.00	20.25	38.25	29.00	20.00
Requested Office/Lab Revenue	52,393,570	19,448	31,788	1,089,713	5,337,941	9,709,896	3,633,180
Total Rent Revenue	52,870,847	76,232	287,856	1,093,958	5,337,941	9,709,896	3,633,180
Total Breakeven Recoveries/Revenue	64,289,617	79,340	330,554	1,119,376	5,347,709	10,716,271	3,654,018
TOTAL RECOVERIES/REVENUE	62,333,610	76,232	287,856	1,109,551	5,337,941	10,054,682	3,639,460
INC (DEC) IN RETAINED EARNINGS							
	(2,594,464)	(3,130)	(42,621)	(9,979)	(9,936)	(663,189)	(14,854)
FY15 Storage Rate							
FY15 Storage Rate		0.00	0.00	6.50	0.00	0.00	0.00
FY15 Production Rate		13.00	12.00	0.00	0.00	0.00	0.00
FY15 Office/Lab Rate		13.00	12.00	20.25	38.25	29.00	20.00
FY14 Storage Rate							
FY14 Storage Rate		0.00	0.00	6.50	0.00	0.00	0.00
FY14 Production Rate		13.00	12.00	0.00	0.00	0.00	0.00
FY14 Office/Lab Rate		13.00	12.00	20.25	38.25	29.00	20.00
FY13 Storage Rate							
FY13 Storage Rate		6.00	0.00	6.50	0.00	0.00	0.00
FY13 Production Rate		0.00	12.50	0.00	0.00	0.00	0.00
FY13 Office/Lab Rate		0.00	12.50	20.25	39.00	29.00	20.00
Automation System Points	59,750	0	362	944	6,263	5,332	9,108
DISTRIBUTION METHODS							
A. By Total Sq. Ft.	1.0000	0.0020	0.0083	0.0193	0.0481	0.1157	0.0627
B. By Sq. Ft. w/o Ely, Fleet	1.0000	0.0020	0.0083	0.0194	0.0484	0.1165	0.0631
C. By Sq Ft Cap Cmplx w/o Andersen, MHC	1.0000		0.0127	0.0294	0.0733		
D. By Grounds	1.0000	0.0005	0.0058	0.0246	0.0100	0.0293	0.0321
E. By Tunnel Connections	1.0000			0.0362	0.0902		
F. By Automation System Points	1.0000		0.0061	0.0158	0.1048	0.0892	0.1524
G. By Power House (Elec & Chiller Loop)	1.0000		0.0127	0.0294	0.0733		
H. By Packer	1.0000	0.0020	0.0083	0.0194	0.0484	0.1165	0.0631
I. M&L w/o Grove, Fleet, RSB	1.0000		0.0087	0.0201	0.0502	0.1207	0.0654
COMPARISON TO PRIOR YEAR							
Revenue at FY15 Requested Rate	60,464,681	0	0	941,698	5,337,941	9,739,128	3,639,460
Revenue at FY14 Requested Rate	60,464,681	0	0	941,698	5,337,941	9,739,128	3,639,460
Variance	0	0	0	0	0	0	0
% Rate Increase - Overall	0.0%						
SQUARE FOOTAGE							
Office/Lab	2,479,656	1,496	2,649	54,585	139,554	334,824	181,659
Production	25,707	4,368	21,339				
Storage	25,232			653			
Ceremonial	36,519						
Services for the Blind	5,268			770		1,008	314
Rent Waived - Office	313,654						
Rent Waived - Storage	16,473						
TOTAL SQUARE FOOTAGE	2,902,509	5,864	23,988	56,008	139,554	335,832	181,973

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2015**

LEASE RATE MATRIX FY15 9/19/2012	Capitol	Centennial	Ely	Fleet & Surplus	Freeman	Governor's Residence	Judicial	MN History Center
DIRECT COSTS								
Salaries & Benefits	1,195,884	892,974	10,690	44,610	956,616	202,359	917,030	1,732,507
Utilities - Electric	301,735	1,022,372	27,585		364,658	28,420	279,017	742,253
Utilities - Water	50,677	23,897	3,442		17,290	2,765	46,870	77,605
Utilities - District Heat	178,387	175,469			173,309		94,688	
Utilities - District Cooling	41,014	49,156			47,135		51,421	
Utilities - Gas for Heating						20,082		157,102
Utilities - Other	1,571	3,546	39,713		12,598	240		8,356
Repairs & Maintenance	119,753	155,201	39,279	351	95,781	43,058	87,712	336,261
Maintenance & Leasehold	76,750	96,500	6,500		117,500	7,500	205,750	648,000
Professional/Technical Services	32,087	21,774			9,185	3,462	7,101	37,503
Supplies	87,999	107,243	7,863	3,248	88,372	43,668	70,221	183,769
Purchased Services	23,086	24,508	59,224	904	22,058	59,327	24,836	100,367
Admin & Trustee Fees					38,704			
Insurance	238,860	27,059	1,898		38,294	3,923	50,310	494
Statewide Indirect								
Equipment Depreciation/Amortization	2,479	4,296			6,231	964	1,126	2,962
Depreciation of Bldg Improvements	56,492	38,376	25,000		43,630	9,501	14,637	96,337
Other Operating Costs	43,360	32,786	4,000	203	37,641	15,504	34,754	45,433
Intrafund Expenses (PMD Rent)								
Bond Interest	579,327					33,575	11,497	31,433
Building Depreciation	1,731,194	872,030	99,318			85,783	862,748	576,234
Debt Service					6,048,578			
Building Replacement Funds					261,559			
Total Direct Costs	4,760,655	3,547,187	324,512	49,316	8,379,139	560,131	2,759,718	4,776,616
DISTRIBUTIONS/ALLOCATIONS								
Admin O/H Internal	96,427	120,981	1,389	456	147,486	9,431	101,305	185,862
Admin O/H External	106,445	133,550	6,259	470	162,808	10,411	111,830	205,171
Grounds	73,902	16,159			23,169	21,089	24,832	39,149
Tunnels	4,805	5,786			7,050		4,839	
Common Space (Conf Rms)	6,722	(16,613)			10,284		7,066	
Power House (Electric/Chiller Loop)	100,782	126,595			154,204		105,945	
Automation System	34,911	9,225	1,085		47,452	121	21,465	101,959
Total Distributions/Allocations	423,794	395,663	8,733	926	552,453	41,052	377,262	532,141
TOTAL COSTS	5,184,449	3,942,870	333,245	50,242	8,931,592	601,183	3,137,000	5,308,757
REVENUE - IN LIEU OF RENT								
Approp. - Ceremonial	536,647					586,355		
Approp. - Services for Blind	4,271	15,312			21,995		599	
Approp. - Rent Waived	3,026,746							
Total In Lieu of Rent	3,567,664	15,312	0	0	21,995	586,355	599	0
REVENUE - OTHER								
Specialized Utilities		644,562			52,987			
Intrafund Revenue	24,026							
Misc Revenue	4,500							
Total Other Revenue	28,526	644,562	0	0	52,987	0	0	0
REVENUE - RENT / RATE								
Requested Storage Rate	6.50	6.50						
Requested Storage Revenue	8,678	51,337						
Production Rate Breakeven								
Production Revenue Breakeven								
Requested Production Rate								
Requested Production Revenue								
Office/Lab Rate Breakeven								
Office/Lab Rate Breakeven	32.16	15.83	22.90	10.01	33.94	35.89	17.47	16.12
Office/Lab Revenue Breakeven	957,210	3,232,280	333,218	50,260	8,854,539	0	3,136,232	5,309,670
Requested Office/Lab Rate	27.15	16.00	28.00	12.00	32.78	35.00	15.75	16.50
Requested Office/Lab Revenue	808,093	3,266,992	407,428	60,252	8,551,909	0	2,827,456	5,434,836
Total Rent Revenue	816,771	3,318,329	407,428	60,252	8,551,909	0	2,827,456	5,434,836
Total Breakeven Recoveries/Revenue	5,183,105	3,943,329	333,218	50,260	8,930,299	601,265	3,136,896	5,309,670
TOTAL RECOVERIES/REVENUE	4,388,934	3,978,203	407,428	60,252	8,626,891	586,355	2,828,055	5,434,836
INC (DEC) IN RETAINED EARNINGS								
	(795,515)	35,333	74,183	10,010	(304,701)	(14,828)	(308,945)	126,079
FY15 Storage Rate								
FY15 Storage Rate	6.50	6.50	0.00	0.00	0.00	0.00	0.00	0.00
FY15 Production Rate								
FY15 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY15 Office/Lab Rate								
FY15 Office/Lab Rate	27.15	16.00	28.00	12.00	32.78	35.00	15.75	16.50
FY14 Storage Rate								
FY14 Storage Rate	6.50	6.50	0.00	0.00	0.00	0.00	0.00	0.00
FY14 Production Rate								
FY14 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY14 Office/Lab Rate								
FY14 Office/Lab Rate	27.15	16.00	28.00	12.00	32.78	35.00	15.75	16.50
FY13 Storage Rate								
FY13 Storage Rate	6.50	6.50	0.00	0.00	0.00	0.00	0.00	0.00
FY13 Production Rate								
FY13 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY13 Office/Lab Rate								
FY13 Office/Lab Rate	27.15	16.00	28.00	12.00	32.78	35.00	15.75	17.00
Automation System Points	3,460	913	106	0	4,704	11	2,126	10,105
DISTRIBUTION METHODS								
A. By Total Sq. Ft.	0.0589	0.0739	0.0050	0.0017	0.0901	0.0058	0.0619	0.1135
B. By Sq. Ft. w/o Ely, Fleet	0.0593	0.0744			0.0907	0.0058	0.0623	0.1143
C. By Sq Ft Cap Cmplx w/o Andersen, MHC	0.0898	0.1128			0.1374		0.0944	
D. By Grounds	0.1244	0.0272			0.0390	0.0355	0.0418	0.0659
E. By Tunnel Connections	0.1104	0.1387			0.1690		0.1160	
F. By Automation System Points	0.0579	0.0153	0.0018		0.0787	0.0002	0.0356	0.1691
G. By Power House (Elec & Chiller Loop)	0.0898	0.1128			0.1374		0.0944	
H. By Packer	0.0593	0.0744			0.0907	0.0058	0.0623	0.1143
I. M&L w/o Grove, Fleet, RSB	0.0614	0.0772	0.0052		0.0940	0.0060	0.0646	0.1184
COMPARISON TO PRIOR YEAR								
Revenue at FY15 Requested Rate	4,359,992	3,358,697	407,428	60,252	8,573,904	586,355	2,828,054	5,434,836
Revenue at FY14 Requested Rate	4,359,992	3,358,697	407,428	60,252	8,573,904	586,355	2,828,054	5,434,836
Variance	0	0	0	0	0	0	0	0
% Rate Increase - Overall								
SQUARE FOOTAGE								
Office/Lab	29,764	205,753	14,551	5,021	260,888		179,521	329,384
Production								
Storage	1,271	7,898						
Ceremonial	19,766					16,753		
Services for the Blind	206	957			671		38	
Rent Waived - Office	108,845							
Rent Waived - Storage	11,016							
TOTAL SQUARE FOOTAGE	170,868	214,608	14,551	5,021	261,559	16,753	179,559	329,384

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2015**

LEASE RATE MATRIX FY15 9/19/2012	Retirement Systems Bldg	Stassen	State Office Bldg	Transportation	Veterans Service Bldg	Admin O/H External	Admin O/H Internal	Automation System
DIRECT COSTS								
Salaries & Benefits	470,475	1,141,523	894,805	1,088,306	301,596	683,032	1,007,588	395,745
Utilities - Electric	318,125	513,206	283,500	595,362	127,340			
Utilities - Water	17,578	32,932	13,996	43,340	3,132			
Utilities - District Heat	94,091	132,391	110,004	193,239	71,650			
Utilities - District Cooling		61,827	28,771	37,035	25,710			
Utilities - Gas for Heating								
Utilities - Other	6,903	10,105		3,568				
Repairs & Maintenance	48,524	92,174	105,256	116,163	15,786		2,037	55,610
Maintenance & Leasehold		274,000	91,500	118,375	26,250			
Professional/Technical Services	10,619	16,443	19,609	19,571	1,899		12,654	
Supplies	40,640	177,422	101,583	122,471	31,669		78,508	49,415
Purchased Services	11,811	84,307	23,586	21,948	5,495		369	5,759
Admin & Trustee Fees								
Insurance	165	49,612	25,107	34,702	9,016			184
Statewide Indirect						1,118,719		
Equipment Depreciation/Amortization	690	2,078	1,276	2,311	367		30,059	54,286
Depreciation of Bldg Improvements	0	90,231	89,612	178,814	20,943			
Other Operating Costs	18,081	62,994	34,080	46,813	34,800		31,622	10,416
Intrafund Expenses (PMD Rent)							473,837	21,530
Bond Interest		1,336,271	70,220	15,341	65,261			1,743
Building Depreciation		783,263	729,465	1,327,830	379,323			8,264
Debt Service								
Building Replacement Funds								
Total Direct Costs	1,037,702	4,860,779	2,622,370	3,965,189	1,120,237	1,801,751	1,636,674	602,952
DISTRIBUTIONS/ALLOCATIONS								
Admin O/H Internal	62,117	187,000	114,802	148,624	33,010		(1,627,933)	
Admin O/H External	68,570	208,428	126,729	164,065	36,439	(1,801,751)		
Grounds	20,317	27,683	14,792	24,654	18,357			
Tunnels			5,485	7,100	1,577			
Common Space (Conf Rms)		13,039	3,473	10,359	(27,335)			
Power House (Electric/Chiller Loop)		195,504	119,974	155,326	34,455			
Automation System	27,133	64,938	12,722	39,795	20,078			(602,952)
Total Distributions/Allocations	178,137	694,592	397,977	549,923	116,581	(1,801,751)	(1,627,933)	(602,952)
TOTAL COSTS	1,215,839	5,555,371	3,020,347	4,515,112	1,236,818	0	8,741	0
REVENUE - IN LIEU OF RENT								
Approp. - Ceremonial								
Approp. - Services for Blind		8,070	2,773	6,789	3,803			
Approp. - Rent Waived			2,874,676		266,792			
Total In Lieu of Rent	0	8,070	2,877,449	6,789	270,595	0	0	0
REVENUE - OTHER								
Specialized Utilities		125,412		177,360	42,647			
Intrafund Revenue							8,741	
Misc Revenue								
Total Other Revenue	0	125,412	0	177,360	42,647	0	8,741	0
REVENUE - RENT / RATE								
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 Rate Breakeven	11.05	16.62	14.96	16.56	23.36			
Office/Lab Revenue Breakeven	1,215,765	5,371,285	101,713	4,317,722	879,411			
Requested Office/Lab Rate	9.92	15.00	14.75	16.60	22.50			
Requested Office/Lab Revenue	1,091,438	4,847,730	100,285	4,328,151	847,035			
Total Rent Revenue	1,091,438	4,898,898	100,285	4,342,698	881,485	0	0	0
Total Breakeven Recoveries/Revenue	1,215,765	5,556,805	3,019,906	4,516,402	1,236,686	0	8,741	0
TOTAL RECOVERIES/REVENUE	1,091,438	5,032,380	2,977,734	4,526,847	1,194,727	0	8,741	0
INC (DEC) IN RETAINED EARNINGS	(124,401)	(522,991)	(42,613)	11,735	(42,092)	0	0	0
FY15 Storage Rate								
FY15 Storage Rate	0.00	6.50	6.50	6.50	6.50			
FY15 Production Rate								
FY15 Production Rate	0.00	0.00	0.00	0.00	0.00			
FY15 Office/Lab Rate								
FY15 Office/Lab Rate	9.92	15.00	14.75	16.60	22.50			
FY14 Storage Rate								
FY14 Storage Rate	0.00	6.50	6.50	6.50	6.50			
FY14 Production Rate								
FY14 Production Rate	9.92	15.00	14.75	16.60	22.50			
FY14 Office/Lab Rate								
FY14 Office/Lab Rate	0.00	6.50	6.50	6.50	6.50			
FY13 Storage Rate								
FY13 Storage Rate	0.00	0.00	0.00	0.00	0.00			
FY13 Production Rate								
FY13 Production Rate	0.00	0.00	0.00	0.00	0.00			
FY13 Office/Lab Rate								
FY13 Office/Lab Rate	9.92	14.75	14.75	16.35	22.20			
Automation System Points	2,686	6,438	1,259	3,941	1,992			
DISTRIBUTION METHODS								
A, By Total Sq. Ft.	0.0379	0.1142	0.0701	0.0907	0.0201			
B, By Sq. Ft. w/o Ely, Fleet	0.0382	0.1150	0.0706	0.0914	0.0203			
C, By Sq Ft Cap Cmplx w/o Andersen, MHC		0.1742	0.1069	0.1384	0.0307			
D, By Grounds	0.0342	0.0466	0.0249	0.0415	0.0309			
E, By Tunnel Connections			0.1315	0.1702	0.0378			
F, By Automation System Points	0.0450	0.1077	0.0211	0.0660	0.0333			
G, By Power House (Elec & Chiller Loop)		0.1742	0.1069	0.1384	0.0307			
H, By Packer	0.0382	0.1150	0.0706	0.0914	0.0203			
I, M&L w/o Grove, Fleet, RSB		0.1192	0.0732	0.0947	0.0210			
COMPARISON TO PRIOR YEAR								
Revenue at FY15 Requested Rate	1,091,438	4,906,968	2,982,262	4,349,488	1,181,712			
Revenue at FY14 Requested Rate	1,091,438	4,906,968	2,982,262	4,349,488	1,181,712			
Variance	0	0	0	0	0			
% Rate Increase - Overall								
SQUARE FOOTAGE								
Office/Lab	110,024	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 SQUARE FOOTAGE	110,024	331,592	203,533	263,379	58,459			

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2015**

LEASE RATE MATRIX FY15 9/19/2012	Ceremonial Grounds	Grounds O/H	Tunnels	Power House
DIRECT COSTS				
Salaries & Benefits	199,515	354,015		135,043
Utilities - Electric	2,867			
Utilities - Water	31,534			
Utilities - District Heat				
Utilities - District Cooling				
Utilities - Gas for Heating				
Utilities - Other	5,275			
Repairs & Maintenance	4,161	4,127		6,895
Maintenance & Leasehold				
Professional/Technical Services		1,541		5,046
Supplies	38,259	64,377		28,733
Purchased Services	742	2,147		887
Admin & Trustee Fees				
Insurance		2,392		2,542
Statewide Indirect				
Equipment Depreciation/Amortization		13,389		
Depreciation of Bldg Improvements	45,940			
Other Operating Costs	21,439	75,845		115,202
Intrafund Expenses (PMD Rent)		76,232		
Bond Interest	9,600		6,574	194,505
Building Depreciation	48,556		35,140	633,445
Debt Service				
Building Replacement Funds				
Total Direct Costs	407,888	594,065	41,714	1,122,298
DISTRIBUTIONS/ALLOCATIONS				
Admin O/H Internal				
Admin O/H External				
Grounds	229,190	(594,065)		
Tunnels			(41,714)	
Common Space (Conf Rms)				
Power House (Electric/Chiller Loop)				(1,122,298)
Automation System				
Total Distributions/Allocations	229,190	(594,065)	(41,714)	(1,122,298)
TOTAL COSTS	637,078	0	0	0
REVENUE - IN LIEU OF RENT				
Approp. - Ceremonial	685,068			
Approp. - Services for Blind				
Approp. - Rent Waived				
Total In Lieu of Rent	685,068	0	0	0
REVENUE - OTHER				
Specialized Utilities				
Intrafund Revenue				
Misc Revenue				
Total Other Revenue	0	0	0	0
REVENUE - RENT / RATE				
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	0
TOTAL RECOVERIES/REVENUE	685,068	0	0	0
INC (DEC) IN RETAINED EARNINGS	47,990	0	0	0
FY15 Storage Rate				
FY15 Production Rate				
FY15 Office/Lab Rate				
FY14 Storage Rate				
FY14 Production Rate				
FY14 Office/Lab Rate				
FY13 Storage Rate				
FY13 Production Rate				
FY13 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, MHC				
D, By Grounds	0.3858			
E, By Tunnel Connections				
F, By Automation System Points				
G, By Power House (Elec & Chiller Loop)				
H, By Packer				
I, M&L w/o Grove, Fleet, RSB				
COMPARISON TO PRIOR YEAR				
Revenue at FY15 Requested Rate	685,068			
Revenue at FY14 Requested Rate	685,068			
Variance	0			
% Rate Increase - Overall				
SQUARE FOOTAGE				
Office/Lab				
Production				
Storage				
Ceremonial				
Services for the Blind				
Rent Waived - Office				
Rent Waived - Storage				
TOTAL SQUARE FOOTAGE				

**Plant Management Leases
Fiscal Years 2014 & 2015
Lease Rate Proposal/Comparison**

Building	FY13	FY14	Difference FY13 - FY14	FY15	Difference FY14 - FY15
321 Grove Building 1	12.65	NA	NA	NA	NA
321 Grove Building 2	6.00	13.00	7.00	13.00	0.00
691 N. Robert	12.50	12.00	(0.50)	12.00	0.00
Administration	20.25	20.25	0.00	20.25	0.00
Ag/Health Lab	39.00	38.25	(0.75)	38.25	0.00
Andersen	29.00	29.00	0.00	29.00	0.00
BCA Maryland	20.00	20.00	0.00	20.00	0.00
Capitol	27.15	27.15	0.00	27.15	0.00
Centennial	16.00	16.00	0.00	16.00	0.00
Ely Revenue	28.00	28.00	0.00	28.00	0.00
Fleet & Surplus Services	12.00	12.00	0.00	12.00	0.00
Freeman	32.78	32.78	0.00	32.78	0.00
Governors Residence	35.00	35.00	0.00	35.00	0.00
Judicial Center	15.75	15.75	0.00	15.75	0.00
MN History Center	17.00	16.50	(0.50)	16.50	0.00
Retirement Systems	9.92	9.92	0.00	9.92	0.00
Stassen	14.75	15.00	0.25	15.00	0.00
State Office Building	14.75	14.75	0.00	14.75	0.00
Transportation	16.35	16.60	0.25	16.60	0.00
Veterans Service	22.20	22.50	0.30	22.50	0.00
Storage - Various Buildings	6.50	6.50	0.00	6.50	0.00

Minnesota Department of Administration
 Plant Management Division - Fund 5400 (Leases)
 Fiscal Years 2014 & 2015
 Six-Year Rate Comparison

<u>Building</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>
321 Grove Bldg 1	\$6.65	\$6.65	\$9.65	\$12.65	NA	NA
321 Grove Bldg 2	6.00	6.00	6.00	6.00	13.00	13.00
691 N. Robert	14.00	14.00	12.50	12.50	12.00	12.00
Administration	17.70	18.12	19.20	20.25	20.25	20.25
Ag/Health Laboratory	38.65	39.25	39.00	39.00	38.25	38.25
Andersen	30.00	29.77	29.00	29.00	29.00	29.00
BCA Maryland	21.75	21.63	20.00	20.00	20.00	20.00
Capitol	28.00	27.15	27.15	27.15	27.15	27.15
Centennial	16.40	17.05	16.00	16.00	16.00	16.00
Ely Revenue	21.00	26.00	27.00	28.00	28.00	28.00
Fleet & Surplus Services	NA	12.00	12.00	12.00	12.00	12.00
Freeman	33.00	32.78	32.78	32.78	32.78	32.78
Governor's Residence	29.50	35.00	35.00	35.00	35.00	35.00
Judicial Center	21.00	19.61	15.75	15.75	15.75	15.75
MN History Center	17.93	17.93	17.00	17.00	16.50	16.50
Retirement Systems	10.50	9.92	9.92	9.92	9.92	9.92
Stassen	14.25	14.13	14.45	14.75	15.00	15.00
State Office Building	15.75	15.64	14.75	14.75	14.75	14.75
Transportation	15.50	15.35	15.85	16.35	16.60	16.60
Veterans Service	18.70	20.58	21.35	22.20	22.50	22.50
Storage - Various Buildings	6.50	6.50	6.50	6.50	6.50	6.50

**Plant Management Division Leases
FY 2013 Proposed Rebates**

PMD Leases is proposing the following rebates in FY 2013:

- Ag/Health Lab \$750,000
- BCA Maryland \$300,000
- Minnesota History Center \$500,000

Total \$1,550,000

Plant Management - Leases
History & Proforma - FY2014

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Projected	FY13 Projected	FY14 Projected	Inc/Dec Over FY13
Revenue:							
Rent Revenue	54,296,748	54,461,441	54,134,994	52,229,106	52,508,115	52,299,248	(208,867)
Ceremonial	1,597,163	1,803,933	1,665,149	1,827,392	1,816,624	1,808,070	(8,554)
Services for Blind	95,776	92,649	93,667	110,565	112,004	114,717	2,713
Rent Waived	6,195,061	6,426,418	6,332,184	6,153,043	6,162,372	6,168,213	5,841
Intrafund Revenue	570,474	582,695	581,898	561,856	525,525	571,599	46,074
Misc (Elec,Int,Other)	1,135,712	1,182,098	1,323,605	1,287,347	1,271,835	1,294,865	23,030
Total Revenue	63,890,934	64,549,235	64,131,497	62,169,309	62,396,475	62,256,712	(139,763)
Expenses:							
Salaries & Benefits	13,391,810	13,011,322	13,331,976	12,987,966	13,984,322	14,650,316	665,994
Utilities - Electric	5,758,577	5,439,746	5,912,824	5,890,697	6,126,811	6,427,900	301,089
Utilities - Water	411,921	385,461	385,815	393,147	416,639	441,605	24,966
Utilities - District Heat	1,998,773	1,759,066	1,775,457	1,621,211	1,801,346	1,941,544	140,198
Utilities - District Cooling	830,113	822,378	848,321	887,853	924,847	971,093	46,246
Utilities - Gas for Heating	727,426	454,580	478,679	277,355	369,806	413,449	43,643
Utilities - Other	248,526	173,100	205,109	210,773	227,790	188,210	(39,580)
Repairs & Maintenance	1,417,626	1,448,143	1,624,083	1,575,122	1,598,511	1,625,002	26,491
Maintenance & Leasehold	955,858	454,185	777,491	1,506,550	2,925,000	3,850,000	925,000
Professional/Technical Services	156,679	251,778	251,925	261,234	266,197	268,717	2,520
Communications	131,084	138,052	125,519	127,904	127,737		(127,737)
Supplies	1,702,281	1,589,788	1,532,603	1,591,057	1,625,787	1,650,306	24,519
Purchased Services	154,640	194,746	374,022	405,949	413,662	514,555	100,893
Admin & Trustee Fees	82,576	86,799	85,455	84,496	84,496	84,496	0
Insurance	463,068	515,507	518,362	464,471	531,707	573,594	41,887
Statewide Indirect	1,030,395	531,864	791,884	682,363	1,077,389	1,097,859	20,470
Equipment Depreciation/Amortization	69,916	64,621	109,110	143,184	154,011	171,621	17,610
Depreciation of Bldg Improvements	41,001	208,766	276,532	317,265	335,921	702,524	366,603
Other Operating Costs	325,000	336,172	352,300	404,903	506,206	724,859	218,653
Intrafund Expenses (PMD Rent)	1,742,090	1,829,017	575,411	561,856	525,525	571,599	46,074
Rent Rebate Expense			1,356,404		1,550,000		(1,550,000)
Bond Interest	8,040,097	4,965,634	4,961,710	4,284,963	4,283,558	4,524,022	240,464
Building Depreciation	9,332,289	9,823,045	9,823,045	9,971,052	9,971,052	10,206,788	235,736
Debt Service	12,792,762	12,826,229	12,813,574	12,797,844	12,869,315	12,869,315	0
Building Replacement Funds	603,670	603,670	603,670	596,412	596,412	597,391	979
Total Expenses	62,408,178	57,913,669	59,891,282	58,045,628	63,294,047	65,066,765	1,772,719
Increase/(Decrease) in RE	1,482,757	6,635,566	4,240,215	4,123,682	(897,572)	(2,810,053)	
Retained Earnings, Beginning	7,921,898	9,639,573	20,037,607	24,887,214	27,427,299	26,529,728	
Prior Period Adjustments	234,918	3,762,467	609,392	(1,583,596)	0	0	
Retained Earnings, Ending	9,639,573	20,037,607	24,887,214	27,427,299	26,529,728	23,719,675	

Note: Communications is included in Other Operating Costs beginning FY 2014

Plant Management - Leases
History & Proforma - FY2015

	FY10 Actual	FY11 Actual	FY12 Projected	FY13 Projected	FY14 Projected	FY15 Projected	Inc/Dec Over FY14
Revenue:							
Rent Revenue	54,461,441	54,134,994	52,229,106	52,508,115	52,299,248	52,299,248	0
Ceremonial	1,803,933	1,665,149	1,827,392	1,816,624	1,808,070	1,808,070	0
Services for Blind	92,649	93,667	110,565	112,004	114,717	114,717	0
Rent Waived	6,426,418	6,332,184	6,153,043	6,162,372	6,168,213	6,168,213	0
Intrafund Revenue	582,695	581,898	561,856	525,525	571,599	571,599	0
Misc (Elec,Int,Other)	1,182,098	1,323,605	1,287,347	1,271,835	1,294,865	1,371,763	76,898
Total Revenue	64,549,235	64,131,497	62,169,309	62,396,475	62,256,712	62,333,610	76,898
Expenses:							
Salaries & Benefits	13,011,322	13,331,976	12,987,966	13,984,322	14,650,316	15,402,117	751,801
Utilities - Electric	5,439,746	5,912,824	5,890,697	6,126,811	6,427,900	6,813,387	385,487
Utilities - Water	385,461	385,815	393,147	416,639	441,605	468,068	26,463
Utilities - District Heat	1,759,066	1,775,457	1,621,211	1,801,346	1,941,544	2,027,584	86,040
Utilities - District Cooling	822,378	848,321	887,853	924,847	971,093	1,029,354	58,261
Utilities - Gas for Heating	454,580	478,679	277,355	369,806	413,449	446,030	32,581
Utilities - Other	173,100	205,109	210,773	227,790	188,210	200,715	12,505
Repairs & Maintenance	1,448,143	1,624,083	1,575,122	1,598,511	1,625,002	1,655,875	30,873
Maintenance & Leasehold	454,185	777,491	1,506,550	2,925,000	3,850,000	2,000,000	(1,850,000)
Professional/Technical Services	251,778	251,925	261,234	266,197	268,717	273,824	5,107
Communications	138,052	125,519	127,904	127,737			0
Supplies	1,589,788	1,532,603	1,591,057	1,625,787	1,650,306	1,681,662	31,356
Purchased Services	194,746	374,022	405,949	413,662	514,555	531,684	17,129
Admin & Trustee Fees	86,799	85,455	84,496	84,496	84,496	84,496	0
Insurance	515,507	518,362	464,471	531,707	573,594	617,623	44,029
Statewide Indirect	531,864	791,884	682,363	1,077,389	1,097,859	1,118,719	20,859
Equipment Depreciation/Amortization	64,621	109,110	143,184	154,011	171,621	128,105	(43,516)
Depreciation of Bldg Improvements	208,766	276,532	317,265	335,921	702,524	869,985	167,461
Other Operating Costs	336,172	352,300	404,903	506,206	724,859	817,689	92,830
Intrafund Expenses (PMD Rent)	1,829,017	575,411	561,856	525,525	571,599	571,599	0
Rent Rebate Expense		1,356,404		1,550,000			0
Bond Interest	4,965,634	4,961,710	4,284,963	4,283,558	4,524,022	4,524,022	0
Building Depreciation	9,823,045	9,823,045	9,971,052	9,971,052	10,206,788	10,198,830	(7,958)
Debt Service	12,826,229	12,813,574	12,797,844	12,869,315	12,869,315	12,869,315	0
Building Replacement Funds	603,670	603,670	596,412	596,412	597,391	597,391	0
Total Expenses	57,913,669	59,891,282	58,045,628	63,294,047	65,066,765	64,928,074	(138,692)
Increase/(Decrease) in RE	6,635,566	4,240,215	4,123,682	(897,572)	(2,810,053)	(2,594,464)	
Retained Earnings, Beginning	9,639,573	20,037,607	24,887,214	27,427,299	26,529,728	23,719,675	
Prior Period Adjustments	3,762,467	609,392	(1,583,596)	0	0	0	
Retained Earnings, Ending	20,037,607	24,887,214	27,427,299	26,529,728	23,719,675	21,125,211	

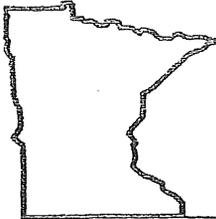
Note: Communications is included in Other Operating Costs beginning FY 2014

SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 2012

		COLLECTED BILLINGS			IMPUTED REVENUE			SURCHARGE		TOTAL REVENUES	
		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	SUB TOTAL A-87 REVENUES	COLLECTED		IMPUTED
		B04	AGRICULTURE DEPT	5,100,188		663,542					5,100,188
B13	COMMERCE DEPT	1,226						1,226			1,226
B14	ANIMAL HEALTH BOARD	243,391		0				243,391			243,391
B20	EXPLORE MINNESOTA TOURISM	1,689		590				1,689			
B22	EMPLOYMENT & ECON DEVELOPMENT DEPT	444		164				444			444
B34	HOUSING FINANCE							0			0
B42	LABOR AND INDUSTRY DEPT	3,493						3,493			3,493
E25	CENTER FOR ARTS EDUCATION							0			0
E26	MN STATE COLLEGES/UNIVERSITIES	462						462			462
E37	CHILDREN, FAMILIES, & LEARNING	4,903						4,903			4,903
E44	FARIBAULT ACADEMIES							0			0
E50	ARTS BOARD							0			0
E60	HIGHER ED SERVICES OFFICE							0			0
G02	ADMINISTRATION DEPT	9,583,179		65,517				9,583,179			9,583,179
G02-ADMN-148	Development Disabilities							0			0
G02-ADMN-140	STAR (Tech Related Assitance)	28,896						28,896			28,896
G02-ADMN-141	STAR (DHS)							0			0
G02-ADMN-145	DEV DIS COUNCIL-FAMILY SUPPORT							0			0
G02-AGNT-940	STAR (Access to Telework)							0			0
G02-AGNT-941	STAR (Alternative Fin Prog)							0			0
G02-SERV-741	LMIC MN GEOGRAPHIC DATA CLEARINGHOUSE							0			0
G06	ATTORNEY GENERAL	147,758		70				147,758			147,758
G17	HUMAN RIGHTS DEPT	206,262		208,781				206,262			206,262
G19	INDIAN AFFAIRS COUNCIL							0			0
G53	SECRETARY OF STATE	109,115		634				109,115			109,115
G90	REVENUE INTERGOV'T PAYMENTS							0			0
G9R	FINANCE NON-OPERATING							0			0
H12	HEALTH DEPT	8,508,070		13,775				8,508,070			8,508,070
H55	HUMAN SERVICES DEPT	9,399,907		(3,198)				9,399,907			9,399,907
H75	VETERANS AFFAIRS DEPT	273,489		525				273,489			273,489
H76	VETERANS HOME BOARD							0			0
H7S	EMERGENCY MEDICAL SERVICES BD	116						116			116
J33	TRIAL COURTS							0			0
J65	SUPREME COURT	2,021,186		59,947				2,021,186			2,021,186
P01	MILITARY AFFAIRS DEPT	665,080		22,773				665,080			665,080
P07	PUBLIC SAFETY DEPT	3,840,940		4,809				3,840,940			3,840,940
P78	CORRECTIONS DEPT							0			0
R18	ENVIRONMENTAL ASSISTANCE							0			0
R29	NATURAL RESOURCES DEPT	119		34				119			119
R32	POLLUTION CONTROL AGENCY	7,007						7,007			7,007
T79	TRANSPORTATION DEPT	4,240,725		88,283				4,240,725			4,240,725
								0			0
Additional Agencies Receiving Federal Fund (Listed below)								0			0
								0			0
								0			0
								0			0
								0			0
								0			0
Total from All Other Agencies (not included above)		17,573,561		1,813,873				17,573,561			17,573,561
Total		61,961,206	0	2,940,117	0	0	0	61,961,206	0	0	61,961,206

Leases
 MT
 ROJ
 Spec Elec
 Spec Cool
 Restroom
 Scrap
 Licenses
 Clear Channel
 Other

COLLECTED BILLINGS			IMPUTED REVENUE				TOTAL		
BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	SUB TOTAL A-87 REVENUES	SURCHARGE		REVENUES
							COLLECTED	IMPUTED	
60,342,778		2,552,466							
113,868		12,915							
217,617		108,541							
1,193,830		258,398							
40,001		7,649							
701		-							
9,840		-							
4,500		148							
38,000		-							
71		-							
<u>61,961,206</u>		<u>2,940,117</u>							



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 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

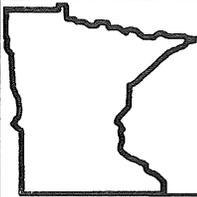
- *"Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable."*

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 2012 Actual

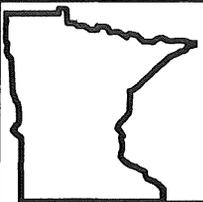
RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES
DEPARTMENT OF ADMINISTRATION

FOR YEAR ENDING JUNE 30, 2012
 (All Figures in 000's)

RISK MANAGEMENT
FUND 5300

R/E Balance July 1, 2011 (End balance per Prior Year A-87 Rec)		10,835
Adjustment to Retained Earnings Balance		-
Adjusted Retained Earnings Balance		10,835
A-87 Revenues (Actual and Imputed)		
From Attachment A	11,574	
Other Revenues	100	
Total Revenues	11,674	
Expenditures (Actual Cash)		
Per State's Financial Report	7,717	
Operating Expense	-	
Less A-87 Unallowable costs:		
Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	
Other- (e.g. Gain on disposal of Assets)	1,853	
Add: A-87 Allowable costs		
Indirect Costs From SWCAP (if not allocated in SWCAP)	282	
Depreciation or Use Allowance (if not in actual cost above)	-	
Other	-	
Total OMB A-87 Allowable Expenditures	9,852	
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		1,822
A-87 RETAINED EARNINGS. BALANCE, as of June 30, 2012	A)	12,657
Allowable Reserve	B)	1,642
Excess Balance (A)-(B)		11,015

(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 2012 Actual

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

FOR YEAR ENDING JUNE 30, 2012
 (All Figures in 000's)

RISK MANAGEMENT
FUND 5300

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2011 -

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, 2012 C)

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2011

ADJUSTMENTS

Less: A-87 Unallowable Costs -

Plus: A-87 Allowable Costs -

Accumulated Prior Year Imputed Interest Adjustments (322)

Current Year Imputed Interest Adjustment -

Total Adjustments

A-87 ADJUSTMENTS BALANCE JUNE 30, 2012 D)

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

Prior period adjustments to Retained earnings balance

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

12,335
12,336

Check Figure

Agency

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET ASSETS
 RISK MANAGEMENT FUND 5300
 (IN THOUSANDS)

	MMB RISK MANAGEMENT	Admin RISK MANAGEMENT	Journal Entry Amount
ASSETS			
Current Assets:			
Cash and Cash Equivalents.....	\$ 23,170	\$ 23,241	\$ 71
Investments.....	-	-	-
Accounts Receivable.....	90	460	371
Interfund Receivables.....	-	76	76
Due from Component Unit.....	-	-	-
Accrued Investment/Interest Income.....	-	-	-
Federal Aid Receivable.....	-	-	-
Inventories.....	-	-	-
Loans and Notes Receivable.....	-	-	-
Securities Lending Collateral.....	-	-	-
Prepaid Expenses.....	-	21	21
Other Assets.....	-	-	-
Total Current Assets.....	\$ 23,260	\$ 23,798	\$ 539
Noncurrent Assets:			
Cash and Cash Equivalents-Restricted.....	\$ -	\$ -	\$ -
Investments-Restricted.....	-	-	-
Other Assets-Restricted.....	-	-	-
Due from Component Unit.....	-	-	-
Advances to Other Funds.....	-	-	-
Loans and Notes Receivable.....	-	-	-
Depreciable Capital Assets (Net).....	-	646	646
Nondepreciable Capital Assets.....	-	-	-
Prepaid Expenses.....	-	-	-
Other Assets.....	-	-	-
Total Noncurrent Assets.....	\$ -	\$ 646	\$ 646
Total Assets.....	\$ 23,260	\$ 24,444	\$ 1,184
LIABILITIES			
Current Liabilities:			
Accounts Payable.....	\$ 2,113	\$ 320	\$ (1,793)
Interfund Payables.....	-	1,902	1,902
Due to Component Unit.....	-	-	-
Unearned Revenue.....	-	192	192
Accrued Interest Payable.....	-	-	-
Bonds and Notes Payable.....	-	-	-
Capital Leases Payable.....	-	-	-
Claims Payable.....	-	9,519	9,519

Minnesota Management and Budget
Comprehensive Annual Financial Report
For the Year Ended June 30, 2012

Certification of Financial Statements
And Related Information
Department of Administration
Risk Management Fund #5300

I, Lenora Madigan, Director of Financial Management and Reporting, have reviewed the financial statements and related information for the Risk Management Fund (SWIFT Fund 5300). I certify based on the premise that the information from SWIFT and used by Admin is accurate and to the best of my knowledge and the extent that accurate information has been provided by SWIFT that:

- The financial statements and related information fairly present, in all material aspects, the financial condition of the Risk Management Fund (SWIFT Fund 5300) as of, and for the year ended, June 30, 2012.
- The financial statements and related information do not contain any material untrue statements or material omissions.
- There have been no known undisclosed factors or events subsequent to June 30, 2012, that could significantly affect the fair presentation, in all material aspects, of the financial statements or related information.

Lenora Madigan
Name
Lenora Madigan
Signature
Director
Title
11.5.12
Date

John P. ...

Instructions: Mail the signed and dated certification, along with financial statements, supporting documentation, and agency checklists, to:

Minnesota Management and Budget
Attn: Sandy Kamnikar, Financial Reporting
658 Cedar Street
400 Centennial Building
St. Paul, MN 55155

Compensated Absences Payable.....	-	18	18
Securities Lending Liabilities.....	-	-	-
Other Liabilities.....	-	-	-
Total Current Liabilities.....	\$ 2,113	\$ 11,950	\$ 9,837

Noncurrent Liabilities:

Accounts Payable-Restricted.....	\$ -	\$ -	\$ -
Due to Component Unit.....	-	-	-
Bonds and Notes Payable.....	-	-	-
Capital Leases Payable.....	-	-	-
Claims Payable.....	-	-	-
Compensated Absences Payable.....	-	146	146
Advances from Other Funds.....	-	-	-
Other Postemployment Benefits.....	-	11	11
Net Pension Obligation.....	-	-	-
Funds Held in Trust.....	-	-	-
Other Liabilities.....	-	-	-
Total Noncurrent Liabilities.....	\$ -	\$ 157	\$ 157
Total Liabilities.....	\$ 2,113	\$ 12,108	\$ 9,994

NET ASSETS

Invested in Capital Assets, Net of Related Debt.....	\$ -	\$ 607	\$ 607
---	------	--------	--------

Unrestricted.....	\$ 21,145	\$ 11,730	\$ (9,415)
Total Net Assets.....	\$ 21,145	\$ 12,336	\$ (8,808)

21,146	12,336	(8,810) proof
(2)	-	2

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)**

	MMB RISK MANAGEMENT	Admin RISK MANAGEMENT	Journal Entry Amount
Operating Revenues:			
Net Sales	\$ 106	\$ 96	\$ (10)
Insurance Premiums	11,885	11,478	(507)
Other Income	-	-	-
Total Operating Revenues	\$ 12,091	\$ 11,574	\$ (517)
Less: Cost of Goods Sold	-	-	-
Gross Margin	\$ 12,091	\$ 11,574	\$ (517)
Operating Expenses:			
Purchased Services	\$ 4,758	\$ 4,230	\$ (528)
Salaries and Fringe Benefits	988	1,014	26
Claims	2,473	2,447	(26)
Depreciation and Amortization	-	-	-
Supplies and Materials	19	14	(5)
Repairs and Maintenance	20	-	(20)
Indirect Costs	234	282	48
Other Expenses	86	11	(75)
Total Operating Expenses	\$ 8,578	\$ 7,999	\$ (579)
Operating Income (Loss)	\$ 3,513	\$ 3,575	\$ 62
Nonoperating Revenues (Expenses):			
Investment Income	\$ 100	\$ 100	\$ -
Federal Grants	-	-	-
Private Grants	-	-	-
Grants and Subsidies	-	-	-
Securities Lending Income	-	-	-
Other Nonoperating Revenues	-	-	-
Interest and Financing Costs	-	-	-
Grants, Aids and Subsidies	-	-	-
Securities Lending Rebates and Fees	-	-	-
Other Nonoperating Expenses	(1,859)	(1,853)	(6)
Gain (Loss) on Disposal of Capital Assets	(2)	-	(2)
Total Nonoperating Revenues (Expenses)	\$ (1,761)	\$ (1,753)	\$ (8)
Income (Loss) Before Transfers and Contributions	\$ 1,752	\$ 1,823	\$ 71
Capital Contributions	-	-	-
Transfers-In	-	-	-
Transfers-Out	-	-	-
Total Income (Loss)	\$ 1,752	\$ 1,823	\$ 71
Special Item	\$ -	\$ -	\$ -
Change in Net Assets	\$ 1,752	\$ 1,823	\$ 71
Net Assets, Beginning, as Reported	\$ 10,514	\$ 10,514	\$ -
Prior Period Adjustment	-	-	-
Change in Accounting Principle	-	-	-
Change in Reporting Entity	-	-	-
Change in Fund Structure	-	-	-
Net Assets, Beginning, as Restated	\$ 10,514	\$ 10,514	\$ -
Net Assets, Ending	\$ 12,266	\$ 12,336	\$ 71

Internal Service/Enterprise Funds
Statement of Cash Flows
June 30, 2012

Name RISK MANAGEMENT
Fund 5300

Cash Flows from Operating Activities:

Receipts from Customers	11,516
Receipts from Other Revenues	-
Payments to Claimants	(2,597)
Payments to Suppliers	(4,376)
Payments to Employees	(1,013)
Payments to Others	-

Net Cash Flows from Operating Activities 3,531

Cash Flows from Noncapital Financing Activities;

Grant Disbursements	-
Transfers-Ins	-
Transfers-Out	-
Proceeds from Bonds	-
Repayment of Advances to Other Funds	-
Repayments of Advances from Other Funds	-
Repayment of Bond Principle	-
Interest Paid	-

Net Cash Flows from Noncapital Financing Activities -

Cash Flows from Capital and Related Financing Activities:

Capital Contributions	-
Investment in Capital Assets	-
Proceeds from Disposal of Capital Assets	-
Proceeds from Loans	-
Capital Lease Payments	-
Repayment of Loan Principal	-
Repayment of Bond Principal	-
Interest Paid	-

Net Cash Flows from Capital and Related Financing Activities -

Cash Flows from Investing Activities:

Investment Earnings	100
---------------------	-----

Net Cash Flows from Investing Activities 100

Net Increase (Decrease) in Cash and Cash Equivalents 3,631

Cash and Cash Equivalents, Beginning, as Reported 19,609

Cash and Cash Equivalents, Ending 23,241

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

Operating Income (Loss)	3,575
Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Depreciation	-
Amortization	-
Miscellaneous Nonoperating Expenses	-
Change in Assets and Liabilities:	
Accounts Receivable	1,520
Inventories	-
Other Assets	(6)
Accounts Payable	(1,584)
Compensated Absences Payable	27
Unearned Revenues	(1)
Other Liabilities	-
	<hr/>
Net Reconciling Items to be Added to (Deducted from) Operating Income	(44)
	<hr/>
Net Cash Flows from Operating Activities	<u>3,531</u>

Noncash Investing, Capital and Financing Activities:

Capital Assets Acquired through Lease/Loans	-
Transfer/Donated Assets	-
Accrual of Computer Equipment as an Investment in Capital Assets	-
Trade-In Allowance for Investment in Capital Assets	-
	<hr/>

Note: See Internal Service Fund and Enterprise Information in the CAFR to compare to last FY.
<http://www.mmb.state.mn.us/doc/acct/2011.pdf>



Office Memorandum

Date: June 12, 2012

To: Spencer Cronk, Commissioner
Department of Administration

From: Margaret Kelly, Assistant Commissioner *MK*

Subject: Approval of FY 2013 Rates for the Property and Casualty Program

Pursuant to your request, Minnesota Management and Budget approves the FY 2013 rates and minimum premiums 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
Gay Scharpen, Department of Administration
Mike Roelofs, MMB
Katharine Barondeau, MMB



DATE: May 23, 2012

TO: Jim Schowalter, Commissioner
Minnesota Management and Budget

FROM: Spencer Cronk
Commissioner

VOICE: 651.201.2564

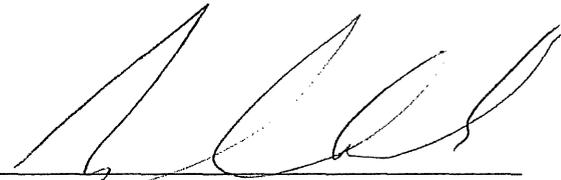
FAX: 651.297.7909

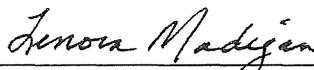
TTY: 651.297.4357

SUBJECT: FY 2013 Business Plan – Risk Management’s Property and Casualty

Attached is Risk Management’s Property and Casualty Business Plan for your approval. If you need additional information regarding the business plan, or have any questions, please contact either Julie (651.201.2531) or Lenora (651.201.2563).

c Katharine Barondeau

Reviewed by:  5-23-12
Assistant Commissioner Date


Financial Management and Reporting 5.23.12
Date

Approved:  5.23.12
Commissioner Date



RISK MANAGEMENT - PROPERTY and CASUALTY
FY13 BUSINESS PLAN
May 15, 2012

The overall rate remains the same.

Pages 5-6 Executive Summary: The overall FY13 rates for participants in the Risk Management Fund (RMF) will remain the same as the rates for FY12, except for a few isolated incidents as noted in auto physical damage and property rate sections below. The cost of reinsurance that the Risk Management Division (RMD) purchases to protect the Risk Management Fund against catastrophic losses remained virtually flat from FY12 to FY13. **Auto liability rates** will not 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 remain the same for FY13, after a 5 percent average reduction in the per vehicle auto liability rate for FY12. 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 FY13 auto physical damage rates for the \$1,000 and \$500 deductible will remain the same as expiring. Two rate decreases over the past five years adequately support the current rate structure. Auto Physical Damage has two rating categories, a standard rate and a surcharged rate. Two agencies moved from the standard to surcharged rate category and one agency moved from the surcharged to standard rate category. **Property rates** will remain unchanged. Beginning in FY13, a \$50 minimum annual premium will apply to renewal policies written in the RMF. This will impact less than a half dozen policyholders. Additionally, a \$100 minimum annual premium will apply to new RMF policies. **General liability rates** will remain unchanged – The general liability line continues to enjoy a favorable combined loss and expense ratio. 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.

The net rate for the property reinsurance program will see a modest decrease, from \$.0171 in FY12 to \$.0168 in FY13. Additionally, the property program is expected to be renewed with some improvements in the expiring terms and conditions. The retention and annual aggregate will remain the same, \$1 million and \$2.5 million respectively. After a two year hiatus from the application of an inflation factor, real property and personal property will both be increased by 3 percent for inflation. The property reinsurance premium will increase, from \$2.097 million in FY12 to \$2.187 million in FY13, due to the application of a 3 percent inflation factor and the acceptance of an option for broadened terrorism coverage.

The renewal proposal received for the FY13 casualty reinsurance program matches the FY12 program – a single policy with a \$10 million limit for an annual premium of \$568,589. The retention amount for FY13 remains at \$1 million.

The total estimated dividends to be paid in FY13, as of 3/31/2012, will be \$2,635,856 (Auto \$669,801, General Liability \$1,118,193, Property \$847,862).

The June 30, 2011 financial statements show a Policyholders’ Surplus (Net Assets) of \$10,513,735, which is a 58 percent increase from the prior year. This increase is due to favorable claim experience.

The RMD will continue to place greater emphasis on proactive safety and loss control strategies. An added benefit of the current reinsurer is the inclusion of jurisdictional boiler inspections. This is an additional cost savings to the state agencies that have objects that are subject to a required annual state inspection. This is consistent with the goal of creating a safe work environment for our employees and a safer environment for the visiting public. It is also 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 Risk Management Information System will provide direct data access to agencies, allowing improved workflow and improved customer service. The RMD will continue to diligently control program costs and maximize Minnesota’s government resources by helping customers actively manage risk.

ge 7 In FY13, the RMD will provide four major services to state departments, boards, bureaus, commissions, and component units of the State of Minnesota, as well as political subdivisions. Those services include: 1) managing the RMF which operates as the state’s internal insurance company; 2) purchasing commercial insurance to meet customer needs when the placement of insurance coverage in the RMF may not be appropriate or cost effective; 3) providing risk and insurance management consulting services on a wide variety of issues; and, 4) providing internal underwriting, loss control, and claims expertise dedicated to the unique needs of our clients.

ages 12-13 The RMD currently insures 100 state agencies, boards, bureaus, commissions, and political subdivisions for various types of coverage, based on their specific needs.

As part of RMD's marketing efforts, the RMD utilizes a number of resources to get their message out. They include RMD's web site, Annual Report, *Alert* Newsletter, seminars and training sessions, and meetings with potential new customers.

age 14 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 19.0% which is lower than the industry average annual expense ratio of 33.7%. The projected total savings passed on to state agencies over the last five fiscal years is \$5,380,079.

'age 17 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.

'age 18 RATE MATRIX – The FY13 calculations including projected expenditures by cost center and billable units used to determine the rates to be charged.

'age 21 PROFORMA – A six year comparison of revenues, expenditures, and changes in retained earnings.

	FY13 PROFORMA	Change FY13-12	Percent Change
Revenue	\$11,695,682	\$ 122,530	1.1%
Salaries	\$ 1,058,603	\$ 95,889	10.0%
Non-Salaries Expenses	\$10,579,855	\$ 1,940,343	22.5%

'ages 33-34 ACTUARIAL OPINION – A statement of actuarial opinion to verify that, based upon available data, the liability reserves make a good and sufficient provision, in the aggregate, for all unpaid loss and allocated loss adjustment expense liabilities of the RMF as of 3/31/12.

Projected FY 2013 Net Income – (\$2,473,632)

Projected FY 2013 Retained Earnings - \$8,241,530



RISK MANAGEMENT DIVISION
Property & Casualty
Fund 5300

FISCAL YEAR 2013

Business Plan

May 14, 2012
Liz Houlding, Director
Department of Administration
Risk Management Division / Property & Casualty
310 Centennial Building
658 Cedar Street
St. Paul, MN 55155
Phone: 651/201-3010
Fax: 651/297-7715
E-mail address: liz.houlding@state.mn.us
Web site: admin.state.mn.us/risk

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Executive Summary

The overall FY13 rates for participants in the Risk Management Fund (RMF) will remain the same as the rates for FY12, except for a few isolated incidents as noted in auto physical damage and property rate sections below. The cost of reinsurance that the Risk Management Division (RMD) purchases to protect the Risk Management Fund against catastrophic losses remained virtually flat from FY12 to FY13.

Claim and reinsurance costs represent the vast majority of the program's total operating expense.

- **Auto liability rates will not 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 remain the same for FY13, after a 5 percent average reduction in the per vehicle auto liability rate for FY12. The combined auto liability loss and expense ratio, for the last eight years as of 3/31/12, is 86 percent. The auto liability loss ratios have vastly improved since FY05 when the overall ratio was a disappointing 142 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 (73 percent combined loss and expense ratio for FY05 – FY12, as of 3/31) the base FY13 auto physical damage rates for the \$1,000 and \$500 deductible will remain the same as expiring. Two rate decreases over the past five years adequately support the current rate structure. Auto Physical Damage has two rating categories, a standard rate and a surcharged rate. Two agencies moved from the standard to surcharged rate category and one agency moved from the surcharged to standard rate category.
- **Property rates will remain unchanged** – The current combined loss and expense ratio for property, which includes boiler & machinery and other ancillary coverages, is 89 percent for FY05 – FY12, as of 3/31. Beginning in FY13, a \$50 minimum annual premium will apply to renewal policies written in the RMF. This will impact less than a half dozen policyholders. Additionally, a \$100 minimum annual premium will apply to new RMF policies.
- **General liability rates will remain unchanged** – The general liability line continues to enjoy a favorable combined loss and expense ratio (56 percent for FY05 – FY12, 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 net rate for the property reinsurance program will see a modest decrease, from \$.0171 in FY12 to \$.0168 in FY13. Additionally, the property program is expected to be renewed with some improvements in the expiring terms and conditions. The retention and annual aggregate will remain the same, \$1 million and \$2.5 million respectively. After a two year hiatus from the application of an inflation factor, real property and personal property will both be increased by 3 percent for inflation. The property reinsurance premium will increase, from \$2.097 million in FY12 to \$2.187 million in FY13, due to the application of a 3 percent inflation factor and the acceptance of an option for broadened terrorism coverage.

Casualty: The renewal proposal received for the FY13 casualty reinsurance program matches the FY12 program – a single policy with a \$10 million limit for an annual premium of \$568,589. The retention amount for FY13 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 19.0 percent, which is lower than the industry average annual expense ratio of 33.7 percent. The projected total savings passed on to state agencies over the last five fiscal years is \$5,380,079.

Dividend Payment in FY13

The total estimated dividends to be paid in FY13, **as of 3/31/2012**, will be \$2,635,856 (Auto \$669,801, General Liability \$1,118,193, Property \$847,862).

Net Position

The June 30, 2011 financial statements show a Policyholders' Surplus (Net Assets) of \$10,513,735, which is a 58 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. An added benefit of the current reinsurer is the inclusion of jurisdictional boiler inspections. This is an additional cost savings to the state agencies that have objects that are subject to a required annual state inspection. 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 Risk Management Information System will also provide direct data access to our agencies, allowing improved workflow and improved customer service.

The RMD will continue to diligently 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 FY13, 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.

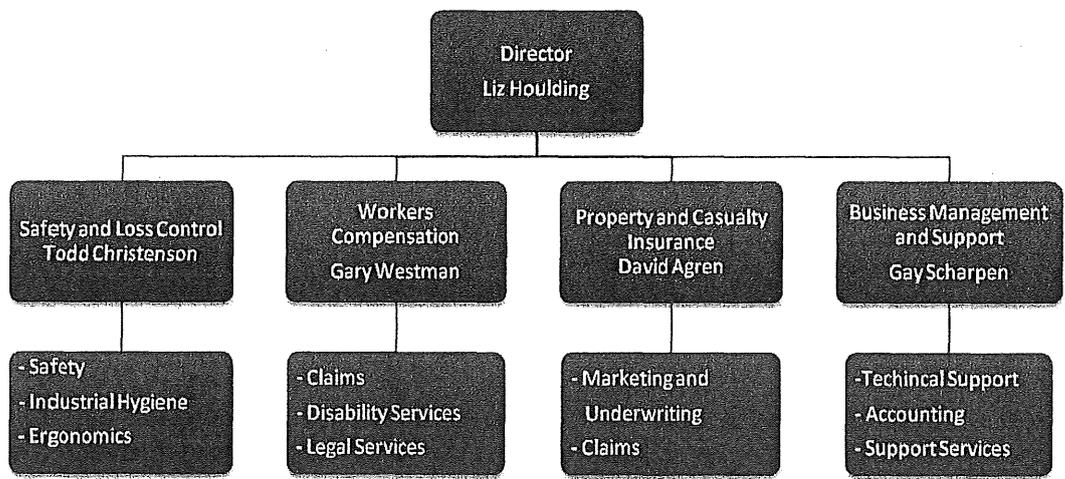
A Business Partnership. During FY05, Risk Management formed a partnership with the Attorney General to handle non-insured tort claims made against the state, with the exception of Employment Practices Liability claims. The RMD now handles both insured and non-insured claims. Specific details of the new 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 Gallagher Bassett Services, Inc. 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 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

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.

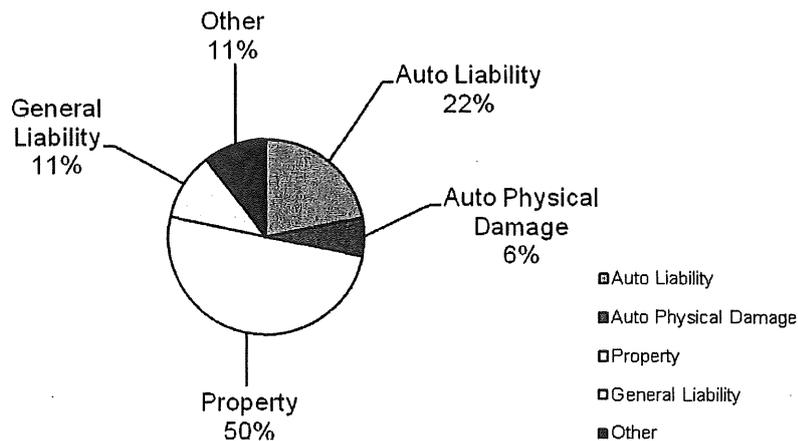
In addition to General Liability and Cyber Liability (third-party), Police Professional Liability, Broadcasters' Liability, and Public Officials' Liability coverages are also available.

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.

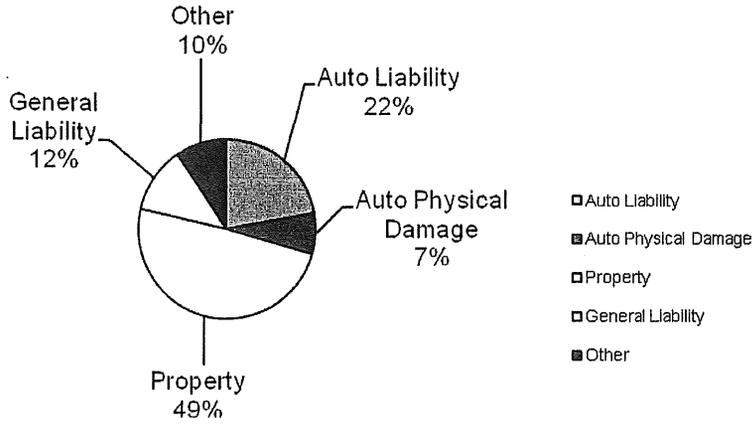
Claims Services: Insurance is necessary in order for our clients to be restored to normal operation in the event of a loss. The claims unit is the key to moving through that process. The RMD handles auto physical damage, property, and general liability claims internally. We contract with Gallagher Bassett Services, Inc., a third party claims administrator for Auto liability claims, as well as to do task assignments, as needed, for the other lines of coverage, such as estimates and appraisals. They are also providing our 24/7 claims reporting service allowing us to receive new claims by fax, phone or email. 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.

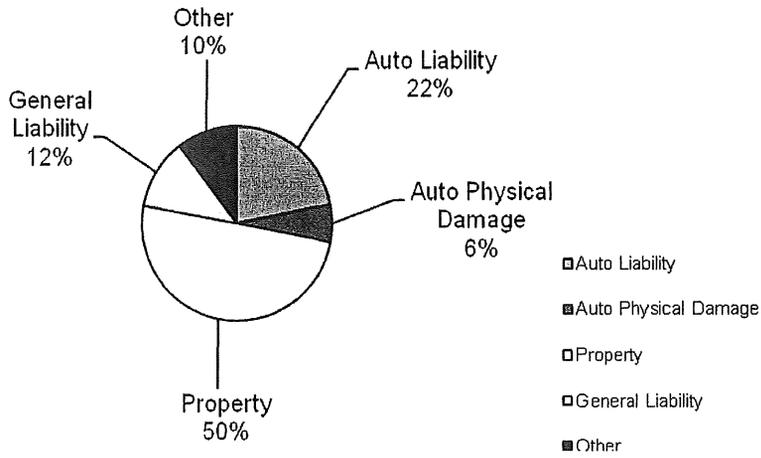
**FY 2011 Revenue by Line of Business
(\$12,279,255 Actual)**



**FY 2012 Revenue by Line of Business
(\$11,573,152 Estimated)**



**FY 2013 Revenue by Line of Business
(\$11,695,682 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 new business demonstrates the variety of insurance coverages the RMD is able to provide.

Asian-Pacific Minnesotans, Council on	Package
Commerce, Dept. of (Golden Rule)	Property
Commerce, Dept. of – Weights & Measures	Package
Commerce, Dept. of – Weights & Measures	Auto Physical Damage
Employment & Economic Development, Dept. of (Buffalo Lake Property)	Package (short-term)
Guardian ad Litem	Package
Human Services, Dept. of – C.A.R.E. – Brainerd	Auto
Metropolitan Emergency Services Board	Property
Minnesota State Colleges and Universities (MnSCU) – MnWEST - Pipestone	Vendor's Warranty
Minnesota State Colleges and Universities – Riverland Community & Technical College	Vendor's Warranty
Minnesota State Colleges and Universities – South Central College	Vendor's Warranty
Minnesota State Colleges and Universities – St. Cloud Technical College	Vendor's Warranty
Ombudsperson for Families	General Liability
Public Safety, Dept. of – Exam Station - Arden Hills	Package
Public Safety, Dept. of – Exam Station - Eagan	Package
Public Safety, Dept. of – Exam Station - Plymouth	Package
Public Safety, Dept. of – Mailroom – St. Paul	Property
Public Safety, Dept. of – MINNCOR	General Liability
Revenue, Dept. of – Third Floor Revenue Data Center	Property
Revenue, Dept. of – Wisconsin Co-location Data Center	Property
Veterans Affairs – Minneapolis Veterans Home	General Liability

Top 5 Customers

Customer	FY 2011 Revenue	% of Revenue
MN State Colleges and Universities	5,987,246	49%
Administration, Department of	1,242,516	10%
Transportation, Department of	995,679	8%
Human Services	843,943	7%
Corrections, Department of	714,382	6%
Other	2,495,489	20%
Total	12,279,255	100%

Customer	FY 2012 Est/Actual Revenue	% of Revenue
MN State Colleges and Universities	5,503,716	48%
Administration, Department of	1,107,281	10%
Transportation, Department of	1,027,427	8%
Natural Resources, Department of	686,127	6%
Corrections, Department of	653,139	6%
Other	2,595,463	22%
Total	11,573,152	100%

Customer	FY 2013 Est/Actual	
	Revenue	% of Revenue
MN State Colleges and Universities	5,550,016	47%
Administration, Department of	1,108,723	9%
Transportation, Department of	1,036,022	9%
Natural Resources, Department of	696,477	6%
Corrections, Department of	653,800	6%
Other	2,650,644	23%
Total	11,695,682	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* 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 will be introduced in FY13, agencies could choose 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 \$5.3 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.

	FY08	FY09	FY10	FY11	(Est) FY12
Net premium written	\$6,753,716	\$6,935,118	\$7,552,824	\$7,590,403	\$7,880,767
Industry average Operation expense ratio	32.6%	32.7%	34.5%	33.7%	33.7%
Projected industry average Operation expense based on RMD's premium base	\$2,201,711	\$2,267,784	\$2,605,724	\$2,557,966	\$2,655,818
Actual RMD operating expenses	\$1,387,952	\$1,393,453	\$1,313,532	\$1,313,372	\$1,500,616
RMD operating expense ratio	20.6%	20.1%	17.4%	17.3%	19.0%
Savings to customers	<u>\$ 813,759</u>	\$ 874,331	\$ 1,292,193	\$1,244,594	\$1,155,202
Five-year total savings	<u>\$5,380,079</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 \$13 billion. Customers include all MnSCU campuses and more than 90 other state agencies.

The current market for commercial property reinsurance is less competitive than in recent years because the experience in this line of business is less profitable, primarily due to catastrophic events in the United States. Although reinsurance rates are rising, the broker for the reinsurance purchased by the RMF has provided a renewal proposal, indicating a relatively flat rate for the FY13 term. 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 continues 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 56 percent, which out performs 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 FY13, property and casualty will incur a depreciation charge of \$64,438 on a capital asset expenditure of \$644,381, which is the result of straight-line depreciating the capital charge over an estimated 10-year useful life.

Financial Outlook

The June 30, 2011 financial statements show a policyholders' surplus (net assets) of \$10,513,735 which is up 58 percent, or \$3,859,892, 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.

Claim activity over the past two years has shown a general downward trend. In FY10 the number of claims was down from the previous year but the total payout was only down slightly. In FY11 the number of claims increased but the payout again decreased. FY12 is on track to have a reduction in the number of claims and a reduction in the claims payout. This is due primarily to mild conditions this winter.

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 has become less competitive due to catastrophes here in the United States.

Insurers are reporting underwriting losses with combined ratios above 100 percent. Despite this trend, favorable RMF loss results coupled with low exposure to catastrophic natural disasters is allowing the RMF to receive a relatively flat reinsurance renewal for FY13, while other public and private entities are seeing rate increases from 10 to 20 percent.

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 FY12, RMD's estimated annual expense ratio is 19.0 percent, which is lower than the industry average annual expense ratio of 33.7 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 \$5,380,079. 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 FY13 property rates for participants in the RMF will remain the same as in FY12. This is primarily due to a relatively flat property reinsurance premium and more favorable property claim activity in FY12 than in the previous two of three fiscal years. Auto Liability tier rates will remain the same as expiring as well. Rates for general liability and other lines will renew per expiring too.

Beginning in FY13, a \$50 minimum annual premium will apply to renewal policies written in the RMF. This will impact less than a half dozen policyholders. Additionally, a \$100 minimum annual premium will apply to new RMF policies.

Retained earnings for FY13 is projected to decrease by \$2,473,632 for an ending retained earnings balance of \$8,241,530. This decrease is a result of a large anticipated dividend payout in FY13.

Assumptions for Rate Matrix

Minnesota Department of Administration
Risk Management Division
Assumptions: Changes in Expenditures
For Fiscal Year 2013

OPERATING REVENUE/EXPENSES

MAPS RSRC* 2595	SWIFT Account 670022	REVENUE – INSURANCE PREMIUMS – Billback Change = 10.6% or \$105,516 FY12 purchased insurance is slightly lower than in previous years. Billback revenue is a result of coverages that need to be placed with outside insurance carriers. Projected revenue for FY13 is more in line with previous years.
2644	670040	REVENUE – NON-INSURED TORT CLAIMS Change = 6.8% or \$6,508 FY12 non-insured tort revenue was lower due to the state shutdown in July.
1A0- 1E0	41000- 41070	SALARIES Change = 10.0% or \$95,889 Increase is a result of higher allocation of indirect salaries.
2M	43000	CLAIMS – Self Insurance (Includes IBNR) Change = 40.7% or \$1,660,018 Increase is due to anticipated claims expense as a result of expected claim analysis.
2C	41110	PRINTING Change = (79.8%) or (\$1,585) FY12 expenses include printing auto cards with new TPA information, no need to print additional cards in FY13.
2D	41130	PROFESSIONAL SERVICES – ADJUSTING SERVICES Change = 5.0% or \$13,775 Increase is due to a possible 5% increase per the TPA contract for adjusting services.
2D	41130	PROFESSIONAL SERVICES Change = 5.0% or \$7,250 Increase is due to a possible 5% increase per the reinsurance contract for broker fees. Projected FY13 expense is a not to exceed number.
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 \$644,381 with a 10-year straight-line depreciation starting in year of acquisition.
6E	44200	DIVIDENDS Change = 42.3% or (\$782,986) Dividends are cyclical and depend on loss experience. Due to favorable loss experience, the dividend calculation shows a \$2,635,856 possible payout in FY13.

Full-time equivalents (FTEs) for FY13 will be 10. This business plan includes the reduction of .5 FTEs to the FY12 FTEs of 10.5.

The assumptions for the business plan include an inflation factor of 0% for operating expenses. The plan will include a 3% inflation factor to building and contents values.

Rate Matrix

FISCAL YEAR 2013 RATE PROJECTIONS

	Automobile Liability	Automobile Physical Damage	General Liability	(Estimated) Property/ Boiler/ Crime	Miscellaneous Lines	Total
Claim Expense	\$1,521,836	\$631,886	\$782,992	\$2,747,722	\$339,515	\$6,023,951
MN Auto Assigned Claims Bureau Expense	6,555					6,555
Estimated Statewide/Agency Allocation	36,912	9,538	48,449	27,751	8,549	131,199
Estimated Miscellaneous Expense	142,380	15,732	174,525	177,260	37,203	547,100
Estimated Salary Expense	361,333	81,743	228,128	246,621	57,733	975,558
Reinsurance Premium	426,442		142,147	2,186,997		2,755,586
Surcharge Premium	52,933					52,933
TOTAL BASE PREMIUM	2,548,392	738,899	1,376,241	5,386,351	443,000	10,492,882
2013 ESTIMATED DIVIDEND	669,801		1,118,193	847,862		2,635,856
TOTAL NET BASE PREMIUM	\$1,878,591	\$738,899	\$258,048	\$4,538,489	\$443,000	\$7,857,026

ESTIMATED FY13 PREMIUM

Based on Estimated Vehicle Costs and Insurable Values

Automobile Liability

Rate per Vehicle	\$184	(\$251 sireded) (\$484 sireded - Public Safety-State Patrol)
Number of Vehicles (FY13 Estimate)	13,593	
Estimated FY13 Premium	\$2,548,392	

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, MnSCU*, & Lottery
	\$1.37	\$1,000 Deductible Option – MnSCU*, Human Services
	\$1.97	\$1,500 Deductible Option – MAC
Number of vehicles (Estimated)	9,769	
Estimated Insurable Value (FY13)	\$88,431,355	
Estimated FY13 premium	738,899	

General Liability

Specific rates established by exposure	Various
Estimated FY13 premium	\$1,376,241

Property (including Boiler and Crime)

Property per \$100 insurable value	Various
Includes \$.0168 reinsurance premium	
FY13 estimated total insurable value	\$12,773,447,579
Estimated FY13 premium	\$5,386,351

Inland Marine

Specific rates established by exposure	Various
FY13 estimated total insurable value	\$141,238,959
Estimated FY13 premium	\$400,000

Garagekeepers

Specific rates vary by limits of liability	Various
FY13 estimated total insurable values included in property	
Estimated FY13 premium	\$33,000

All Others

Rates established by consultation with insurance broker	Various
Estimated FY13 premium	\$10,000

TOTAL ESTIMATED FY13 PREMIUM **\$10,492,882**

* Average rates for MnSCU. Actual rates charged will be based on Auto Physical Damage loss experience.

Revenues at FY12 rates	10,482,276
Change in Revenues	10,606
Overall change in Rates	0.1%

Rate Matrix Computations

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION FOR FISCAL YEAR 2013

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 FY13 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 FY13.

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 SWIFT account code (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 FY13. 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

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2013

Rate	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Change FY12/FY13
Automobile Liability per non-sired vehicle - Tier 2	\$174	\$174	\$194	\$194	\$184	\$184	0.00%
Tier 1	\$154	\$154	\$174	\$174	\$164	\$164	0.00%
Tier 3	\$194	\$194	\$214	\$214	\$204	\$204	0.00%
Tier 4	Varies	Varies	Varies	Varies	Varies	Varies	N/A
Minnesota State Colleges and Universities	\$194	\$194	\$214	\$224	\$204	\$204	0.00%
Exception: Anoka County	\$700	N/A	N/A	N/A	N/A	N/A	N/A
Dakota County	\$194	\$275	N/A	N/A	N/A	N/A	N/A
Auto Liability per sired vehicle							
Tier 1	\$231	\$231	\$231	\$231	\$221	\$221	0.00%
Tier 2	\$291	\$281	\$281	\$281	\$251	\$251	0.00%
Tier 3	\$291	\$291	\$291	\$291	\$281	\$281	0.00%
Metropolitan Airports Commission	\$261	\$261	\$261	\$231	\$221	\$221	0.00%
Exceptions: Anoka County	\$900	N/A	N/A	N/A	N/A	N/A	N/A
Dakota County	\$291	\$825	N/A	N/A	N/A	N/A	N/A
Public Safety	\$474	\$474	\$474	\$474	\$474	\$484	2.11%
Automobile Physical Damage (per \$100 of insurance)							
\$ 500 deductible	\$0.85	\$0.85	\$0.75	\$0.75	\$0.75	\$0.75	0.00%
\$1,000 deductible	\$0.75	\$0.75	\$0.65	\$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	N/A	N/A	N/A	N/A	N/A
\$250/\$1,000 deductible (Anoka County)	\$3.95	N/A	N/A	N/A	N/A	N/A	N/A
\$1,500 deductible (Metropolitan Airports Commission)	N/A	N/A	N/A	\$1.97	\$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	\$0.1313	\$0.1313	\$0.1181	\$0.1181	0.00%
\$ 2,500 deductible	\$0.0825	\$0.0825	\$0.0866	\$0.0866	\$0.0780	\$0.0780	0.00%
\$ 5,000 deductible	\$0.0675	\$0.0675	\$0.0709	\$0.0709	\$0.0638	\$0.0638	0.00%
\$ 10,000 deductible	\$0.0600	\$0.0600	\$0.0630	\$0.0630	\$0.0567	\$0.0567	0.00%
\$ 25,000 deductible	\$0.0500	\$0.0500	\$0.0525	\$0.0525	\$0.0473	\$0.0473	0.00%
\$ 50,000 deductible	\$0.0425	\$0.0425	\$0.0446	\$0.0446	\$0.0402	\$0.0402	0.00%
\$ 75,000 deductible	\$0.0400	\$0.0400	\$0.0420	\$0.0420	\$0.0378	\$0.0378	0.00%
\$100,000 deductible	\$0.0375	\$0.0375	\$0.0394	\$0.0394	\$0.0354	\$0.0354	0.00%
\$250,000 deductible	\$0.0340	\$0.0340	\$0.0367	\$0.0367	\$0.0321	\$0.0321	0.00%
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%
A \$50 minimum annual premium will apply to RMF renewal policies. A \$100 minimum annual premium will apply to new RMF policies.							
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 2013

Obj class RSRC*	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 EST/ACTUAL	FY 2013 PROPOSED	\$ CHANGE FY12/FY13	% CHANGE FY12/FY13
Operating Revenues								
Insurance Premiums - Self Insurance	9,764,345	9,910,840	10,819,975	10,988,608	10,482,276	10,492,882	10,606	0.1%
Insurance Premiums - Billback	1,053,545	1,096,786	1,234,614	1,192,409	994,484	1,100,000	105,516	10.6%
Consulting Services	1,500	1,200	800	800	900	800	(100)	-11.1%
Non-Insured Tort Claims	116,348	114,351	108,136	97,438	95,492	102,000	6,508	6.8%
Total Operating Revenue	10,935,738	11,123,177	12,163,525	12,279,255	11,573,152	11,695,682	122,530	1.1%
Operating Expenses								
Claims - Self-Insurance	5,287,808	5,485,584	4,533,514	1,687,868	4,422,658	5,584,676	1,162,018	26.3%
Claims - IBNR	(983,389)	410,905	652,000	-	(348,000)	150,000	498,000	-143.1%
Salaries and Benefits	966,870	962,452	847,952	862,075	962,714	1,058,603	95,889	10.0%
Rent	36,031	64,711	78,284	79,837	75,652	74,800	(852)	-1.1%
Advertising	791	-	-	-	-	-	-	N/A
Repairs	6,001	14,899	270	225	8,062	200	(7,862)	-97.5%
Insurance	1,657	144	170	331	239	250	11	4.6%
Insurance Premium Expense - Billback	1,053,545	1,096,786	1,234,614	1,192,409	994,484	1,100,000	105,516	10.6%
Reinsurance Premium - Self-Insurance	3,079,747	3,043,275	3,346,374	3,473,620	2,665,241	2,755,586	90,345	3.4%
Printing	5,066	426	397	163	1,985	400	(1,585)	-79.8%
Adjusting Services	316,944	249,492	168,415	246,226	275,500	289,275	13,775	5.0%
Professional/Technical Services	167,333	160,368	166,302	167,965	145,000	152,250	7,250	5.0%
Legal & Other Services	11,090	65,290	153,791	95,363	126,948	126,581	(367)	-0.3%
Computer and Systems Services	86,309	57,344	72,804	92,560	114,400	116,000	1,600	1.4%
Communications	30,050	10,274	10,723	8,918	8,200	8,500	300	3.7%
Other Operating Costs	13,198	5,711	6,863	8,740	8,994	9,055	61	0.7%
Travel	5,714	8,875	2,485	2,043	1,957	3,445	1,488	76.0%
Membership & Employee Development	4,500	3,648	4,228	2,970	3,070	3,200	130	4.2%
Supplies	11,303	10,394	9,301	12,099	9,948	10,000	52	0.5%
Statewide Indirect Costs	141,200	139,700	63,644	82,910	125,174	131,199	6,025	4.8%
Depreciation	-	-	-	-	-	64,438	64,438	N/A
Total Operating Expenses	10,241,769	11,790,279	11,352,131	8,016,322	9,602,226	11,638,458	2,036,232	21.2%
Operating Income (Losses)	693,969	(667,102)	811,394	4,262,933	1,970,926	57,224	(1,913,702)	-97.1%
Nonoperating Revenues (Expenses)								
Interest Earnings	795,644	439,912	149,144	110,658	102,796	105,000	2,204	2.1%
Policyholder Dividend Expense	(1,875,409)	(1,383,335)	(605,233)	(515,252)	(1,852,870)	(2,635,856)	(782,986)	42.3%
Non-Operating Revenues	-	-	-	-	-	-	-	0.0%
Total Nonoperating Revenue (Expenses)	(1,079,765)	(943,423)	(456,089)	(404,594)	(1,750,074)	(2,530,856)	(780,782)	44.6%
Income (Loss) before Contributions and Transfers								
Transfers								
Net Income (Loss) before Contributions	(385,796)	(1,610,525)	355,305	3,858,339	220,852	(2,473,632)	(2,694,484)	-1220.0%
Retained Earnings, Beginning Period	8,288,762	7,906,205	6,298,539	6,653,844	10,513,736	10,715,162	201,426	1.9%
Adjustment to Retained Earnings	3,239	2,859	-	1,553	(19,426)	-	19,426	100.0%
Retained Earnings, Ending Period	7,906,205	6,298,539	6,653,844	10,513,736	10,715,162	8,241,530	(2,473,632)	-23.1%
Reconciliation to Net Assets								
Retained Earnings	7,906,205	6,298,539	6,653,844	10,513,736	10,715,162	8,241,530	(2,473,632)	-23.1%
Contributed Capital	-	-	-	-	-	-	-	0.0%
Total Net Assets, Ending Period	7,906,205	6,298,539	6,653,844	10,513,736	10,715,162	8,241,530	(2,473,632)	-23.1%

RSRC = Revenue Source Code

SWIFT Spending Plan by Account Code

MINNESOTA DEPARTMENT OF ADMINISTRATION
 RISK MANAGEMENT DIVISION
 FOR FISCAL YEAR 2013
 Fund 5300

Revenue Description	SWIFT Account	Total	FinDeptID	FindDeptID	FinDeptID
			G0236100	G0236200	G0236400
			Operations	Claims	Tort Claims
Self Insurance/					
Purchased Insurance	670022	11,593,682	0	11,593,682	0
Non-Insured Tort Claims	670040	102,000	0	0	102,000
Interest	512001	105,000	0	105,000	0
		11,800,682	0	11,698,682	102,000
Expense Description					
Salaries	41000	1,057,271	974,358	0	82,913
Part-time/Seasonal	41030	0	0	0	0
Overtime	41050	0	0	0	0
Premium Pay	41050	0	0	0	0
Other Benefits	41070	1,332	1,200	0	132
Space Rent	41100	70,800	63,725	0	7,075
Repairs	41500	200	180	0	20
Printing/Advertising	41110	400	360	0	40
Prof/Tech Services	41130	657,356	278,081	379,275	0
Computer & Systems Svc	41150	116,000	111,995	0	4,005
Communications	41155	8,500	7,700	0	800
Travel - In-state	41160	2,000	1,800	0	200
Travel - Out-of-state	41170	1,445	1,445	0	0
Supplies	41300	10,000	9,000	0	1,000
Equipment	41400	4,000	3,600	0	400
Employee Development	41180	3,200	2,880	0	320
Claims & Insurance	43000	9,284,567	9,145	9,275,262	160
Statewide Indirects	42010	131,199	118,079	0	13,120
Agency Provided Prof/Tech	41190	0	0	0	0
Attorney General	42020	225,750	750	225,000	0
Dividend	44200	2,635,856	0	2,635,856	0
	Total	14,209,876	1,584,298	12,515,393	110,185
Plus: Adjustments					
Depreciation		64,438	64,438	0	0
Total					
Minus:		0	0	0	0
Proforma Amount					
		14,274,314	1,648,736	12,515,393	110,185

SWIFT Spending Plan by FinDept Code

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION - PROPERTY & CASUALTY FISCAL YEAR 2013

Reconciliation:

G0236100 Operating expenses	1,584,298
G0236200 Claims, Reinsurance, and Dividends	
6200-6260 Self-Insurance	11,415,393
6270-6276 Purchased Insurance (Billbacks)	<u>1,100,000</u>
	12,515,393
 G0236400 Non-Insured Tort Claims Operating Expenses	 <u>110,185</u>
TOTAL	14,209,876

Self-Insurance

	Other Operations	Gallagher Bassett - 41130	Outside Legal - 41130	Attorney General - 42021	Dividends	Totals
G0246210 Auto Liability	1,574,503	208,775	30,000	135,000	669,801	2,618,079
G0246220 Auto Physical Damage	609,386	17,500	5,000		0	631,886
G0246230 General Liability	792,639	7,500	35,000	90,000	1,118,193	2,043,332
G0246240 Property/Boiler/crime	4,845,719	35,000			847,862	5,728,581
G0246250 Miscellaneous Lines	333,015	6,500			0	339,515
G0246260 Homeowner's Warranty	10,000	4,000			0	14,000
G0236200 Other Expenses	10,000	10,000	20,000		0	40,000
TOTAL	<u>8,175,262</u>	<u>289,275</u>	<u>90,000</u>	<u>225,000</u>	<u>2,635,856</u>	<u>11,415,393</u>

Purchased Insurance by Org - FY13

	43000
G0246270 Liability	755,000
G0246271 Property	6,000
G0246272 Accident Insurance	20,000
G0246273 Crime	100,000
G0246274 Bonds	2,000
G0246275 Aviation	167,000
G0246276 Workers' Compensation	<u>50,000</u>
TOTAL	1,100,000

Statement of Net Assets

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	15,230.68	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)	396,612.31	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
Retention 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	559,808.27
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>

Statement of Revenues, Expenses & Changes in Net Assets

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	3,099,955.77	12,279,254.76	3,121,017.46	12,163,524.95
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	1,561,784.63	8,016,322.34	3,591,021.10	11,352,130.84
OPERATING INCOME (LOSS)	1,538,171.14	4,262,932.42	(470,003.64)	811,394.11
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)	24,635.09	(404,593.42)	29,438.05	(456,088.83)
CHANGE IN NET ASSETS	1,562,806.23	3,858,339.00	(440,565.59)	355,305.28
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	10,513,735.23	10,513,735.23	6,653,843.41	6,653,843.41

Statement of Cash Flows

STATE OF MINNESOTA	01/10/12
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 410	Final
STATEMENT OF CASH FLOWS	
QUARTER ENDED JUNE 30, 2011	
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	1,458,857.27
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

Budget to Actual Comparison

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	2,662,427.50	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	2,966,377.50	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	227,690.84	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	184,967.00	31,963.20	95,362.60	9,278.55	89,604.40
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	586.28	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

Footnotes to Financial Statements

STATE OF MINNESOTA
 RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 410
 FOOTNOTES TO FINANCIAL STATEMENTS
 QUARTER ENDED JUNE 30, 2011

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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

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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	<u>11,356.35</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 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>

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 FY13: The total estimated dividends to be paid in FY13, as of 3/31/2012, will be \$2,635,856 (Auto Liability \$669,801, General Liability \$1,118,193, Property \$847,862).

**Estimated Dividend Summary
Loss Experiences
Calculated as of 3/31/2012**

	Auto Liability	General Liability	Property	Total
FY11 Payable in FY13	\$669,801	\$1,118,193	\$847,862	\$2,635,856
FY12 Payable in FY13*	699,681	436,249	404,132	1,540,062
Total FY11 and FY12	1,369,482	1,554,442	1,251,994	4,175,918

*Dividend Retained

Below is a summary of dividends by line of business and by agency. A final decision regarding payment of dividends in FY13 will be made by e-mail vote of Committee members, and will be based on Loss Experiences calculated at the end of FY12.

Dividend Summary Estimate Calculated as of 3/31/12 Loss Experiences

<u>Agency</u>	<u>Property</u>	<u>Auto Liability</u>	<u>General Liability</u>	<u>Total Dividends</u>
Administration, Department of	0	94,555	8,288	102,843
Administrative Hearings, Office of	526	0	1,770	2,296
Agriculture, Department of	613	274	0	887
Amateur Sports Commission	5,669	859	0	6,528
Arts Board	0	0	328	328
Attorney General's Office	3,180	0	6,085	9,265
Board of Barbers & Cosmetologists Examiners	26	0	0	26
Board of Behavioral Health & Therapy	27	0	0	27
Board of Dietetics & Nutrition Practice	5	0	0	5
Board of Optometry	9	0	0	9
Board of Psychology	50	0	352	402
Board of Social Work	49	0	102	151
Bureau of Mediation Services	38	0	0	38
Chicano Latino Affairs Council	31	0	80	111
Chiropractic Board	44	0	675	719
Commerce	0	1,265	0	1,265
Corrections, Department of	66,111	44,018	61,405	171,534
Council on Black Minnesotans	12	0	0	12
Dentistry, Board of	45	0	729	774
DEED	59	0	0	59
Education, Department of	3,078	0	7,636	10,714
Electricity, Board of	132	0	482	614
Emergency Medical Services Regulatory Board	132	0	1,028	1,160
Explore Minnesota Tourism	318	0	222	540
Gambling Control Board	165	0	539	704
Health, Department of	5,376	0	13,299	18,675
Higher Education Facilities Authority	66	0	116	182
Higher Education Services Office	1,602	0	1,091	2,693
Housing Finance Agency	2,215	0	4,345	6,560
Human Rights, Department of	257	0	751	1,008
Human Services, Department of	0	31,543	30,087	61,630
Indian Affairs Council	246	0	53	299
Investment Board	522	0	411	933

	Property	Auto Liability	General Liability	Total Dividends
Iron Range Resources Agency (IRRA)	0	3,455	91,863	95,318
Judicial Standards Board	34	0	24	58
Labor & Industry	1,088	0	0	1,088
Lawyers Professional Responsibility Board	203	0	574	777
Marriage & Family Therapy Board	10	0	13	23
Medical Practices Board	144	0	408	552
Metropolitan Airports Commission	0	38,088	45,249	83,337
Metropolitan Council	0	3,853	0	3,853
Metropolitan Radio Board	392	54	16,537	16,983
Military Affairs, Department of	0	4,419	0	4,419
Minnesota Historical Society	6,367	0	0	6,367
Minnesota Legislature	104	0	0	104
Minnesota Sentencing Guidelines Commission	6	0	0	6
Minnesota Technology	0	0	339	339
Minnesota Zoo	0	16,020	36,215	52,235
MN State Academies	0	3,102	2,539	5,641
MN State Colleges & Universities	662,637	126,837	659,136	1,448,610
Natural Resources, Department of	639	177,808	5,791	184,238
Nursing, Board of	0	0	18	18
Office of Enterprise Technology	6,703	0	0	6,703
Office of Environmental Assistance	0	0	11	11
Ombudsmen for Mental Health	117	0	0	117
Pennington County	731	0	0	731
Perpich School for the Arts	0	0	10,906	10,906
Pharmacy, Board of	127	0	735	862
Pharmacy Board ASU	0	0	56	56
Physical Therapy, Board of	38	0	28	66
Podiatry Medicine Board	5	0	0	5
Port Authority of St Paul	0	0	1,141	1,141
Pollution Control Agency	0	4,024	0	4,024
Public Defense Board	1,350	0	4,804	6,154
Public Employees Retirement Association	4,346	24	3,123	7,493
Public Safety, Department of	2,004	0	0	2,004
Public Utilities Commission	164	0	0	164
Revenue, Department of	1,692	435	0	2,127
Secretary of State	2,001	0	1,092	3,093
State Agricultural Society (State Fair)	0	4,757	64,319	69,076
State Armory Building Commission	4,599	0	0	4,599
State Auditor	0	0	1,854	1,854
State Lottery	1,910	0	5,069	6,979
Supreme Court	1,444	56	1,287	2,787
Teachers Retirement Association	771	0	1,670	2,441
Trade & Economic Development	7,816	0	1,248	9,064
Transportation, Department of	18,470	108,665	5,294	132,429
Treasurer's Office	0	0	14	14
Trial Courts – Sixth District	5,008	0	0	5,008
Veterans Affairs, Department of	1,413	540	637	2,590
Veterans Homes Board	24,912	5,150	16,298	46,360
Veterinary Medicine, Board of	14	0	27	41
Total Dividends	847,862	669,801	1,118,193	2,635,856

**Minnesota Department of Administration
Risk Management Division
Retained Liability Lines of Coverage
Statement of Actuarial Opinion
as of March 31, 2012**

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, 2012.

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, 2012.

**Table A
Net Loss and Allocated Loss Adjustment Expense Reserves**

Line of Coverage	Low	Expected	High
Automobile Liability	\$ 3,434,000	\$ 3,696,000	\$ 4,111,000
General Liability	\$ 2,125,000	\$ 2,332,000	\$ 2,568,000
Total (Excl. Strike Force)	\$ 5,559,000	\$ 6,027,000	\$ 6,679,000
Strike Force Only	\$ 143,000	\$ 143,000	\$ 143,000
Total (Incl. Strike Force)	\$ 5,702,000	\$ 6,170,000	\$ 6,822,000

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, 2012. 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, 2012.

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 6, 2012

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, including off-road units.

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 FY13.

➤ **Non-sired Rates**

The FY13 rates will remain the same, following a \$10 per vehicle reduction in FY12. The base rate for FY13 is \$184 per vehicle (Tier 2), and it applies to loss ratios between 51 percent and 85 percent. For ratios under 50 percent, the price per vehicle for FY13 is \$164 (Tier 1). For ratios between 86 percent and 110 percent, the base rate is surcharged \$20, resulting in an FY13 per vehicle rate of \$204 (Tier 3). 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 RMD 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 FY12 and FY13 non-sired rates is as follows:

Auto Liability Rates

<u>Tier</u>	<u>Loss Ratio</u>	<u>FY12 Rates</u>	<u>FY13 Rates</u>
1	<50%	\$164	\$164
2	51% - 85%	\$184	\$184
3	86% - 110%	\$204	\$204
4	>110%	"A" rated	"A" rated

➤ **Sired 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. For FY12, the base rate per sireded vehicle decreased by \$10, from \$261 to \$251 per vehicle or 1.364 times the non-sireded base rate of \$184 per vehicle.

Public Safety has the largest number of sireded vehicles. Although the overall combined loss and expense ratio for Public Safety between FY08 and FY11 showed vast improvement as compared to the pre-FY08 experience, the FY12 experience plummeted and the loss ratio rose to a historical high of 280 percent, causing the all years experience to increase from 118.3 in FY11 to 135 in FY12. As a result, we are unable to hold the line on Public Safety’s FY12 sireded vehicle rate of \$474. The sireded vehicle rate will increase to \$484 for FY13, a \$10 increase per sireded vehicle.

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 9,769 vehicles, or approximately 70 percent of the total fleet. The number of vehicles insured for physical damage is up from 9,430 in the prior year. Due to a satisfactory nine-month result for FY12 – 80 percent and continued favorable overall combined loss experience, the base FY13 auto physical damage rates for the \$1,000 and \$500 deductible will remain the same as expiring.

In view of satisfactory overall combined auto physical damage loss experience for Public Safety, they will move from the \$1.47/\$1.37 rate structure used for exceptions to the \$.75/\$.65 standard rate structure.

Because of unsatisfactory overall combined auto physical damage loss experience for Human Services and the State Lottery, they will move from the \$.75/\$.65 standard rate structure to the \$1.47/\$1.37 rate structure used for exceptions.

All state agencies, except Fleet Services, Human Services, Metropolitan Airports Commission, MnSCU, and the State Lottery.

\$ 500 Deductible – Automobile Physical Damage	\$0.75
\$1,000 Deductible – Automobile Physical Damage	\$0.65

Fleet Services, Human Services, and the State Lottery

\$ 500 Deductible – Automobile Physical Damage	\$1.47
\$1,000 Deductible – Automobile Physical Damage	\$1.37

Metropolitan Airports Commission

\$1,500 Deductible – Automobile Physical Damage	\$1.97
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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.

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 56 percent (FY05- FY12 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 FY13 Owners, Landlords, and Tenants (OLT) rate will remain the same as in FY12 - \$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 elements 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 FY13, 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 89 percent as of 3/31/12 (FY05-FY12). FY09 and FY08 saw dramatic rises in the loss ratios – 102 percent for FY09 and 124 percent for FY08. 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 for FY13 through the same carrier, Lexington Insurance Company. This will allow the RMD to maintain the property rates that were in effect last year.

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. The grant of coverage remains the same as in FY12.

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 FY13 renewal will stay the same.

Table 1
FY13 Property Rates

Deductible	Combined	Reinsurance Property	RMF	RMF Property	RMF Boiler & Machinery	RMF Crime/Cyber
\$ 1,000	0.11812500	0.01681902	0.10130598	0.09320150	0.00710448	0.00100000
\$ 2,500	0.07796250	0.01681902	0.06114348	0.05625200	0.00389148	0.00100000
\$ 5,000	0.06378750	0.01681902	0.04696848	0.04321100	0.00275748	0.00100000
\$ 10,000	0.05670000	0.01681902	0.03988098	0.03669050	0.00219048	0.00100000
\$ 25,000	0.04725000	0.01681902	0.03043098	0.02799650	0.00143448	0.00100000
\$ 50,000	0.04016250	0.01681902	0.02334348	0.02124257	0.00110091	0.00100000
\$ 75,000	0.03780000	0.01681902	0.02098098	0.01888288	0.00109810	0.00100000
\$100,000	0.03543750	0.01681902	0.01861848	0.01657045	0.00104803	0.00100000
\$250,000	0.03213000	0.01681902	0.01531098	0.01332055	0.00099043	0.00100000

Insurable Value \$13,003,117,894

Boiler & Machinery	\$ 163,156
Crime/Cyber	130,031
Property	2,906,167
Reinsurance	2,186,997
Total Premium	\$ 5,386,351

Risk Management Fund

Boiler & Machinery	\$ 163,156
Crime	130,031
Property	2,906,167
Total RMF	\$ 3,199,354

Reinsurance

Property	2,186,997
Total Reinsurance	\$ 2,186,997

TOTAL \$ 5,386,351

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 FY13 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 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
FY13 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	\$400,000
Garagekeepers	33,000
Other	<u>10,000</u>
Total	\$443,000

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 FY13.

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 \$6,555 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 non-insured 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 \$129,262 for agency indirect salary expenses. The agency indirect expenses include department-wide services that are based on agency-wide FTEs and budgets.

Miscellaneous Expenses

Miscellaneous expenses, which include our office expenses, other than salaries and benefits, are up from the FY12 business plan of \$540,819 to \$547,100 in FY13. This increase of \$6,281 is primarily due to: 1) an increase of \$7,250 in professional/technical services, which includes broker fees; 2) an increase of \$1,445 for out-of-state travel to the STRIMA conference; 3) an increase of \$1,200 in other operating costs for storage fees; 4) an increase of \$500 in communications; 6) a decrease of \$80 in insurance; and 5) a decrease of \$4,034 in professional/technical services for Motor Vehicle Reports.

Reinsurance Premium

The FY13 property and casualty reinsurance programs will be renewed, based on the Risk Management Advisory Committee's approval on April 20, 2012.

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 FY13 reinsurance proposal denotes that the net rate for the property reinsurance program will decrease slightly, from \$.0171 to .0168. The property program is expected to be renewed with improved terms and conditions.

Following two years where real property and personal property did not receive an inflation factor because the cost of construction was not accelerating, the FY13 real and personal property values will each be increased by 3 percent for inflation. Based on a reinsurance rate of .0168, coupled with a 3 percent increase in property values for inflation and the acceptance of broadened terrorism coverage, the cost of reinsurance for FY13 will increase from \$2.097 million in FY12 to \$2.187 million in FY13. The retention remains at \$1 million and the annual aggregate, which was reduced in FY12 from \$4 million to \$2.5 million, will remain at \$2.5 million.

The Boiler and Machinery reinsurance continues to be included in the Lexington program at a \$100 million limit per occurrence, with a \$1 million retention to match the property retention. The Boiler and Machinery premium is included in the Property reinsurance premium.

Casualty

The FY13 Excess Casualty Program will continue to be written the same as in FY12 – under one policy with a single carrier, as opposed to the FY11 Program that consisted of three separate policies written by three separate carriers. The premium indication for the FY13 Excess Casualty coverage is \$568,589, same as expiring. The limit and retention are also the same as expiring, \$10 million and \$1 million respectively.

Financial Statements

The June 30, 2011 financial statements show a Policyholders' Surplus (Net Assets) of \$10,513,735 which is up 58 percent, or \$3,859,892, over a year ago. This increase is due to lower claim activity.

The proforma June 30, 2012 financial statement projection shows a Policyholders' Surplus (Net Assets) of \$10,715,162, which is up \$201,426 from FY11 actual results. The elements of this increase are as follows:

\$1,970,926	Operating income (loss)
102,796	Interest Earnings

(1,852,870)	Dividend Expense
<u>(19,426)</u>	Adjustment to Net Assets
\$201,426	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 the year before last to eliminate the per occurrence tort cap, bills were introduced last year to reduce the per occurrence tort cap. This year, a bill was passed *reducing* the tort cap to \$1,000,000 for any number of claims arising out of a single occurrence, if the claim involves a nonprofit organization engaged in or administering outdoor recreational activities funded in whole or in part by the state or operating under the authorization of a permit issued by an agency or department of the state.

STATE OF MINNESOTA
RISK MANAGEMENT
FUND 5300
CLAIMS PAYABLE
FOR THE YEAR ENDING JUNE 30, 2012

	Claims Payable
Auto Liability	\$ 2,002,034
General Liability	\$ 849,447
Auto Physical Damage	\$ 160,888
Property	<u>\$ 1,690,571</u>
Total	\$ 4,702,940

The Outstanding claims payable does not include IBNR (Incurred But Not Reported)

725 Summit Ave.
St. Paul, Minnesota 55105
651-290-2361
kevin@umis-mn.com

**Minnesota Department of Administration
Risk Management Division
Retained Liability Lines of Coverage**

**Statement of Actuarial Opinion
as of March 31, 2012**

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, 2012.

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, 2012.

**Table A
Net Loss and Allocated Loss Adjustment Expense Reserves**

Line of Coverage	Low	Expected	High
Automobile Liability	\$ 3,434,000	\$ 3,696,000	\$ 4,111,000
General Liability	\$ 2,125,000	\$ 2,332,000	\$ 2,568,000
Total (Excl. Strike Force)	\$ 5,559,000	\$ 6,027,000	\$ 6,679,000
Strike Force Only	\$ 143,000	\$ 143,000	\$ 143,000
Total (Incl. Strike Force)	\$ 5,702,000	\$ 6,170,000	\$ 6,822,000

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, 2012. 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

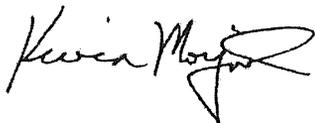
In my opinion, the net loss and ALAE reserves indicated above in Table A:

- 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.

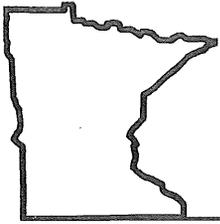
This Opinion is based on information available to March 31, 2012.

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 6, 2012



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL
Section II—Billed Services

DEPARTMENT OF EMPLOYMENT & ECONOMIC DEVELOPMENT—UNEMPLOYMENT
INSURANCE

Program Purpose

The Unemployment Insurance Program administers the unemployment insurance (UI) benefit payments and tax collections for the state of Minnesota. Nearly all private, non-profit and public sector employers and workers are covered by this program. The unemployment insurance program has sole statutory authority to determine eligibility for benefits, to set employers' UI tax rates and to collect UI taxes and reimbursements.

The UI Program:

- Provides a partial, temporary wage replacement to individuals who are unemployed due to no fault of their own and who meet other, ongoing eligibility requirements set forth by law.
- Determines the tax rates for all employers covered by the UI law based on each employer's "experience" with the UI program i.e. wages paid versus benefits paid.
- Collects UI taxes from employers who are required to pay them or bills employers – including Minnesota State agencies and political subdivisions -- who reimburse the unemployment insurance trust fund for benefits paid to former

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 UI Tax Rates or Reimbursements are Computed

There are two types of employers under Unemployment Insurance law. Employers who pay a regular, quarterly **tax** and employers who **reimburse** the UI trust fund for any benefits paid to former employees. For profit employers must pay UI tax. The state of Minnesota and all of its political subdivisions along with non-profits may elect to reimburse the UI trust fund dollar-for-dollar for any benefits paid to former employees.

For tax-paying employers, their UI tax rate is determined by dividing the benefits paid to former employees by the total taxable wages for the same period of time.

The state of Minnesota and most political subdivisions generally choose to reimburse the UI trust fund for benefits paid to former employees. Individual state agencies are billed by the UI program on a quarterly basis for benefits paid during the previous quarter. Each agency must remit payment to the UI Program in a prompt manner.

STATE OF MINNESOTA

**PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)**

ENTERPRISE FUNDS

UNEMPLOYMENT
INSURANCE

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

Operating Income (Loss)..... \$ (32,578)

**Adjustments to Reconcile Operating Income to
Net Cash Flows from Operating Activities:**

Depreciation.....	\$	-
Amortization.....		-
Miscellaneous Nonoperating Revenues.....		16,865
Miscellaneous Nonoperating Expenses.....		-
Loan Principal Repayments.....		-
Loans Issued.....		-
Provision for Loan Defaults.....		-
Loans Forgiven.....		-
Change in Valuation of Assets.....		-
Change in Assets and Liabilities:		
Accounts Receivable.....		(30,430)
Inventories.....		-
Other Assets.....		-
Accounts Payable.....		(23,736)
Compensated Absences Payable.....		-
Unearned Revenues.....		4,092
Other Liabilities.....		(50)

Net Reconciling Items to be Added to
(Deducted from) Operating Income..... \$ (33,259)

Net Cash Flows from Operating Activities..... \$ (65,837)

Noncash Investing, Capital and Financing Activities:

Transferred/Donated Assets.....	\$	-
Capital Assets Acquired Through Leases/Loans.....		-
Disposal of Capital Assets.....		-
Capital Assets Purchased on Account.....		-
Investment Earnings on Account.....		-
Bond Premium Amortization.....		-

The notes are an integral part of the financial statements.

STATE OF MINNESOTA

**PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)**

done

ENTERPRISE FUNDS

UNEMPLOYMENT
INSURANCE

Cash Flows from Operating Activities:	
Receipts from Customers.....	\$ 1,429,999
Receipts from Other Revenues.....	-
Receipts from Repayment of Program Loans.....	-
Financial Aid Disbursements.....	-
Payments to Claimants.....	(1,495,836)
Payments to Suppliers.....	-
Payments to Employees.....	-
Payments to Others.....	-
Payments of Program Loans.....	-
Net Cash Flows from Operating Activities.....	<u>\$ (65,837)</u>
Cash Flows from Noncapital Financing Activities:	
Grant Receipts.....	\$ 652,815
Grant Disbursements.....	(7,068)
Transfers-In.....	-
Transfers-Out.....	(9,214)
Advances from Other Funds.....	-
Repayment of Advances from Other Funds.....	-
Proceeds from Loans.....	865,871
Repayment of Loans.....	(1,326,050)
Proceeds from Bonds.....	-
Repayment of Bond Principal.....	-
Interest Paid.....	(14,895)
Net Cash Flows from Noncapital Financing Activities.....	<u>\$ 161,459</u>
Cash Flows from Capital and Related Financing Activities:	
Capital Contributions.....	\$ -
Investment in Capital Assets.....	-
Proceeds from Disposal of Capital Assets.....	-
Proceeds from Capital Debt.....	-
Proceeds from Loans.....	-
Capital Lease Payments.....	-
Repayment of Loan Principal.....	-
Repayment of Bond Principal.....	-
Interest Paid.....	-
Net Cash Flows from Capital and Related Financing Activities.....	<u>\$ -</u>
Cash Flows from Investing Activities:	
Proceeds from Sales and Maturities of Investments.....	\$ -
Purchase of Investments.....	-
Investment Earnings.....	650
Net Cash Flows from Investing Activities.....	<u>\$ 650</u>
Net Increase (Decrease) in Cash and Cash Equivalents.....	<u>\$ 96,272</u>
Cash and Cash Equivalents, Beginning, as Reported.....	\$ 9,192
Change in Fund Structure.....	-
Cash and Cash Equivalents, Beginning, as Restated.....	<u>\$ 9,192</u>
Cash and Cash Equivalents, Ending.....	<u>\$ 105,464</u>

STATE OF MINNESOTA

**PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2012
(IN THOUSANDS)**

ENTERPRISE FUNDS

UNEMPLOYMENT
INSURANCE

Operating Revenues:	
Tuition and Fees.....	\$ -
Restricted Student Payments, Net.....	-
Net Sales.....	-
Insurance Premiums.....	1,393,733
Other Income.....	50,889
Total Operating Revenues.....	<u>\$ 1,444,622</u>
Less: Cost of Goods Sold.....	-
Gross Margin.....	<u>\$ 1,444,622</u>
Operating Expenses:	
Purchased Services.....	\$ -
Salaries and Fringe Benefits.....	-
Student Financial Aid.....	-
Unemployment Benefits.....	1,477,200
Claims.....	-
Depreciation and Amortization.....	-
Supplies and Materials.....	-
Repairs and Maintenance.....	-
Indirect Costs.....	-
Other Expenses.....	-
Total Operating Expenses.....	<u>\$ 1,477,200</u>
Operating Income (Loss).....	<u>\$ (32,578)</u>
Nonoperating Revenues (Expenses):	
Investment Income.....	\$ 650
Federal Grants.....	-
Private Grants.....	-
Grants and Subsidies.....	636,972
Securities Lending Income.....	-
Other Nonoperating Revenues.....	12,259
Interest and Financing Costs.....	(6,579)
Grants, Aids and Subsidies.....	(7,164)
Securities Lending Rebates and Fees.....	-
Other Nonoperating Expenses.....	-
Gain (Loss) on Disposal of Capital Assets.....	-
Total Nonoperating Revenues (Expenses).....	<u>\$ 636,138</u>
Income (Loss) Before Transfers and Contributions.....	\$ 603,560
Capital Contributions.....	-
Transfers-In.....	-
Transfers-Out.....	(6,168)
Total Income (Loss).....	<u>\$ 597,392</u>
Special Item.....	\$ -
Change in Net Assets.....	<u>\$ 597,392</u>
Net Assets, Beginning, as Reported.....	\$ (78,726)
Prior Period Adjustment.....	-
Change in Accounting Principle.....	-
Change in Reporting Entity.....	-
Change in Fund Structure.....	-
Net Assets, Beginning, as Restated.....	<u>\$ (78,726)</u>
Net Assets, Ending.....	<u>\$ 518,666</u>

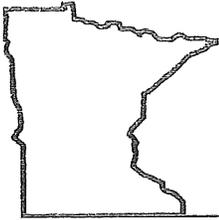
The notes are an integral part of the financial statements.

STATE OF MINNESOTA

PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
JUNE 30, 2012
(IN THOUSANDS)

	ENTERPRISE FUNDS	
ASSETS	UNEMPLOYMENT INSURANCE	
Current Assets:		
Cash and Cash Equivalents.....	\$	105,464
Investments.....		-
Accounts Receivable.....		470,222
Interfund Receivables.....		-
Due from Component Unit.....		-
Accrued Investment/Interest Income.....		-
Federal Aid Receivable.....		9,907
Inventories.....		-
Loans and Notes Receivable.....		-
Securities Lending Collateral.....		-
Prepaid Expenses.....		-
Other Assets.....		-
Total Current Assets.....	\$	585,593
Noncurrent Assets:		
Cash and Cash Equivalents-Restricted.....	\$	-
Investments-Restricted.....		-
Other Assets-Restricted.....		-
Due from Component Unit.....		-
Advances to Other Funds.....		-
Loans and Notes Receivable.....		-
Depreciable Capital Assets (Net).....		-
Nondepreciable Capital Assets.....		-
Prepaid Expenses.....		-
Other Assets.....		-
Total Noncurrent Assets.....	\$	-
Total Assets.....	\$	585,593
LIABILITIES		
Current Liabilities:		
Accounts Payable.....	\$	29,327
Interfund Payables.....		14,494
Due to Component Unit.....		-
Unearned Revenue.....		19,833
Accrued Interest Payable.....		3,273
Bonds and Notes Payable.....		-
Capital Leases Payable.....		-
Claims Payable.....		-
Compensated Absences Payable.....		-
Securities Lending Liabilities.....		-
Other Liabilities.....		-
Total Current Liabilities.....	\$	66,927
Noncurrent Liabilities:		
Accounts Payable-Restricted.....	\$	-
Due to Component Unit.....		-
Bonds and Notes Payable.....		-
Capital Leases Payable.....		-
Claims Payable.....		-
Compensated Absences Payable.....		-
Advances from Other Funds.....		-
Other Postemployment Benefits.....		-
Net Pension Obligation.....		-
Funds Held in Trust.....		-
Other Liabilities.....		-
Total Noncurrent Liabilities.....	\$	-
Total Liabilities.....	\$	66,927
NET ASSETS		
Invested in Capital Assets, Net of Related Debt.....	\$	-
Restricted for:		
Agricultural, Environmental and Energy Resources.....	\$	-
Arts and Cultural Heritage.....		-
Bond Covenants.....		-
Capital Projects.....		-
Debt Service.....		-
Economic and Workforce Development.....		-
General Education.....		-
General Government.....		-
Health and Human Services.....		-
Higher Education.....		-
Public Safety and Corrections.....		-
School Aid-Expendable.....		-
School Aid-Nonexpendable.....		-
Transportation.....		-
Unemployment Benefits.....		518,666
Other Purposes.....		-
Total Restricted.....	\$	518,666
Unrestricted.....	\$	-
Total Net Assets.....	\$	518,666

The notes are an integral part of the financial statements.



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 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 COMPENSATION
BY APPROPRIATION UNIT**

	<u>ADMINISTRATION</u>	<u>PREMIUMS PAID</u>	<u>CLAIMS PAID</u>	<u>TOTAL</u>	
Revenue:					
Receipts	\$ 24,736	\$ 6,383,497	\$ 24,189,653	\$ 30,597,886	
Expenditures:					
Expend/Encum	\$ 3,019,149	\$ 5,650,950	\$ 22,084,996	\$ 30,755,095	
Operating Income/Loss	\$ (2,994,413)	\$ 732,547	\$ 2,104,657	\$ (157,209)	
Transfer (IN/OUT)	\$ 2,908,901	\$ (751,019)	\$ (2,157,881)	\$ 1	
Net Income/Loss	\$ (85,512)	\$ (18,472)	\$ (53,224)	\$ (157,208)	
Prior Balance (Out)	\$ 283,418	\$ 3,048,953	\$ 6,097,573	\$ 9,429,944	
Adjustments to Prior Periods	-	-	-	-	
Currunt Balance (Forward IN)	\$ 283,418	\$ 3,048,953	\$ 6,097,573	\$ 9,429,944	
Ending Account Balance (Forward OUT)	\$ 197,906	\$ 3,030,481	\$ 6,044,349	\$ 9,272,736	
Less: Original Appr. Balance	-	-	3,000,000	3,000,000	
Accumulated Account Balance	\$ 197,906	\$ 3,030,481	\$ 3,044,349	\$ 6,272,736	
Allowable Reserves (60 Day Working Capital)				\$ 4,184,024	(1)
Workers Compensation Revolving Recommended Reserves				3,233,000	(2)
Total Reserves				\$ 7,417,024	
Excess Funds				\$ (1,144,288)	

(1) Total Expenditures (Admin. Expend. + Claims Paid Expend.)/6

(2) July 17, 2009 Ltr. Used for FY 08

Crossfoot

W/C Receipts for FY 11

FY 11 Annual Report - W/C Program

Total Expenditures

Allowable Reserves Total Expend/6 (\$3,019,149+\$22,084,996)/6

Foot

Calculate

Prior year balance

DEPARTMENT OF ADMINISTRATION
WORKERS COMPENSATION
Receipts for fiscal year 2012

AGENCY OR CUSTOMER NAME	SOURCE OF FUNDS	COLLECTED AMOUNT	APPROP UNIT NBR
MINAR & WORKSHOP FEES		19,972	
APPROPRIATION TOTAL		19,972	G021221
ACCOUNTANCY BD		198	
ADMIN DEPT		499,759	
ADMIN HEARINGS		27,328	
AGRICULTURE DEPT		343,510	
AMATEUR SPORTS COMM		170	
ANIMAL HEALTH BD		28,743	
ARCHITECTS BD		1,596	
ARTS BOARD		987	
ASIAN PACIFIC MINN		170	
ATTY GENERAL OFFICE		32,534	
BARBER EXAMINERS BD		170	
BEHAVIORAL HEALTH & THERAPY BD		170	
BLACK MINNESOTANS COUNCIL		198	
CAMPAIGN FIN & PUB DIS		316	
CAPITOL AREA ARCH &		170	
CENTER FOR ARTS EDUCATION		4,755	
CHICANO LATINO AFFAIRS COUNCIL		170	
CHIROPRACTIC BD		307	
COMBATIVE SPORTS COMM		712	
COMMERCE DEPT		73,751	
CORRECTIONS DEPT		3,213,455	
COSMETOLOGIST EXAMINERS BOARD		3,233	
COURT OF APPEALS		4,178	
DENTISTRY BD		441	
DIETETIC & NUTRITN BD		170	
DISABILITY COUNCIL		636	
EDUCATION		81,798	
EMERG MED SERV REG BD		1,822	
EMPLOYEE & ECON DEV		480,949	
EXPLORE MN TOURISM		5,158	
GAMBLING CONTROL BOARD		4,327	
GOVERNORS OFFICE		7,555	
GUARDIAN AD LITEMS		11,540	
HEALTH DEPT		248,088	
HIGHER EDUC FACILITY		170	
HISTORICAL SOCIETY		45,272	
HOUSING FINANCE AGENCY		32,918	
HUMAN RIGHTS DEPT		15,159	
HUMAN SERVICES DEPT		6,234,436	
INDIAN AFFAIRS DEPT		1,404	
INVESTMENT BD		856	
IN RANGE RESOURCES		120,297	
JUDICIAL STANDARDS BD		72	
LABOR & INDUSTRY DEPT		2,758,107	
LEGISLATIVE AUDITOR		2,576	
LEGISLATURE		4,076	

DEPARTMENT OF ADMINISTRATION
WORKERS COMPENSATION
Receipts for fiscal year 2012

EGISLATURE HOUSE	30,707
EGISLATURE SENATE	16,644
LOTTERY	28,748
MARRIAGE & FAMILY	170
MEDIATION SERVICES	8,168
MED EXAMINERS BD	22,469
MILITARY AFFAIRS	255,871
MINN STATE RETIREMENT SYSTEM	14,915
MN MANAGEMENT & BUDGET	33,970
MN STATE ACADEMIES	288,612
MN STATE COLLEGES/UNIVERSITIES	4,132,991
MN STATE FAIR	118,503
MN.IT SERVICES (OET)	75,288
NATURAL RESOURCES DEPT	1,441,153
NURSING BOARD	15,190
NURSING HOME ADMIN BOARD	396
OFFICE OF HIGHER EDUCATION	6,831
OFFICE OF THE STATE AUDITOR	13,154
OMBUDSMAN MH/DD	1,722
OMBUDSPERSON FOR FAMILIES	198
OPTOMETRY BOARD	170
PEACE OFFICERS BOARD (POST)	435
PHARMACY BOARD	971
PHYSICAL THERAPY BOARD	170
PODIATRIC MEDICINE	170
POLLUTION CONTROL AGENCY	85,136
PRIVATE DETECTIVES BOARD	170
PSYCHOLOGY BOARD	904
PUBLIC DEFENSE BOARD	35,845
PUBLIC EMPLOYEES RETIREMENT ASSOC	3,871
PUBLIC FACILITIES AUTHORITY	356
PUBLIC SAFETY DEPT	1,452,458
PUBLIC UTILITIES COMM	6,868
RACING COMMISSION	554
REVENUE DEPT	229,105
SECRETARY OF STATE	5,853
SENTENCING GUIDELINES COMM	285
SOCIAL WORK BOARD	579
SUPREME COURT	68,262
TAX COURT	237
TEACHERS RETIREMENT ASSOC	3,975
TRANSPORTATION DEPT	3,133,375
TRIAL COURTS	706,865
VETERANS AFFAIRS DEPT	1,681,434
VETERINARY MEDICINE BOARD	170
WATER & SOIL RESOURCES BOARD	13,975
WORKERS COMP COURT OF APPEALS	13,887
ZOOLOGICAL BOARD	222,944
INDIVIDUAL PAYMENTS	-87,754
SUPP BENEFITS REIMBURSEMENTS	1,160,379
TOTAL	29,541,756
APPROPRIATION TOTAL	\$29,541,756
	0.00

G021222 & G021223

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY
FY 2012**

GenComp Loc #	Department Name	FY 11 Avg. # of EE's	% of EE's	# of OP Claims as of 3/31/11	% of OP Claims	FY 11 # of Trans.	% of Trans.	Avg. %	FY 2012 Work Comp Admin Fee	FY2012 MONTHLY Managed Care Fee
01A	Military Affairs	286	0.473%	19	0.860%	324	1.595%	0.976%	\$24,363	\$614.90
02 (All)	Administration	470	0.777%	40	1.811%	445	2.191%	1.593%	\$39,761	\$1,010.50
03A	State Lottery	143	0.236%	6	0.272%	19	0.094%	0.201%	\$5,006	\$307.45
04A	Agriculture	477	0.789%	14	0.634%	153	0.753%	0.725%	\$18,104	\$1,025.55
05A	Racing Commission	14	0.023%	0	0.000%	0	0.000%	0.008%	\$193	\$30.10
06A	Attorney General	315	0.521%	3	0.136%	46	0.226%	0.294%	\$7,348	\$677.25
07 (All)	Public Safety	2,034	3.364%	121	5.478%	794	3.909%	4.250%	\$106,085	\$4,373.10
09A	Gambling Control	30	0.050%	1	0.045%	16	0.079%	0.058%	\$1,445	\$64.50
10A	Minnesota Management and Budget (MMB)	312	0.516%	2	0.091%	28	0.138%	0.248%	\$6,193	\$670.80
15B	Board of Barbers	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.30
11B	Board of Cosmetologist	12	0.020%	1	0.045%	56	0.276%	0.114%	\$2,836	\$25.80
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	11	0.018%	0	0.000%	0	0.000%	0.006%	\$151	\$23.65
7KH	Bd of Nursing Home Admin	10	0.017%	0	0.000%	0	0.000%	0.006%	\$138	\$21.50
7LH	Bd of Social Work	11	0.018%	0	0.000%	0	0.000%	0.006%	\$151	\$23.65
7MH	Bd of Marriage & Family Therapy	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.30
7BH	Bd of Medical Practice	24	0.040%	0	0.000%	0	0.000%	0.013%	\$330	\$51.60
7CH	Board of Nursing	33	0.055%	1	0.045%	4	0.020%	0.040%	\$995	\$70.95
7DH	Board of Pharmacy	12	0.020%	0	0.000%	0	0.000%	0.007%	\$165	\$25.80
7EB	Board of Architects	7	0.012%	1	0.045%	23	0.113%	0.057%	\$1,415	\$15.05
7VH	Board of Psychology	11	0.018%	0	0.000%	0	0.000%	0.006%	\$151	\$23.65
7JH	Board of Optometry	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.30
7PB	Board of Accountancy	5	0.008%	0	0.000%	0	0.000%	0.003%	\$69	\$10.75
7RH	Bd of Vet Medicine	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$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	18	0.030%	0	0.000%	0	0.000%	0.010%	\$248	\$38.70
7WH	Bd of Physical Therapy	3	0.005%	0	0.000%	0	0.000%	0.002%	\$41	\$6.45
7SH	Emergency Medical Svs Reg. Bd.	20	0.033%	0	0.000%	0	0.000%	0.011%	\$275	\$43.00
7UH	Dietetics & Nutrition Practice Bd.	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.30
7XH	Behavior Health & Therapy Bd	3	0.005%	0	0.000%	0	0.000%	0.002%	\$41	\$6.45
										\$0.00
12A	Health	1,499	2.479%	26	1.177%	92	0.453%	1.370%	\$34,187	\$3,222.85
13A	Commerce	327	0.541%	5	0.226%	180	0.886%	0.551%	\$13,756	\$703.05
80A	Commerce-Weights & Measures	0	0.000%	1	0.045%	20	0.098%	0.048%	\$1,196	\$0.00
14A	Animal Health Board	51	0.084%	2	0.091%	3	0.015%	0.063%	\$1,578	\$109.65

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY
FY 2012**

GenComp Loc #	Department Name	FY 11 Avg. # of EE's	% of EE's	# of OP Claims as of 3/31/11	% of OP Claims	FY 11 # of Trans.	% of Trans.	Avg. %	FY 2012 Work Comp Admin Fee	FY2012 MONTHLY Managed Care Fee
17A	Human Rights	38	0.063%	1	0.045%	10	0.049%	0.052%	\$1,309	\$81.70
19A	Indian Affairs Council	6	0.010%	1	0.045%	2	0.010%	0.022%	\$541	\$12.90
20B	Explore MN Tourism	62	0.103%	0	0.000%	0	0.000%	0.034%	\$853	\$133.30
22A	Employment & Economic Development	1,777	2.939%	37	1.675%	328	1.615%	2.076%	\$51,822	\$3,820.55
24B	Public Facilities Authority	9	0.015%	0	0.000%	0	0.000%	0.005%	\$124	\$19.35
25A	Perpich Center for Arts Educ.	84	0.139%	1	0.045%	0	0.000%	0.061%	\$1,532	\$180.60
25B	Science Technology Authority	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.30
X00	MNSCU-Office of the Chancellor	425	0.702%	0	0.000%	8	0.039%	0.247%	\$6,169	\$912.68
X01	MNSCU-Bemidji State Univ	540	0.893%	7	0.317%	14	0.069%	0.426%	\$10,644	\$1,161.54
X02	MNSCU-MSU Mankato	1,478	2.444%	60	2.716%	198	0.975%	2.045%	\$51,042	\$3,177.16
X03	MNSCU-MSU Moorhead	818	1.353%	17	0.770%	90	0.443%	0.855%	\$21,345	\$1,758.70
X04	MNSCU-St Cloud State Univ	1,597	2.640%	35	1.584%	208	1.024%	1.750%	\$43,670	\$3,432.48
X05	MNSCU-Southwest MN State Univ	384	0.635%	8	0.362%	53	0.261%	0.420%	\$10,471	\$826.14
X06	MNSCU-Winona State Univ	922	1.524%	18	0.815%	60	0.295%	0.878%	\$21,920	\$1,981.76
X07	MNSCU-Metro State Univ	738	1.220%	9	0.407%	39	0.192%	0.607%	\$15,138	\$1,586.16
X20	MNSCU-Riverland CC - Austin	249	0.412%	3	0.136%	0	0.000%	0.183%	\$4,559	\$535.89
X21	MNSCU-Central Lks College-Brainerd	268	0.442%	8	0.362%	27	0.133%	0.312%	\$7,800	\$575.13
X22	MNSCU-Anoka/Ramsey CC-Cambridge	104	0.172%	0	0.000%	0	0.000%	0.057%	\$1,434	\$224.14
X23	MNSCU-C & T College-Fergus Falls	139	0.230%	4	0.181%	17	0.084%	0.165%	\$4,119	\$299.39
X24	MNSCU-Hibbing Community College	194	0.321%	2	0.091%	4	0.020%	0.144%	\$3,586	\$417.10
X25	MNSCU-Itasca Community College	140	0.232%	2	0.091%	1	0.005%	0.109%	\$2,721	\$301.00
X27	MNSCU-MN West C&T - Worthington	114	0.188%	1	0.045%	0	0.000%	0.078%	\$1,938	\$244.03
X28	MNSCU-Vermillion Community College	78	0.129%	2	0.091%	23	0.113%	0.111%	\$2,765	\$167.16
X29	MNSCU-Rochester Community College	510	0.843%	5	0.226%	34	0.167%	0.412%	\$10,293	\$1,096.50
X30	MNSCU-Northland C&T - Thief River Fls	164	0.272%	0	0.000%	0	0.000%	0.091%	\$2,260	\$353.14
X31	MNSCU-Mesabi Range C&T -Virginia	89	0.146%	3	0.136%	9	0.044%	0.109%	\$2,716	\$190.28
X32	MNSCU-Minneapolis C&T College	701	1.158%	8	0.362%	42	0.207%	0.576%	\$14,372	\$1,506.08
X33	MNSCU-Anoka/Ramsey Comm College	436	0.721%	4	0.181%	28	0.138%	0.347%	\$8,656	\$937.94
X34	MNSCU-N Hennepin Comm College	426	0.705%	5	0.226%	40	0.197%	0.376%	\$9,383	\$915.90
X35	MNSCU-Century College	793	1.311%	26	1.177%	86	0.423%	0.970%	\$24,220	\$1,703.88
X36	MNSCU-Rainy River Comm College	43	0.070%	0	0.000%	0	0.000%	0.023%	\$585	\$91.38
X37	MNSCU-Normandale Comm College	610	1.009%	6	0.272%	15	0.074%	0.451%	\$11,268	\$1,311.50
X38	MNSCU-Inver Hills Comm College	401	0.663%	10	0.453%	56	0.276%	0.464%	\$11,574	\$861.61
X39	MNSCU-NE Higher Education District	10	0.016%	0	0.000%	0	0.000%	0.005%	\$131	\$20.43

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY
FY 2012**

GenComp Loc #	Department Name	FY 11 Avg. # of EE's	% of EE's	# of OP Claims as of 3/31/11	% of OP Claims	FY 11 # of Trans.	% of Trans.	Avg. %	FY 2012 Work Comp Admin Fee	FY2012 MONTHLY Managed Care Fee
X40	MNSC-Mpls C&T College Law Enforce	1	0.002%	0	0.000%	0	0.000%	0.001%	\$14	\$2.15
X41	MNSCU-Fond du Lac Tribal & Comm Coll	141	0.233%	4	0.181%	9	0.044%	0.153%	\$3,812	\$302.61
X51	MNSCU-Anoka Tech College	201	0.332%	3	0.136%	15	0.074%	0.181%	\$4,507	\$431.61
X52	MNSCU-Alexandria Tech College	249	0.412%	2	0.091%	67	0.330%	0.277%	\$6,924	\$535.35
X53	MNSCU-Hennepin Tech Coll-Plymouth	69	0.115%	0	0.000%	0	0.000%	0.038%	\$953	\$148.89
X54	MNSCU-Pine Tech College	118	0.195%	2	0.091%	6	0.030%	0.105%	\$2,623	\$253.70
X55	MNSCU-St Paul College	401	0.663%	15	0.679%	39	0.192%	0.511%	\$12,765	\$862.15
X56	MNSCU-Lake Superior College	370	0.611%	10	0.453%	52	0.256%	0.440%	\$10,984	\$794.96
X57	MNSCU-St. Cloud Tech College	353	0.584%	6	0.272%	48	0.236%	0.364%	\$9,087	\$759.49
X59	MNSCU-Dakota County Tech College	281	0.464%	3	0.136%	22	0.108%	0.236%	\$5,891	\$603.08
X60	MNSCU-Hennepin TC-Brooklyn Prk	287	0.475%	7	0.317%	62	0.305%	0.366%	\$9,125	\$617.05
X61	MNSCU-Hennepin TC-Eden Prairie	221	0.365%	4	0.181%	5	0.025%	0.190%	\$4,749	\$474.61
X62	MNSCU-MN West C&T - Canby	57	0.094%	1	0.045%	0	0.000%	0.046%	\$1,157	\$122.01
X63	MNSCU-MN West C&T - Granite Falls	38	0.062%	0	0.000%	0	0.000%	0.021%	\$519	\$81.16
X64	MNSCU-MN West C&T - Jackson	51	0.084%	1	0.045%	0	0.000%	0.043%	\$1,075	\$109.11
X65	MNSCU-MN West C&T - Pipestone	46	0.076%	1	0.045%	0	0.000%	0.040%	\$1,006	\$98.36
X66	MNSCU-Mesabi Range C&T- Eveleth	63	0.104%	0	0.000%	0	0.000%	0.035%	\$863	\$134.91
X68	MNSCU-SE Tech College-Red Wing	79	0.130%	2	0.091%	4	0.020%	0.080%	\$1,997	\$168.78
X69	MNSCU-SE Tech College-Winona	127	0.209%	0	0.000%	3	0.015%	0.075%	\$1,863	\$271.98
X71	MNSCU-Central Lks College-Staples	53	0.088%	0	0.000%	4	0.020%	0.036%	\$897	\$114.49
X72	MNSCU-Northwest Tech College	97	0.160%	0	0.000%	0	0.000%	0.053%	\$1,335	\$208.55
X73	MNSCU-C&T College-Detroit Lakes	110	0.181%	0	0.000%	0	0.000%	0.060%	\$1,507	\$235.43
X74	MNSCU-Northland C&T-E.Grand Forks	137	0.227%	3	0.136%	22	0.108%	0.157%	\$3,920	\$295.09
X75	MNSCU-C&T College-Moorhead	237	0.392%	0	0.000%	1	0.005%	0.132%	\$3,299	\$509.01
X77	MNSCU-C&T College-Wadena	79	0.130%	3	0.136%	1	0.005%	0.090%	\$2,251	\$168.78
X78	MNSCU-Riverland Comm Coll-Albert Lea	49	0.081%	1	0.045%	2	0.010%	0.046%	\$1,136	\$105.89
X79	MNSCU-S Central Tech Coll-Mankato	312	0.516%	6	0.272%	6	0.030%	0.273%	\$6,802	\$671.34
X80	MNSCU-Ridgewater College-Hutchinson	88	0.145%	1	0.045%	0	0.000%	0.063%	\$1,584	\$188.66
X81	MNSCU-Ridgewater College-Willmar	271	0.449%	4	0.181%	34	0.167%	0.266%	\$6,632	\$583.19
X83	MNSCU-S Central Tech Coll-Faribault	66	0.109%	0	0.000%	3	0.015%	0.041%	\$1,028	\$141.36
X99	MNSCU-Student Workers	4,284	7.085%	7	0.317%	41	0.202%	2.535%	\$63,262	EXEMPT

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY
FY 2012**

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28A	State Senate	284	0.470%	1	0.045%	0	0.000%	0.172%	\$4,284	\$610.60
29 (All)	DNR (All regions)	2,718	4.495%	116	5.251%	1,111	5.470%	5.072%	\$126,599	\$5,843.70
CC (All)	Conservation Corp Minnesota	197	0.326%	12	0.543%	5	0.025%	0.298%	\$7,435	\$423.55
31A	House of Representatives	372	0.615%	2	0.091%	0	0.000%	0.235%	\$5,872	\$799.80
32A	Pollution Control Agency	929	1.536%	11	0.498%	75	0.369%	0.801%	\$19,998	\$1,997.35
33A	Trial Courts	2,596	4.293%	45	2.037%	498	2.452%	2.927%	\$73,068	\$5,581.40
J50	State Guardian ad Litem Board	252	0.417%	3	0.136%	0	0.000%	0.184%	\$4,597	\$541.80
34A	Housing Finance	202	0.334%	2	0.091%	46	0.226%	0.217%	\$5,417	\$434.30
37A	Education	402	0.665%	6	0.272%	75	0.369%	0.435%	\$10,863	\$864.30
38A	Investment Board	21	0.035%	0	0.000%	0	0.000%	0.012%	\$289	\$45.15
39A	Governor's Office	49	0.081%	1	0.045%	0	0.000%	0.042%	\$1,051	\$105.35
40A	Historical Society	505	0.835%	5	0.226%	3	0.015%	0.359%	\$8,955	\$1,085.75
41A	Work Comp Court of Appeals	13	0.021%	1	0.045%	20	0.098%	0.055%	\$1,375	\$27.95
42 (All)	Labor & Industry	440	0.728%	21	0.951%	192	0.945%	0.875%	\$21,829	\$946.00
43A	IRRRB	82	0.136%	9	0.407%	110	0.542%	0.362%	\$9,024	\$176.30
44 (All)	Minnesota State Academies	339	0.561%	22	0.996%	153	0.753%	0.770%	\$19,218	\$728.85
45A	Mediation Services	12	0.020%	1	0.045%	9	0.044%	0.036%	\$910	\$25.80
46A	Office of Enterprise Technology	311	0.514%	3	0.136%	68	0.335%	0.328%	\$8,195	\$668.65
49A	Legislative Auditor	59	0.098%	0	0.000%	0	0.000%	0.033%	\$812	\$126.85
50A	State Arts Board	14	0.023%	0	0.000%	0	0.000%	0.008%	\$193	\$30.10
5DA	Leg. Coord Committee/Rev of Statutes	88	0.146%	0	0.000%	0	0.000%	0.049%	\$1,211	\$189.20
52A	Public Defense Board	593	0.981%	3	0.136%	5	0.025%	0.380%	\$9,494	\$1,274.95
53A	Secretary of State	80	0.132%	0	0.000%	0	0.000%	0.044%	\$1,101	\$172.00
										\$0.00
55A	Human Svs-Anoka RTC	701	1.159%	68	3.078%	672	3.309%	2.515%	\$62,784	\$1,507.15
55B	Human Svs-Brainerd RTC	10	0.017%	25	1.132%	256	1.260%	0.803%	\$20,040	\$21.50
552	Human Svs-CARE	239	0.395%	4	0.181%	6	0.030%	0.202%	\$5,041	\$513.85
554	Human Svs-Child	65	0.107%	26	1.177%	319	1.571%	0.952%	\$23,754	\$139.75
55C	Human Svs-Cambridge RTC (closed)	0	0.000%	12	0.543%	301	1.482%	0.675%	\$16,850	\$0.00
55D	Human Svs-Central Office	2,291	3.789%	25	1.132%	146	0.719%	1.880%	\$46,920	\$4,925.65
55E	Human Svs-Fergus Falls RTC	0	0.000%	5	0.226%	85	0.418%	0.215%	\$5,365	\$0.00
55F	Human Svs-Faribault RTC (closed)	0	0.000%	13	0.589%	256	1.260%	0.616%	\$15,383	\$0.00
55G	Human Svs-AhGwahChing RTC	0	0.000%	16	0.724%	330	1.625%	0.783%	\$19,544	\$0.00
55H	Human Svs-Hastings (closed)	0	0.000%	1	0.045%	8	0.039%	0.028%	\$704	\$0.00
55K	Human Svs-METO	184	0.304%	30	1.358%	326	1.605%	1.089%	\$27,185	\$395.60
555	Human Svs-MSOCS Group Homes	1,314	2.173%	136	6.157%	2,101	10.344%	6.225%	\$155,366	\$2,825.10
55M	Human Svs-Moose Lake RTC (closed)	0	0.000%	4	0.181%	85	0.418%	0.200%	\$4,988	\$0.00

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY
FY 2012**

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55N	Human Svs-NNE-SOS-Gen.Fund	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55P	Human Svs-Moose Lk Reg. St. OP Svs	736	1.217%	46	2.082%	336	1.654%	1.651%	\$41,216	\$1,582.40
55Q	Human Svs-St Peter MSH	809	1.338%	63	2.852%	515	2.536%	2.242%	\$55,956	\$1,739.35
55R	Human Svs-Rochester (closed)	0	0.000%	1	0.045%	41	0.202%	0.082%	\$2,056	\$0.00
55S	Human Svs-St Peter RTC (closed)	0	0.000%	9	0.407%	53	0.261%	0.223%	\$5,561	\$0.00
55T	Human Svs-Oak Terrace RTC (closed)	0	0.000%	6	0.272%	108	0.532%	0.268%	\$6,684	\$0.00
55U	Human Svs-NNE-SOS-Eveleth	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55W	Human Svs-Willmar RTC	49	0.081%	7	0.317%	63	0.310%	0.236%	\$5,891	\$105.35
558	Human Svs-MNS	5	0.008%	5	0.226%	44	0.217%	0.150%	\$3,754	\$10.75
55Y	Human Svs-CBHH	360	0.595%	24	1.086%	159	0.783%	0.822%	\$20,506	\$774.00
58A	Court of Appeals	88	0.146%	0	0.000%	0	0.000%	0.049%	\$1,211	\$189.20
60A	Higher Educ Services Office	70	0.116%	0	0.000%	0	0.000%	0.039%	\$963	\$150.50
61A	State Auditor	105	0.174%	1	0.045%	42	0.207%	0.142%	\$3,542	\$225.75
62A	MN State Retirement	91	0.150%	2	0.091%	2	0.010%	0.084%	\$2,087	\$195.65
63A	Public EE Retirement Assoc.	92	0.152%	1	0.045%	0	0.000%	0.066%	\$1,643	\$197.80
65 (All)A	Judicial	272	0.450%	3	0.136%	36	0.177%	0.254%	\$6,347	\$584.80
67A	Revenue	1,544	2.553%	26	1.177%	282	1.388%	1.706%	\$42,589	\$3,319.60
68A	Tax Court	6	0.010%	0	0.000%	0	0.000%	0.003%	\$83	\$12.90
69A	Teachers Retirement Assoc.	82	0.136%	0	0.000%	0	0.000%	0.045%	\$1,128	\$176.30
70J	Judicial Standards Board	2	0.003%	0	0.000%	0	0.000%	0.001%	\$28	\$4.30
75C	Veterans Affairs-Benefits & Services	96	0.159%	3	0.136%	9	0.044%	0.113%	\$2,820	\$206.40
75B	Veterans Home Silver Bay	152	0.251%	26	1.177%	307	1.511%	0.980%	\$24,460	\$326.80
75F	Veterans Home Fergus Falls	154	0.255%	4	0.181%	90	0.443%	0.293%	\$7,312	\$331.10
75H	Veterans Home Hastings	102	0.169%	10	0.453%	87	0.428%	0.350%	\$8,734	\$219.30
75L	Veterans Home Luverne	193	0.319%	25	1.132%	201	0.990%	0.814%	\$20,305	\$414.95
75M	Veterans Home Minneapolis	610	1.009%	97	4.391%	1,149	5.657%	3.686%	\$91,994	\$1,311.50
77 (All)	Minnesota Zoo	306	0.506%	23	1.041%	340	1.674%	1.074%	\$26,801	\$657.90
78A	MCF-Central Office	723	1.196%	29	1.313%	169	0.832%	1.114%	\$27,793	\$1,554.45
78B	MCF-St. Cloud	396	0.655%	21	0.951%	161	0.793%	0.799%	\$19,953	\$851.40
78C	MCF-Sauk Center (closed)	0	0.000%	1	0.045%	0	0.000%	0.015%	\$377	\$0.00
78F	MCF-Faribault	618	1.022%	18	0.815%	129	0.635%	0.824%	\$20,567	\$1,328.70
78H	MCF-Shakopee	252	0.417%	10	0.453%	270	1.329%	0.733%	\$18,294	\$541.80
78L	MCF-Lino Lakes	432	0.714%	21	0.951%	111	0.547%	0.737%	\$18,400	\$928.80

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY
FY 2012**

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78P	MCF-Oak Park Heights	344	0.569%	38	1.720%	409	2.014%	1.434%	\$35,800	\$739.60
78R	MCF-Red Wing	162	0.268%	15	0.679%	109	0.537%	0.495%	\$12,344	\$348.30
78S	MCF-Stillwater	511	0.845%	50	2.263%	453	2.230%	1.780%	\$44,419	\$1,098.65
78T	MCF-Togo	49	0.081%	8	0.362%	70	0.345%	0.263%	\$6,555	\$105.35
78U	MCF-Rush City	333	0.551%	22	0.996%	257	1.265%	0.937%	\$23,396	\$715.95
78W	MCF-Willow River/Mooselake	416	0.688%	13	0.589%	163	0.803%	0.693%	\$17,297	\$894.40
790	DOT-Central Office	1,472	2.434%	34	1.539%	376	1.851%	1.942%	\$48,462	\$3,164.80
791	DOT-District 1-Duluth/Virginia	376	0.622%	39	1.766%	223	1.098%	1.162%	\$28,997	\$808.40
792	DOT-District 2-Bemidji/Crookston	227	0.375%	6	0.272%	34	0.167%	0.271%	\$6,776	\$488.05
793	DOT-District 3-Baxter/St. Cloud	408	0.675%	33	1.494%	145	0.714%	0.961%	\$23,983	\$877.20
794	DOT-District 4-Detroit Lakes/Morris	224	0.370%	18	0.815%	197	0.970%	0.718%	\$17,931	\$481.60
796	DOT-District 6-Rochester/Owatonna	394	0.652%	35	1.584%	172	0.847%	1.028%	\$25,649	\$847.10
797	DOT-District 7-Mankato/Window	294	0.486%	24	1.086%	236	1.162%	0.912%	\$22,752	\$632.10
798	DOT-District 8-Willmar	198	0.327%	17	0.770%	102	0.502%	0.533%	\$13,306	\$425.70
799	DOT-District 9-Metro	1,298	2.147%	125	5.659%	1,242	6.115%	4.640%	\$115,816	\$2,790.70
82A	Public Utilities Comm	49	0.081%	0	0.000%	0	0.000%	0.027%	\$674	\$105.35
90A	State Fair	339	0.561%	6	0.272%	71	0.350%	0.394%	\$9,833	\$728.85
92G	Ombudsperson for Families	5	0.008%	0	0.000%	0	0.000%	0.003%	\$69	\$10.75
9KG	Office of Admin Hearings	74	0.122%	2	0.091%	5	0.025%	0.079%	\$1,976	\$159.10
9GH	Ombudsman-Mental Health	21	0.035%	0	0.000%	0	0.000%	0.012%	\$289	\$45.15
9XG	Capitol Area Architect	3	0.005%	0	0.000%	0	0.000%	0.002%	\$41	\$6.45
9YG	Disability Council	9	0.015%	0	0.000%	0	0.000%	0.005%	\$124	\$19.35
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%	\$28	\$4.30
9EP	Sentencing Guidelines	6	0.010%	0	0.000%	0	0.000%	0.003%	\$83	\$12.90
9LG	Black Minnesotans Council	5	0.008%	0	0.000%	0	0.000%	0.003%	\$69	\$10.75
9PR	Water & Soil Resources Board	80	0.132%	1	0.045%	41	0.202%	0.126%	\$3,157	\$172.00
9NG	Asian-Pacific Council	3	0.005%	0	0.000%	0	0.000%	0.002%	\$41	\$6.45
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		60,467	100.000%	2,209	100.000%	20,311	100.000%	100.00%	\$2,496,000	\$120,793.99

Bulletin

WORKERS' COMPENSATION

BULLETIN 12-3

Date: July 2012

To: Workers' Compensation Coordinators
Agency Accounting Coordinators

Subject: Administrative Fees for FY 2013

Background:

The Worker's Compensation Program's administrative fee will be \$2,620,800 for FY 2013.

The administrative fee is apportioned based on the following factors:

- Average number of employees for the period 7/01/11 through 3/31/12
- Number of open claims on 3/31/12
- Number of payment transactions for the period 7/01/11 through 3/31/12

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 for CorVel's services increased from \$2.15 to \$2.17 per employee per month effective 1/1/12. This rate will continue through 12/31/12 at which time a new managed care contract will become effective and may result in a rate change. We will notify you of any change at that time. 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 SWIFT 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 SWIFT 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 2013 premium amount.

Administrative Fees

The attached spreadsheet details each agency's administrative fees for FY 2013. The spreadsheet contains the following information:

- Employee average for the period 7/01/11 through 3/31/12
- Percentage of the total number of employees
- Number of open claims on 3/31/12
- Percentage of the total number of open claims
- Number of transactions processed for the period 07/01/11 through 3/31/12
- 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 2013 administrative fee is the agency's average percentage multiplied by \$2,620,800.
- Monthly managed care administrative fee is \$2.17 multiplied by the average number of employees.

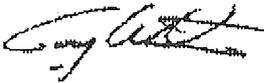
The administrative fees will be invoiced monthly through the state's accounts receivable system to those agencies who are not participating in the alternative cost allocation account. Because we operate from a revolving fund, it is vital that you pay your invoice promptly.

Requested Action

Please share this information with relevant staff in your agency. If you have any questions about this bulletin, please contact:

Gay Scharpen
Workers' Compensation Program
(651) 201-2587
Email: gay.scharpen@state.mn.us

Sincerely,



Gary Westman, Manager
Workers' Compensation Program
Risk Management Division



Office Memorandum

Date: June 29, 2012

To: Spencer Cronk, Commissioner
Department of Administration

From: Margaret Kelly, Assistant Commissioner *MK*

Subject: Approval of 2013 Rates for the Workers' Compensation Program

Pursuant to your request, Minnesota Management and Budget approves the FY 2013 rates for the Risk Management Division's Workers' Compensation Program as proposed in its FY 2013 business plan.

cc: Lenora Madigan, Department of Administration
Julie Poser, Department of Administration
Liz Houlding, Department of Administration
Gary Westman, Department of Administration
Mike Roelofs, MMB
Katharine Barondeau, MMB

Admin
Minnesota
DEPARTMENT OF ADMINISTRATION

DATE: May 21, 2012

TO: Jim Schowalter, Commissioner
Minnesota Management and Budget

FROM: Spencer Cronk
Commissioner

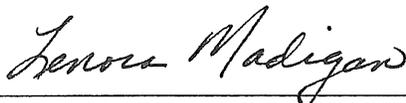
VOICE: 651.201.2564
FAX: 651.297.7909
TTY: 651.297.4357

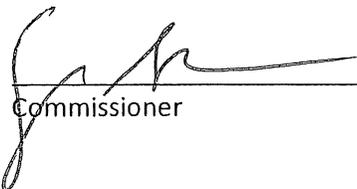
SUBJECT: FY 2013 Business Plan – Risk Management’s Workers’ Compensation

Attached is Risk Management’s Workers’ Compensation Business Plan for your approval. If you need additional information regarding the business plan, or have any questions, please contact either Julie (651.201.2531) or Lenora (651.201.2563).

c Katharine Barondeau

Reviewed by:  5-21-12
Assistant Commissioner Date

 5.21.12
Financial Management and Reporting Date

Approved:  5.21.12
Commissioner Date



RISK MANAGEMENT- WORKERS' COMPENSATION

FY13 BUSINESS PLAN

May 14, 2012

A 5% increase, totaling \$124,800, in administration fees is requested. Legal fees and disability management fees from the State's Workers' Compensation Program (Program) will remain the same in FY13.

Page 5

The following business challenges in FY13 impact pricing for customers: 1) Cost for benefits, reinsurance, and managed care administrative fees continue to increase. Per the Annual Report, prepared on a cash basis, total program costs increased 6.1 percent from \$30.2 million in FY10 to \$32.1 million in FY11; 2) There have been Premium pool deficits for the last three years. Based on an actuarially determined distribution formula, the premium pool deficit of \$202,521 from FY11 will be applied to the premiums for FY13.

The administrative fee that supports the Program has not paid the full cost in recent years and has not changed since FY04 when the fee was reduced by 15%. The Program is recommending a 5% increase. This increase will be apportioned to our customers according to our administrative fee calculation formula. Overtime, the claim count for our claim specialists has grown to be greater than industry standards. To address the increased workload and the need to prepare for retirements in this unit, part of the increase will be used to fund a new claim specialist position returning the Program's headcount to FY11 levels.

Pages 6-9

The purpose of the self-insured 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 pay-as-you-go fund is used to make workers' compensation payments for agencies until the agency reimburses the fund. The Premium Pool allows state agencies to join together in an alternative cost account for funding all their workers' compensation costs. Annual rate calculations for the premium pool are computed based on a formula developed in FY07 by an actuary. The administrative fee helps pay the operating costs for claims management, administrative support, and safety and loss control services.

Pages 10-16

The Program provides workers' compensation coverage to all state employees, volunteers, 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. The Program provides administrative services through four distinct units: safety and loss control (SLC), claims management, disability management, and legal services. The SLC provides customers of the 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 industrial trends, web-based information and resources, safety training resources and services, and contracting with outside vendors. 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. 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. The legal services unit represents state agencies in workers' compensation court cases.

Pages 17-22

Information on the Program web site is designed to provide state employees and state agencies access to basic workers' compensation information. Links to CorVel, the certified workers' compensation managed care plan, allow both state employees and state agencies access to on-line information. Valuable safety and loss control tools and resources are available for safety professionals and others in state agencies. SLC with assistance from all of the Risk Management Division (RMD) work units, and in partnership with Minnesota State Colleges & Universities (MnSCU) sponsors a statewide safety and loss control conference for RMD customers/stakeholders. The conference focuses on the subjects related to the losses experienced by RMD customers/stakeholders. SLC initiated and has taken a lead role in MnSAFE, Governor Dayton's statewide safety initiative. The initiative requires agencies to achieve a three year injury reduction goal of 25% and to report annually on their loss control efforts.

The division continues work on the implementation of the iVOS system that will merge the current four separate systems into one integrated system. The single integrated system will bring a number of efficiencies to the 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 customers. A primary objective for the Program has always been to respond to incoming telephone queries as soon as possible, but no later than 24 hours. All aspects of customer service, including responsiveness to inquiries, have always been and will always be an integral part of our mode of operation.

Page 23 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.

Pages 24-25 Rate Matrix: The FY2013 calculations, including projected expenditures by cost center and billable units used to determine the rates to be charged.

Page 27 Proforma: A three year comparison of revenues, expenditures, and changes in retained earnings.

	FY13 PROFORMA	Change FY13-12	Percent Change
Revenue	\$ 33,260,875	\$ 3,328,795	11.1%
Salaries	\$ 2,803,300	\$ 485,460	20.9%
Non-Salary Expenses	\$ 30,177,964	\$ 1,870,295	6.6%

Projected FY 2013 Net Income – \$329,611

Projected FY 2013 Retained Earnings - \$9,853,214



**RISK MANAGEMENT DIVISION
Workers' Compensation
Fund 2001**

FISCAL YEAR 2013

Business Plan

May 14, 2012
Liz Houlding, Director
Department of Administration
Risk Management Division / Workers' Compensation
310 Centennial Building
658 Cedar Street
St. Paul, MN 55155
Phone: 651/201-3010
Fax: 651/297-5471
E-mail address: liz.houlding@state.mn.us
Web site: admin.state.mn.us/risk

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EXECUTIVE SUMMARY

State agency customers will experience an increase of 5% in administrative fees, however there will be no increase in legal fees and disability management fees from the State's Workers' Compensation Program (Program) for FY13.

Business Challenges: The following business challenges continue in FY13 and will impact pricing for our customers.

- Costs for benefits, reinsurance, and managed care administrative fees continue to increase. Per the Annual Report, prepared on a cash basis, total program costs increased 6.1 percent from \$30.2 million in FY10 to \$32.1 million in FY11.
- There have been Premium pool deficits for the last three years. Based on an actuarially determined distribution formula, a deficit of \$202,521 from FY11 will be applied to the rates for FY13.

Cost Reductions: The business has targeted reductions in expenses and the use of new technology to improve efficiency in FY13. 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 Program has not paid the full cost in recent years and has not changed since FY04 when the fee was reduced by 15 percent. To address this need, the Program is recommending a 5% increase in fees totaling \$124,800. This increase will be apportioned to our customers according to our administrative fee calculation formula.

Over time, the claim count for our claim specialists has grown to be greater than industry standards. To address the increased workload and the need to prepare for retirements in this unit, part of the increase will be used to fund a new claim specialist position returning the Programs headcount to FY11 levels.

There is documented correlation between organizational safety perception surveys and organizational safety performance. For this reason, Safety & Loss Control (SLC) will be utilizing \$20,000 in FY13 to assist state agencies with the purchase and implementation of safety perception surveys as part of Governor Dayton's MnSAFE initiative.

Rehabilitation Fees: The Program will continue to charge \$65 per hour even though the maximum hourly rate allowed by the Department of Labor & Industry (DLI) is \$94.68. Agencies will realize a savings of nearly \$30 per hour over outsourced work efforts. Rehabilitation services revenue projected for FY13 is \$127,900.

Legal fees: The rates for FY13 will remain the same as in FY12, \$114 per hour for attorneys and \$64 per hour for paralegals. The Attorney General's Office provides comparable services to state agencies and their FY13 rate will be \$123 for attorneys and \$68 for paralegals. Legal fee revenue for FY13 is projected to be \$400,000.

Managed Care fees: The managed care vendor agreed to a .9% increase in fees to \$2.17 for calendar year 2012 after holding them at the 2009 rate of \$2.15 per employee per month for 2010 and 2011. This is the final year of the five year contract, requiring a request for proposals and a new contract before calendar year 2013.

Conclusion: This business plan shows that the state compensation revolving fund continues to provide an excellent alternative to purchasing workers' compensation insurance on the open market. A variety of business challenges are being addressed through effective use of new technology and changing work processes to become more efficient.

Description of Business

The Business: The purpose of the self-insured Workers' Compensation Program is to provide workers' compensation insurance coverage to the state for its 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 DLI and excels among self-insured employers.

The 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 make unbiased, legal-based decisions that center on the facts of each case. State laws and policies of the 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), 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 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 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 remained through FY12. FY13 will see a 5% increase bringing the fee to \$2,630,000. 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 remain unchanged, the Attorney General's office increased their rates to \$123 per hour for attorney time and to \$68 per hour for paralegal time for FY12 and will remain at that level for FY13.

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 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. The program's rate will remain unchanged for FY13. Outsourced rehabilitation providers bill at the rate of \$94.68 per hour.

Managed care: To complement the services provided by the 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 \$1,420,832 in FY11. CorVel, the current managed care vendor, agreed to a .9% increase in fees to \$2.17 for calendar year 2012 after holding them at the 2009 rate of \$2.15 per employee per month for 2010 and 2011. The rate has been renewable every January 1st, 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. Using this index would have resulted in a possible increase of 2.68% beginning January 1, 2012. This is the final year of the five year contract, requiring a request for proposals and a new contract before calendar year 2013.

Reinsurance: The State and all other insurers and self-insured employers in Minnesota are required to purchase workers' compensation reinsurance through the WCRA. The WCRA was created by the State Legislature in 1979 with the State being mandated to join in 1984. The Program is responsible for paying annual reinsurance premiums from an open appropriation. The premium for fiscal year 2012 will be \$984,945. The WCRA offers three retention limits, or deductibles, and the State has selected the highest retention level, currently \$1,840,000. Typically, retention limits change annually; however, no changes were made for calendar year 2011 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 \$20,998,356 in reinsurance premiums since becoming a member in 1984 and the program has received \$2,808,182 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 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, total payments to the WCRA increased in fiscal year 2011 to \$2,531,877 (\$1,144,452 deficiency premium assessment, \$404,903 deficiency assessment and \$982,522 in premiums). In FY12, payments to the WCRA will total \$2,145,928 (\$572,226 deficiency premium assessment, \$588,757 deficiency assessment and \$984,945 in premiums). We anticipate paying \$2,045,541 in reinsurance and assessments in FY13.

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 22.0264 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 Program within the Risk Management Division (RMD) 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.

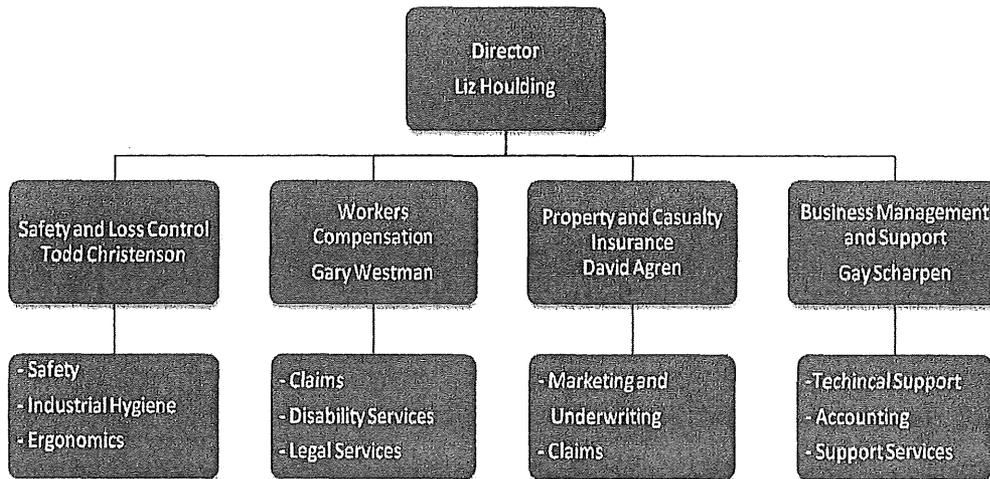
Hours of Business: The Program maintains typical business hours. Employees have flexible work hours, so you will typically find someone in the office from 6:00 a.m. to 5:00 p.m., Monday through Friday. The Program has contracted with CorVel, a certified managed care vendor, to provide 24/7 nurse phone line and other services to help injured state employees seek care regardless of the time and place of the injury.

Current and Future Staffing: During FY12, the Program funded 30.5 FTEs, a reduction of one FTE from FY11. In FY13, the FTE count will return to 31.5. The Program also funds Admin FTE's that provide support to the Program. Of the current 30.5 program-specific positions, 12 employees, or 39 percent, are eligible to retire before the end of 2017. In addition to enhancing the RMD'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 and the addition of one claim specialist. Over the last few years, we reduced staff as the opportunities presented themselves.

Our SLC unit's State Safety Consultant position is currently vacant. We are using this vacancy as an opportunity to rewrite the position description to consolidate our division's property and casualty loss control responsibilities and our workers' compensation loss control responsibilities into one position. The position will remain within SLC and is expected to be partially funded through the Risk Management Fund.

The following organization chart shows an overview of RMD.



Workers' Compensation Program Advisory Committees

The Program coordinates quarterly Agency Roundtable discussion meetings. The purposes of the meetings are to provide information regarding the program, seek advice regarding major program initiatives and discuss workers' compensation issues at the agency level. Participants include:

Anita Gardner, Admin
Amy Kockelman, DOT
Barb Nordstrom, DHS
Chuck Petry, MPCA
Nick Miskow, Vets Affairs

Lisa Schoeder, Judicial
Heather Kidd, MnSCU
Brenda Tuma, DEED
Brook Tupa, Corrections
Jason Amborn, Public Safety

The Program also has a Premium Pool Advisory Group. This group, meets on an ad hoc basis, and 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
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 Solheid, DOC
Lonna Bielke, Health
Joe Piwoschuk, DHS
Lisa Schoeder, Judicial/Trial Courts
Sandi Arvin, DLI
Brenda Tuma, DEED
Donna Baker, Revenue

Robert Nerhing, Military Affairs
Don Beckering, MnSCU
Diane Curelli, DNR
Chuck Petry, Pollution Control Agency
Jason Amborn, Public Safety
Todd Haglin, DOT
vacant, Veterans Affairs
Ken Weisenburger, MN Zoo

Products and Services

The 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 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, the managed care vendor, the WCRA, attorneys 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

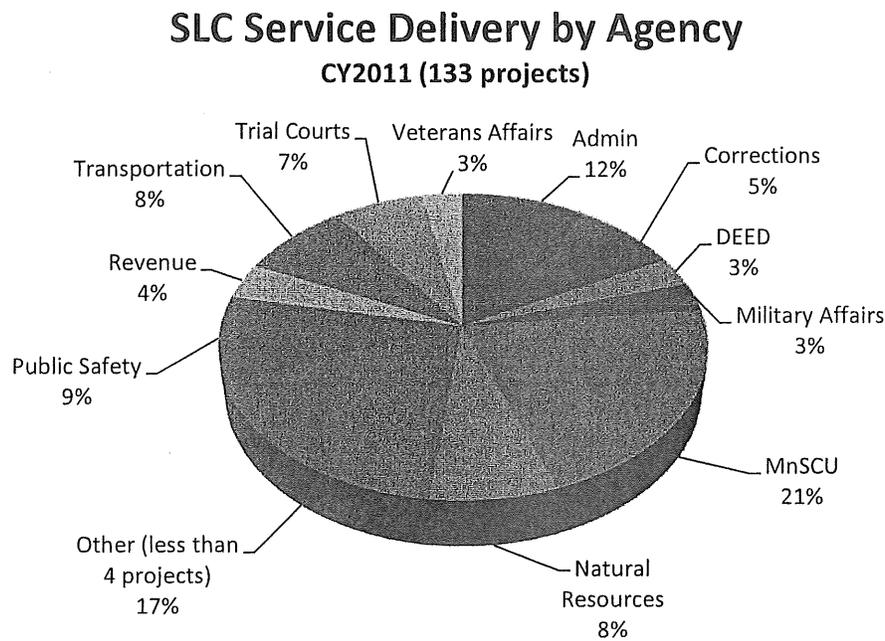
M.S. 16B.495 requires Administration and the Program to provide hazard identification and accident prevention services. The SLC provides customers of the Program with professional loss control, safety, and industrial hygiene consulting services through a variety of means including direct on-site work, 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 occupational 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 FY10-12, 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 FY13.

SLC's customers are the clients of the Program. The following chart indicates the distribution of SLC services for calendar year 2011 by agency.



The following table summarizes SLC services for FY11.

FY11 Safety & Loss Control								
Market Value Analysis of Services Internally Provided to State Agencies								
Type of Service	First Quarter FY2011		Second Quarter FY2011		Third Quarter FY2011		Fourth Quarter FY2011	
	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)	67.00	\$6,700.00	42.75	\$4,275.00	43.50	\$4,350.00	50.00	\$5,000.00
Indoor Air Quality Investigations (# of projects)	12.00	\$30,000.00	8.00	\$20,000.00	16.00	\$40,000.00	8.00	\$20,000.00
IH Equip Utilized by Agencies (# of days)	52.00	\$3,380.00	92.50	\$6,012.50	72.50	\$4,712.50	31.75	\$2,063.75
IH Laboratory cost savings (# of samples)	72.00	\$360.00	82.00	\$410.00	45.00	\$225.00	19.00	\$95.00
Safety Consulting Services (hours)	186.00	\$18,600.00	151.25	\$15,125.00	197.00	\$19,700.00	177.00	\$17,700.00
Safety and Health Training (hours)	63.50	\$1,587.50	123.00	\$3,075.00	185.00	\$4,625.00	360.00	\$9,000.00
Ergonomic Consulting Services (hours)	0.00	\$0.00	9.00	\$900.00	0.00	\$0.00	0.00	\$0.00
Ergonomic Evaluations (# of evals)	0.00	\$0.00	0.00	\$0.00	1.00	\$150.00	0.00	\$0.00
Indirect Agency Services (hours)	563.00	\$56,300.00	625.50	\$62,550.00	597.50	\$59,750.00	510.00	\$51,000.00
Pandemic planning (hours)	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00
Training Material utilization (# of days)	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00
Total Cost to Provide Externally		\$116,927.50		\$112,347.50		\$133,512.50		\$104,858.75
Total Cost to Provide Internally *	\$62,500.10		\$77,006.91		\$68,854.13		\$91,272.89	
Cost Savings by Providing Services Internally	\$54,427.40		\$35,340.59		\$64,658.37		\$13,585.86	
Year to Date Cost Savings	\$54,427.40		\$89,767.99		\$154,426.36		\$168,012.22	

* amount reflects org #6704 expenditures for reporting quarter of FY 11								
Assumptions			Hourly labor rate of \$100 used to calculate Market Value					
Average air quality investigation estimated at \$2500			Equipment rental based on average daily rate of \$65					
Average ergonomic evaluation estimated at \$150			Training Material utilization valued at \$10 per day					
Average hour of training estimated at \$25 (# of attendees x hours of training)			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 occupational 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 occupational health concerns.

Much of our industrial hygiene services over the past 19 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:** CCRx 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:

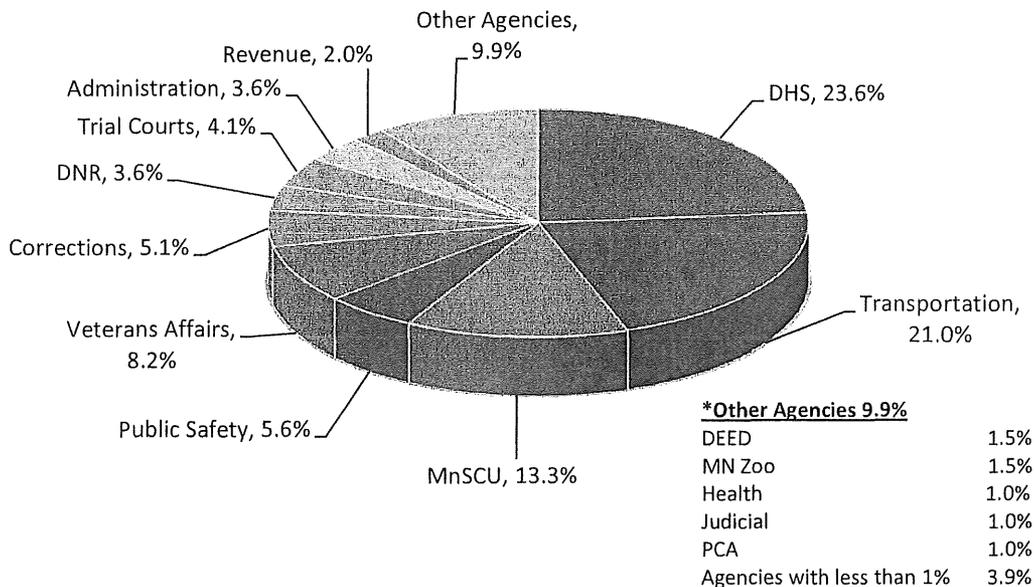
1. **Statutory Vocational Rehabilitation:** A service provided by Qualified Rehabilitation Counselors (QRCs) under M.S. 176.102 designed to help the injured employee return to their same job or a job related to their former employment that provides an economic status as close as possible to that which 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 (ideally within two weeks) after 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 FY11 by agency.

Disability Management Services by Agency Fiscal Year 2011



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 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 2011, 62 new cases were handled by the two attorneys in the Legal Services Unit, with 43 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 64 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 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 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

	FY11 Revenue	FY12 Revenue Actual/Est.	FY13 Revenue (Projected)
DHS	\$ 6,863,760	\$ 6,870,560	\$ 7,453,747
DOT	4,155,038	3,400,088	4,720,706
MnSCU	3,987,239	4,632,564	4,969,165
DOC	2,575,531	3,203,895	3,354,186
Veterans Affairs	2,083,322	1,844,188	1,839,208
Other Agencies	1,910,506	1,520,944	2,236,124
Total	\$21,575,396	\$21,472,239	\$24,573,136

Admin fee included on Proforma

Premium Pool Agencies

	FY11 Revenue	FY12 Revenue Actual/Est.	FY13 Revenue Projected
Public Safety	\$1,450,208	\$1,452,458	\$1,447,816
Trial Courts	892,075	706,865	645,981
Admin	532,239	499,759	583,912
DEED	449,181	480,780	553,941
Agriculture	325,076	343,510	352,029
Other Agencies	2,196,640	2,534,566	2,803,473
Total	\$5,845,419	\$6,017,938	\$6,387,152

Admin fee included on Proforma

Additional Marketing Initiatives

Meetings with Customers. The 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 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.

Annual SLC Conference. SLC with assistance from all of the RMD work units, and in partnership with MnSCU, sponsors a statewide safety and loss control conference for RMD customers/stakeholders. The conference focuses on the subjects related to the losses experienced by RMD customers/stakeholders. The conference is held annually in October.

MnSAFE. SLC initiated and has taken a lead role in MnSAFE, Governor Dayton's statewide safety initiative. The initiative requires agencies to achieve a three year injury reduction goal of 25% and to report annually on their loss control efforts. MnSAFE details are available at mn.gov/mnsafe.

E-mail. The 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 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.

Workers' Compensation Bulletins. The 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 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 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 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 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 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 cost effective and efficient in the delivery of services. The 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 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 that are continuously updated with each release of the annual report. The 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 below).

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
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
2010	1.1	2.9	4.0

All Minnesota Employers			
Paid Claims Per 100 FTE CY DOI/FTE by FY			
Injury Calendar Year	Indemnity Claims	Medical Only Claims	Total Claims
2006	1.2	4.6	5.8
2007	1.2	4.5	5.7
2008	1.2	4.3	5.5
2009	1.1	4.8	4.9
2010	1.1	3.8	4.9

Data Source: DLI's Workers' Compensation System Report (Released 2012). 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 below).

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
2006	\$1.09	\$1.35	\$1.62
2007	\$1.08	\$1.40	\$1.55
2008	\$1.01	\$1.35	\$1.42
2009	\$1.04	\$1.29	\$1.33
2010	\$1.06	\$1.27	\$1.25

Data Source: DLI's Workers' Compensation System Report (Released 2012). 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
2006	\$13,700	\$17,573
2007	\$13,000	\$17,878
2008	\$14,500	\$19,134
2009	\$15,300	\$19,849
2010	\$14,100	\$18,848

Data Source: DLI's Workers' Compensation System Report (Released 2012). 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 FY13. In FY13, the Program will incur a depreciation charge of \$61,664 on a capital asset expenditure of \$616,636 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, 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 FY13 and will impact pricing for our customers.

- Costs for benefits, reinsurance, and managed care administrative fees continue to increase. Per the Annual Report, prepared on a cash basis, total program costs increased 6.1 percent from \$30.2 million in FY10 to \$32.1 million in FY11.
- There have been Premium pool deficits for the last three years. Based on an actuarially determined distribution formula, a deficit of \$202,521 from FY11 will be applied to the rates for FY13.

Cost Reductions: The business has targeted reductions in expenses and the use of new technology to improve efficiency in FY13. 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 Program has not paid the full cost in recent years and has not changed since FY04 when the fee was reduced by 15 percent. To address this need, the Program is recommending a 5% increase in fees totaling \$124,800. This increase will be apportioned to our customers according to our administrative fee calculation formula.

Over time, the claim count for our claim specialists has grown to be greater than industry standards. To address the increased workload and the need to prepare for retirements in this unit, part of the increase will be used to fund a new claim specialist position returning the Programs headcount to FY11 levels.

There is documented correlation between organizational safety perception surveys and organizational safety performance. For this reason, SLC will be utilizing \$20,000 in FY13 to assist state agencies with the purchase and implementation of safety perception surveys as part of Governor Dayton's MnSAFE initiative.

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	FY12 Actual/Est	FY13 (Projected)
Hourly Rate	\$65	\$65	\$65
Revenue	\$136,813	\$112,687	\$127,920
Operating costs *	\$219,344	\$222,910	\$229,939

*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 \$94.68. Agencies will realize a savings of nearly \$30 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.

	FY08	FY09	FY10	FY11	FY12 (Estimated)	FY13 (Projected)
Hourly Rate						
Attorney	\$95	\$95	\$95	\$114	\$114	\$114
Paralegal	55	55	55	64	64	64
Revenue	\$327,718	\$354,028	\$365,562	\$412,895	\$400,000	\$400,000
Legal Services Unit Expenses	341,932	350,124	356,565	359,500		
Operating costs*					454,919	465,577
Total	(\$14,214)	\$ 3,904	\$ 8,997	\$ 8,997	(\$54,919)	(\$65,577)

*Includes an allocated share of general office expenses

The Attorney General's Office provides comparable services to state agencies and their FY13 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. For outside counsel that provides legal services to the 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 FY13.

Premium pool: Agencies participating in the premium pool will share a deficit of \$202,521 in FY13. Based on an actuarially determined distribution formula, a small deficit is also projected for FY13.

Future pricing impacts: Benefit cost increases and inadequate reimbursements to the state compensation revolving fund will result in increased costs to agencies in FY13. The Program will continue to work closely with customer agencies and do everything in its power to control cost and price increases.

Retained Earnings: Retained earnings for FY13 is projected to increase by \$329,611 for an ending retained earnings balance of \$9,853,214.

Assumptions for Rate Matrix

Minnesota Department of Administration
 Risk Management Division/Workers' Compensation Program
 Assumptions: Changes in Expenditures
 For Fiscal Year 2013

OPERATING REVENUE/EXPENSES

RSRC 8285/9830	SWIFT 514213	WORKERS' COMP REVOLVING REVENUE (Pay-as-you-go) Change = 15.5% or \$3,062,840 Increase is due to overall claim cost increases.
RSRC 8349		Administration Fee Change = 5.0% or \$124,800 Increase is a result of increasing operating costs.
RSRC 8700	513304	SAFETY TRAINING Change = 29.2% or \$6,300 FY12 costs for the MN Safety & Health Conference is down approximately \$5,000 from previous years. Anticipate FY13 to have increased participation in the Minnesota Safety Council Conference.
2C0	41000	SALARIES Change = 20.9% or \$485,460 Increase is due to an additional claim specialist position at a senior level; a higher allocation of indirect salaries; and lower salaries in FY12 due to the 3-week State shutdown.
2D0	41500	REPAIRS Change = 11.1% or \$500 FY12 costs are less than projected.
2E0	41110	PRINTING/ADVERTISING Change = 69.0% or \$1,184 Due to the experience required in the senior level position, it may be necessary to advertise outside for candidates.
2F0	41155	COMMUNICATIONS Change = 8.8% or \$3,015 FY13 costs will be greater due to an increase in postage.
2G0	41160	TRAVEL – IN-STATE Change = 29.9% or \$4,601 Increase is due to increased fuel costs and travel associated with the placement coordinator activities.
2H0	41170	TRAVEL – Out-of-STATE Change = N/A or \$1,500 Out-of-state travel expense for national safety conference.
2M0	43000	CLAIMS EXPENSE Change = 6.8% or \$1,688,409 Increase is due to the trend of increasing claim costs.
2P	42010	INDIRECT COSTS Change = 159.0% or 27,624 Increases due to projected costs with the implementation of SWIFT.
2K0	41400	DEPRECIATION Change = N/A or \$61,664 The increase in depreciation anticipates a capital expenditure for a new risk management information system which has an estimated unit cost of \$616,636 with a 10-year straight-line depreciation starting in year of acquisition.

Full-time equivalents (FTEs) for FY13 will be 31.5. This business plan includes the addition of 1 FTE from the FY12 FTEs of 30.5.

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 2013**

	WCA Safety Training	WCR Premium Pool	WKR Pay-As-You-Go	Total
Claim Expense	0	\$5,800,000	\$20,600,000	\$26,400,000
Special Assessment	0	237,300	1,292,700	1,530,000
Managed Care Fee	0	458,900	975,200	1,434,100
Estimated Salary Expense	0	527,018	2,276,282	2,803,300
Estimated Statewide/Agency Allocation	0	10,000	35,000	45,000
Miscellaneous Expenses	27,900	133,382	607,582	768,864
TOTAL BASE REVENUE	27,900	7,166,600	25,786,814	32,981,264
Less: Surplus Distribution				
TOTAL NET BASE REVENUE	27,900	7,166,600	25,786,764	32,981,264

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 for the period 7/01 through 3/31
- Number of open claims on 3/31
- Number of payment transactions for the period 7/01 through 3/31

Premium Pool

Average number of employees 17,149
Rate/average number of employees \$37.49

Pay-As-You-Go

Average number of employees 42,091
Rate/average number of employees \$46.99

Rate Matrix Computations

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION / WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2013**

1. Describe cost and usage estimation methods.

The administrative fee is apportioned based on the following factors:

- a. Average number of employees for the period 7/01 through 3/31
- b. Number of open claims on 3/31
- c. Number of payment transactions for the period 7/01 through 3/31

2. Method used to allocate expenses to cost centers by SWIFT account code (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 FY13. The Program will incur a depreciation charge of \$61,664 on a capital asset expenditure of \$616,636 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 2013

RATE	FY2008	FY2009	FY2010	FY 2011	FY 2012	FY2013
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Administrative Fee

The Administrative Fee of \$2,496,000 had remained the same since FY 2004. In FY13, the fee will be increased by 5% to \$2,620,800. 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. (Admin fee/Avg number of covered employees) *

	42.55	41.90	41.51	41.51	41.28	44.24
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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	95.00	95.00	95.00	114.00	114.00	114.00
Paralegal	55.00	55.00	55.00	64.00	64.00	64.00

Rehabilitation Services

QRC's	N/A	N/A	N/A	65.00	65.00	65.00
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Managed Care Fee

(rate/employee/month)

1 st six months	2.080	2.10	2.15	2.15	2.15	2.17
2 nd six months	2.10	2.15	2.15	2.15	2.17	*

* This is the final year of the five year contract, requiring a request for proposals and a new contract before calendar year 2013.

History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION / WORKERS' COMPENSATION PROGRAM FOR FISCAL YEAR 2013

		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	\$ CHANGE	% CHANGE
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EST/ACTUAL</u>	<u>PROPOSED</u>	<u>FY12/FY13</u>	<u>FY12/FY13</u>
Obj class	RSRC*								
Operating Revenues									
Premium Pool Revenue	8285	5,262,989	4,126,165	4,289,368	5,094,401	5,662,663	5,744,275	81,612	1.4%
Workers' Comp Revolving Revenue	8285	18,749,046	17,167,505	18,942,359	19,894,573	19,805,060	22,867,900	3,062,840	15.5%
Administrative Fees *	8349	2,496,000	2,496,000	2,496,000	2,496,000	2,496,000	2,620,800	124,800	5.0%
Other Revenue **	9830	514,732	4,077,500	2,930,419	4,455,353	1,946,756	2,000,000	53,244	2.7%
Safety Training	8700	-	23,825	24,925	22,365	21,600	27,900	6,300	29.2%
Total Operating Revenue		27,022,767	27,890,995	28,683,071	31,962,693	29,932,080	33,260,875	3,328,795	11.1%
Operating Expenses									
Salaries and Benefits		2,608,423	2,740,762	2,543,457	2,451,077	2,317,840	2,803,300	485,460	20.9%
Rent		117,675	109,922	120,981	120,790	114,099	119,000	4,901	4.3%
Repairs		5,504	33,709	4,588	4,957	4,500	5,000	500	11.1%
Insurance		1,409,196	1,553,858	1,546,564	1,533,462	1,525,949	1,530,000	4,051	0.3%
Printing/Advertising		4,854	2,100	1,856	1,790	1,716	2,900	1,184	69.0%
Professional Technical Services		1,372,343	1,483,763	1,623,819	1,691,793	1,677,879	1,750,200	72,321	4.3%
Computer Services		205,109	186,018	175,093	160,519	140,559	140,000	(559)	-0.4%
Other Operating Costs		18,847	11,772	11,447	8,051	13,829	14,500	671	4.9%
Communications		37,614	35,937	41,213	40,019	34,085	37,100	3,015	8.8%
Travel - In State		18,582	18,451	17,691	19,876	15,399	20,000	4,601	29.9%
Travel - Out State		491	-	-	-	-	1,500	1,500	0.0%
Claims Expense		21,141,439	22,215,513	23,699,964	24,494,298	24,711,591	26,400,000	1,688,409	6.8%
Employee Development/Memberships		22,274	24,334	25,851	24,848	26,932	27,100	168	0.6%
Supplies		26,871	23,486	19,475	19,799	23,754	24,000	246	1.0%
Indirect Costs		69,730	247,741	279,022	114,604	17,377	45,000	27,624	159.0%
Depreciation		-	-	-	-	-	61,664	61,664	0.0%
Total Operating Expenses		27,058,952	28,687,366	30,111,021	30,685,885	30,625,507	32,981,264	2,355,757	7.7%
Operating Income (Losses)		(36,185)	(796,370)	(1,427,950)	1,276,808	(693,428)	279,611	973,039	-140.3%
Nonoperating Revenues (Expenses)									
Interest Revenue		573,027	322,437	93,183	52,239	29,052	50,000	20,948	72.1%
Total Nonoperating Revenue (Expenses)		573,027	322,437	93,183	52,239	29,052	50,000	20,948	72.1%
Income (Losses) before Contributions and Transfers									
Transfers		-	-	-	-	-	-	-	-
Net Income (Loss) before Contributions		536,842	(473,933)	(1,334,767)	1,329,047	(664,376)	329,611	993,987	-149.6%
Retained Earnings, Beginning Period		9,791,434	10,673,083	10,196,721	8,861,954	10,187,979	9,523,603	(664,376)	-6.5%
Adjustment to Retained Earnings		344,807	(2,429)	-	(3,021)	-	-	-	0.0%
Retained Earnings, Ending Period		10,673,083	10,196,721	8,861,954	10,187,979	9,523,603	9,853,214	329,611	3.3%
Reconciliation to Net Assets									
Retained Earnings		10,673,083	10,196,721	8,861,954	10,187,979	9,523,603	9,853,214	329,611	3.5%
Contributed Capital		-	-	-	-	-	-	-	0.0%
Total Net Assets, Ending Period		10,673,083	10,196,721	8,861,954	10,187,979	9,523,603	9,853,214	329,611	3.5%
* The admin fee revenue is collected from:									
Premium Pool		FY08 621,058	FY09 613,130	FY10 627,807	FY11 633,673	FY12 616,340	FY13 642,877		
Pay-As-You-Go		1,874,942	1,882,870	1,868,193	1,862,327	1,879,660	1,977,923		
RSRC = Revenue Source Code									
** Other revenue includes legal and rehab fees. These fees are reflected in Administrative fees on the financial statements.									

MINNESOTA DEPARTMENT OF ADMINISTRATION
 RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
 FOR FISCAL YEAR 2013

Fund 2001	Dept ID	G0246701	G0246702	G0246703	G0246704	G0246708	G0246705	G0246706	G0246707	
Revenue Description*	Revenue SWIFT Source Code Account	Total	Office Support	Disability Mgmt	Legal Services	Consultant Serv	Safety Training	Claims Mgmt	Indirect Support	WC Systems
Premium/Revolving/Admin Fee	8285/8349	31,232,975	-	-	-	-	-	-	-	-
Safety Training	8700	27,900	-	-	-	-	27,900	-	-	-
Claim Reimbursements	9830	2,000,000	-	-	-	-	-	-	-	-
Interest	8000	50,000	-	-	-	-	-	-	-	-
Total		33,310,875	-	-	-	-	27,900	-	-	-
Expense Description*	Object Code									
Salaries	1A 41000	2,585,900	360,200	230,400	279,200	297,000	-	1,198,300	220,800	-
Part-time/Seasonal	1B 41030	199,700	48,200	-	72,000	-	-	76,800	2,700	-
Overtime	1C 41050	-	-	-	-	-	-	-	-	-
Premium Pay	1D 41050	-	-	-	-	-	-	-	-	-
Other Benefits	1E 41070	17,700	10,000	-	7,700	-	-	-	-	-
Space Rent	2A 41100	106,000	106,000	-	-	-	-	-	-	-
Repairs	2B 41500	5,000	1,000	-	-	4,000	-	-	-	-
Printing/Advertising	2C 41110	2,900	2,000	-	300	-	300	300	-	-
Prof/Tech Services	2D0 41130	1,533,600	-	-	-	20,000	11,000	-	-	-
Prof/Tech Services	2D7 41145	216,600	-	-	-	-	-	-	-	216,600
Computer & Systems Svc	2E 41150	140,000	-	-	-	-	-	-	140,000	-
Communications	2F 41155	37,100	34,000	2,000	600	500	-	-	-	-
Travel - In-state	2G 41160	20,000	500	11,000	5,000	3,000	-	500	-	-
Travel - Out-of-state	2H 41170	1,500	-	-	-	1,500	-	-	-	-
Supplies	2J 41300	24,000	20,000	500	1,000	1,000	500	1,000	-	-
Equipment (see below)	2K** 41400	13,000	10,000	-	-	3,000	-	-	-	-
Employee Development	2L 41180	27,100	1,500	1,500	2,000	3,000	16,100	3,000	-	-
Claims & Insurance	2M 43000	27,941,500	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	3,000	3,000	-	-	-	-	-	-	-
Total		32,919,600	602,400	245,400	367,800	338,500	27,900	1,279,900	363,500	216,600
Adjustments										
Plus:										
Depreciation		61,664	-	-	-	-	-	-	-	-
Total		61,664	-	-	-	-	-	-	-	-
Minus:										
New System		-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-
Rate Matrix Amount		32,981,264	602,400	245,400	367,800	338,500	27,900	1,279,900	363,500	216,600

MINNESOTA DEPARTMENT OF ADMINISTRATION
 RISK MANAGEMENT DIVISION/WORKERS' COMPENS.
 FOR FISCAL YEAR 2013

Fund 2001		G0246801	G0246802	G0246803	G0246804	G0246811	G0246812	G0246813	G0246814	G0246815
	Revenue SWIFT Source Code Account	Premium Pool Claims	Premium Pool Special Assess	Premium Pool Managed Care	Premium Pool Indirects	Pay-As-You-Go Claims	Pay-As-You-Go Special Assess	Pay-As-You-Go Managed Care	Pay-As-You-Go Indirects	New System
Revenue Description*										
Premium/Revolving/Admin Fee	8285/8349	6,387,152	-	-	-	24,845,823	-	-	-	-
Safety Training	8700	-	-	-	-	-	-	-	-	-
Claim Reimbursements	9830	500,000	-	-	-	1,500,000	-	-	-	-
Interest	8000	25,000	-	-	-	25,000	-	-	-	-
Total		6,912,152	-	-	-	26,370,823	-	-	-	-
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	-	-	458,900	-	-	-	975,200	-	68,500
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	5,800,000	237,300	-	-	20,600,000	1,292,700	-	-	-
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		5,800,000	237,300	458,900	10,000	20,600,000	1,292,700	975,200	35,000	68,500
Adjustments										
Plus:										
Depreciation		-	-	-	-	-	-	-	-	61,664
Total		-	-	-	-	-	-	-	-	61,664
Minus:										
New System										
Total		-	-	-	-	-	-	-	-	-
Rate Matrix Amount		5,800,000	237,300	458,900	10,000	20,600,000	1,292,700	975,200	35,000	130,164

SWIFT Spending Plan by Account Code - FindDeptID G0236700 - G0236815, AppropID G021222 - G021223

Statement of Net Assets

For Internal Use Only

STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 211
STATEMENT OF NET ASSETS
JUNE 30, 2011

Unaudited
11/8/11

	FY11	FY10
ASSETS		
CURRENT ASSETS		
Cash	7,470,560.13	8,064,463.49
Accounts Receivable	2,029,640.72	1,619,893.66
Accounts Receivable - Supplemental Benefits	1,416,745.40	0.00
Prepaid Expenses	0.00	510.00
Total Current Assets	<u>10,916,946.25</u>	<u>9,684,867.15</u>
NONCURRENT ASSETS		
Recoverable (Note 3)	129,377,635.00	111,771,532.00
Software (Note 4)	334,347.10	0.00
Accumulated Amortization - Software	0.00	0.00
Internally Generated Computer Software (IGCS) (Note 4)	282,289.90	587,676.05
Accumulated Amortization - IGCS	0.00	0.00
Total Noncurrent Assets	<u>129,994,272.00</u>	<u>112,359,208.05</u>
TOTAL ASSETS	<u>140,911,218.25</u>	<u>122,044,075.20</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	815,160.68	838,431.94
Salaries and Benefits Payable (Note 8)	159,925.61	151,931.16
Claims Payable (Note 5)	19,406,645.25	16,765,729.80
Retainage Payable (Note 6)	29,302.81	26,614.06
Compensated Absences Payable (Note 7)	27,695.85	29,712.91
Total Current Liabilities	<u>20,438,730.20</u>	<u>17,812,419.87</u>
NONCURRENT LIABILITIES		
Claims Payable (Note 5)	109,970,989.75	95,005,802.20
Compensated Absences Payable (Note 7)	283,018.83	336,722.60
Net OPEB Obligation (Note 9)	30,499.61	27,175.84
Total Noncurrent Liabilities	<u>110,284,508.19</u>	<u>95,369,700.64</u>
TOTAL LIABILITIES	<u>130,723,238.39</u>	<u>113,182,120.51</u>
NET ASSETS (Note 11)		
Invested in Capital Assets, Net of Related Debt	252,987.09	561,061.99
Unrestricted Net Assets	<u>9,934,992.77</u>	<u>8,300,892.70</u>
TOTAL NET ASSETS	<u>10,187,979.86</u>	<u>8,861,954.69</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 AND CHANGES IN NET ASSETS FOR THE QUARTER ENDED JUNE 30, 2011	Unaudited 11/8/11			
	FY11 QTD	FY11 YTD	FY10 QTD	FY10 YTD
OPERATING REVENUES				
Premium Pool	1,279,860.17	5,094,401.48	1,065,198.93	4,289,368.32
Pay-As-You-Go	5,417,678.61	19,894,573.40	4,997,748.27	18,942,359.35
Administrative Fees	726,283.05	2,908,900.89	731,486.28	2,861,559.82
Safety Training	15,425.00	22,365.00	16,050.00	24,925.00
Other	977,658.30	4,042,451.89	892,423.75	2,564,859.23
Total Operating Revenue	8,416,905.13	31,962,692.66	7,702,907.23	28,683,071.72
OPERATING EXPENSES				
Claims	6,637,660.59	24,494,298.31	5,947,754.10	23,699,963.72
Salaries and Benefits (Note 8)	566,215.37	2,451,077.48	606,410.65	2,543,456.96
Rent	29,191.96	120,790.32	29,952.83	120,981.13
Repairs and Maintenance	2,030.00	4,956.75	2,467.15	4,588.20
Printing	472.75	1,790.06	0.00	1,855.77
Professional and Technical Services	433,383.74	1,691,792.77	367,394.18	1,623,818.80
Computer and Systems Services	51,261.38	160,519.09	64,104.57	175,093.53
Communications	9,393.38	40,019.48	12,816.25	41,213.14
Travel - In State	6,804.06	19,876.32	4,059.46	17,691.22
Supplies and Materials	7,759.83	19,799.25	8,620.18	19,474.80
Employee Development	14,565.00	24,848.00	17,646.00	25,851.00
Purchased Services	1,154.72	8,051.05	3,988.71	11,446.61
Insurance	377,645.99	1,533,462.00	369,878.00	1,546,564.40
Indirect Costs	28,651.00	114,604.00	69,755.50	279,022.00
Amortization	0.00	0.00	0.00	0.00
Total Operating Expenses	8,166,189.77	30,685,884.88	7,504,847.58	30,111,021.28
OPERATING INCOME (LOSS)	250,715.36	1,276,807.78	198,059.65	(1,427,949.56)
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	10,293.02	52,238.72	13,038.57	93,183.42
Total Nonoperating Revenues (Expenses)	10,293.02	52,238.72	13,038.57	93,183.42
CHANGE IN NET ASSETS	261,008.38	1,329,046.50	211,098.22	(1,334,766.14)
NET ASSETS, BEGINNING	9,924,898.03	8,861,954.69	8,650,856.47	10,196,720.83
Adjustments to Net Assets (Note 10)	2,073.45	(3,021.33)	0.00	0.00
NET ASSETS, ENDING	10,187,979.86	10,187,979.86	8,861,954.69	8,861,954.69

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 JUNE 30, 2011

Unaudited
11/8/11

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	26,088,653.53
Receipts from Other Revenue	4,042,451.89
Payments to Claimants	(24,494,298.31)
Payments to Suppliers for Goods and Services	(3,763,270.35)
Payments to Employees	(2,495,480.09)
Net Cash Provided by (Used for) Operating Activities	<u>(621,943.33)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Net Cash Provided by (Used for) Noncapital Financing Activities	<u>0.00</u>
---	-------------

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Investment in Capital Assets	(24,198.75)
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	<u>(24,198.75)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings	<u>52,238.72</u>
Net Cash Provided by (Used for) Investing Activities	<u>52,238.72</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents, Beginning	8,064,463.49
Cash and Cash Equivalents, Ending	<u>7,470,560.13</u>

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

Operating Income (Loss)	<u>1,276,807.78</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	0.00
(Increase) Decrease in Accounts Receivable	(414,841.84)
(Increase) Decrease in Accounts Receivable - Supplemental Benefits	(1,416,745.40)
(Increase) Decrease in Prepaid Expenses	510.00
(Increase) Decrease in Prepaid Insurance	0.00
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	0.00
(Increase) Decrease in Recoverable	(17,606,103.00)
Increase (Decrease) in Accounts Payable	(23,271.26)
Increase (Decrease) in Salaries and Benefits Payable	7,994.45
Increase (Decrease) in Claims Payable	17,606,103.00
Increase (Decrease) in Unearned Premiums	0.00
Increase (Decrease) in Compensated Absences Payable	(55,720.83)
Increase (Decrease) in Net OPEB Obligation	3,323.77
Total Adjustments	<u>(1,898,751.11)</u>
Net Cash Provided by (Used for) Operating Activities	<u>(621,943.33)</u>

Noncash Investing, Capital and Financing Activities:

None

Budget to Actual Comparison

For Internal Use Only

STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 211
STATEMENT OF BUDGET TO ACTUAL COMPARISON
FOR THE QUARTER ENDED JUNE 30, 2011

Unaudited
11/8/11

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Premium Pool	1,303,277.50	5,213,110.00	1,279,860.17	5,094,401.48	(23,417.33)	(118,708.52)
Pay-As-You-Go	5,482,750.00	21,931,000.00	5,417,678.61	19,894,573.40	(65,071.39)	(2,036,426.60)
Administrative Fees	624,000.00	2,496,000.00	726,283.05	2,908,900.89	102,283.05	412,900.89
Safety Training	7,587.50	30,350.00	15,425.00	22,365.00	7,837.50	(7,985.00)
Other	600,625.00	2,402,500.00	977,658.30	4,042,451.89	377,033.30	1,639,951.89
Total Operating Revenue	8,018,240.00	32,072,960.00	8,416,905.13	31,962,692.66	398,665.13	(110,267.34)
OPERATING EXPENSES						
Claims	6,225,000.00	24,900,000.00	6,637,660.59	24,494,298.31	(412,660.59)	405,701.69
Salaries and Benefits	664,100.00	2,656,400.00	566,215.37	2,451,077.48	97,884.63	205,322.52
Rent	32,125.00	128,500.00	29,191.96	120,790.32	2,933.04	7,709.68
Repairs and Maintenance	1,250.00	5,000.00	2,030.00	4,956.75	(780.00)	43.25
Printing	625.00	2,500.00	472.75	1,790.06	152.25	709.94
Professional and Technical Services	460,400.00	1,841,600.00	433,383.74	1,691,792.77	27,016.26	149,807.23
Computer and Systems Services	32,175.00	128,700.00	51,261.38	160,519.09	(19,086.38)	(31,819.09)
Communications	10,150.00	40,600.00	9,393.38	40,019.48	756.62	580.52
Travel - In State	5,075.00	20,300.00	6,804.06	19,876.32	(1,729.06)	423.68
Supplies and Materials	8,000.00	32,000.00	7,759.83	19,799.25	240.17	12,200.75
Employee Development	6,512.50	26,050.00	14,565.00	24,848.00	(8,052.50)	1,202.00
Purchased Services	4,000.00	16,000.00	1,154.72	8,051.05	2,845.28	7,948.95
Insurance	412,000.00	1,648,000.00	377,645.99	1,533,462.00	34,354.01	114,538.00
Indirect Costs	69,925.00	279,700.00	28,651.00	114,604.00	41,274.00	165,096.00
Amortization	15,167.00	60,668.00	0.00	0.00	15,167.00	60,668.00
Total Operating Expenses	7,946,504.50	31,786,018.00	8,166,189.77	30,685,884.88	(219,685.27)	1,100,133.12
OPERATING INCOME (LOSS)	71,735.50	286,942.00	250,715.36	1,276,807.78	178,979.86	989,865.78
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	27,500.00	110,000.00	10,293.02	52,238.72	(17,206.98)	(57,761.28)
Total Nonoperating Revenues (Expenses)	27,500.00	110,000.00	10,293.02	52,238.72	(17,206.98)	(57,761.28)
CHANGE IN NET ASSETS	99,235.50	396,942.00	261,008.38	1,329,046.50	161,772.88	932,104.50

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 JUNE 30, 2011

Unaudited
 11/8/11

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of 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 of 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 operations 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, AND CONTRIBUTIONS

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 6/30/11
Software	-	334,347.10	-	334,347.10
Internally Generated Computer Software (IGCS)	587,676.05	28,960.95	(334,347.10)	282,289.90
Total Capital Assets	587,676.05	363,308.05	(334,347.10)	616,637.00

Accumulated Depreciation/Amortization for:

Software	-	-	-	-
Internally Generated Computer Software (IGCS)	-	-	-	-
Total Accumulated Depr/Amort	-	-	-	-

The amortization of software and IGCS will begin when placed in service.

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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 \$29,302.81 and FY10 has a balance of \$26,614.06 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 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	29,712.91	336,722.60
Increase	-	-
Decrease	(2,017.06)	(53,703.77)
Ending Balance 6/30/11	<u>27,695.85</u>	<u>283,018.83</u>

8. 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 \$5,166.26 during the fiscal year ended June 30, 2011, with a remaining liability as of June 30, 2011, of \$6,105.58.

9. NET OPEB OBLIGATION

During FY2008, 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	27,175.84
Increase	3,323.77
Decrease	-
Ending Balance 6/30/11	<u>30,499.61</u>

10. ADJUSTMENTS TO NET ASSETS

In FY11 the prior period adjustments of (\$5,094.78) represents a increase to beginning accounts receivable. The prior period adjustment of \$2,073.45 represents a increase to beginning IGCS which was understated in FY10.

11. 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	252,987.09
Unrestricted Net Assets	<u>9,934,992.77</u>
Total Net Assets	<u>10,187,979.86</u>

Schedule of Retained Earnings

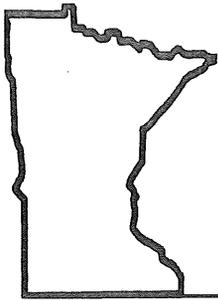
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	8,861,954.69	9,255,711.46	9,135,416.38	9,924,898.03
Quarterly Net Income (Loss)	393,756.77	(115,200.30)	789,481.65	261,008.38
Adjustments to Net Assets (Note10)	-	(5,094.78)	-	2,073.45
Ending Retained Earnings	<u>9,255,711.46</u>	<u>9,135,416.38</u>	<u>9,924,898.03</u>	<u>10,187,979.86</u>
Add: Capital Contributions	-	-	-	-
Reconciliation to Total Net Assets	<u>9,255,711.46</u>	<u>9,135,416.38</u>	<u>9,924,898.03</u>	<u>10,187,979.86</u>

For Internal Use Only

**STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 211
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE QUARTER ENDED JUNE 30, 2011**

Unaudited
11/8/11

	Combined YTD	Administration Fees YTD	Premium Pool YTD	Pay-As-You-Go YTD
OPERATING REVENUES				
Premium Pool	5,094,401.48	0.00	5,094,401.48	0.00
Pay-As-You-Go	19,894,573.40	0.00	0.00	19,894,573.40
Administrative Fees	2,908,900.89	2,908,900.89	0.00	0.00
Safety Training	22,365.00	22,365.00	0.00	0.00
Other	4,042,451.89	1,792.25	973,655.08	3,067,004.56
Total Operating Revenue	31,962,692.66	2,933,058.14	6,068,056.56	22,961,577.96
OPERATING EXPENSES				
Claims	24,494,298.31	1,033.80	4,923,750.13	19,569,514.38
Salaries and Benefits	2,451,077.48	2,451,077.48	0.00	0.00
Rent	120,790.32	120,790.32	0.00	0.00
Repairs and Maintenance	4,956.75	4,956.75	0.00	0.00
Printing	1,790.06	1,790.06	0.00	0.00
Professional and Technical Services	1,691,792.77	132,509.80	457,240.87	1,102,042.10
Computer and Systems Services	160,519.09	160,519.09	0.00	0.00
Communications	40,019.48	40,019.48	0.00	0.00
Travel - In State	19,876.32	19,876.32	0.00	0.00
Supplies and Materials	19,799.25	19,799.25	0.00	0.00
Employee Development	24,848.00	24,848.00	0.00	0.00
Purchased Services	8,051.05	6,530.67	848.16	672.22
Insurance	1,533,462.00	702.00	275,332.21	1,257,427.79
Indirect Costs	114,604.00	0.00	25,518.24	89,085.76
Amortization	0.00	0.00	0.00	0.00
Total Operating Expenses	30,685,884.88	2,984,453.02	5,682,689.61	22,018,742.25
OPERATING INCOME (LOSS)	1,276,807.78	(51,394.88)	385,366.95	942,835.71
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	52,238.72	878.93	29,221.16	22,138.63
Total Nonoperating Revenues (Expenses)	52,238.72	878.93	29,221.16	22,138.63
CHANGE IN NET ASSETS	1,329,046.50	(50,515.95)	414,588.11	964,974.34



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL

Section II—Billed Services

**MINNESOTA MANAGEMENT & BUDGET — ENTERPRISE LEARNING AND
DEVELOPMENT**

Services Provided

Enterprise Learning & Development (ELD) is the State of Minnesota's training and development organization, guided by MN Statute 43A.21 and Administrative Procedure (AP) 21. The AP designates specific responsibilities for employee training and development to agencies, employee managers and to Minnesota Management & Budget (MMB). The responsibilities at the state level are defined in the AP as the following:

MMB has responsibility for providing leadership and facilitating partnerships in human resource development for state employees, including but not limited to:

- advocating for and providing continuous education about training and development issues throughout the executive branch, in partnership with agencies and collective bargaining units,
- assisting agencies in formulating links between agency goals, performance management and employee development and providing training for supervisors and managers on developing employees,
- continuously assessing state-wide training and development needs, and finding ways to meet those needs by providing opportunities for training on topics with state-wide impact, and
- developing ways to share resources (trainers, materials, technology, and facilities) and information on training plans, policies and procedures between and among public agencies to increase access, reduce costs and enhance quality.

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

Enterprise Learning and Development operates on a fee-for-service basis utilizing a competitive market structure. Rates are derived on a cost-recovery-plus-margin basis. A review of ELD records dating to FY 2008 indicates that pricing has remained relatively constant with only minor upward adjustments.



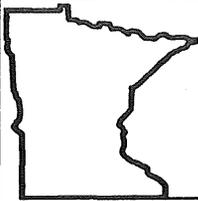
State of Minnesota
 Statewide Cost Allocation Plan
 Fiscal Year 2012 Actual

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

FOR YEAR ENDING JUNE 30, 2011 HUMAN RESOURCES DEVELOPMENT
 (All Figures in 000's) 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). 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 2012 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	Enterprise Learning & Development TDR	
Revenue:		
Receipts	\$1,570	
		\$1,570
Expenses:		
Expenditures	1,005	
Encumbrances		
		1,005
Operating Income/(Loss)		565
Other Sources or Uses		
Transfers In/ (Out)		-
		-
Net Income or (Loss)		565
Prior Balance Forward Out	9,990	
Prior Year Encumbrances (Beginning Account Balance)		
Adjustments to Prior Period Expenses	-	
Current Balance Forward In		9,990
Balance Forward Out (Ending Account Balance)		10,555
Less: Original Appropriated Balance		-
		-
Accumulated Account Balance		<u>\$ 10,555</u>

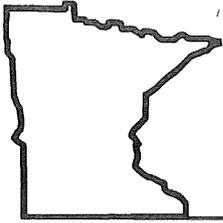
TDRC Training Course Revenues for FY08

FY 2012 ACTUAL REVENUE

Course Name	Date	Cost	Attendees	Revenue
360 Workshop Group	6/21/2012	\$ 550	19	\$ 10,450
360 Workshop one-on-one	6/26/2012	\$ 1,414	1	\$ 1,414
Coaching & Feedback Skills	10/6/2011	\$ 250	12	\$ 3,000
Coaching & Feedback Skills	4/18/2012	\$ 250	16	\$ 4,000
Creative Culture and Innovative Workplace Practices	10/7/2011	N/A	N/A	\$ 500
Developing Your Employees	9/27/2011	N/A	N/A	\$ 1,275
Effective Presentation	12/13/2011	N/A	N/A	\$ 28,125
Effective Presentation	10/3/2011	N/A	N/A	\$ 2,125
Effective Presentation	9/8/2011	\$ 250	3	\$ 750
Effective Presentation for SME	1/30/2012	N/A	N/A	\$ 1,275
Effective Presentation for SME	6/5/2012	\$ 250	10	\$ 2,500
Emerging Leaders Institute	2/28/2012	\$ 3,100	30	\$ 93,000
Essentials of Supervision (Individual)	9/15/2011	\$ 730	10	\$ 7,300
Essentials of Supervision (Individual)	10/12/2011	\$ 365	6	\$ 2,190
Essentials of Supervision (Individual)	10/26/2011	\$ 365	7	\$ 2,555
Essentials of Supervision (Individual)	11/1/2011	\$ 365	4	\$ 1,460
Essentials of Supervision (Individual)	11/16/2011	\$ 365	5	\$ 1,825
Essentials of Supervision (Individual)	12/2/2011	\$ 365	6	\$ 2,190
Essentials of Supervision (Individual)	12/13/2011	\$ 365	7	\$ 2,555
Essentials of Supervision (Individual)	1/5/2012	\$ 365	5	\$ 1,825
Essentials of Supervision (Individual)	1/19/2012	\$ 365	6	\$ 2,190
Essentials of Supervision (Individual)	2/9/2012	\$ 365	6	\$ 2,190
Essentials of Supervision (Individual)	2/1/2012	\$ 730	27	\$ 19,710
Essentials of Supervision (Individual)	2/15/2012	\$ 365	16	\$ 5,840
Essentials of Supervision (Individual)	2/29/2012	\$ 365	17	\$ 6,205
Essentials of Supervision (Individual)	3/14/2012	\$ 365	17	\$ 6,205
Essentials of Supervision (Individual)	3/21/2012	\$ 365	14	\$ 5,110
Essentials of Supervision (Individual)	4/12/2012	\$ 365	16	\$ 5,840
Essentials of Supervision (Individual)	4/26/2012	\$ 365	18	\$ 6,570
Essentials of Supervision (Individual)	5/2/2012	\$ 365	7	\$ 2,555
Essentials of Supervision (Individual)	5/17/2012	\$ 365	22	\$ 8,030
Essentials of Supervision (Individual)	6/6/2012	\$ 365	15	\$ 5,475
Essentials of Supervision (Series)	2/9/2012	\$ 4,015	12	\$ 48,180
Essentials of Supervision (Series)	6/6/2012	\$ 4,015	5	\$ 20,075
Generations working Together	12/8/2011	N/A	N/A	\$ 1,300
Generations Working Together	5/9/2012	NA	NA	\$ 500
Handling Difficult Conversations	9/12/2011	N/A	N/A	\$ 4,250
Holding Difficult Conversations	3/21/2012	NA	NA	\$ 1,275
How to Handle Difficult Conversations	3/22/2012	NA	NA	\$ 650
Leadership Skills for Supervisors	8/10/2011	N/A	N/A	\$ 2,125
Management Core	9/31/11	\$ 770	13	\$ 10,010
Management Core	11/9/2011	\$ 770	23	\$ 17,710
Management Core	2/16/2012	\$ 770	20	\$ 15,400
Management Core	5/16/2012	\$ 770	25	\$ 19,250
Managing Former Peers	12/1/2011	\$ 135	20	\$ 2,700

TDRC Training Course Revenues for FY08

Course Name	Date	Cost	Attendees	Revenue
Managing Former Peers	10/13/2011	\$ 135	14	\$ 1,890
Managing Former Peers	3/14/2012	\$ 135	14	\$ 1,890
MMCAP Program	6/30/2012	NA	NA	\$ 15,037
Motivating and Engaging Employees	9/13/2011	N/A	N/A	\$ 1,275
Myers-Briggs Type Indicator	1/19/2012	N/A	N/A	\$ 1,275
Pre-Planning for Retirement	8/31/2011	\$ 110	41	\$ 4,510
Pre-Planning for Retirement	10/19/2011	\$ 110	37	\$ 4,070
Pre-Planning for Retirement	1/25/2012	\$ 110	45	\$ 4,950
Pre-Planning for Retirement	2/28/2012	\$ 110	44	\$ 4,840
Pre-Planning for Retirement	5/23/2012	\$ 110	40	\$ 4,400
Project and Meeting Management: BWSR	8/22/2011	N/A	N/A	\$ 4,313
Retirement 365T01	9/28/2011	\$ 115	116	\$ 13,340
Retirement 365T02	12/15/2011	\$ 115	115	\$ 13,225
Retirement 365T03	2/29/2012	\$ 115	118	\$ 13,570
Retirement 365T04	5/2/2012	\$ 115	189	\$ 21,735
Retirement 365T05	6/7/2012	\$ 115	203	\$ 23,345
SEAL	5/17/2012	\$ 850	17	\$ 14,450
SEAL	6/28/2012	\$ 850	13	\$ 11,050
Senior Leadership Institute (cohort)	3/2/2012	\$ 3,300	30	\$ 99,000
Skills Assessment & Training Plan consulting	4/30/2011	N/A	N/A	\$ 500
Strength's-Based Approach to Work	10/25/2011	N/A	N/A	\$ 800
Strength's-Based Approach to Work	2/13/2012	N/A	N/A	\$ 988
Strength's-Based Approach to Work	5/9/2012	NA	NA	\$ 950
Supervisory Core	7/14/2011	\$ 770	39	\$ 30,030
Supervisory Core	9/22/2011	\$ 770	42	\$ 32,340
Supervisory Core	12/1/2012	\$ 770	37	\$ 28,490
Supervisory Core	2/16/2012	\$ 770	45	\$ 34,650
Supervisory Core	4/5/2012	\$ 770	43	\$ 33,110
Supervisory Core	6/7/2012	\$ 770	44	\$ 33,880
The Use of Power & Influence in Managing Projects	6/6/2012	NA	NA	\$ 950
Training Basics for Subject Matter Experts	10/12/2011	\$ 250	4	\$ 1,000
				\$ 845,511



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL
Section II—Billed Services**

OFFICE OF THE ATTORNEY GENERAL—LEGAL SERVICES BILLED & UNDER AGREEMENT

Services Provided

The Office of the Attorney General provides legal services for all state officers, boards and commissions in the state. The Attorney General is authorized by statute to issue written legal opinions only to constitutional executive officers, state agencies, bodies of the state legislature, and attorneys for local governments or pension funds.

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

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

How Rates are Computed

Rates are set based on the hours of service estimated for staff attorneys and legal assistants and the cost of providing those services. The rate setting is planned to recover the full cost of services. Certain billing practices call for periodic scheduled payments from "partner agencies" but all payments ultimately are calculated on and reconciled to the hours of services received.

Attorney General's Office
Partner Agreements
Fiscal Year 2012

Agency	Payments per Agreement	Services Provided per Agreement
Risk Management (Admin., Dept. of)	159,992	159,992
Agricultural Utilization Research Institute (AURI)	3,186	3,186
Corrections, Department of	237,456	238,913
Education, Department of	242,556	260,249
Gambling Control Board	14,932	14,932
Health, Department of	628,161	645,983
Housing Finance Agency	338,250	271,895
Human Services, Department of	2,463,600	2,172,552
Iron Range Rehabilitation Resources	202,185	202,185
Medical Practices Board	681,800	449,120
Minnesota Racing Commission	22,940	22,940
Minnesota State Retirement System (MSRS)	13,684	13,684
MnSCU	378,956	378,956
Natural Resources, Department of	774,195	774,195
Petroleum Tank Release Compensation Board (Petro Board)	6,408	6,408
Pollution Control Agency	1,386,700	1,360,117
Public Employees Retirement Association (PERA)	91,902	91,902
Public Safety, Department of	342,000	342,000
Revenue, Department of	18,819	18,819
Teachers Retirement Association (TRA)	15,929	15,929
Transportation, Department of	1,832,700	1,631,398
Total	9,856,351	9,075,355

Jackson, Kenneth (MMB)

From: Pohlkamp, Terry <Terry.Pohlkamp@ag.state.mn.us>
Sent: Wednesday, May 29, 2013 9:01 AM
To: Borresen, Mary (MMB); Jackson, Kenneth (MMB)
Cc: Smith, Raymond
Subject: RE: Statewide Indirect cost plan
Attachments: 1794_001.pdf

Attached is the partner agreements summary that we have submitted to MMB in previous years.

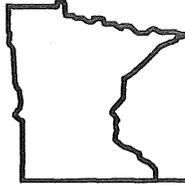
From: Borresen, Mary (MMB) [<mailto:mary.borresen@state.mn.us>]
Sent: Thursday, May 23, 2013 2:37 PM
To: Smith, Raymond
Cc: Cylkowski, Melody; Pohlkamp, Terry; Jackson, Kenneth (MMB)
Subject: Statewide Indirect cost plan
Importance: High

Please send the information requested by Ken Jackson as soon as possible.

Thank you

Mary Borresen
Minnesota Management & Budget
(651) 201-8152

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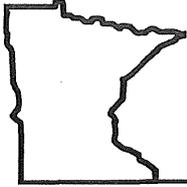
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 General Support Allocations - All Exhibit A - All
Step-Down CalculationExhibit B
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Allocation StatisticsExhibit D
Cost Pools

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 – Non allocable	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: Real Estate & Construction Services - Leasing.....	4.5	22.5
Allocation: Real Property Enterprise System	4.7	22.7



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SCHEDULE NUMBER
1st STEP 2nd STEP

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

Allocation: Materials Management Division.....	4.8.....	22.8
Allocation: Central Mail.....	4.10.....	22.10
Allocation: Enterprise Performance Improvement	4.11	22.11
Allocation: Grants Management.....	4.12.....	22.12

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: OET – Non allocable	6.5.....	24.5

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

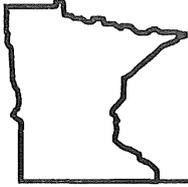
Nature and Extent of Services.....	8.0.....	26.0
Schedule of Costs to be Allocated by Function.....	8.1.....	26.1
Allocation: General Support.....	8.2.....	26.2
Allocation: Internal Controls & Accountability.....	8.3.....	26.3
Allocation: Treasury Division	9.2.....	27.2
Allocation: Budget Division.....	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: Treasury - Other	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 (EBO's).....	10.3.....	28.3
Allocation: Budget Operations and Planning	10.4.....	28.4
Non-Allocable: Budget division – Non Allocable.....	10.5.....	28.5

MMB—ACCOUNTING DIVISION

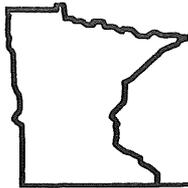
Nature and Extent of Services.....	11.0.....	29.0
Schedule of Costs to be Allocated by Function.....	11.1.....	29.1
Allocation: General Support.....	11.2.....	29.2
Allocation: Central Payroll.....	11.3.....	29.3
Allocation: Accounting Services	11.4.....	29.4
Allocation: Financial Reporting	11.5.....	29.5
Allocation: Financial Reporting-Single Audit	11.6.....	29.6
Non-Allocable: Accounting Services – Non Allocable	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 – Non-allocable	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 – Non Allocable	13.5.....	31.5



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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: Mediation/Representation - General	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
Allocation: Financial Audit - Outdoors	15.7	33.7
Allocation: Financial Audit - Art.....	15.8	33.8
Allocation: Financial Audit – Clean Water	15.9	33.9
Allocation: Financial Audit – Parks & Trails	15.10	33.10
Allocation: Program Audit - Outdoors	15.11	33.11
Allocation: Program Audit - Art.....	15.12	33.12
Allocation: Program audit – Clean Water.....	15.13	33.13
Allocation: Program Audit – Parks & Trails	15.14	33.14
Non-Allocation: Audit Comm	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
Allocation: State Auditor General	16.3	34.3
 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

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Exhibit A - General Support Allocations
Federal Version

	G02-0009 Real Estate and Construction Services	G02-0010 Oil Overcharge (Stripper Wells)	G02-0012 STAR	G02-0014 Capital Group Parking	G02-0015 Fleet Services	G02-0016 Development Disabilities	G02-0017a Risk Management	G02-0017b Risk Management - Workers Compensation	G02-0021a Plant Mangement (Leases)
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S FFICE	17,094	0	5,623	25,372	7,415	3,075	8,979	16,745	216,012
3.4 Human Resources	16,491	0	5,424	24,476	7,153	2,966	8,661	16,153	208,384
3.5 Financial Management and Reporting	36,799	0	26,773	32,141	192,359	9,369	20,668	142,926	169,768
4.2 Government & Citizen Services	228	0	166	199	1,195	58	128	888	1,048
4.5 Real Estate and Construction Services - Leasing	0	0	0	0	0	0	0	0	3,821
4.7 Real Property	0	0	0	0	71	0	0	0	112,452
4.8 Materials Management Division	7,520	0	2,344	2,180	2,637	639	688	568	17,942
4.1 Central Mail	156	0	138	198	110	115	87	912	143
4.11 Office of Enterprise Continuous Improvement	57	0	19	85	25	11	30	62	714
4.12 Grants Management	0	0	12	1	0	74	0	0	4
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	0	0	0
6.3 IT Spend	3,396	0	1,058	226	4,982	2,664	1,835	7,260	7,644
8.2 MINNESOTA MANAGEMENT & BUDGET	55	0	17	4	80	43	29	117	123
8.3 Internal Controls & Accountability	242	0	176	211	1,267	62	136	941	1,111
9.2 TREASURY DIVISION	3	0	2	2	14	1	2	11	13
9.3 Treasury	936	0	402	308	790	121	612	8,182	3,401
10.2 MMB - BUDGET DIVISION	28	0	12	9	24	4	18	244	101
10.3 Analysis & Control (EBO's)	702	0	512	612	3,680	179	395	2,733	3,226
10.4 Budget Operations and Planning	1,486	11	231	290	486	373	293	939	1,155
11.2 MMB-ACCOUNTING DIVISION	31	0	5	6	9	8	6	19	23
11.3 Central Payroll	590	0	194	875	256	106	310	578	7,450
11.4 Accounting Services	780	0	543	718	3,785	194	436	2,853	4,086
11.5 Financial Reporting	805	0	586	702	4,216	205	452	3,131	3,696
11.6 Financial Reporting - Single Audit	71	0	53	62	372	21	40	277	326
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	2,022	0	1,473	1,763	10,594	515	1,136	7,868	9,288
12.5 Personnel Operations and System Support	363	0	150	492	524	71	193	578	3,975
12.6 Budget Service - Computer Operations	17	0	6	26	8	3	9	17	220
12.7 Personnel Operations Special Billing	1,695	0	558	2,516	735	305	890	1,661	21,423
12.8 Accounting & Procurement Operations Special Billing	3,105	0	2,262	2,708	16,267	791	1,744	12,082	14,266
13.2 State HR, Benefits & Labor Relations	0	0	0	0	1	0	0	0	1
13.3 Personnel Administration	1,537	0	506	2,281	667	276	807	1,506	19,423
14.2 MEDIATION SERVICES	16	0	5	24	7	3	9	16	207
14.3 State Agencies	24	0	8	35	10	4	12	23	300
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	0	0	0	0	0	0	2,922	0
15.4 Program Audits	0	0	0	0	0	0	0	1	0
15.5 Single Audits	0	0	0	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0	0
15.10 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	3	0	0	5	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years be	2,405	0	1,752	2,097	12,600	613	1,351	9,358	11,047
20 Administration	12,571	0	127	1,495	4,078	276	3,805	15,191	13,110
Total Budget	111,224	11	51,139	102,114	276,418	23,151	53,761	256,760	855,902
Rollforward Adjustment	31,491	-40	-2,797	19,144	53,383	1,432	-69,990	89,673	-73,417
FY13 Final Plan Allocation	142,715	-29	48,342	121,258	329,800	24,583	-16,230	346,433	782,485

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	G02-0021b	G02-0021c	G02-0021f	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031
	Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management FR & R	MN Bookstore	Office Supply Connection - Closed in FY2010	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S FFICE	3,590	0	0	6,671	0	17,061	16,909	9,693
3.4 Human Resources	3,463	0	0	6,435	0	16,459	16,312	9,351
3.5 Financial Management and Reporting	9,019	3,402	428	22,493	0	3,798	5,889	46,679
4.2 Government & Citizen Services	56	21	3	140	0	23	36	290
4.5 Real Estate and Construction Services - Leasing	0	0	0	0	1,274	0	0	0
4.7 Real Property	0	0	0	0	9	0	0	0
4.8 Materials Management Division	169	120	124	768	0	515	919	302
4.1 Central Mail	1	1	1	344	0	130	150	1,483
4.11 Office of Enterprise Continuous Improvement	12	0	0	24	0	57	57	42
4.12 Grants Management	0	0	0	0	0	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	0	0
6.3 IT Spend	1	0	0	725	0	1,643	10,667	467
8.2 MINNESOTA MANAGEMENT & BUDGET	0	0	0	12	0	26	171	8
8.3 Internal Controls & Accountability	59	22	3	148	0	24	38	307
9.2 TREASURY DIVISION	1	0	0	2	0	0	0	4
9.3 Treasury	58	47	13	299	0	113	221	134
10.2 MMB - BUDGET DIVISION	2	1	0	9	0	3	7	4
10.3 Analysis & Control (EBO's)	172	65	8	430	0	71	111	892
10.4 Budget Operations and Planning	71	55	139	521	0	144	159	196
11.2 MMB-ACCOUNTING DIVISION	1	1	3	11	0	3	3	4
11.3 Central Payroll	124	0	0	230	0	588	583	334
11.4 Accounting Services	189	66	8	463	0	135	175	947
11.5 Financial Reporting	197	75	9	492	0	81	127	1,022
11.6 Financial Reporting - Single Audit	17	7	1	43	0	7	11	90
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	496	187	24	1,237	0	204	319	2,568
12.5 Personnel Operations and System Support	79	7	1	159	0	294	296	259
12.6 Budget Service - Computer Operations	4	0	0	7	0	17	17	10
12.7 Personnel Operations Special Billing	356	0	0	662	0	1,692	1,677	961
12.8 Accounting & Procurement Operations Special Billing	761	288	36	1,900	0	314	491	3,944
13.2 State HR, Benefits & Labor Relations	0	0	0	0	0	0	0	0
13.3 Personnel Administration	323	0	0	600	0	1,534	1,520	872
14.2 MEDIATION SERVICES	3	0	0	6	0	16	16	9
14.3 State Agencies	5	0	0	9	0	24	23	13
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	0	0	0	0	243	243	0
15.4 Program Audits	0	0	0	0	0	0	0	0
15.5 Single Audits	0	0	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0
15.10 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	590	223	28	1,471	0	243	380	3,055
20 Administration	75	60	84	430	0	618	1,356	3,807
Total Budget	19,896	4,648	913	46,740	1,283	46,082	58,885	87,749
Rollforward Adjustment	1,110	-28,676	-3,152	-20,766	-98,738	-2,827	-8,087	12,580
FY13 Final Plan Allocation	21,006	-24,029	-2,239	25,974	-97,456	43,255	50,798	100,328

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Exhibit A - General Support Allocations
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	G02-0036	G02-0037	B04	B13	B14	B22	B42	E25
	Demography	Mn Geospatial Information Office	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOPMT	LABOR AND INDUSTRY DEPT	CENTER FOR ARTS EDUCATION
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	7,778	7,948	0	0	0	0	0	0
3.4 Human Resources	7,503	7,667	0	0	0	0	0	0
3.5 Financial Management and Reporting	2,966	6,836	0	0	0	0	0	0
4.2 Government & Citizen Services	18	42	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	3,821	0	7,641	12,735	1,274	76,412	3,821	3,821
4.7 Real Property	27	0	307	188	9	2,035	27	5,261
4.8 Materials Management Division	413	550	35,730	18,861	2,739	349,736	22,905	8,232
4.1 Central Mail	53	7	7,578	18,165	517	2,478	12,040	58
4.11 Office of Enterprise Continuous Improvement	26	26	1,570	1,146	263	4,304	1,034	199
4.12 Grants Management	0	0	173	9,785	81	22,372	135	40
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	1	60	0	136	1	0
6.3 IT Spend	985	6,659	50,204	130,456	6,570	441,475	56,269	5,530
8.2 MINNESOTA MANAGEMENT & BUDGET	16	107	807	2,097	106	7,096	904	89
8.3 Internal Controls & Accountability	19	45	2,777	3,327	249	47,604	5,361	277
9.2 TREASURY DIVISION	0	1	32	38	3	544	61	3
9.3 Treasury	67	155	6,426	23,060	1,120	85,213	11,930	1,409
10.2 MMB - BUDGET DIVISION	2	5	191	687	33	2,539	356	42
10.3 Analysis & Control (EBO's)	56	130	8,062	9,661	722	138,215	15,565	805
10.4 Budget Operations and Planning	289	582	27,435	9,569	4,515	12,281	5,093	5,960
11.2 MMB-ACCOUNTING DIVISION	6	12	575	197	95	198	100	125
11.3 Central Payroll	268	274	15,852	10,657	2,708	44,918	9,931	2,079
11.4 Accounting Services	86	162	9,918	10,999	1,025	145,930	16,951	1,043
11.5 Financial Reporting	64	149	9,237	11,069	827	158,359	17,833	922
11.6 Financial Reporting - Single Audit	6	14	835	1,402	76	20,462	1,590	81
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	2	40	0	616	1	0
12.4 Accounting & Procurement Operations and System Support	161	374	23,211	27,814	2,079	397,915	44,810	2,318
12.5 Personnel Operations and System Support	137	147	8,588	6,234	1,396	36,854	6,521	1,099
12.6 Budget Service - Computer Operations	8	8	467	314	80	1,323	293	61
12.7 Personnel Operations Special Billing	771	788	45,581	30,645	7,787	129,161	28,557	5,977
12.8 Accounting & Procurement Operations Special Billing	247	575	35,652	42,715	3,194	611,039	68,813	3,560
13.2 State HR, Benefits & Labor Relations	0	0	1	2	0	23	3	0
13.3 Personnel Administration	699	715	41,326	27,785	7,060	117,104	25,891	5,419
14.2 MEDIATION SERVICES	7	8	441	296	75	1,248	276	58
14.3 State Agencies	11	11	638	429	109	1,808	400	84
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	0	33,686	67,024	897	246,861	33,199	46,147
15.4 Program Audits	0	0	906	13	0	3,508	6	9
15.5 Single Audits	0	0	1	19,931	0	74,816	0	0
15.7 Financial Audit- Outdoors	0	0	0	3	0	11	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	2,419
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0
15.10 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	1	40	873	6	13,333	30	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	192	445	27,608	33,082	2,472	473,282	53,297	2,757
20 Administration	220	859	0	0	0	0	0	0
Total Budget	26,922	35,302	403,498	531,360	48,085	3,671,212	444,002	105,884
Rollforward Adjustment	11,033	60	-225,636	-145,880	-15,164	1,442,092	-264,819	-94,787
FY13 Final Plan Allocation	37,955	35,362	177,862	385,481	32,921	5,113,303	179,184	11,097

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	E26	E37	E44	E50	E60	E77	G06	G09
	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT	MINNESOTA STATE ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	ATTORNEY GENERAL	GAMBLING CONTROL BOARD
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	1,274	2,547	0	1,274	0	2,547	5,094
4.7 Real Property	0	9	13,294	0	9	18,541	18	36
4.8 Materials Management Division	0	26,265	9,998	6,396	9,277	20,613	3,134	182
4.1 Central Mail	1,663	3,724	70	375	3,889	144	5,537	107
4.11 Office of Enterprise Continuous Improvement	34,924	927	585	54	229	672	682	66
4.12 Grants Management	219	9,891	4	4,743	189	4	4	36
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	60	0	29	1	0	0	0
6.3 IT Spend	1,296,256	153,278	5,086	2,706	10,907	9,278	6,565	430
8.2 MINNESOTA MANAGEMENT & BUDGET	20,835	2,464	82	44	175	149	106	7
8.3 Internal Controls & Accountability	79,804	9,046	388	208	563	896	266	43
9.2 TREASURY DIVISION	912	103	4	2	6	10	3	0
9.3 Treasury	288,279	47,646	1,543	1,520	2,812	3,209	1,339	234
10.2 MMB - BUDGET DIVISION	8,591	1,420	46	45	84	96	40	7
10.3 Analysis & Control (EBO's)	231,704	26,263	1,127	604	1,633	2,601	772	124
10.4 Budget Operations and Planning	35,402	32,740	7,868	773	4,858	7,242	3,350	589
11.2 MMB-ACCOUNTING DIVISION	644	679	165	16	102	151	70	12
11.3 Central Payroll	364,388	9,414	6,107	536	2,118	7,015	6,715	684
11.4 Accounting Services	275,341	27,822	1,800	673	1,893	3,401	1,502	200
11.5 Financial Reporting	265,473	30,091	1,292	692	1,871	2,980	885	143
11.6 Financial Reporting - Single Audit	26,465	4,468	114	64	165	263	81	13
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	287	172	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	667,067	75,610	3,245	1,738	4,702	7,488	2,224	358
12.5 Personnel Operations and System Support	202,452	7,431	3,094	326	1,208	3,696	3,351	346
12.6 Budget Service - Computer Operations	10,736	277	180	16	62	207	198	20
12.7 Personnel Operations Special Billing	1,047,798	27,071	17,560	1,540	6,091	20,172	19,308	1,966
12.8 Accounting & Procurement Operations Special Billing	1,024,538	116,107	4,988	2,669	7,222	11,502	3,419	551
13.2 State HR, Benefits & Labor Relations	39	4	0	0	0	0	0	0
13.3 Personnel Administration	949,982	24,544	15,921	1,396	5,522	18,289	17,505	1,782
14.2 MEDIATION SERVICES	10,128	262	170	15	59	195	187	19
14.3 State Agencies	14,670	379	246	22	85	282	270	28
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	45,976	147,176	7,149	8,915	21,408	2,744	34,953	2,372
15.4 Program Audits	9	40,479	1	2	4	1	7	0
15.5 Single Audits	0	46,705	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	7	0	0	0	0	0	0
15.8 Financial Audit- Art	0	18,103	0	36,219	0	0	0	0
15.9 Financial Audit- Clean Water	0	3	0	5	0	0	0	0
15.10 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	845	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	6,218	3,727	0	6	0	0	5	0
17 SWIFT (Internally Developed Software Amortized over 10 years)	793,409	89,931	3,860	2,067	5,593	8,906	2,645	426
20 Administration	0	0	0	0	0	0	0	0
Total Budget	7,704,212	985,570	108,533	75,262	94,013	150,749	117,688	15,875
Rollforward Adjustment	786,572	252,284	-36,544	29,328	-30,330	-72,839	-32,739	-3,009
FY13 Final Plan Allocation	8,490,784	1,237,853	71,989	104,590	63,683	77,910	84,949	12,866

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	G17	G19	G45	G46	G67	G92	G9L	G9M
	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	MEDIATION SERVICES DEPT	OFFICE OF ENTERPRISE/TECH NOLOGY	REVENUE DEPT	OMBUDSPERSON FOR FAMILIES	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S FFICE	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	2,547	1,274	5,094	11,462	0	0	0
4.7 Real Property	0	18	9	36	81	0	0	0
4.8 Materials Management Division	999	959	304	13,912	11,745	297	906	346
4.1 Central Mail	872	10	161	118	89,263	9	15	6
4.11 Office of Enterprise Continuous Improvement	75	12	23	2,232	3,939	5	10	14
4.12 Grants Management	0	74	10	14	50	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	0	0
6.3 IT Spend	5,296	285	1,283	134,969	292,542	263	137	146
8.2 MINNESOTA MANAGEMENT & BUDGET	85	5	21	2,169	4,702	4	2	2
8.3 Internal Controls & Accountability	45	42	14	1,452	975	14	47	20
9.2 TREASURY DIVISION	1	0	0	17	11	0	1	0
9.3 Treasury	152	220	75	4,447	3,457	58	224	106
10.2 MMB - BUDGET DIVISION	5	7	2	133	103	2	7	3
10.3 Analysis & Control (EBO's)	129	121	42	4,216	2,832	39	137	57
10.4 Budget Operations and Planning	1,222	308	232	8,530	14,753	186	675	286
11.2 MMB-ACCOUNTING DIVISION	26	6	5	178	310	4	14	6
11.3 Central Payroll	718	128	232	23,291	34,661	54	105	148
11.4 Accounting Services	208	137	67	6,780	6,573	46	151	74
11.5 Financial Reporting	148	139	48	4,831	3,244	45	157	66
11.6 Financial Reporting - Single Audit	13	12	4	427	287	4	14	6
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	372	349	120	12,138	8,152	114	395	165
12.5 Personnel Operations and System Support	363	75	117	11,791	17,173	31	66	78
12.6 Budget Service - Computer Operations	21	4	7	686	1,021	2	3	4
12.7 Personnel Operations Special Billing	2,064	367	667	66,973	99,666	156	302	426
12.8 Accounting & Procurement Operations Special Billing	572	536	184	18,654	12,541	175	607	254
13.2 State HR, Benefits & Labor Relations	0	0	0	1	0	0	0	0
13.3 Personnel Administration	1,871	333	605	60,721	90,362	141	274	386
14.2 MEDIATION SERVICES	20	4	6	647	963	2	3	4
14.3 State Agencies	29	5	9	938	1,395	2	4	6
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	0	0	30,809	294,472	2,372	7,680	0
15.4 Program Audits	0	0	0	6	57	0	1	0
15.5 Single Audits	0	0	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	863	0	0	0
15.8 Financial Audit- Art	0	0	0	0	861	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	861	0	0	0
15.10 Financial Audit- Parks & Trails	0	0	0	0	860	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	443	415	143	14,437	9,697	135	470	197
20 Administration	0	0	0	0	0	0	0	0
Total Budget	15,748	7,118	5,664	430,647	1,019,937	4,159	12,409	2,807
Rollforward Adjustment	-10,696	-19,889	4,748	-73,372	-197,133	-10,651	-33,842	-9,388
FY13 Final Plan Allocation	5,052	-12,771	10,412	357,274	822,803	-6,492	-21,433	-6,581

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	G9N	G9Q	G9Y	H12	H55	H55(b)	H75	H7S
	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE	DISABILITY COUNCIL	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	VETERANS AFFAIRS DEPT	EMERGENCY MEDICAL SERVICES BD
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S FFICE	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	0	2,547	12,735	95,514	0	0	0
4.7 Real Property	0	0	18	90	676	54,731	14,022	0
4.8 Materials Management Division	475	0	835	62,460	33,350	39,596	6,433	590
4.1 Central Mail	13	0	72	30,936	44,820	276	45	566
4.11 Office of Enterprise Continuous Improvement	9	0	21	3,693	4,702	8,891	1,648	43
4.12 Grants Management	0	0	0	8,460	12,188	61	10	92
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	52	74	0	0	1
6.3 IT Spend	107	0	617	293,399	1,237,077	61,054	33,266	912
8.2 MINNESOTA MANAGEMENT & BUDGET	2	0	10	4,716	19,884	981	535	15
8.3 Internal Controls & Accountability	17	39	37	5,817	81,488	5,547	615	85
9.2 TREASURY DIVISION	0	0	0	66	931	63	7	1
9.3 Treasury	81	65	149	14,203	454,970	19,988	3,221	400
10.2 MMB - BUDGET DIVISION	2	2	4	423	13,559	596	96	12
10.3 Analysis & Control (EBO's)	50	114	108	16,890	236,594	16,106	1,784	247
10.4 Budget Operations and Planning	275	5,508	311	18,812	39,063	24,682	10,470	1,192
11.2 MMB-ACCOUNTING DIVISION	6	116	7	389	719	513	220	25
11.3 Central Payroll	91	0	216	36,336	45,853	92,799	17,203	407
11.4 Accounting Services	61	116	133	21,109	246,504	26,306	3,649	296
11.5 Financial Reporting	57	130	124	19,352	271,076	18,454	2,044	283
11.6 Financial Reporting - Single Audit	5	11	11	1,709	24,559	16,910	181	25
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	59	1,453	0	0
12.4 Accounting & Procurement Operations and System Support	143	327	311	48,627	681,144	46,369	5,137	712
12.5 Personnel Operations and System Support	50	12	117	19,514	47,983	46,904	8,565	225
12.6 Budget Service - Computer Operations	3	0	6	1,071	1,351	2,734	507	12
12.7 Personnel Operations Special Billing	261	0	620	104,484	131,849	266,844	49,467	1,171
12.8 Accounting & Procurement Operations Special Billing	220	502	478	74,692	1,045,946	71,262	7,899	1,094
13.2 State HR, Benefits & Labor Relations	0	0	0	3	40	3	0	0
13.3 Personnel Administration	236	0	562	94,730	119,541	241,933	44,849	1,062
14.2 MEDIATION SERVICES	3	0	6	1,010	1,274	2,579	478	11
14.3 State Agencies	4	0	9	1,463	1,846	3,736	693	16
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	2,372	0	0	4,183	182,398	34,609	73,444	5,633
15.4 Program Audits	0	0	0	1	30,691	22,893	14	1
15.5 Single Audits	0	0	0	34,782	197,913	14	0	0
15.7 Financial Audit- Outdoors	0	0	0	5	30	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0
15.10 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	1,276	31,453	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	171	389	370	57,837	810,153	55,156	6,109	847
20 Administration	0	0	0	0	0	0	0	0
Total Budget	4,712	7,332	7,699	994,050	6,117,093	1,215,495	292,609	15,980
Rollforward Adjustment	-8,844	-15,241	-23,661	-428,735	2,907,813	-656,695	258,680	-18,277
FY13 Final Plan Allocation	-4,132	-7,909	-15,961	565,315	9,024,906	558,800	551,289	-2,297

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	J33	J52	J65	P01	P07	P78	R29	R32	R9P
	PUBLIC DEFENSE			MILITARY AFFAIRS	PUBLIC SAFETY	CORRECTIO	NATURAL	POLLUTION	WATER & SOIL
	TRIAL COURTS	BOARD	SUPREME COURT	DEPT	DEPT	NS DEPT	RESOURCES DEPT	CONTROL AGENCY	RESOURCES BOARD
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	0	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	0	1,274	0	29,291	22,923	63,676	7,641	6,368
4.7 Real Property	0	0	9	141,897	827	186,320	103,245	551	45
4.8 Materials Management Division	12,860	7,031	9,073	60,028	96,829	125,925	169,465	25,655	12,300
4.1 Central Mail	1,450	49	2,400	429	115,601	3,109	8,772	6,152	380
4.11 Office of Enterprise Continuous Improvement	4,511	1,167	677	701	5,882	9,460	13,279	2,549	243
4.12 Grants Management	28	7	5	4	17,552	1,171	14,534	3,713	3,588
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	107	7	88	23	22
6.3 IT Spend	84,255	23,550	82,096	24,857	577,803	213,070	302,240	134,068	9,718
8.2 MINNESOTA MANAGEMENT & BUDGET	1,354	379	1,320	400	9,287	3,425	4,858	2,155	156
8.3 Internal Controls & Accountability	10,942	314	787	2,001	20,374	5,228	28,580	2,739	331
9.2 TREASURY DIVISION	125	4	9	23	233	60	327	31	4
9.3 Treasury	138,681	1,749	3,364	10,037	67,790	25,469	42,426	4,977	1,366
10.2 MMB - BUDGET DIVISION	4,133	52	100	299	2,020	759	1,264	148	41
10.3 Analysis & Control (EBO's)	31,768	912	2,284	5,810	59,154	15,179	82,979	7,952	962
10.4 Budget Operations and Planning	24,392	5,361	4,757	4,775	75,019	44,137	135,723	28,154	5,014
11.2 MMB-ACCOUNTING DIVISION	500	113	99	98	1,555	924	2,824	590	105
11.3 Central Payroll	46,989	12,178	6,898	7,319	53,073	98,578	138,051	26,170	2,518
11.4 Accounting Services	37,435	2,224	3,065	6,712	66,051	25,973	99,409	10,900	1,250
11.5 Financial Reporting	36,398	1,044	2,617	6,657	67,775	17,391	95,073	9,110	1,102
11.6 Financial Reporting - Single Audit	3,216	94	233	699	6,281	1,537	8,536	860	102
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	11	28	0	13	5	0
12.4 Accounting & Procurement Operations and System Support	91,459	2,625	6,575	16,728	170,301	43,700	238,894	22,892	2,769
12.5 Personnel Operations and System Support	26,312	6,025	3,604	4,192	32,244	49,615	76,179	13,597	1,330
12.6 Budget Service - Computer Operations	1,384	359	203	216	1,564	2,905	4,068	771	74
12.7 Personnel Operations Special Billing	135,116	35,017	19,835	21,046	152,613	283,462	396,965	75,253	7,240
12.8 Accounting & Procurement Operations Special Billing	140,468	4,038	10,101	25,691	261,537	67,168	366,919	35,169	4,254
13.2 State HR, Benefits & Labor Relations	5	0	0	1	10	3	14	1	0
13.3 Personnel Administration	122,503	31,748	17,983	19,081	138,366	257,000	359,907	68,227	6,564
14.2 MEDIATION SERVICES	1,306	338	192	203	1,475	2,740	3,837	727	70
14.3 State Agencies	1,892	490	278	295	2,137	3,969	5,558	1,054	101
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
15.3 Financial Audits	41,035	0	0	1,726	16,456	51,577	5,777	10,613	34,052
15.4 Program Audits	8	0	0	0	58,386	10	13,204	2	6,233
15.5 Single Audits	0	0	0	9,872	36	0	8	0	4
15.7 Financial Audit- Outdoors	0	0	0	2	0	0	65,567	0	12,569
15.8 Financial Audit- Art	0	0	0	0	0	0	9	0	2
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	17,379	43,465	19,946
15.10 Financial Audit- Parks & Trails	0	0	0	0	0	0	23,518	6	3
15.11 Program Audit- Outdoors	0	0	0	0	0	0	2,328	89	0
15.12 Program Audit- Art	0	0	0	0	0	0	1	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	580	1,410	1,687
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	1,243	1	1
16.2 STATE AUDITOR	3	3	3	230	608	2	287	115	10
17 SWIFT (Internally Developed Software Amortized over 10 years t	108,781	3,122	7,820	19,896	202,556	51,977	284,141	27,228	3,294
20 Administration	0	0	0	0	0	0	0	0	0
Total Budget	1,109,308	139,991	187,660	391,937	2,310,821	1,614,773	3,181,748	574,765	145,818
Rollforward Adjustment	-29,776	-69,620	-74,607	32,844	-1,526,596	-522,904	48,244	-108,235	-14,157
FY13 Final Plan Allocation	1,079,533	70,372	113,053	424,781	784,225	1,091,869	3,229,993	466,530	131,662

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 Exhibit A - General Support Allocations
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	TRANSPORTATION DEPT	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2 ADMIN MANAGEMENT SERVICES	0	-	0	-
3.3 COMMISSIONER'S FFICE	0	369,963	29,866	399,829
3.4 Human Resources	0	356,899	28,811	385,710
3.5 Financial Management and Reporting	0	732,311	23,235	755,546
4.2 Government & Citizen Services	0	4,539	143	4,682
4.5 Real Estate and Construction Services - Leasing	5,094	394,793	62,403	457,196
4.7 Real Property	167,558	822,426	113,281	935,707
4.8 Materials Management Division	615,018	1,859,856	95,039	1,954,895
4.1 Central Mail	12,707	378,600	80,335	458,936
4.11 Office of Enterprise Continuous Improvement	18,490	130,181	8,657	138,838
4.12 Grants Management	10,315	119,647	7,706	127,352
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	62	725	47	772
6.3 IT Spend	693,364	6,431,596	440,470	6,872,066
8.2 MINNESOTA MANAGEMENT & BUDGET	11,145	103,379	7,080	110,459
8.3 Internal Controls & Accountability	114,579	437,751	94,552	532,303
9.2 TREASURY DIVISION	1,309	5,001	1,080	6,081
9.3 Treasury	79,340	1,368,617	542,228	1,910,846
10.2 MMB - BUDGET DIVISION	2,364	40,786	16,159	56,945
10.3 Analysis & Control (EBO's)	332,669	1,270,970	274,523	1,545,492
10.4 Budget Operations and Planning	56,914	675,844	76,050	751,894
11.2 MMB-ACCOUNTING DIVISION	1,053	13,684	1,482	15,166
11.3 Central Payroll	192,372	1,332,265	84,595	1,416,860
11.4 Accounting Services	360,187	1,439,543	289,355	1,728,898
11.5 Financial Reporting	381,153	1,456,203	314,532	1,770,735
11.6 Financial Reporting - Single Audit	35,504	158,735	27,828	186,563
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	175	2,866	5	2,871
12.4 Accounting & Procurement Operations and System Support	957,740	3,659,070	790,340	4,449,410
12.5 Personnel Operations and System Support	129,704	786,187	70,950	857,137
12.6 Budget Service - Computer Operations	5,668	39,254	2,493	41,747
12.7 Personnel Operations Special Billing	553,167	3,830,933	243,252	4,074,185
12.8 Accounting & Procurement Operations Special Billing	1,470,761	5,619,474	1,213,644	6,833,118
13.2 State HR, Benefits & Labor Relations	56	215	46	261
13.3 Personnel Administration	501,526	3,473,302	220,544	3,693,845
14.2 MEDIATION SERVICES	5,347	37,029	2,351	39,380
14.3 State Agencies	7,745	53,635	3,406	57,041
15.2 LEGISLATIVE AUDITOR	0	0	0	0
15.3 Financial Audits	89,683	1,590,808	777,309	2,368,117
15.4 Program Audits	916	177,371	170,142	347,513
15.5 Single Audits	18,148	402,230	105	402,335
15.7 Financial Audit- Outdoors	3	79,060	11,307	90,367
15.8 Financial Audit- Art	0	57,612	61,748	119,360
15.9 Financial Audit- Clean Water	0	81,659	3,492	85,151
15.10 Financial Audit- Parks & Trails	0	24,387	290	24,678
15.11 Program Audit- Outdoors	0	2,417	1,465	3,882
15.12 Program Audit- Art	0	847	1,419	2,266
15.13 Program Audit- Clean Water	0	3,678	2,232	5,910
15.14 Program Audit- Parks & Trails	0	1,245	756	2,001
16.2 STATE AUDITOR	3,794	62,032	106	62,137
17 SWIFT (Internally Developed Software Amortized over 10 years t	1,139,135	4,352,102	940,030	5,292,131
20 Administration	0	58,162	914	59,076
Total Budget	7,974,763	44,299,886	7,137,805	51,437,690
Rollforward Adjustment	1,391,396	2,291,347	3,163,445	5,454,793
FY13 Final Plan Allocation	9,366,158	46,591,233	10,301,250	56,892,483

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	1	2	3	4	5	6	7	8	9	
	G02-0002	G02-0003	G02-0007	G02-0009 Real Estate and Construction Services	G02-0010 Oil Overcharge (Stripper Wells)	G02-0012 STAR	G02-0014 Capital Group Parking	G02-0015a Fleet Services	G02-0016 Development Disabilities	
	State Archaeology	Public Broadcasting	Information Policy Analysis							
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0	0	
3.3 COMMISSIONER'S FFICE	2,155	0	2,999	17,094	0	0	5,623	25,372	7,415	3,075
3.4 Human Resources	2,079	0	2,893	16,491	0	0	5,424	24,476	7,153	2,966
3.5 Financial Management and Reporting	1,058	375	2,033	36,799	0	0	26,773	32,141	192,359	9,369
4.2 Government & Citizen Services	7	2	13	228	0	0	166	199	1,195	58
4.5 Real Estate and Construction Services - Leasing	0	12,735	0	0	0	0	0	0	0	0
4.7 Real Property	0	90	0	0	0	0	0	0	71	0
4.8 Materials Management Division	107	311	102	7,520	0	0	2,344	2,180	2,637	639
4.1 Central Mail	1	2	5	156	0	0	138	198	110	115
4.11 Office of Enterprise Continuous Improvement	7	0	10	57	0	0	19	85	25	11
4.12 Grants Management	0	281	0	0	0	0	12	1	0	74
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	2	0	0	0	0	0	0	0	0
6.3 IT Spend	103	0	206	3,396	0	0	1,058	226	4,982	2,664
8.2 MINNESOTA MANAGEMENT & BUDGET	2	0	3	55	0	0	17	4	80	43
8.3 Internal Controls & Accountability	7	2	13	242	0	0	176	211	1,267	62
9.2 TREASURY DIVISION	0	0	0	3	0	0	2	2	14	1
9.3 Treasury	28	17	35	936	0	0	402	308	790	121
10.2 MMB - BUDGET DIVISION	1	1	1	28	0	0	12	9	24	4
10.3 Analysis & Control (EBO's)	20	7	39	702	0	0	512	612	3,680	179
10.4 Budget Operations and Planning	96	36	193	1,486	11	0	231	290	486	373
11.2 MMB-ACCOUNTING DIVISION	2	1	4	31	0	0	5	6	9	8
11.3 Central Payroll	74	0	103	590	0	0	194	875	256	106
11.4 Accounting Services	28	7	50	780	0	0	543	718	3,785	194
11.5 Financial Reporting	23	8	44	805	0	0	586	702	4,216	205
11.6 Financial Reporting - Single Audit	2	1	4	71	0	0	53	62	372	21
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	58	21	111	2,022	0	0	1,473	1,763	10,594	515
12.5 Personnel Operations and System Support	38	1	55	363	0	0	150	492	524	71
12.6 Budget Service - Computer Operations	2	0	3	17	0	0	6	26	8	3
12.7 Personnel Operations Special Billing	214	0	297	1,695	0	0	558	2,516	735	305
12.8 Accounting & Procurement Operations Special Billing	89	32	171	3,105	0	0	2,262	2,708	16,267	791
13.2 State HR, Benefits & Labor Relations	0	0	0	0	0	0	0	0	1	0
13.3 Personnel Administration	194	0	270	1,537	0	0	506	2,281	667	276
14.2 MEDIATION SERVICES	2	0	3	16	0	0	5	24	7	3
14.3 State Agencies	3	0	4	24	0	0	8	35	10	4
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	0	0	0	0	0	0	0	0	0
15.4 Program Audits	0	0	0	0	0	0	0	0	0	0
15.5 Single Audits	0	0	0	0	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	0	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	0	3	0	0	5
17 SWIFT (Internally Developed Software Amortized over 10 years be	69	25	132	2,405	0	0	1,752	2,097	12,600	613
20 Administration	87	0	200	12,571	0	0	127	1,495	4,078	276
Total Budget	6,555	13,957	9,996	111,224	11	51,139	102,114	276,418	23,151	
Rollforward Adjustment	-1,194	6,451	-5,788	31,491	-40	-2,797	19,144	53,383	1,432	
FY13 Final Plan Allocation	5,361	20,408	4,208	142,715	-29	48,342	121,258	329,800	24,583	

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G02-0017a G02-0017b G02-0018 G02-0021a G02-0021b G02-0021c G02-0021f G02-0024

	Risk Management	Risk Management - Workers Compensation	Gov's Res Cncl (Ceremonial Hse Gift)	Plant Mangement (Leases)	Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management FR & R	MN Bookstore
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S FFICE	8,979	16,745	0	216,012	3,590	0	0	6,671
3.4 Human Resources	8,661	16,153	0	208,384	3,463	0	0	6,435
3.5 Financial Management and Reporting	20,668	142,926	463	169,768	9,019	3,402	428	22,493
4.2 Government & Citizen Services	128	888	3	1,048	56	21	3	140
4.5 Real Estate and Construction Services - Leasing	0	0	0	3,821	0	0	0	0
4.7 Real Property	0	0	0	112,452	0	0	0	0
4.8 Materials Management Division	688	568	18	17,942	169	120	124	768
4.1 Central Mail	87	912	2	143	1	1	1	344
4.11 Office of Enterprise Continuous Improvement	30	62	0	714	12	0	0	24
4.12 Grants Management	0	0	0	4	0	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	0	0
6.3 IT Spend	1,835	7,260	0	7,644	1	0	0	725
8.2 MINNESOTA MANAGEMENT & BUDGET	29	117	0	123	0	0	0	12
8.3 Internal Controls & Accountability	136	941	3	1,111	59	22	3	148
9.2 TREASURY DIVISION	2	11	0	13	1	0	0	2
9.3 Treasury	612	8,182	3	3,401	58	47	13	299
10.2 MMB - BUDGET DIVISION	18	244	0	101	2	1	0	9
10.3 Analysis & Control (EBO's)	395	2,733	9	3,226	172	65	8	430
10.4 Budget Operations and Planning	293	939	57	1,155	71	55	139	521
11.2 MMB-ACCOUNTING DIVISION	6	19	1	23	1	1	3	11
11.3 Central Payroll	310	578	0	7,450	124	0	0	230
11.4 Accounting Services	436	2,853	9	4,086	189	66	8	463
11.5 Financial Reporting	452	3,131	10	3,696	197	75	9	492
11.6 Financial Reporting - Single Audit	40	277	1	326	17	7	1	43
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	1,136	7,868	26	9,288	496	187	24	1,237
12.5 Personnel Operations and System Support	193	578	1	3,975	79	7	1	159
12.6 Budget Service - Computer Operations	9	17	0	220	4	0	0	7
12.7 Personnel Operations Special Billing	890	1,661	0	21,423	356	0	0	662
12.8 Accounting & Procurement Operations Special Billing	1,744	12,082	39	14,266	761	288	36	1,900
13.2 State HR, Benefits & Labor Relations	0	0	0	1	0	0	0	0
13.3 Personnel Administration	807	1,506	0	19,423	323	0	0	600
14.2 MEDIATION SERVICES	9	16	0	207	3	0	0	6
14.3 State Agencies	12	23	0	300	5	0	0	9
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	2,922	0	0	0	0	0	0
15.4 Program Audits	0	1	0	0	0	0	0	0
15.5 Single Audits	0	0	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	1,351	9,358	30	11,047	590	223	28	1,471
20 Administration	3,805	15,191	5	13,110	75	60	84	430
Total Budget	53,761	256,760	680	855,902	19,896	4,648	913	46,740
Rollforward Adjustment	-69,990	89,673	-649	-73,417	1,110	-28,676	-3,152	-20,766
FY13 Final Plan Allocation	-16,230	346,433	31	782,485	21,006	-24,029	-2,239	25,974

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	18	19	20	21	22	23	24	25
	G02-0028	G02-0029a	G02-0029b	G02-0031	G02-0034	G02-0036	G02-0037	G02-0037a
	Office Supply Connection - Closed in FY2010	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail	Other Non- Allocable	Demography	Mn Geospatial Information Office	MnGeo Service Bureau
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S FFICE	0	17,061	16,909	9,693	0	7,778	7,948	6,899
3.4 Human Resources	0	16,459	16,312	9,351	0	7,503	7,667	6,656
3.5 Financial Management and Reporting	0	3,798	5,889	46,679	0	2,966	6,836	65
4.2 Government & Citizen Services	0	23	36	290	0	18	42	0
4.5 Real Estate and Construction Services - Leasing	1,274	0	0	0	0	3,821	0	0
4.7 Real Property	9	0	0	0	0	27	0	0
4.8 Materials Management Division	0	515	919	302	0	413	550	0
4.1 Central Mail	0	130	150	1,483	0	53	7	4
4.11 Office of Enterprise Continuous Improvement	0	57	57	42	0	26	26	23
4.12 Grants Management	0	0	0	0	0	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	0	0
6.3 IT Spend	0	1,643	10,667	467	0	985	6,659	4,024
8.2 MINNESOTA MANAGEMENT & BUDGET	0	26	171	8	0	16	107	65
8.3 Internal Controls & Accountability	0	24	38	307	0	19	45	0
9.2 TREASURY DIVISION	0	0	0	4	0	0	1	0
9.3 Treasury	0	113	221	134	0	67	155	0
10.2 MMB - BUDGET DIVISION	0	3	7	4	0	2	5	0
10.3 Analysis & Control (EBO's)	0	71	111	892	0	56	130	1
10.4 Budget Operations and Planning	0	144	159	196	0	289	582	100
11.2 MMB-ACCOUNTING DIVISION	0	3	3	4	0	6	12	2
11.3 Central Payroll	0	588	583	334	0	268	274	238
11.4 Accounting Services	0	135	175	947	0	86	162	26
11.5 Financial Reporting	0	81	127	1,022	0	64	149	1
11.6 Financial Reporting - Single Audit	0	7	11	90	0	6	14	0
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	0	204	319	2,568	0	161	374	2
12.5 Personnel Operations and System Support	0	294	296	259	0	137	147	116
12.6 Budget Service - Computer Operations	0	17	17	10	0	8	8	7
12.7 Personnel Operations Special Billing	0	1,692	1,677	961	0	771	788	684
12.8 Accounting & Procurement Operations Special Billing	0	314	491	3,944	0	247	575	2
13.2 State HR, Benefits & Labor Relations	0	0	0	0	0	0	0	0
13.3 Personnel Administration	0	1,534	1,520	872	0	699	715	620
14.2 MEDIATION SERVICES	0	16	16	9	0	7	8	7
14.3 State Agencies	0	24	23	13	0	11	11	10
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	243	243	0	0	0	0	0
15.4 Program Audits	0	0	0	0	0	0	0	0
15.5 Single Audits	0	0	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	0	1	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	0	243	380	3,055	0	192	445	2
20 Administration	0	618	1,356	3,807	0	220	859	0
Total Budget	1,283	46,082	58,885	87,749	0	26,922	35,302	19,552
Rollforward Adjustment	-98,738	-2,827	-8,087	12,580	-11,235	11,033	60	-3,114
FY13 Final Plan Allocation	-97,456	43,255	50,798	100,328	-11,235	37,955	35,362	16,438

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	G02-0038 Environmental Quality Board (transferred to MPCA in FY12)	G02-0042	G02-0044	G02-0045	G02-0046	G02-0047	G02-0048	G02-0049
	Surplus Services	RECS - Energy	SmART FMR	SmART HR	Grants Recovery	Arts & Cultural Heritage	Materials Management	
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	2,284	7,784	346	6,571	47	0	773	8
3.4 Human Resources	2,204	7,509	333	6,339	45	0	746	7
3.5 Financial Management and Reporting	568	13,795	239	681	823	0	1,959	1,175
4.2 Government & Citizen Services	3	85	1	4	5	0	12	7
4.5 Real Estate and Construction Services - Leasing	0	0	0	0	0	0	0	0
4.7 Real Property	0	1,342	0	0	0	0	0	0
4.8 Materials Management Division	67	904	0	75	53	0	337	13
4.1 Central Mail	10	6	0	1	0	0	2	0
4.11 Office of Enterprise Continuous Improvement	8	26	1	22	0	0	3	0
4.12 Grants Management	0	0	0	0	0	0	659	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	4	0
6.3 IT Spend	93	996	5	74	0	0	264	0
8.2 MINNESOTA MANAGEMENT & BUDGET	2	16	0	1	0	0	4	0
8.3 Internal Controls & Accountability	4	91	2	4	5	0	13	8
9.2 TREASURY DIVISION	0	1	0	0	0	0	0	0
9.3 Treasury	10	339	0	18	21	0	61	6
10.2 MMB - BUDGET DIVISION	0	10	0	1	1	0	2	0
10.3 Analysis & Control (EBO's)	11	263	5	12	16	0	37	22
10.4 Budget Operations and Planning	89	290	14	86	61	0	367	36
11.2 MMB-ACCOUNTING DIVISION	2	6	0	2	1	0	8	1
11.3 Central Payroll	79	268	12	227	2	0	27	0
11.4 Accounting Services	19	297	6	37	16	0	41	23
11.5 Financial Reporting	12	301	5	14	18	0	43	26
11.6 Financial Reporting - Single Audit	1	27	0	1	2	0	4	2
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	31	758	13	36	45	0	108	65
12.5 Personnel Operations and System Support	39	159	6	112	2	0	17	3
12.6 Budget Service - Computer Operations	2	8	0	7	0	0	1	0
12.7 Personnel Operations Special Billing	227	772	34	652	5	0	77	1
12.8 Accounting & Procurement Operations Special Billing	47	1,163	20	55	70	0	165	99
13.2 State HR, Benefits & Labor Relations	0	0	0	0	0	0	0	0
13.3 Personnel Administration	205	700	31	591	4	0	70	1
14.2 MEDIATION SERVICES	2	7	0	6	0	0	1	0
14.3 State Agencies	3	11	0	9	0	0	1	0
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	0	0	0	0	0	0	0
15.4 Program Audits	0	0	0	0	0	0	0	0
15.5 Single Audits	0	0	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	12,141	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	2	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	36	901	16	42	54	0	128	77
20 Administration	14	358	0	53	44	0	150	3
Total Budget	6,072	39,194	1,092	15,733	1,341	0	18,227	1,583
Rollforward Adjustment	-14,158	-4,816	308	12,969	782	-1,386	13,756	113
FY13 Final Plan Allocation	-8,086	34,378	1,399	28,702	2,123	-1,386	31,983	1,696

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Exhibit A - General Support Allocations
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	B04	B11	B13	B14	B15	B20	B22	B24
	AGRICULTURE DEPT	COSMETOLOGIST EXAMINERS BOARD	COMMERCE DEPT	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELOPMENT	PUBLIC FACILITIES AUTHORITY
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	7,641	0	12,735	1,274	0	2,547	76,412	0
4.7 Real Property	307	0	188	9	0	18	2,035	0
4.8 Materials Management Division	35,730	475	18,861	2,739	178	3,161	349,736	2,521
4.1 Central Mail	7,578	653	18,165	517	236	1,266	2,478	18
4.11 Office of Enterprise Continuous Improvement	1,570	34	1,146	263	8	127	4,304	29
4.12 Grants Management	173	0	9,785	81	0	88	22,372	4,159
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	1	0	60	0	0	1	136	25
6.3 IT Spend	50,204	835	130,456	6,570	84	9,633	441,475	277
8.2 MINNESOTA MANAGEMENT & BUDGET	807	13	2,097	106	1	155	7,096	4
8.3 Internal Controls & Accountability	2,777	168	3,327	249	27	143	47,604	124
9.2 TREASURY DIVISION	32	2	38	3	0	2	544	1
9.3 Treasury	6,426	353	23,060	1,120	100	821	85,213	757
10.2 MMB - BUDGET DIVISION	191	11	687	33	3	24	2,539	23
10.3 Analysis & Control (EBO's)	8,062	488	9,661	722	79	414	138,215	359
10.4 Budget Operations and Planning	27,435	646	9,569	4,515	258	2,500	12,281	3,885
11.2 MMB-ACCOUNTING DIVISION	575	13	197	95	5	53	198	82
11.3 Central Payroll	15,852	310	10,657	2,708	66	1,238	44,918	300
11.4 Accounting Services	9,918	531	10,999	1,025	88	554	145,930	399
11.5 Financial Reporting	9,237	559	11,069	827	91	474	158,359	412
11.6 Financial Reporting - Single Audit	835	49	1,402	76	8	42	20,462	36
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	2	0	40	0	0	0	616	0
12.4 Accounting & Procurement Operations and System Support	23,211	1,404	27,814	2,079	228	1,191	397,915	1,035
12.5 Personnel Operations and System Support	8,588	204	6,234	1,396	41	647	36,854	185
12.6 Budget Service - Computer Operations	467	9	314	80	2	36	1,323	9
12.7 Personnel Operations Special Billing	45,581	891	30,645	7,787	189	3,559	129,161	863
12.8 Accounting & Procurement Operations Special Billing	35,652	2,155	42,715	3,194	350	1,830	611,039	1,589
13.2 State HR, Benefits & Labor Relations	1	0	2	0	0	0	23	0
13.3 Personnel Administration	41,326	807	27,785	7,060	172	3,226	117,104	782
14.2 MEDIATION SERVICES	441	9	296	75	2	34	1,248	8
14.3 State Agencies	638	12	429	109	3	50	1,808	12
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	33,686	5,545	67,024	897	0	0	246,861	0
15.4 Program Audits	906	1	13	0	0	0	3,508	0
15.5 Single Audits	1	0	19,931	0	0	0	74,816	0
15.7 Financial Audit- Outdoors	0	0	3	0	0	0	11	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	40	0	873	6	0	0	13,333	0
17 SWIFT (Internally Developed Software Amortized over 10 years)	27,608	1,669	33,082	2,472	271	1,417	473,282	1,231
20 Administration	0	0	0	0	0	0	0	0
Total Budget	403,498	17,846	531,360	48,085	2,489	35,251	3,671,212	19,127
Rollforward Adjustment	-225,636	-49,532	-145,880	-15,164	-1,597	-35,091	1,442,092	-10,868
FY13 Final Plan Allocation	177,862	31,686	385,481	32,921	893	160	5,113,303	8,259

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Exhibit A - General Support Allocations
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	B25	B34	B41	B42	B43	B7E	B7G	B7P
	SCIENCE & TECHNOLOGY AUTHORITY	HOUSING FINANCE AGENCY	WORKERS COMP COURT OF APPEALS	LABOR AND INDUSTRY DEPT	IRON RANGE RESOURCES	ARCHITECTURE, ENGINEERING BD	COMBATIVE SPORTS COMMISSION	ACCOUNTANCY BOARD
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	3,821	0	3,821	3,821	2,547	1,274	0
4.7 Real Property	0	27	0	27	8,495	18	9	0
4.8 Materials Management Division	186	6,534	102	22,905	7,379	479	62	306
4.1 Central Mail	1	1,995	108	12,040	51	402	0	481
4.11 Office of Enterprise Continuous Improvement	5	628	32	1,034	208	20	10	15
4.12 Grants Management	8	4	0	135	2,449	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	1	15	0	0	0
6.3 IT Spend	439	60,151	250	56,269	7,987	593	10	445
8.2 MINNESOTA MANAGEMENT & BUDGET	7	967	4	904	128	10	0	7
8.3 Internal Controls & Accountability	10	876	12	5,361	406	68	10	66
9.2 TREASURY DIVISION	0	10	0	61	5	1	0	1
9.3 Treasury	0	5,882	55	11,930	2,499	349	44	271
10.2 MMB - BUDGET DIVISION	0	175	2	356	74	10	1	8
10.3 Analysis & Control (EBO's)	30	2,543	34	15,565	1,180	199	30	191
10.4 Budget Operations and Planning	285	3,227	97	5,093	2,936	132	178	128
11.2 MMB-ACCOUNTING DIVISION	6	67	2	100	61	3	4	3
11.3 Central Payroll	50	6,416	328	9,931	2,173	184	105	117
11.4 Accounting Services	36	3,279	70	16,951	1,436	222	42	207
11.5 Financial Reporting	34	2,914	39	17,833	1,352	228	34	218
11.6 Financial Reporting - Single Audit	3	257	3	1,590	119	20	3	19
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	1	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	86	7,322	98	44,810	3,397	572	86	549
12.5 Personnel Operations and System Support	28	3,398	163	6,521	1,185	111	54	78
12.6 Budget Service - Computer Operations	1	189	10	293	64	5	3	3
12.7 Personnel Operations Special Billing	143	18,449	942	28,557	6,247	530	303	336
12.8 Accounting & Procurement Operations Special Billing	132	11,247	151	68,813	5,218	878	132	843
13.2 State HR, Benefits & Labor Relations	0	0	0	3	0	0	0	0
13.3 Personnel Administration	130	16,727	854	25,891	5,664	481	275	305
14.2 MEDIATION SERVICES	1	178	9	276	60	5	3	3
14.3 State Agencies	2	258	13	400	87	7	4	5
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	620	2,372	33,199	32,990	2,372	531	2,372
15.4 Program Audits	0	899	0	6	6	0	842	0
15.5 Single Audits	0	1	0	0	0	0	1	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	30	0	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	102	8,708	117	53,297	4,040	680	102	653
20 Administration	0	0	0	0	0	0	0	0
Total Budget	1,726	167,770	5,866	444,002	101,737	11,129	4,154	7,631
Rollforward Adjustment	1,439	-61,389	-2,472	-264,819	-38,042	-31,534	-2,440	-11,587
FY13 Final Plan Allocation	3,165	106,381	3,394	179,184	63,695	-20,405	1,713	-3,956

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Exhibit A - General Support Allocations
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	B7S	B82	B9D	B9V	E25	E26	E37	E40	E44
	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMM	AMATEUR SPORTS COMM	AGRICULTURE UTILIZATION RESRCH	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/U NIVERSITIES	EDUCATION DEPARTMENT	HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S FFICE	0	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	0	0	0	3,821	0	1,274	0	2,547
4.7 Real Property	0	0	23,931	0	5,261	0	9	46,524	13,294
4.8 Materials Management Division	53	888	135	4	8,232	0	26,265	480	9,998
4.1 Central Mail	0	6	0	0	58	1,663	3,724	2	70
4.11 Office of Enterprise Continuous Improvement	3	369	6	0	199	34,924	927	0	585
4.12 Grants Management	0	2	0	0	40	219	9,891	0	4
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	60	0	0
6.3 IT Spend	2	6,598	0	0	5,530	1,296,256	153,278	0	5,086
8.2 MINNESOTA MANAGEMENT & BUDGET	0	106	0	0	89	20,835	2,464	0	82
8.3 Internal Controls & Accountability	7	633	6	0	277	79,804	9,046	29	388
9.2 TREASURY DIVISION	0	7	0	0	3	912	103	0	4
9.3 Treasury	29	575	14	0	1,409	288,279	47,646	451	1,543
10.2 MMB - BUDGET DIVISION	1	17	0	0	42	8,591	1,420	13	46
10.3 Analysis & Control (EBO's)	20	1,838	17	0	805	231,704	26,263	85	1,127
10.4 Budget Operations and Planning	128	1,009	132	7	5,960	35,402	32,740	258	7,868
11.2 MMB-ACCOUNTING DIVISION	3	20	3	0	125	644	679	5	165
11.3 Central Payroll	34	3,854	65	0	2,079	364,388	9,414	0	6,107
11.4 Accounting Services	24	2,286	24	0	1,043	275,341	27,822	87	1,800
11.5 Financial Reporting	23	2,106	19	0	922	265,473	30,091	97	1,292
11.6 Financial Reporting - Single Audit	2	186	2	0	81	26,465	4,468	9	114
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	287	172	0	0
12.4 Accounting & Procurement Operations and System Support	59	5,291	49	1	2,318	667,067	75,610	244	3,245
12.5 Personnel Operations and System Support	19	2,075	33	0	1,099	202,452	7,431	9	3,094
12.6 Budget Service - Computer Operations	1	114	2	0	61	10,736	277	0	180
12.7 Personnel Operations Special Billing	97	11,082	186	0	5,977	1,047,798	27,071	0	17,560
12.8 Accounting & Procurement Operations Special Billing	90	8,127	75	1	3,560	1,024,538	116,107	375	4,988
13.2 State HR, Benefits & Labor Relations	0	0	0	0	0	39	4	0	0
13.3 Personnel Administration	88	10,048	169	0	5,419	949,982	24,544	0	15,921
14.2 MEDIATION SERVICES	1	107	2	0	58	10,128	262	0	170
14.3 State Agencies	1	155	3	0	84	14,670	379	0	246
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	21,595	111	0	46,147	45,976	147,176	14,851	7,149
15.4 Program Audits	0	4	842	0	9	9	40,479	3	1
15.5 Single Audits	0	0	1	0	0	0	46,705	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	7	0	0
15.8 Financial Audit- Art	0	0	0	0	2,419	0	18,103	29,265	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	3	4	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	564	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	6,218	3,727	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	70	6,293	58	1	2,757	793,409	89,931	290	3,860
20 Administration	0	0	0	0	0	0	0	0	0
Total Budget	758	85,393	25,885	16	105,884	7,704,212	985,570	93,646	108,533
Rollforward Adjustment	-945	-12,963	16,467	-155	-94,787	786,572	252,284	80,028	-36,544
FY13 Final Plan Allocation	-187	72,429	42,352	-139	11,097	8,490,784	1,237,853	173,674	71,989

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E50 E60 E77 E81 E95 E97 E9W G03

	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	LOTTERY	
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	0	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	1,274	0	0	0	0	0	0	1,274
4.7 Real Property	0	9	18,541	0	0	0	0	0	9
4.8 Materials Management Division	6,396	9,277	20,613	515	22	9	0	0	0
4.1 Central Mail	375	3,889	144	4	0	0	0	0	513
4.11 Office of Enterprise Continuous Improvement	54	229	672	2	0	0	2	0	334
4.12 Grants Management	4,743	189	4	0	0	0	0	0	2
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	29	1	0	0	0	0	0	0	0
6.3 IT Spend	2,706	10,907	9,278	0	0	0	0	0	25,709
8.2 MINNESOTA MANAGEMENT & BUDGET	44	175	149	0	0	0	0	0	413
8.3 Internal Controls & Accountability	208	563	896	25	1	0	1	0	61
9.2 TREASURY DIVISION	2	6	10	0	0	0	0	0	1
9.3 Treasury	1,520	2,812	3,209	141	7	2	2	0	62
10.2 MMB - BUDGET DIVISION	45	84	96	4	0	0	0	0	2
10.3 Analysis & Control (EBO's)	604	1,633	2,601	73	4	1	4	0	178
10.4 Budget Operations and Planning	773	4,858	7,242	535	39	25	32	0	1,059
11.2 MMB-ACCOUNTING DIVISION	16	102	151	11	1	1	1	0	22
11.3 Central Payroll	536	2,118	7,015	22	0	0	16	0	3,449
11.4 Accounting Services	673	1,893	3,401	77	4	1	5	0	548
11.5 Financial Reporting	692	1,871	2,980	84	4	1	4	0	204
11.6 Financial Reporting - Single Audit	64	165	263	7	0	0	0	0	18
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	1,738	4,702	7,488	210	10	3	10	0	512
12.5 Personnel Operations and System Support	326	1,208	3,696	18	0	0	8	0	1,697
12.6 Budget Service - Computer Operations	16	62	207	1	0	0	0	0	102
12.7 Personnel Operations Special Billing	1,540	6,091	20,172	62	0	0	47	0	9,916
12.8 Accounting & Procurement Operations Special Billing	2,669	7,222	11,502	323	16	4	16	0	788
13.2 State HR, Benefits & Labor Relations	0	0	0	0	0	0	0	0	0
13.3 Personnel Administration	1,396	5,522	18,289	56	0	0	43	0	8,991
14.2 MEDIATION SERVICES	15	59	195	1	0	0	0	0	96
14.3 State Agencies	22	85	282	1	0	0	1	0	139
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
15.3 Financial Audits	8,915	21,408	2,744	133	0	0	0	0	1,339
15.4 Program Audits	2	4	1	35,061	0	0	0	0	0
15.5 Single Audits	0	0	0	22	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	0	0	0
15.8 Financial Audit- Art	36,219	0	0	0	19,760	0	0	0	0
15.9 Financial Audit- Clean Water	5	0	0	0	3	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	845	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	6	0	0	0	0	0	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	2,067	5,593	8,906	250	12	3	12	0	609
20 Administration	0	0	0	0	0	0	0	0	0
Total Budget	75,262	94,013	150,749	37,638	19,884	49	206	58,046	
Rollforward Adjustment	-29,328	-30,330	-72,839	134,784	-19,737	-189	-416	-15,226	
FY13 Final Plan Allocation	104,590	63,683	77,910	172,422	39,621	-140	-210	42,819	

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	G05	G06	G09	G10	G17	G19	G38	G39
	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNORS OFFICE
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S FFICE	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	2,547	5,094	1,274	0	2,547	1,274	0
4.7 Real Property	0	18	36	9	0	18	9	0
4.8 Materials Management Division	1,296	3,134	182	3,010	999	959	346	737
4.1 Central Mail	9	5,537	107	5,610	872	10	159	245
4.11 Office of Enterprise Continuous Improvement	54	682	66	322	75	12	45	114
4.12 Grants Management	0	4	36	2	0	74	0	1
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	0	0
6.3 IT Spend	1,919	6,565	430	68,257	5,296	285	7,614	1,377
8.2 MINNESOTA MANAGEMENT & BUDGET	31	106	7	1,097	85	5	122	22
8.3 Internal Controls & Accountability	380	266	43	451	45	42	28	48
9.2 TREASURY DIVISION	4	3	0	5	1	0	0	1
9.3 Treasury	899	1,339	234	1,723	152	220	246	277
10.2 MMB - BUDGET DIVISION	27	40	7	51	5	7	7	8
10.3 Analysis & Control (EBO's)	1,104	772	124	1,308	129	121	81	139
10.4 Budget Operations and Planning	908	3,350	589	3,102	1,222	308	268	810
11.2 MMB-ACCOUNTING DIVISION	19	70	12	65	26	6	6	17
11.3 Central Payroll	565	6,715	684	2,956	718	128	460	1,176
11.4 Accounting Services	1,188	1,502	200	1,650	208	137	132	267
11.5 Financial Reporting	1,265	885	143	1,499	148	139	93	159
11.6 Financial Reporting - Single Audit	112	81	13	132	13	12	8	14
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	3,179	2,224	358	3,766	372	349	234	400
12.5 Personnel Operations and System Support	395	3,351	346	1,580	363	75	233	587
12.6 Budget Service - Computer Operations	17	198	20	87	21	4	14	35
12.7 Personnel Operations Special Billing	1,625	19,308	1,966	8,499	2,064	367	1,324	3,382
12.8 Accounting & Procurement Operations Special Billing	4,881	3,419	551	5,785	572	536	359	616
13.2 State HR, Benefits & Labor Relations	0	0	0	0	0	0	0	0
13.3 Personnel Administration	1,473	17,505	1,782	7,706	1,871	333	1,200	3,066
14.2 MEDIATION SERVICES	16	187	19	82	20	4	13	33
14.3 State Agencies	23	270	28	119	29	5	19	47
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	26,575	34,953	2,372	29,791	0	0	180,356	22,138
15.4 Program Audits	5	7	0	6	0	0	35	4
15.5 Single Audits	0	0	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	11,307	0	0	0	0
15.8 Financial Audit- Art	0	0	0	582	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	3,483	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	290	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	5	0	0	0	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t Administration	3,781	2,645	426	4,479	443	415	278	476
20	0	0	0	0	0	0	0	0
Total Budget	51,749	117,688	15,875	170,084	15,748	7,118	194,962	36,197
Rollforward Adjustment	-16,665	-32,739	-3,009	-235,499	-10,696	-19,889	-5,915	-17,517
FY13 Final Plan Allocation	35,084	84,949	12,866	65,414	5,052	-12,771	189,047	18,680

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Exhibit A - General Support Allocations
 State Version (shows all agencies)

	75	76	77	78	79	80	81	82
	G45	G46	G53	G61	G62	G63	G67	G69
	MEDIATION SERVICES DEPT	OFFICE OF ENTERPRISE TECHNOLOGY	SECRETARY OF STATE	OFFICE OF THE STATE AUDITOR	MINN STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIRE ASSOC	REVENUE DEPT	TEACHERS RETIREMENT ASSOC
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	1,274	5,094	3,821	2,547	1,274	0	11,462	1,274
4.7 Real Property	9	36	27	18	4,428	0	81	9
4.8 Materials Management Division	304	13,912	2,992	1,762	876	1,008	11,745	1,456
4.1 Central Mail	161	118	4,562	540	8,913	37,163	89,263	5,539
4.11 Office of Enterprise Continuous Improvement	23	2,232	212	259	267	439	3,939	207
4.12 Grants Management	10	14	1	2	1	1	50	1
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	0	0
6.3 IT Spend	1,283	134,969	44,734	7,540	39,496	27,673	292,542	50,471
8.2 MINNESOTA MANAGEMENT & BUDGET	21	2,169	719	121	635	445	4,702	811
8.3 Internal Controls & Accountability	14	1,452	416	91	1,277	1,894	975	2,063
9.2 TREASURY DIVISION	0	17	5	1	15	22	11	24
9.3 Treasury	75	4,447	2,897	450	18,906	28,852	3,457	39,200
10.2 MMB - BUDGET DIVISION	2	133	86	13	563	860	103	1,168
10.3 Analysis & Control (EBO's)	42	4,216	1,207	265	3,709	5,498	2,832	5,988
10.4 Budget Operations and Planning	232	8,530	2,592	1,492	654	787	14,753	314
11.2 MMB-ACCOUNTING DIVISION	5	178	54	31	12	14	310	4
11.3 Central Payroll	232	23,291	1,885	2,665	2,141	1,896	34,661	1,764
11.4 Accounting Services	67	6,780	1,433	554	4,015	5,817	6,573	6,303
11.5 Financial Reporting	48	4,831	1,383	304	4,250	6,299	3,244	6,861
11.6 Financial Reporting - Single Audit	4	427	133	27	375	556	287	606
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	1	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	120	12,138	3,475	763	10,678	15,829	8,152	17,241
12.5 Personnel Operations and System Support	117	11,791	1,048	1,326	1,444	1,519	17,173	1,508
12.6 Budget Service - Computer Operations	7	686	56	79	63	56	1,021	52
12.7 Personnel Operations Special Billing	667	66,973	5,420	7,665	6,156	5,453	99,666	5,073
12.8 Accounting & Procurement Operations Special Billing	184	18,654	5,338	1,174	16,398	24,306	12,541	26,475
13.2 State HR, Benefits & Labor Relations	0	1	0	0	1	1	0	1
13.3 Personnel Administration	605	60,721	4,914	6,949	5,581	4,944	90,362	4,600
14.2 MEDIATION SERVICES	6	647	52	74	59	53	963	49
14.3 State Agencies	9	938	76	107	86	76	1,395	71
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	30,809	29,404	25,464	148,889	91,454	294,472	71,423
15.4 Program Audits	0	6	6	5	29	18	57	14
15.5 Single Audits	0	0	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	863	0
15.8 Financial Audit- Art	0	0	0	0	0	0	861	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	861	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	860	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	22	0	0	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	143	14,437	4,133	908	12,701	18,826	9,697	20,506
20 Administration	0	0	0	0	0	0	0	0
Total Budget	5,664	430,647	123,104	63,195	293,892	281,758	1,019,937	271,077
Rollforward Adjustment	-4,748	-73,372	-80,081	35,705	-79,516	75,375	-197,133	26,802
FY13 Final Plan Allocation	10,412	357,274	43,024	98,901	373,408	357,133	822,803	297,879

**State of Minnesota
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Exhibit A - General Support Allocations
State Version (shows all agencies)

	G90	G92	G96	G9J	G9K	G9L	G9M	G9N	G9Q
	REVENUE INTERGOVT PAYMENTS	OMBUDSPERSON FOR FAMILIES	UNIFORM LAWS COMMISSION	CAMPAIGN FINANCE BOARD	ADMINISTRATIVE HEARINGS	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S FFICE	0	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	0	0	0	2,547	0	0	0	0
4.7 Real Property	0	0	0	0	18	0	0	0	0
4.8 Materials Management Division	0	297	27	324	2,193	906	346	475	0
4.1 Central Mail	0	9	0	328	5,225	15	6	13	0
4.11 Office of Enterprise Continuous Improvement	4	5	0	18	186	10	14	9	0
4.12 Grants Management	0	0	0	0	1	0	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	0	0	0
6.3 IT Spend	0	263	0	2,280	7,295	137	146	107	0
8.2 MINNESOTA MANAGEMENT & BUDGET	0	4	0	37	117	2	2	2	0
8.3 Internal Controls & Accountability	28,894	14	1	25	240	47	20	17	39
9.2 TREASURY DIVISION	330	0	0	0	3	1	0	0	0
9.3 Treasury	415,606	58	12	143	698	224	106	81	65
10.2 MMB - BUDGET DIVISION	12,385	2	0	4	21	7	3	2	2
10.3 Analysis & Control (EBO's)	83,890	39	3	73	698	137	57	50	114
10.4 Budget Operations and Planning	5,535	186	25	517	711	675	286	275	5,508
11.2 MMB-ACCOUNTING DIVISION	80	4	1	11	15	14	6	6	116
11.3 Central Payroll	44	54	0	163	1,561	105	148	91	0
11.4 Accounting Services	85,681	46	3	91	878	151	74	61	116
11.5 Financial Reporting	96,116	45	4	83	799	157	66	57	130
11.6 Financial Reporting - Single Audit	8,488	4	0	7	71	14	6	5	11
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	241,515	114	9	209	2,008	395	165	143	327
12.5 Personnel Operations and System Support	9,124	31	0	87	835	66	78	50	12
12.6 Budget Service - Computer Operations	1	2	0	5	46	3	4	3	0
12.7 Personnel Operations Special Billing	126	156	0	469	4,489	302	426	261	0
12.8 Accounting & Procurement Operations Special Billing	370,853	175	14	321	3,085	607	254	220	502
13.2 State HR, Benefits & Labor Relations	14	0	0	0	0	0	0	0	0
13.3 Personnel Administration	114	141	0	425	4,069	274	386	236	0
14.2 MEDIATION SERVICES	1	2	0	5	43	3	4	3	0
14.3 State Agencies	2	2	0	7	63	4	6	4	0
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	2,372	0	199	0	7,680	0	2,372	0
15.4 Program Audits	0	0	0	0	4,305	1	0	0	0
15.5 Single Audits	0	0	0	0	3	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	0	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	287,258	135	11	248	2,389	470	197	171	389
20 Administration	0	0	0	0	0	0	0	0	0
Total Budget	1,646,060	4,159	110	6,079	44,611	12,409	2,807	4,712	7,332
Rollforward Adjustment	-1,469,550	-10,651	-196	-23,223	9,787	-33,842	-9,388	-8,844	-15,241
FY13 Final Plan Allocation	3,115,611	-6,492	-85	-17,144	54,398	-21,433	-6,581	-4,132	-7,909

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Exhibit A - General Support Allocations
State Version (shows all agencies)

	92	93	94	95	96	97	98	99
	G9R	G9X	G9Y	GPR	H12	H55	H55b	H55c
	MMB NON-OPERATING	CAPITOL AREA ARCHITECT	DISABILITY COUNCIL	PAYROLL CLEARING	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	0	2,547	0	12,735	95,514	0	0
4.7 Real Property	0	0	18	0	90	676	54,731	14,022
4.8 Materials Management Division	302	89	835	0	62,460	33,350	39,596	6,433
4.1 Central Mail	2	4	72	0	30,936	44,820	276	45
4.11 Office of Enterprise Continuous Improvement	0	6	21	0	3,693	4,702	8,891	1,648
4.12 Grants Management	0	0	0	0	8,460	12,188	61	10
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	52	74	0	0
6.3 IT Spend	0	101	617	0	293,399	1,237,077	61,054	33,266
8.2 MINNESOTA MANAGEMENT & BUDGET	0	2	10	0	4,716	19,884	981	535
8.3 Internal Controls & Accountability	51,747	7	37	1	5,817	81,488	5,547	615
9.2 TREASURY DIVISION	591	0	0	0	66	931	63	7
9.3 Treasury	641	32	149	0	14,203	454,970	19,988	3,221
10.2 MMB - BUDGET DIVISION	19	1	4	0	423	13,559	596	96
10.3 Analysis & Control (EBO's)	150,244	22	108	4	16,890	236,594	16,106	1,784
10.4 Budget Operations and Planning	7,390	164	311	0	18,812	39,063	24,682	10,470
11.2 MMB-ACCOUNTING DIVISION	89	3	7	0	389	719	513	220
11.3 Central Payroll	0	64	216	0	36,336	45,853	92,799	17,203
11.4 Accounting Services	153,444	29	133	4	21,109	246,504	26,306	3,649
11.5 Financial Reporting	172,141	25	124	5	19,352	271,076	18,454	2,044
11.6 Financial Reporting - Single Audit	15,226	2	11	0	1,709	24,559	16,910	181
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	2	0	0	0	0	59	1,453	0
12.4 Accounting & Procurement Operations and System Support	432,546	62	311	12	48,627	681,144	46,369	5,137
12.5 Personnel Operations and System Support	16,302	34	117	0	19,514	47,983	46,904	8,565
12.6 Budget Service - Computer Operations	0	2	6	0	1,071	1,351	2,734	507
12.7 Personnel Operations Special Billing	0	185	620	0	104,484	131,849	266,844	49,467
12.8 Accounting & Procurement Operations Special Billing	664,186	96	478	18	74,692	1,045,946	71,262	7,899
13.2 State HR, Benefits & Labor Relations	25	0	0	0	3	40	3	0
13.3 Personnel Administration	0	168	562	0	94,730	119,541	241,933	44,849
14.2 MEDIATION SERVICES	0	2	6	0	1,010	1,274	2,579	478
14.3 State Agencies	0	3	9	0	1,463	1,846	3,736	693
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	0	0	0	4,183	182,398	34,609	73,444
15.4 Program Audits	0	0	0	0	1	30,691	22,893	14
15.5 Single Audits	0	0	0	0	34,782	197,913	14	0
15.7 Financial Audit- Outdoors	0	0	0	0	5	30	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	49	0	0	0	0	1,276	31,453	0
17 SWIFT (Internally Developed Software Amortized over 10 years t Administration	514,470	74	370	14	57,837	810,153	55,156	6,109
20	0	0	0	0	0	0	0	0
Total Budget	2,179,417	1,177	7,699	58	994,050	6,117,093	1,215,495	292,609
Rollforward Adjustment	1,955,792	-2,470	-23,661	27	-428,735	2,907,813	-656,695	258,680
FY13 Final Plan Allocation	4,135,209	-1,293	-15,961	85	565,315	9,024,906	658,800	551,289

**State of Minnesota
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Exhibit A - General Support Allocations
State Version (shows all agencies)

	H75	H7B	H7C	H7D	H7F	H7H	H7J	H7K
	VETERANS AFFAIRS DEPT	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	NURSING HOME ADMIN BOARD
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S FFICE	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	1,274	0	0	0	2,547	0	0	3,821
4.7 Real Property	28,164	0	0	0	18	0	0	27
4.8 Materials Managemnt Division	44,174	972	417	901	666	253	146	502
4.1 Central Mail	734	2,112	3,483	1,122	1,085	519	134	28
4.11 Office of Enterprise Continuous Improvement	3,310	55	88	41	42	14	3	21
4.12 Grants Management	33	0	0	0	0	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	0	0
6.3 IT Spend	36,633	4,321	4,135	3,376	973	39	7	3,943
8.2 MINNESOTA MANAGEMENT & BUDGET	589	69	66	54	16	1	0	63
8.3 Internal Controls & Accountability	1,917	202	360	109	166	57	23	47
9.2 TREASURY DIVISION	22	2	4	1	2	1	0	1
9.3 Treasury	11,635	753	526	477	452	208	132	465
10.2 MMB - BUDGET DIVISION	347	22	16	14	13	6	4	14
10.3 Analysis & Control (EBO's)	5,565	585	1,045	318	482	166	66	136
10.4 Budget Operations and Planning	19,175	446	321	593	525	281	240	682
11.2 MMB-ACCOUNTING DIVISION	402	9	6	12	11	6	5	14
11.3 Central Payroll	34,519	421	668	351	358	108	20	220
11.4 Accounting Services	9,350	642	1,139	362	530	181	70	162
11.5 Financial Reporting	6,376	671	1,198	364	552	190	76	156
11.6 Financial Reporting - Single Audit	579	59	106	33	49	17	7	14
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	2	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	16,022	1,685	3,010	914	1,388	478	191	391
12.5 Personnel Operations and System Support	17,401	268	438	205	227	70	17	122
12.6 Budget Service - Computer Operations	1,017	12	20	10	11	3	1	6
12.7 Personnel Operations Special Billing	99,258	1,209	1,921	1,009	1,030	310	57	634
12.8 Accounting & Procurement Operations Special Billing	24,625	2,588	4,622	1,404	2,131	733	293	601
13.2 State HR, Benefits & Labor Relations	1	0	0	0	0	0	0	0
13.3 Personnel Administration	89,992	1,097	1,741	915	934	281	52	575
14.2 MEDIATION SERVICES	959	12	19	10	10	3	1	6
14.3 State Agencies	1,390	17	27	14	14	4	1	9
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	8,710	443	2,372	2,372	565	2,372	0	3,254
15.4 Program Audits	2	0	0	0	0	0	0	1
15.5 Single Audits	0	0	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	33	0	0	1	0	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	19,057	2,004	3,580	1,087	1,650	568	227	465
20 Administration	0	0	0	0	0	0	0	0
Total Budget	483,266	20,679	31,327	16,070	16,447	6,869	1,771	16,379
Rollforward Adjustment	-260,650	-44,099	-85,848	-34,569	-15,668	-7,532	-3,815	-5,653
FY13 Final Plan Allocation	222,616	23,420	54,521	18,499	779	664	2,044	10,726

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Exhibit A - General Support Allocations
State Version (shows all agencies)

	H7L	H7M	H7Q	H7R	H7S	H7U	H7V	H7W
	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	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S FFICE	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	0	0	0	0	0	0	0
4.7 Real Property	0	0	0	0	0	0	0	0
4.8 Materials Management Division	324	209	115	120	590	120	351	115
4.1 Central Mail	641	192	12	115	566	167	329	491
4.11 Office of Enterprise Continuous Improvement	24	6	2	4	43	3	22	9
4.12 Grants Management	0	0	0	0	92	0	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	1	0	0	0
6.3 IT Spend	1,240	87	12	34	912	7	455	94
8.2 MINNESOTA MANAGEMENT & BUDGET	20	1	0	1	15	0	7	2
8.3 Internal Controls & Accountability	126	29	20	29	85	19	58	45
9.2 TREASURY DIVISION	1	0	0	0	1	0	1	1
9.3 Treasury	330	160	162	136	400	91	280	244
10.2 MMB - BUDGET DIVISION	10	5	5	4	12	3	8	7
10.3 Analysis & Control (EBO's)	365	85	57	85	247	56	168	132
10.4 Budget Operations and Planning	377	332	282	219	1,192	207	309	269
11.2 MMB-ACCOUNTING DIVISION	8	7	6	5	25	4	6	6
11.3 Central Payroll	207	49	18	39	407	20	207	54
11.4 Accounting Services	395	92	60	91	296	59	194	140
11.5 Financial Reporting	418	98	65	97	283	64	192	151
11.6 Financial Reporting - Single Audit	37	9	6	9	25	6	17	13
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	1,050	246	164	244	712	160	484	379
12.5 Personnel Operations and System Support	140	33	15	28	225	16	119	40
12.6 Budget Service - Computer Operations	6	1	1	1	12	1	6	2
12.7 Personnel Operations Special Billing	595	140	51	111	1,171	56	597	154
12.8 Accounting & Procurement Operations Special Billing	1,613	378	251	374	1,094	246	743	582
13.2 State HR, Benefits & Labor Relations	0	0	0	0	0	0	0	0
13.3 Personnel Administration	540	127	46	101	1,062	51	541	140
14.2 MEDIATION SERVICES	6	1	0	1	11	1	6	1
14.3 State Agencies	8	2	1	2	16	1	8	2
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	0	0	0	5,633	0	133	0
15.4 Program Audits	0	0	0	0	1	0	0	0
15.5 Single Audits	0	0	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	0	0	0	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	1,249	293	195	290	847	191	575	451
20 Administration	0	0	0	0	0	0	0	0
Total Budget	9,732	2,583	1,545	2,136	15,980	1,546	5,816	3,522
Rollforward Adjustment	-16,424	-5,175	-2,707	-5,288	-18,277	-2,355	-7,496	-10,842
FY13 Final Plan Allocation	-6,692	-2,593	-1,162	-3,152	-2,297	-808	-1,679	-7,320

**State of Minnesota
Statewide Cost Allocation Plan
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Exhibit A - General Support Allocations
State Version (shows all agencies)

	H7X	H9G	J33	J50	J52	J58	J65	J68
	BEHAVIORAL HEALTH & THERAPY BD	OMBUDSMAN MH/DD	TRIAL COURTS	GUARDIAN AD LITEM BOARD	PUBLIC DEFENSE BOARD	COURT OF APPEALS	SUPREME COURT	TAX COURT
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S FFICE	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	6,368	0	0	0	0	1,274	0
4.7 Real Property	0	45	0	0	0	0	9	0
4.8 Materials Management Division	253	471	12,860	1,070	7,031	533	9,073	240
4.1 Central Mail	227	96	1,450	8	49	1,114	2,400	2
4.11 Office of Enterprise Continuous Improvement	11	42	4,511	519	1,167	179	677	12
4.12 Grants Management	0	0	28	3	7	1	5	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	0	0	0	0
6.3 IT Spend	120	2,197	84,255	1,155	23,550	1,144	82,096	149
8.2 MINNESOTA MANAGEMENT & BUDGET	2	35	1,354	19	379	18	1,320	2
8.3 Internal Controls & Accountability	106	21	10,942	199	314	23	787	8
9.2 TREASURY DIVISION	1	0	125	2	4	0	9	0
9.3 Treasury	326	86	138,681	950	1,749	101	3,364	30
10.2 MMB - BUDGET DIVISION	10	3	4,133	28	52	3	100	1
10.3 Analysis & Control (EBO's)	307	61	31,768	578	912	66	2,284	23
10.4 Budget Operations and Planning	419	165	24,392	2,109	5,361	229	4,757	82
11.2 MMB-ACCOUNTING DIVISION	9	3	500	44	113	5	99	2
11.3 Central Payroll	95	436	46,989	5,418	12,178	1,786	6,898	122
11.4 Accounting Services	324	109	37,435	1,165	2,224	257	3,065	37
11.5 Financial Reporting	352	70	36,398	662	1,044	76	2,617	26
11.6 Financial Reporting - Single Audit	31	6	3,216	58	94	7	233	2
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	0	0	0	0	0
12.4 Accounting & Procurement Operations and System Support	885	176	91,459	1,663	2,625	191	6,575	67
12.5 Personnel Operations and System Support	80	219	26,312	2,699	6,025	876	3,604	62
12.6 Budget Service - Computer Operations	3	13	1,384	160	359	53	203	4
12.7 Personnel Operations Special Billing	273	1,253	135,116	15,580	35,017	5,134	19,835	351
12.8 Accounting & Procurement Operations Special Billing	1,359	271	140,468	2,557	4,038	295	10,101	102
13.2 State HR, Benefits & Labor Relations	0	0	5	0	0	0	0	0
13.3 Personnel Administration	248	1,136	122,503	14,125	31,748	4,655	17,983	318
14.2 MEDIATION SERVICES	3	12	1,306	151	338	50	192	3
14.3 State Agencies	4	18	1,892	218	490	72	278	5
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	3,116	0	41,035	0	0	0	0	0
15.4 Program Audits	1	0	8	0	0	0	0	0
15.5 Single Audits	0	0	0	0	0	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	0	0	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	0	0	0	0	0	0	0
15.12 Program Audit- Art	0	0	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	0	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	0	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	3	0	3	0	3	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	1,052	210	108,781	1,978	3,122	227	7,820	79
20 Administration	0	0	0	0	0	0	0	0
Total Budget	9,616	13,519	1,109,308	53,118	139,991	17,096	187,660	1,729
Rollforward Adjustment	-8,071	2,592	-29,776	46,662	-69,620	-9,146	-74,607	-2,255
FY13 Final Plan Allocation	1,545	16,111	1,079,533	99,780	70,372	7,950	113,053	-527

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Exhibit A - General Support Allocations
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	J70	L10	L49	P01	P07	P78	P7T	P9E
JUDICIAL STANDARDS BOARD	LEGISLATURE	LEGISLATIVE AUDITOR	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM	
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	0	0	0	0	0	0	0	0
3.4 Human Resources	0	0	0	0	0	0	0	0
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	0
4.2 Government & Citizen Services	0	0	0	0	0	0	0	0
4.5 Real Estate and Construction Services - Leasing	0	0	0	0	29,291	22,923	0	2,547
4.7 Real Property	0	0	0	141,897	827	186,320	0	18
4.8 Materials Management Division	124	18	0	60,028	96,829	125,925	218	266
4.1 Central Mail	1	10	0	429	115,601	3,109	300	25
4.11 Office of Enterprise Continuous Improvement	4	194	0	701	5,882	9,460	22	11
4.12 Grants Management	0	1	0	4	17,552	1,171	0	0
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	0	0	0	107	7	0	0
6.3 IT Spend	125	867	0	24,857	577,803	213,070	1,406	412
8.2 MINNESOTA MANAGEMENT & BUDGET	2	14	0	400	9,287	3,425	23	7
8.3 Internal Controls & Accountability	13	136	0	2,001	20,374	5,228	43	13
9.2 TREASURY DIVISION	0	2	0	23	233	60	0	0
9.3 Treasury	85	717	0	10,037	67,790	25,469	229	72
10.2 MMB - BUDGET DIVISION	3	21	0	299	2,020	759	7	2
10.3 Analysis & Control (EBO's)	39	395	0	5,810	59,154	15,179	125	39
10.4 Budget Operations and Planning	150	3,211	11	4,775	75,019	44,137	703	154
11.2 MMB-ACCOUNTING DIVISION	3	68	0	98	1,555	924	15	3
11.3 Central Payroll	45	2,021	0	7,319	53,073	98,578	208	111
11.4 Accounting Services	44	618	0	6,712	66,051	25,973	149	51
11.5 Financial Reporting	44	453	0	6,657	67,775	17,391	143	44
11.6 Financial Reporting - Single Audit	4	40	0	699	6,281	1,537	13	4
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	0	0	0	11	28	0	0	0
12.4 Accounting & Procurement Operations and System Support	111	1,137	0	16,728	170,301	43,700	358	112
12.5 Personnel Operations and System Support	26	1,026	0	4,192	32,244	49,615	115	58
12.6 Budget Service - Computer Operations	1	60	0	216	1,564	2,905	6	3
12.7 Personnel Operations Special Billing	130	5,811	0	21,046	152,613	283,462	597	320
12.8 Accounting & Procurement Operations Special Billing	171	1,748	1	25,691	261,537	67,168	551	171
13.2 State HR, Benefits & Labor Relations	0	0	0	1	10	3	0	0
13.3 Personnel Administration	118	5,269	0	19,081	138,366	257,000	541	291
14.2 MEDIATION SERVICES	1	56	0	203	1,475	2,740	6	3
14.3 State Agencies	2	81	0	295	2,137	3,969	8	4
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	0	0	1,726	16,456	51,577	0	2,372
15.4 Program Audits	0	128,041	0	0	58,386	10	0	0
15.5 Single Audits	0	79	0	9,872	36	0	0	0
15.7 Financial Audit- Outdoors	0	0	0	2	0	0	0	0
15.8 Financial Audit- Art	0	0	0	0	0	0	0	0
15.9 Financial Audit- Clean Water	0	0	0	0	0	0	0	0
15.1 Financial Audit- Parks & Trails	0	0	0	0	0	0	0	0
15.11 Program Audit- Outdoors	0	1,465	0	0	0	0	0	0
15.12 Program Audit- Art	0	856	0	0	0	0	0	0
15.13 Program Audit- Clean Water	0	2,232	0	0	0	0	0	0
15.14 Program Audit- Parks & Trails	0	756	0	0	0	0	0	0
16.2 STATE AUDITOR	0	0	0	230	608	2	0	0
17 SWIFT (Internally Developed Software Amortized over 10 years t	133	1,353	0	19,896	202,556	51,977	426	133
20 Administration	0	0	0	0	0	0	0	0
Total Budget	1,381	158,755	13	391,937	2,310,821	1,614,773	6,210	7,248
Rollforward Adjustment	-1,911	453,502	-1,059	32,844	-1,526,596	-522,904	-4,456	-568
FY13 Final Plan Allocation	-530	612,257	-1,047	424,781	784,225	1,091,869	1,753	6,680

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	132	133	134	135	136	137	138	
	R28	R29	R32	R9P	T79	T9B	0	
	MINN CONSERVATION CORPUS	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT	METROPOLITAN COUNCIL/TRANSPORT	OTHER	Total
3.2 ADMIN MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
3.3 COMMISSIONER'S OFFICE	0	0	0	0	0	0	0	399,829
3.4 Human Resources	0	0	0	0	0	0	0	385,710
3.5 Financial Management and Reporting	0	0	0	0	0	0	0	755,546
4.2 Government & Citizen Services	0	0	0	0	0	0	0	4,682
4.5 Real Estate and Construction Services - Leasing	0	63,676	7,641	6,368	5,094	0	3,821	457,196
4.7 Real Property	0	103,245	551	45	167,558	0	27	935,707
4.8 Materials Management Division	31	169,465	25,655	12,300	615,018	293	244	1,954,895
4.1 Central Mail	0	8,772	6,152	380	12,707	318	-6,996	458,936
4.11 Office of Enterprise Continuous Improvement	0	13,279	2,549	243	18,490	2	-49	138,838
4.12 Grants Management	0	14,534	3,713	3,588	10,315	0	0	127,352
6.2 OFFICE OF ENTERPRISE TECHNOLOGY	0	88	23	22	62	0	0	772
6.3 IT Spend	0	302,240	134,068	9,718	693,364	0	0	6,872,066
8.2 MINNESOTA MANAGEMENT & BUDGET	0	4,858	2,155	156	11,145	0	0	110,459
8.3 Internal Controls & Accountability	1	28,580	2,739	331	114,579	8	384	532,303
9.2 TREASURY DIVISION	0	327	31	4	1,309	0	4	6,081
9.3 Treasury	3	42,426	4,977	1,366	79,340	42	0	1,910,846
10.2 MMB - BUDGET DIVISION	0	1,264	148	41	2,364	1	0	56,945
10.3 Analysis & Control (EBO's)	3	82,979	7,952	962	332,669	24	1,114	1,545,492
10.4 Budget Operations and Planning	110	135,723	28,154	5,014	56,914	235	23	751,894
11.2 MMB-ACCOUNTING DIVISION	2	2,824	590	105	1,053	5	0	15,166
11.3 Central Payroll	0	138,051	26,170	2,518	192,372	0	0	1,416,860
11.4 Accounting Services	3	99,409	10,900	1,250	360,187	24	1,138	1,728,898
11.5 Financial Reporting	3	95,073	9,110	1,102	381,153	27	1,276	1,770,735
11.6 Financial Reporting - Single Audit	0	8,536	860	102	35,504	2	113	186,563
12.2 MMB I.T. - MANAGEMENT AND ADMINISTRATION	0	13	5	0	175	0	0	2,871
12.4 Accounting & Procurement Operations and System Support	7	238,894	22,892	2,769	957,740	69	3,207	4,449,410
12.5 Personnel Operations and System Support	0	76,179	13,597	1,330	129,704	3	121	857,137
12.6 Budget Service - Computer Operations	0	4,068	771	74	5,668	0	0	41,747
12.7 Personnel Operations Special Billing	0	396,965	75,253	7,240	553,167	0	0	4,074,185
12.8 Accounting & Procurement Operations Special Billing	11	366,919	35,169	4,254	1,470,761	106	4,924	6,833,118
13.2 State HR, Benefits & Labor Relations	0	14	1	0	56	0	0	261
13.3 Personnel Administration	0	359,907	68,227	6,564	501,526	0	0	3,693,845
14.2 MEDIATION SERVICES	0	3,837	727	70	5,347	0	0	39,380
14.3 State Agencies	0	5,558	1,054	101	7,745	0	0	57,041
15.2 LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
15.3 Financial Audits	0	5,777	10,613	34,052	89,683	5,113	35,966	2,368,117
15.4 Program Audits	0	13,204	2	6,233	916	1	7	347,513
15.5 Single Audits	0	8	0	4	18,148	0	0	402,335
15.7 Financial Audit- Outdoors	0	65,567	0	12,569	3	0	0	90,367
15.8 Financial Audit- Art	0	9	0	2	0	0	0	119,360
15.9 Financial Audit- Clean Water	0	17,379	43,465	19,946	0	0	0	85,151
15.1 Financial Audit- Parks & Trails	0	23,518	6	3	0	0	0	24,678
15.11 Program Audit- Outdoors	0	2,328	89	0	0	0	0	3,882
15.12 Program Audit- Art	0	1	0	0	0	0	0	2,266
15.13 Program Audit- Clean Water	0	580	1,410	1,687	0	0	0	5,910
15.14 Program Audit- Parks & Trails	0	1,243	1	1	0	0	0	2,001
16.2 STATE AUDITOR	0	287	115	10	3,794	0	0	62,137
17 SWIFT (Internally Developed Software Amortized over 10 years)	9	284,141	27,228	3,294	1,139,135	82	3,814	5,292,131
20 Administration	0	0	0	0	0	0	0	59,076
Total Budget	184	3,181,748	574,765	145,818	7,974,763	6,355	49,137	51,437,690
Rollforward Adjustment	-10,113	48,244	-108,235	-14,157	1,391,396	-17,993	-16,658	5,454,793
FY13 Final Plan Allocation	-9,929	3,229,993	466,530	131,662	9,366,158	-11,638	32,480	56,892,483

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Exhibit A - General Support Allocations
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3.2	ADMIN MANAGEMENT SERVICES	
3.3	COMMISSIONER'S FFICE	
3.4	Human Resources	
3.5	Financial Management and Reporting	
4.2	Government & Citizen Services	
4.5	Real Estate and Construction Services - Leasing	
4.7	Real Property	
4.8	Materials Management Division	
4.1	Central Mail	
4.11	Office of Enterprise Continuous Improvement	
4.12	Grants Management	
6.2	OFFICE OF ENTERPRISE TECHNOLOGY	
6.3	IT Spend	
8.2	MINNESOTA MANAGEMENT & BUDGET	
8.3	Internal Controls & Accountability	
9.2	TREASURY DIVISION	
9.3	Treasury	
10.2	MMB - BUDGET DIVISION	
10.3	Analysis & Control (EBO's)	
10.4	Budget Operations and Planning	
11.2	MMB-ACCOUNTING DIVISION	
11.3	Central Payroll	
11.4	Accounting Services	
11.5	Financial Reporting	
11.6	Financial Reporting - Single Audit	
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	
12.4	Accounting & Procurement Operations and System Support	
12.5	Personnel Operations and System Support	
12.6	Budget Service - Computer Operations	
12.7	Personnel Operations Special Billing	
12.8	Accounting & Procurement Operations Special Billing	
13.2	State HR, Benefits & Labor Relations	
13.3	Personnel Administration	
14.2	MEDIATION SERVICES	
14.3	State Agencies	
15.2	LEGISLATIVE AUDITOR	
15.3	Financial Audits	
15.4	Program Audits	
15.5	Single Audits	
15.7	Financial Audit- Outdoors	
15.8	Financial Audit- Art	
15.9	Financial Audit- Clean Water	
15.1	Financial Audit- Parks & Trails	
15.11	Program Audit- Outdoors	
15.12	Program Audit- Art	
15.13	Program Audit- Clean Water	
15.14	Program Audit- Parks & Trails	
16.2	STATE AUDITOR	
17	SWIFT (Internally Developed Software Amortized over 10 years t	
20	Administration	
	Total Budget	0
	Rollforward Adjustment	0
	FY13 Final Plan Allocation	0

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

DP#	Name	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			1.2	3.2	3.3	3.4	3.5	4.2
			Equipment Usage	ADMIN- MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	1.2 Equipment Use Charge	810,462	(810,462)					
	G02-3.0 DEPARTMENT OF ADMINISTRATION	0	-					
	G02-3.2 ADMIN MGMT SERVICES	0	-	-				
	G02-3.3 Commissioner's Office	444,800	-	-	(444,800)			
	G02-3.4 Human Resources	426,181	-	-	-	(426,181)		
	G02-3.5 Financial Management and Reporting	767,361	-	-	-	-	(767,361)	
	G02-3.6 Fiscal Agent - Non allocable	0	-	-	-	-	-	
	G02-4.2 Government & Citizen Services	0	-	-	22,580	21,635	7,828	(52,043)
	G02-4.5 Real Estate and Construction Services - Leasing	456,000	-	-	-	-	-	6,290
	G02-4.7 Real Property	922,598	-	-	-	-	-	9,872
	G02-4.8 Materials Management Division	1,931,000	-	-	-	-	-	26,647
	G02-4.10 Central Mail	444,564	-	-	-	-	-	6,069
	G02-4.11 Office of Enterprise Continuous Improvement	135,000	-	-	-	-	-	1,665
	G02-4.12 Grants Management	125,000	-	-	-	-	-	1,500
	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY	1,490,249	745,843	-	-	-	-	-
	G46-6.3 IT Spend	4,831,919	-	-	-	-	-	-
	G46-6.5 OET - Non allocable	0	-	-	-	-	-	-
	G10-8.2 MINNESOTA MANAGEMENT & BUDGET	4,028,654	36,546	-	-	-	-	-
	G10-8.3 Internal Controls & Accountability	459,328	-	-	-	-	-	-
	G10-9.2 TREASURY DIVISION	0	-	-	-	-	-	-
	G10-9.3 Treasury	1,616,340	-	-	-	-	-	-
	G10-9.4 Treasury - Other	0	-	-	-	-	-	-
	G10-10.2 MMB - BUDGET DIVISION	0	-	-	-	-	-	-
	G10-10.3 Analysis & Control (EBO's)	1,351,962	-	-	-	-	-	-
	G10-10.4 Budget Operations and Planning	632,270	-	-	632,270	-	-	-
	G10-10.5 Budget Division - Non Allocable	0	-	-	-	-	-	-
	G10-11.2 MMB-ACCOUNTING DIVISION	0	-	-	-	-	-	-
	G10-11.3 Central Payroll	1,214,171	-	-	-	-	-	-
	G10-11.4 Accounting Services	1,400,488	-	-	-	-	-	-
	G10-11.5 Financial Reporting	1,424,375	-	-	-	-	-	-
	G10-11.6 Financial Reporting - Single Audit	26,142	-	-	-	-	-	-
	G10-11.7 Accounting Services - Non Allocable	0	-	-	-	-	-	-
	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	2,933,380	-	-	-	-	-	-
	G10-12.4 Accounting & Procurement Operations and System Support	232,651	-	-	232,651	-	-	-
	G10-12.5 Personnel Operations and System Support	(351,605)	-	-	-	-	-	-
	G10-12.6 Budget Service - Computer Operations	0	-	-	-	-	-	-
	G10-12.7 Personnel Operations Special Billing	4,101,605	-	-	-	-	-	-
	G10-12.8 Accounting & Procurement Operations Special Billing	6,836,009	-	-	-	-	-	-
	G10-12.9 MMB - OTHER - Non-Allocable	0	-	-	-	-	-	-
	G10-13.2 State HR, Benefits & Labor Relations	0	-	-	-	-	-	-
	G10-13.3 Personnel Administration	3,240,541	-	-	-	-	-	-
	G02-13.5 Employee Relations - Non Allocable	0	-	-	-	-	-	-
	G45-14.2 MEDIATION SERVICES	0	-	-	-	-	-	-
	G45-14.3 State Agencies	57,414	-	-	-	-	-	-
	G45-14.4 Mediation/Representation - General	0	-	-	-	-	-	-

DP#	Name	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2	Equipment Usage	Net Administrative Expenditures by		Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5	Net Administrative Expenditures by Agency 4.2
					ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE				
								Human Resources	Financial Management and Reporting	Government & Citizen Services
L49-15.2	LEGISLATIVE AUDITOR	1,361,850		-	-	-	-	-	-	-
L49-15.3	Financial Audits	2,391,117		-	-	-	-	-	-	-
L49-15.4	Program Audits	0		-	-	-	-	-	-	-
L49-15.5	Single Audits	319,768		-	-	-	-	-	-	-
L49-15.6	Audit Comm	0		-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	67,586		-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	89,321		-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	63,715		-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	18,460		-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	0		-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	0		-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	0		-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	0		-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	33,519		28,073	-	-	-	-	-	-
G61-16.3	State Auditor General	0		-	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi	5,295,083		-	-	-	-	-	-	-
	99YYY Consumer Agencies	0		-	-	-	-	-	-	-
G02-3.0	DEPARTMENT OF ADMINISTRATION	0		-	-	-	-	-	-	-
G02-3.2	ADMIN MGMT SERVICES	0		-	-	22,391	21,453	6,141	-	-
G02-3.3	Commissioner's Office	0		-	-	-	-	-	-	-
G02-3.4	Human Resources	0		-	-	-	-	-	-	-
G02-3.5	Financial Management and Reporting	0		-	-	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	0		-	-	-	-	-	-	-
G02-4.2	Government & Citizen Services	0		-	-	-	-	-	-	-
G02-4.5	Real Estate and Construction Services - Leasing	0		-	-	-	-	-	-	-
G02-4.7	Real Property	0		-	-	-	-	-	-	-
G02-4.8	Materials Management Division	0		-	-	-	-	-	-	-
G02-4.10	Central Mail	0		-	-	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	0		-	-	-	-	-	-	-
G02-4.12	Grants Management	0		-	-	-	-	-	-	-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0		-	-	-	-	-	-	-
G46-6.3	IT Spend	0		-	-	-	-	-	-	-
G46-6.5	OET - Non allocable	0		-	-	-	-	-	-	-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	0		-	-	-	-	-	-	-
G10-8.3	Internal Controls & Accountability	0		-	-	-	-	-	-	-
G10-9.2	TREASURY DIVISION	0		-	-	-	-	-	-	-
G10-9.3	Treasury	0		-	-	-	-	-	-	-
G10-9.4	Treasury - Other	0		-	-	-	-	-	-	-
G10-10.2	MMB - BUDGET DIVISION	0		-	-	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	0		-	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	0		-	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	0		-	-	-	-	-	-	-
G10-11.2	MMB-ACCOUNTING DIVISION	0		-	-	-	-	-	-	-
G10-11.3	Central Payroll	0		-	-	-	-	-	-	-
G10-11.4	Accounting Services	0		-	-	-	-	-	-	-
G10-11.5	Financial Reporting	0		-	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	0		-	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	0		-	-	-	-	-	-	-
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0		-	-	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Support	0		-	-	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	0		-	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	0		-	-	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	0		-	-	-	-	-	-	-

DP#	Name	2014 Budget Allocable Costs & Applicable Credits	Equipment Usage	Net Administrative Expenditures by Agency		Sum Percent		Accounting & Procurement Accounting Transactions 3.5	Net Administrative Expenditures by Agency 4.2
				1.2	3.2	3.3	3.4		
				ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	
G10-12.8	Accounting & Procurement Operations Special Billing	0	-	-	-	-	-	-	
G10-12.9	MMB - OTHER - Non-Allocable	0	-	-	-	-	-	-	
G10-13.2	State HR, Benefits & Labor Relations	0	-	-	-	-	-	-	
G10-13.3	Personnel Administration	0	-	-	-	-	-	-	
G02-13.5	Employee Relations - Non Allocable	0	-	-	-	-	-	-	
G45-14.2	MEDIATION SERVICES	0	-	-	-	-	-	-	
G45-14.3	State Agencies	0	-	-	-	-	-	-	
G45-14.4	Mediation/Representation - General	0	-	-	-	-	-	-	
L49-15.2	LEGISLATIVE AUDITOR	0	-	-	-	-	-	-	
L49-15.3	Financial Audits	0	-	-	-	-	-	-	
L49-15.4	Program Audits	0	-	-	-	-	-	-	
L49-15.5	Single Audits	0	-	-	-	-	-	-	
L49-15.6	Audit Comm	0	-	-	-	-	-	-	
L49-15.7	Financial Audit- Outdoors	0	-	-	-	-	-	-	
L49-15.8	Financial Audit- Art	0	-	-	-	-	-	-	
L49-15.9	Financial Audit- Clean Water	0	-	-	-	-	-	-	
L49-15.10	Financial Audit- Parks & Trails	0	-	-	-	-	-	-	
L49-15.11	Program Audit- Outdoors	0	-	-	-	-	-	-	
L49-15.12	Program Audit- Art	0	-	-	-	-	-	-	
L49-15.13	Program Audit- Clean Water	0	-	-	-	-	-	-	
L49-15.14	Program Audit- Parks & Trails	0	-	-	-	-	-	-	
G61-16.2	STATE AUDITOR	0	-	-	-	-	-	-	
G61-16.3	State Auditor General	0	-	-	-	-	-	-	
17 SWIFT (Internally Developed Software Amortized over 10 years begi		0	-	-	-	-	-	-	
99YYY Consumer Agencies		0	-	-	-	-	-	-	
G02-0002	State Archaeology	0	-	-	2,155	2,065	1,047	-	
G02-0003	Public Broadcasting	0	-	-	-	-	375	-	
G02-0007	Information Policy Analysis	0	-	-	2,999	2,873	2,017	-	
G02-0009	Real Estate and Construction Services	0	-	-	17,094	16,379	36,707	-	
G02-0010	Oil Overcharge (Stripper Wells)	0	-	-	-	-	-	-	
G02-0012	STAR	0	-	-	5,623	5,387	26,743	-	
G02-0014	Capital Group Parking	0	-	-	25,372	24,310	32,004	-	
G02-0015a	Fleet Services	0	-	-	7,415	7,104	192,319	-	
G02-0016	Development Disabilities	0	-	-	3,075	2,946	9,352	-	
G02-0017a	Risk Management	0	-	-	8,979	8,603	20,619	-	
G02-0017b	Risk Management - Workers Compensation	0	-	-	16,745	16,044	142,836	-	
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	-	-	-	-	463	-	
G02-0021a	Plant Mangement (Leases)	0	-	-	216,012	206,970	168,604	-	
G02-0021b	Plant Management (Repairs)	0	-	-	3,590	3,440	9,000	-	
G02-0021c	Plant Management (Materials Transfer)	0	-	-	-	-	3,402	-	
G02-0021f	Plant Management FR & R	0	-	-	-	-	428	-	
G02-0024	MN Bookstore	0	-	-	6,671	6,392	22,457	-	
G02-0028	Office Supply Connection - Closed in FY2010	0	-	-	-	-	-	-	
G02-0029a	Cooperative Purchasing (CPV)	0	-	-	17,061	16,347	3,706	-	
G02-0029b	Cooperative Purchasing (MMCAP)	0	-	-	16,909	16,201	5,798	-	
G02-0031	Central Mail	0	-	-	9,693	9,287	46,627	-	
G02-0034	Other Non-Allocable	0	-	-	-	-	-	-	
G02-0036	Demography	0	-	-	7,778	7,452	2,924	-	
G02-0037	Mn Geospatial Information Office	0	-	-	7,948	7,615	6,793	-	

	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
	1.2	3.2	3.3	3.4	3.5	4.2

DP#	Name	2014 Budget Allocable Costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT			COMMISSIONER'S		Financial Management and Reporting	Government & Citizen Services
				SERVICES	FFICE	Human Resources				
G02-0037a	MnGeo Service Bureau	0	-	-	6,899	6,611	28	-	-	
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	0	-	-	2,284	2,189	556	-	-	
G02-0042	Surplus Services	0	-	-	7,784	7,458	13,753	-	-	
G02-0044	RECS - Energy	0	-	-	346	331	237	-	-	
G02-0045	SmART FMR	0	-	-	6,571	6,296	646	-	-	
G02-0046	SmART HR	0	-	-	47	45	822	-	-	
G02-0047	Grants Recovery	0	-	-	-	-	-	-	-	
G02-0048	Arts & Cultural Heritage	0	-	-	773	741	1,955	-	-	
G02-0049	Materials Management	0	-	-	8	7	1,175	-	-	
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	-	-	-	-	-	-	-	

DP#	Name	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2	Equipment Usage	Net Administrative Expenditures by Agency		Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5	Net Administrative Expenditures by Agency 4.2
					ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE				
							Human Resources		Financial Management and Reporting	Government & Citizen Services
G17	HUMAN RIGHTS DEPT	0	-	-	-	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	-	-	-	-	-	-
G38	INVESTMENT BOARD	0	-	-	-	-	-	-	-	-
G39	GOVERNORS OFFICE	0	-	-	-	-	-	-	-	-
G45	MEDIATION SERVICES DEPT	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	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-

Fixed Assets 1.2 Net Administrative Expenditures by Agency 3.2 Sum Percent 3.3 Sum Percent 3.4 Accounting & Procurement Accounting Transactions 3.5 Net Administrative Expenditures by Agency 4.2

DP#	Name	2014 Budget Allocable Costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
H9G	OMBUDSMAN MH/DD	0	-	-	-	-	-	-
J33	TRIAL COURTS	0	-	-	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	0	-	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	0	-	-	-	-	-	-
J58	COURT OF APPEALS	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	OTHER	0	-	-	-	-	-	-
0 Total		51,629,278	(0)	0	(0)	(0)	(0)	(0)
XXX Source		51,629,278						
0 Difference (Total - Source)		0						

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

DP#	Name	Leases 4.5	Square Feet of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2
		Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY
	1.2 Equipment Use Charge							
	G02-3.0 DEPARTMENT OF ADMINISTRATION							
	G02-3.2 ADMIN MGMT SERVICES							
	G02-3.3 Commissioner's Office							
	G02-3.4 Human Resources							
	G02-3.5 Financial Management and Reporting							
	G02-3.6 Fiscal Agent - Non allocable							
	G02-4.2 Government & Citizen Services							
	G02-4.5 Real Estate and Construction Services - Leasing	(462,290)						
	G02-4.7 Real Property	-	(932,470)					
	G02-4.8 Materials Management Division	-	-	(1,957,647)				
	G02-4.10 Central Mail	-	-	-	(450,633)			
	G02-4.11 Office of Enterprise Continuous Improvement	-	-	-	-	(136,665)		
	G02-4.12 Grants Management	-	-	-	-	-	(126,500)	
	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	-	1,207	-	255	-	(2,237,554)
	G46-6.3 IT Spend	-	-	-	-	-	-	2,237,554
	G46-6.5 OET - Non allocable	-	-	-	-	-	-	-
	G10-8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	1,136	900	30	-	-
	G10-8.3 Internal Controls & Accountability	-	-	4	-	8	-	-
	G10-9.2 TREASURY DIVISION	-	-	173	-	15	-	-
	G10-9.3 Treasury	-	-	-	-	-	-	-
	G10-9.4 Treasury - Other	-	-	-	-	-	-	-
	G10-10.2 MMB - BUDGET DIVISION	-	-	186	-	41	-	-
	G10-10.3 Analysis & Control (EBO's)	-	-	-	-	-	-	-
	G10-10.4 Budget Operations and Planning	-	-	-	-	-	-	-
	G10-10.5 Budget Division - Non Allocable	-	-	-	-	-	-	-
	G10-11.2 MMB-ACCOUNTING DIVISION	-	-	351	3,646	62	-	-
	G10-11.3 Central Payroll	-	-	-	-	-	-	-
	G10-11.4 Accounting Services	-	-	-	-	-	-	-
	G10-11.5 Financial Reporting	-	-	-	-	-	-	-
	G10-11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
	G10-11.7 Accounting Services - Non Allocable	-	-	-	-	-	-	-
	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	1,376	-	176	-	-
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
	G10-12.5 Personnel Operations and System Support	-	-	-	-	-	-	-
	G10-12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-
	G10-12.7 Personnel Operations Special Billing	-	-	-	-	-	-	-
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
	G10-12.9 MMB - OTHER - Non-Allocable	-	-	98	-	3	-	-
	G10-13.2 State HR, Benefits & Labor Relations	-	-	519	-	46	-	-
	G10-13.3 Personnel Administration	-	-	-	-	-	-	-
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-	-	-
	G45-14.2 MEDIATION SERVICES	-	-	11	-	3	0	-
	G45-14.3 State Agencies	-	-	-	-	-	-	-
	G45-14.4 Mediation/Representation - General	-	-	-	-	-	-	-

DP#	Name	Leases 4.5	Square Feet of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2
		Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY
L49-15.2	LEGISLATIVE AUDITOR			923	649	124		
L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR			9		1		
G61-16.3	State Auditor General	-	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.2	ADMIN MGMT SERVICES	3,821	-	892	23	74	-	-
G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	Government & Citizen Services	1,274	-	945	149	75	-	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-	-	-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.5	OET - Non allocable	-	-	-	-	-	-	-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-	-
G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	-
G10-9.3	Treasury	-	-	-	-	-	-	-
G10-9.4	Treasury - Other	-	-	-	-	-	-	-
G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-

Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division
4.5	4.7	4.8	4.1	4.1	4.1	6.2

DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2 MEDIATION SERVICES		-	-	-	-	-	-	-
G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2 LEGISLATIVE AUDITOR		-	-	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2 STATE AUDITOR		-	-	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years begi		-	-	-	-	-	-	-
99YYY Consumer Agencies		-	-	-	-	-	-	-
G02-0002	State Archaeology	-	-	107	-	7	-	-
G02-0003	Public Broadcasting	12,735	-	311	-	-	281	-
G02-0007	Information Policy Analysis	-	-	102	4	10	-	-
G02-0009	Real Estate and Construction Services	-	-	7,520	103	56	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
G02-0012	STAR	-	-	2,344	121	19	12	-
G02-0014	Capital Group Parking	-	-	2,180	183	84	-	-
G02-0015a	Fleet Services	-	71	2,637	91	25	-	-
G02-0016	Development Disabilities	-	-	639	111	10	74	-
G02-0017a	Risk Management	-	-	688	82	30	-	-
G02-0017b	Risk Management - Workers Compensation	-	-	568	908	55	-	-
G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)	-	-	18	2	-	-	-
G02-0021a	Plant Management (Leases)	3,821	112,425	17,329	21	714	-	-
G02-0021b	Plant Management (Repairs)	-	-	169	-	12	-	-
G02-0021c	Plant Management (Materials Transfer)	-	-	120	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	124	-	-	-	-
G02-0024	MN Bookstore	-	-	768	339	22	-	-
G02-0028	Office Supply Connection - Closed in FY2010	1,274	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	515	126	56	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	919	143	56	-	-
G02-0031	Central Mail	-	-	302	1,481	32	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
G02-0036	Demography	3,821	-	413	50	26	-	-
G02-0037	Mn Geospatial Information Office	-	-	550	3	26	-	-

DP#	Name	Leases 4.5	Square Feet of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2
		Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mall	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY
G02-0037a	MnGeo Service Bureau	-	-	-	4	23	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	67	9	8	-	-
G02-0042	Surplus Services	-	1,342	897	-	26	-	-
G02-0044	RECS - Energy	-	-	-	-	1	-	-
G02-0045	SmART FMR	-	-	75	-	22	-	-
G02-0046	SmART HR	-	-	53	-	0	-	-
G02-0047	Grants Recovery	-	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	337	-	3	659	-
G02-0049	Materials Management	-	-	13	-	0	-	-
B04	AGRICULTURE DEPT	7,641	253	35,729	7,327	1,519	164	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	475	649	30	-	-
B13	COMMERCE DEPT	12,735	98	18,861	18,033	1,021	9,779	-
B14	ANIMAL HEALTH BOARD	1,274	-	2,739	498	259	79	-
B15	BARBER EXAMINERS BOARD	-	-	178	234	6	-	-
B20	EXPLORE MINNESOTA TOURISM	2,547	-	3,161	1,244	119	87	-
B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	76,412	1,494	349,728	26	4,304	22,345	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	2,521	-	29	4,159	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	186	-	5	8	-
B34	HOUSING FINANCE AGENCY	3,821	-	6,534	1,949	615	(0)	-
B41	WORKERS COMP COURT OF APPEALS	-	-	102	108	31	-	-
B42	LABOR AND INDUSTRY DEPT	3,821	-	22,905	11,880	952	129	-
B43	IRON RANGE RESOURCES	3,821	8,468	7,333	-	208	2,448	-
B7E	ARCHITECTURE, ENGINEERING BD	2,547	-	479	398	18	-	-
B7G	COMBATIVE SPORTS COMMISSION	1,274	-	62	-	10	-	-
B7P	ACCOUNTANCY BOARD	-	-	306	479	11	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	53	-	3	-	-
B82	PUBLIC UTILITIES COMM	-	-	888	-	369	0	-
B9D	AMATEUR SPORTS COMM	-	23,931	4	-	6	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	4	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	3,821	5,234	8,203	-	199	39	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	1,663	34,912	-	-
E37	EDUCATION DEPARTMENT	1,274	-	26,265	3,540	902	9,885	-
E40	HISTORICAL SOCIETY	-	46,524	226	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	2,547	13,276	9,925	-	585	-	-
E50	ARTS BOARD	-	-	6,396	330	51	4,743	-
E60	OFFICE OF HIGHER EDUCATION	1,274	-	9,277	3,824	203	188	-
E77	ZOOLOGICAL BOARD	-	18,541	20,512	-	672	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	515	-	2	-	-
E95	HUMANITIES COMMISSION	-	-	22	-	-	-	-
E97	SCIENCE MUSEUM	-	-	9	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	2	-	-
G03	LOTTERY	1,274	-	-	513	330	-	-
G05	RACING COMMISSION	-	-	1,296	-	54	-	-
G06	ATTORNEY GENERAL	2,547	-	3,134	5,515	643	-	-
G09	GAMBLING CONTROL BOARD	5,094	-	182	106	65	35	-
G10	MINNESOTA MANAGEMENT & BUDGET	1,274	-	3,010	5,589	283	-	-

Leases 4.5 Square Feet of Agencies Using System 4.7 Purchase Order Transactions 4.8 Postage Revolving Fund Charges - FY (Actual) 4.1 Sum Percent 4.1 Dollars of Grants received 4.1 Net Administrative Expenditures by Division 6.2

DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY
G17	HUMAN RIGHTS DEPT	-	-	999	865	69	-	-
G19	INDIAN AFFAIRS COUNCIL	2,547	-	959	3	12	74	-
G38	INVESTMENT BOARD	1,274	-	346	156	44	-	-
G39	GOVERNORS OFFICE	-	-	737	240	113	-	-
G45	MEDIATION SERVICES DEPT	1,274	-	304	159	22	10	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	5,094	-	13,912	21	2,232	-	-
G53	SECRETARY OF STATE	3,821	-	2,992	4,541	181	-	-
G61	OFFICE OF THE STATE AUDITOR	2,547	-	1,762	527	255	-	-
G62	MINN STATE RETIREMENT SYSTEM	1,274	4,419	852	8,907	205	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1,008	37,156	182	-	-
G67	REVENUE DEPT	11,462	-	11,745	89,181	3,321	29	-
G69	TEACHERS RETIREMENT ASSOC	1,274	-	1,456	5,529	169	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	0	4	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	297	7	5	-	-
G96	UNIFORM LAWS COMMISSION	-	-	27	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	324	326	16	-	-
G9K	ADMINISTRATIVE HEARINGS	2,547	-	2,193	5,209	150	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	906	9	10	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	346	3	14	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	475	9	9	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	302	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	89	3	6	-	-
G9Y	DISABILITY COUNCIL	2,547	-	835	67	21	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
H12	HEALTH DEPT	12,735	-	62,460	30,498	3,481	8,438	-
H55	HUMAN SERVICES DEPT	95,514	-	33,350	44,586	4,393	12,160	-
H55b	HUMAN SERVICES SOS	-	54,731	39,298	-	8,891	5	-
H55c	HUMAN SERVICES MSOP	-	14,022	6,357	-	1,648	-	-
H75	VETERANS AFFAIRS DEPT	1,274	28,155	44,021	425	3,307	12	-
H7B	MEDICAL PRACTICE BOARD	-	-	972	2,106	40	-	-
H7C	NURSING BOARD	-	-	417	3,480	64	-	-
H7D	PHARMACY BOARD	-	-	901	1,115	34	-	-
H7F	DENTISTRY BOARD	2,547	-	666	1,080	34	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	253	517	10	-	-
H7J	OPTOMETRY BOARD	-	-	146	132	2	-	-
H7K	NURSING HOME ADMIN BOARD	3,821	-	502	25	21	-	-
H7L	SOCIAL WORK BOARD	-	-	324	639	20	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	209	191	5	-	-
H7Q	PODIATRIC MEDICINE	-	-	115	12	2	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	120	114	4	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	590	562	39	92	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	120	166	2	-	-
H7V	PSYCHOLOGY BOARD	-	-	351	326	20	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	115	490	5	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	253	226	9	-	-

DP#	Name	Leases 4.5	Square Feet of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2
		Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mall	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY
H9G	OMBUDSMAN MH/DD	6,368	-	471	93	42	-	-
J33	TRIAL COURTS	-	-	12,860	1,359	4,502	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	1,070	1	519	-	-
J52	PUBLIC DEFENSE BOARD	-	-	7,031	-	1,167	-	-
J58	COURT OF APPEALS	-	-	533	1,111	171	-	-
J65	SUPREME COURT	1,274	-	9,073	2,336	661	1	-
J68	TAX COURT	-	-	240	0	12	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	124	-	4	-	-
L10	LEGISLATURE	-	-	18	10	194	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	141,897	59,255	14	701	-	-
P07	PUBLIC SAFETY DEPT	29,291	620	96,826	114,922	5,085	17,520	-
P78	CORRECTIONS DEPT	22,923	186,157	124,911	2,233	9,445	1,112	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	218	298	20	-	-
P9E	SENTENCING GUIDELINES COMM	2,547	-	266	23	11	-	-
R28	MINN CONSERVATION CORPS	-	-	31	-	-	-	-
R29	NATURAL RESOURCES DEPT	63,676	102,794	168,905	7,588	13,227	14,451	-
R32	POLLUTION CONTROL AGENCY	7,641	497	25,652	5,972	2,507	3,698	-
R9P	WATER & SOIL RESOURCES BOARD	6,368	-	12,300	294	241	3,586	-
T79	TRANSPORTATION DEPT	5,094	167,522	614,105	8,401	18,431	10,199	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	293	316	-	-	-
0	OTHER	3,821	-	244	(6,998)	-	-	-
0	Total	(0)	(0)	0	0	(0)	0	0
XXX	Source							
0	Difference (Total - Source)							

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

DP#	Name	IT Expense 6.3	Net Administrative Expenditures by Division 8.2	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 Transactions - FY (Actual) 10.3
			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							
	G02-3.2 ADMIN MGMT SERVICES							
	G02-3.3 Commissioner's Office							
	G02-3.4 Human Resources							
	G02-3.5 Financial Management and Reporting							
	G02-3.6 Fiscal Agent - Non allocable							
	G02-4.2 Government & Citizen Services							
	G02-4.5 Real Estate and Construction Services - Leasing							
	G02-4.7 Real Property							
	G02-4.8 Materials Management Division							
	G02-4.10 Central Mail							
	G02-4.11 Office of Enterprise Continuous Improvement							
	G02-4.12 Grants Management							
	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY							
	G46-6.3 IT Spend	(7,069,473)						
	G46-6.5 OET - Non allocable	-						
	G10-8.2 MINNESOTA MANAGEMENT & BUDGET	2,774	(4,070,041)					
	G10-8.3 Internal Controls & Accountability	-	73,260	(532,601)				
	G10-9.2 TREASURY DIVISION	1,402	294,160	10	(295,761)			
	G10-9.3 Treasury	-	-	-	295,761	(1,912,101)		
	G10-9.4 Treasury - Other	-	-	-	-	-		
	G10-10.2 MMB - BUDGET DIVISION	204	331,959	8	-	-	(332,398)	
	G10-10.3 Analysis & Control (EBO's)	-	-	2	-	-	194,393	(1,546,357)
	G10-10.4 Budget Operations and Planning	-	-	-	-	-	90,911	-
	G10-10.5 Budget Division - Non Allocable	-	-	-	-	-	47,094	-
	G10-11.2 MMB-ACCOUNTING DIVISION	44	611,335	14	-	-	-	-
	G10-11.3 Central Payroll	-	-	-	-	-	-	-
	G10-11.4 Accounting Services	-	-	-	-	-	-	-
	G10-11.5 Financial Reporting	-	-	-	-	-	-	-
	G10-11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
	G10-11.7 Accounting Services - Non Allocable	-	-	-	-	-	-	-
	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	118,392	2,211,566	49	-	-	-	-
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
	G10-12.5 Personnel Operations and System Support	-	-	-	-	-	-	-
	G10-12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-
	G10-12.7 Personnel Operations Special Billing	-	-	-	-	-	-	-
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
	G10-12.9 MMB - OTHER - Non-Allocable	847	70,854	3	-	-	-	-
	G10-13.2 State HR, Benefits & Labor Relations	677	476,907	15	-	-	-	-
	G10-13.3 Personnel Administration	-	-	-	-	-	-	-
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-	-	-
	G45-14.2 MEDIATION SERVICES	46	-	1	-	3	-	1
	G45-14.3 State Agencies	-	-	-	-	-	-	-
	G45-14.4 Mediation/Representation - General	-	-	-	-	-	-	-

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)
6.3	8.2	8.3	9.2	9.3	10.2	10.3

DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
L49-15.2	LEGISLATIVE AUDITOR	6,503	-	41	-	182	-	120
L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	27	-	0	-	2	-	1
G61-16.3	State Auditor General	-	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	118
G02-3.2	ADMIN MGMT SERVICES	1,450	-	40	-	167	-	-
G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	Government & Citizen Services	8,700	-	52	-	202	-	150
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-	-	-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	56,340	-	36	-	142	-	104
G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.5	OET - Non allocable	-	-	-	-	-	-	-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	23	-	167	-	68
G10-8.3	Internal Controls & Accountability	-	-	2	-	2	-	5
G10-9.2	TREASURY DIVISION	-	-	-	-	65	-	30
G10-9.3	Treasury	-	-	-	-	-	-	-
G10-9.4	Treasury - Other	-	-	-	-	-	-	-
G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	32	-	29
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	49	-	41
G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	169	-	143
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-

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)
6.3	8.2	8.3	9.2	9.3	10.2	10.3

DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	15	-	10
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	57	-	43
G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-	-
G02-0002	State Archaeology	103	-	7	-	28	-	20
G02-0003	Public Broadcasting	-	-	2	-	17	-	7
G02-0007	Information Policy Analysis	206	-	13	-	35	-	39
G02-0009	Real Estate and Construction Services	3,396	-	242	-	936	-	702
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
G02-0012	STAR	1,058	-	176	-	402	-	512
G02-0014	Capital Group Parking	226	-	211	-	308	-	612
G02-0015a	Fleet Services	4,982	-	1,267	-	790	-	3,680
G02-0016	Development Disabilities	2,664	-	62	-	121	-	179
G02-0017a	Risk Management	1,835	-	136	-	612	-	395
G02-0017b	Risk Management - Workers Compensation	7,260	-	941	-	8,182	-	2,733
G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)	-	-	3	-	3	-	9
G02-0021a	Plant Management (Leases)	7,644	-	1,111	-	3,401	-	3,226
G02-0021b	Plant Management (Repairs)	1	-	59	-	58	-	172
G02-0021c	Plant Management (Materials Transfer)	-	-	22	-	47	-	65
G02-0021f	Plant Management FR & R	-	-	3	-	13	-	8
G02-0024	MN Bookstore	725	-	148	-	299	-	430
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	1,643	-	24	-	113	-	71
G02-0029b	Cooperative Purchasing (MMCAP)	10,667	-	38	-	221	-	111
G02-0031	Central Mail	467	-	307	-	134	-	892
G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
G02-0036	Demography	985	-	19	-	67	-	56
G02-0037	Mn Geospatial Information Office	6,659	-	45	-	155	-	130

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

DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
G02-0037a	MnGeo Service Bureau	4,024	-	0	-	0	-	1
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	93	-	4	-	10	-	11
G02-0042	Surplus Services	996	-	91	-	339	-	263
G02-0044	RECS - Energy	5	-	2	-	0	-	5
G02-0045	SmART FMR	74	-	4	-	18	-	12
G02-0046	SmART HR	-	-	5	-	21	-	16
G02-0047	Grants Recovery	-	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	264	-	13	-	61	-	37
G02-0049	Materials Management	-	-	8	-	6	-	22
B04	AGRICULTURE DEPT	50,204	-	2,777	-	6,426	-	8,062
B11	COSMETOLOGIST EXAMINERS BOARD	835	-	168	-	353	-	488
B13	COMMERCE DEPT	130,456	-	3,327	-	23,060	-	9,661
B14	ANIMAL HEALTH BOARD	6,570	-	249	-	1,120	-	722
B15	BARBER EXAMINERS BOARD	84	-	27	-	100	-	79
B20	EXPLORE MINNESOTA TOURISM	9,633	-	143	-	821	-	414
B22	EMPLOYMENT & ECONOMIC DEVELPMT	441,475	-	47,604	-	85,213	-	138,215
B24	PUBLIC FACILITIES AUTHORITY	277	-	124	-	757	-	359
B25	SCIENCE & TECHNOLOGY AUTHORITY	439	-	10	-	-	-	30
B34	HOUSING FINANCE AGENCY	60,151	-	876	-	5,882	-	2,543
B41	WORKERS COMP COURT OF APPEALS	250	-	12	-	55	-	34
B42	LABOR AND INDUSTRY DEPT	56,269	-	5,361	-	11,930	-	15,565
B43	IRON RANGE RESOURCES	7,987	-	406	-	2,499	-	1,180
B7E	ARCHITECTURE, ENGINEERING BD	593	-	68	-	349	-	199
B7G	COMBATIVE SPORTS COMMISSION	10	-	10	-	44	-	30
B7P	ACCOUNTANCY BOARD	445	-	66	-	271	-	191
B7S	PRIVATE DETECTIVES BOARD	2	-	7	-	29	-	20
B82	PUBLIC UTILITIES COMM	6,598	-	633	-	575	-	1,838
B9D	AMATEUR SPORTS COMM	-	-	6	-	14	-	17
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	-	0	-	0
E25	CENTER FOR ARTS EDUCATION	5,530	-	277	-	1,409	-	805
E26	MN STATE COLLEGES/UNIVERSITIES	1,296,256	-	79,804	-	288,279	-	231,704
E37	EDUCATION DEPARTMENT	153,278	-	9,046	-	47,646	-	26,263
E40	HISTORICAL SOCIETY	-	-	29	-	451	-	85
E44	MINNESOTA STATE ACADEMIES	5,086	-	388	-	1,543	-	1,127
E50	ARTS BOARD	2,706	-	208	-	1,520	-	604
E60	OFFICE OF HIGHER EDUCATION	10,907	-	563	-	2,812	-	1,633
E77	ZOOLOGICAL BOARD	9,278	-	896	-	3,209	-	2,601
E81	UNIVERSITY OF MINNESOTA	-	-	25	-	141	-	73
E95	HUMANITIES COMMISSION	-	-	1	-	7	-	4
E97	SCIENCE MUSEUM	-	-	0	-	2	-	1
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	1	-	2	-	4
G03	LOTTERY	25,709	-	61	-	62	-	178
G05	RACING COMMISSION	1,919	-	380	-	899	-	1,104
G06	ATTORNEY GENERAL	6,565	-	266	-	1,339	-	772
G09	GAMBLING CONTROL BOARD	430	-	43	-	234	-	124
G10	MINNESOTA MANAGEMENT & BUDGET	68,257	-	451	-	1,723	-	1,308

IT Expense 6.3	Net Administrative Expenditures by Division 8.2	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 Transactions - FY (Actual) 10.3
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DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
G17	HUMAN RIGHTS DEPT	5,296	-	45	-	152	-	129
G19	INDIAN AFFAIRS COUNCIL	285	-	42	-	220	-	121
G38	INVESTMENT BOARD	7,614	-	28	-	246	-	81
G39	GOVERNORS OFFICE	1,377	-	48	-	277	-	139
G45	MEDIATION SERVICES DEPT	1,283	-	14	-	75	-	42
G46	OFFICE OF ENTERPRISE TECHNOLOGY	134,969	-	1,452	-	4,447	-	4,216
G53	SECRETARY OF STATE	44,734	-	416	-	2,897	-	1,207
G61	OFFICE OF THE STATE AUDITOR	7,540	-	91	-	450	-	265
G62	MINN STATE RETIREMENT SYSTEM	39,496	-	1,277	-	18,906	-	3,709
G63	PUBLIC EMPLOYEES RETIRE ASSOC	27,673	-	1,894	-	28,852	-	5,498
G67	REVENUE DEPT	292,542	-	975	-	3,457	-	2,832
G69	TEACHERS RETIREMENT ASSOC	50,471	-	2,063	-	39,200	-	5,988
G90	REVENUE INTERGOVT PAYMENTS	-	-	28,894	-	415,606	-	83,890
G92	OMBUDSPERSON FOR FAMILIES	263	-	14	-	58	-	39
G96	UNIFORM LAWS COMMISSION	-	-	1	-	12	-	3
G9J	CAMPAIGN FINANCE BOARD	2,280	-	25	-	143	-	73
G9K	ADMINISTRATIVE HEARINGS	7,295	-	240	-	698	-	698
G9L	BLACK MINNESOTANS COUNCIL	137	-	47	-	224	-	137
G9M	CHICANO LATINO AFFAIRS COUNCIL	146	-	20	-	106	-	57
G9N	ASIAN-PACIFIC COUNCIL	107	-	17	-	81	-	50
G9Q	MMB DEBT SERVICE	-	-	39	-	65	-	114
G9R	MMB NON-OPERATING	-	-	51,747	-	641	-	150,244
G9X	CAPITOL AREA ARCHITECT	101	-	7	-	32	-	22
G9Y	DISABILITY COUNCIL	617	-	37	-	149	-	108
GPR	PAYROLL CLEARING	-	-	1	-	-	-	4
H12	HEALTH DEPT	293,399	-	5,817	-	14,203	-	16,890
H55	HUMAN SERVICES DEPT	1,237,077	-	81,488	-	454,970	-	236,594
H55b	HUMAN SERVICES SOS	61,054	-	5,547	-	19,988	-	16,106
H55c	HUMAN SERVICES MSOP	33,266	-	615	-	3,221	-	1,784
H75	VETERANS AFFAIRS DEPT	36,633	-	1,917	-	11,635	-	5,565
H7B	MEDICAL PRACTICE BOARD	4,321	-	202	-	753	-	585
H7C	NURSING BOARD	4,135	-	360	-	526	-	1,045
H7D	PHARMACY BOARD	3,376	-	109	-	477	-	318
H7F	DENTISTRY BOARD	973	-	166	-	452	-	482
H7H	CHIROPRACTIC EXAMINERS BOARD	39	-	57	-	208	-	166
H7J	OPTOMETRY BOARD	7	-	23	-	132	-	66
H7K	NURSING HOME ADMIN BOARD	3,943	-	47	-	465	-	136
H7L	SOCIAL WORK BOARD	1,240	-	126	-	330	-	365
H7M	MARRIAGE & FAMILY THERAPY BD	87	-	29	-	160	-	85
H7Q	PODIATRIC MEDICINE	12	-	20	-	162	-	57
H7R	VETERINARY MEDICINE BOARD	34	-	29	-	136	-	85
H7S	EMERGENCY MEDICAL SERVICES BD	912	-	85	-	400	-	247
H7U	DIETETICS & NUTRITION PRACTICE	7	-	19	-	91	-	56
H7V	PSYCHOLOGY BOARD	455	-	58	-	280	-	168
H7W	PHYSICAL THERAPY BOARD	94	-	45	-	244	-	132
H7X	BEHAVIORAL HEALTH & THERAPY BD	120	-	106	-	326	-	307

IT Expense 6.3
 Net Administrative Expenditures by Division 8.2
 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 Transactions - FY (Actual) 10.3

DP#	Name	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
H9G	OMBUDSMAN MH/DD	2,197	-	21	-	86	-	61
J33	TRIAL COURTS	84,255	-	10,942	-	138,681	-	31,768
J50	GUARDIAN AD LITEM BOARD	1,155	-	199	-	950	-	578
J52	PUBLIC DEFENSE BOARD	23,550	-	314	-	1,749	-	912
J58	COURT OF APPEALS	1,144	-	23	-	101	-	66
J65	SUPREME COURT	82,096	-	787	-	3,364	-	2,284
J68	TAX COURT	149	-	8	-	30	-	23
J70	JUDICIAL STANDARDS BOARD	125	-	13	-	85	-	39
L10	LEGISLATURE	867	-	136	-	717	-	395
L49	LEGISLATIVE AUDITOR	-	-	0	-	-	-	0
P01	MILITARY AFFAIRS DEPT	24,857	-	2,001	-	10,037	-	5,810
P07	PUBLIC SAFETY DEPT	577,803	-	20,374	-	67,790	-	59,154
P78	CORRECTIONS DEPT	213,070	-	5,228	-	25,469	-	15,179
P7T	PEACE OFFICERS BOARD (POST)	1,406	-	43	-	229	-	125
P9E	SENTENCING GUIDELINES COMM	412	-	13	-	72	-	39
R28	MINN CONSERVATION CORPS	-	-	1	-	3	-	3
R29	NATURAL RESOURCES DEPT	302,240	-	28,580	-	42,426	-	82,979
R32	POLLUTION CONTROL AGENCY	134,068	-	2,739	-	4,977	-	7,952
R9P	WATER & SOIL RESOURCES BOARD	9,718	-	331	-	1,366	-	962
T79	TRANSPORTATION DEPT	693,364	-	114,579	-	79,340	-	332,669
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	8	-	42	-	24
0	OTHER	-	-	384	-	-	-	1,114
0	Total	0	(0)	(0)	0	(0)	0	0
XXX	Source							
0	Difference (Total - Source)							

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

DP#	Name	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
		10.4	11.2	11.3	11.4	11.5	11.6
		Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	1.2 Equipment Use Charge						
	G02-3.0 DEPARTMENT OF ADMINISTRATION						
	G02-3.2 ADMIN MGMT SERVICES						
	G02-3.3 Commissioner's Office						
	G02-3.4 Human Resources						
	G02-3.5 Financial Management and Reporting						
	G02-3.6 Fiscal Agent - Non allocable						
	G02-4.2 Government & Citizen Services						
	G02-4.5 Real Estate and Construction Services - Leasing						
	G02-4.7 Real Property						
	G02-4.8 Materials Management Division						
	G02-4.10 Central Mail						
	G02-4.11 Office of Enterprise Continuous Improvement						
	G02-4.12 Grants Management						
	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY						
	G46-6.3 IT Spend						
	G46-6.5 OET - Non allocable						
	G10-8.2 MINNESOTA MANAGEMENT & BUDGET						
	G10-8.3 Internal Controls & Accountability						
	G10-9.2 TREASURY DIVISION						
	G10-9.3 Treasury						
	G10-9.4 Treasury - Other						
	G10-10.2 MMB - BUDGET DIVISION						
	G10-10.3 Analysis & Control (EBO's)						
	G10-10.4 Budget Operations and Planning	(723,181)					
	G10-10.5 Budget Division - Non Allocable	-					
	G10-11.2 MMB-ACCOUNTING DIVISION	-	(615,452)				
	G10-11.3 Central Payroll	-	212,225	(1,426,396)			
	G10-11.4 Accounting Services	-	178,808	-	(1,579,296)		
	G10-11.5 Financial Reporting	-	220,375	-	-	(1,644,750)	
	G10-11.6 Financial Reporting - Single Audit	-	4,045	-	-	-	(30,187)
	G10-11.7 Accounting Services - Non Allocable	-	-	-	-	-	-
	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	-	-
	G10-12.5 Personnel Operations and System Support	-	-	-	-	-	-
	G10-12.6 Budget Service - Computer Operations	-	-	-	-	-	-
	G10-12.7 Personnel Operations Special Billing	-	-	-	-	-	-
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
	G10-12.9 MMB - OTHER - Non-Allocable	-	-	-	-	-	-
	G10-13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-
	G10-13.3 Personnel Administration	-	-	-	-	-	-
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-	-
	G45-14.2 MEDIATION SERVICES	7	-	32	2	2	-
	G45-14.3 State Agencies	-	-	-	-	-	-
	G45-14.4 Mediation/Representation - General	-	-	-	-	-	-

DP#	Name	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
		10.4	11.2	11.3	11.4	11.5	11.6
		Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.2	LEGISLATIVE AUDITOR	327	-	1,298	123	128	-
L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	6	-	14	1	1	-
G61-16.3	State Auditor General	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-
G02-3.0	DEPARTMENT OF ADMINISTRATION	572	-	772	120	125	-
G02-3.2	ADMIN MGMT SERVICES	-	-	-	-	-	-
G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	Government & Citizen Services	530	-	779	153	159	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	476	-	2,659	106	111	-
G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.5	OET - Non allocable	-	-	-	-	-	-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	277	-	317	69	72	-
G10-8.3	Internal Controls & Accountability	36	-	84	5	5	-
G10-9.2	TREASURY DIVISION	171	-	157	31	32	-
G10-9.3	Treasury	-	-	-	-	-	-
G10-9.4	Treasury - Other	-	-	-	-	-	-
G10-10.2	MMB - BUDGET DIVISION	164	-	429	30	31	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	MMB-ACCOUNTING DIVISION	206	-	647	42	44	-
G10-11.3	Central Payroll	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	576	-	1,832	146	152	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-

Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
10.4	11.2	11.3	11.4	11.5	11.6

DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	78	-	34	10	11	-
G10-13.2	State HR, Benefits & Labor Relations	299	-	481	44	46	-
G10-13.3	Personnel Administration	-	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-
G45-14.3	State Agencies	-	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-
G02-0002	State Archaeology	96	-	74	20	21	-
G02-0003	Public Broadcasting	36	-	-	7	8	-
G02-0007	Information Policy Analysis	192	-	103	39	41	-
G02-0009	Real Estate and Construction Services	1,472	-	590	717	747	-
G02-0010	Oil Overcharge (Stripper Wells)	11	-	-	-	-	-
G02-0012	STAR	220	-	194	523	544	1
G02-0014	Capital Group Parking	277	-	875	625	651	-
G02-0015a	Fleet Services	409	-	256	3,758	3,914	-
G02-0016	Development Disabilities	370	-	106	183	190	3
G02-0017a	Risk Management	284	-	310	403	420	-
G02-0017b	Risk Management - Workers Compensation	881	-	578	2,791	2,907	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	57	-	-	9	9	-
G02-0021a	Plant Management (Leases)	1,088	-	7,450	3,295	3,431	-
G02-0021b	Plant Management (Repairs)	68	-	124	176	183	-
G02-0021c	Plant Management (Materials Transfer)	53	-	-	66	69	-
G02-0021f	Plant Management FR & R	139	-	-	8	9	-
G02-0024	MN Bookstore	512	-	230	439	457	-
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	142	-	588	72	75	-
G02-0029b	Cooperative Purchasing (MMCAP)	156	-	583	113	118	-
G02-0031	Central Mail	178	-	334	911	949	-
G02-0034	Other Non-Allocable	-	-	-	-	-	-
G02-0036	Demography	288	-	268	57	59	-
G02-0037	Mn Geospatial Information Office	579	-	274	133	138	0

DP#	Name	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
		10.4	11.2	11.3	11.4	11.5	11.6
		Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
G02-0037a	MnGeo Service Bureau	100	-	238	1	1	-
G02-0038	Environmental Quality Board (transferred to MPCA In FY12	89	-	79	11	11	-
G02-0042	Surplus Services	284	-	268	269	280	-
G02-0044	RECS - Energy	14	-	12	5	5	-
G02-0045	SmART FMR	85	-	227	13	13	-
G02-0046	SmART HR	60	-	2	16	17	-
G02-0047	Grants Recovery	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	366	-	27	38	40	-
G02-0049	Materials Management	36	-	0	23	24	-
B04	AGRICULTURE DEPT	27,266	-	15,852	8,234	8,575	19
B11	COSMETOLOGIST EXAMINERS BOARD	636	-	310	498	519	-
B13	COMMERCE DEPT	9,366	-	10,657	9,867	10,276	424
B14	ANIMAL HEALTH BOARD	4,500	-	2,708	737	768	3
B15	BARBER EXAMINERS BOARD	256	-	66	81	84	-
B20	EXPLORE MINNESOTA TOURISM	2,492	-	1,238	423	440	-
B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	9,380	-	44,918	141,159	147,009	6,477
B24	PUBLIC FACILITIES AUTHORITY	3,878	-	300	367	382	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	284	-	50	30	32	-
B34	HOUSING FINANCE AGENCY	3,174	-	6,416	2,597	2,705	-
B41	WORKERS COMP COURT OF APPEALS	96	-	328	35	36	-
B42	LABOR AND INDUSTRY DEPT	4,766	-	9,931	15,896	16,555	15
B43	IRON RANGE RESOURCES	2,911	-	2,173	1,205	1,255	-
B7E	ARCHITECTURE, ENGINEERING BD	128	-	184	203	211	-
B7G	COMBATIVE SPORTS COMMISSION	178	-	105	30	32	-
B7P	ACCOUNTANCY BOARD	124	-	117	195	203	-
B7S	PRIVATE DETECTIVES BOARD	128	-	34	21	22	-
B82	PUBLIC UTILITIES COMM	970	-	3,854	1,877	1,955	-
B9D	AMATEUR SPORTS COMM	132	-	65	17	18	-
B9V	AGRICULTURE UTILIZATION RESRCH	7	-	-	0	0	-
E25	CENTER FOR ARTS EDUCATION	5,943	-	2,079	822	856	-
E26	MN STATE COLLEGES/UNIVERSITIES	30,539	-	364,388	236,640	246,447	3,021
E37	EDUCATION DEPARTMENT	32,188	-	9,414	26,822	27,934	1,810
E40	HISTORICAL SOCIETY	256	-	-	87	90	-
E44	MINNESOTA STATE ACADEMIES	7,844	-	6,107	1,151	1,199	-
E50	ARTS BOARD	761	-	536	617	642	3
E60	OFFICE OF HIGHER EDUCATION	4,823	-	2,118	1,668	1,737	-
E77	ZOOLOGICAL BOARD	7,187	-	7,015	2,656	2,766	-
E81	UNIVERSITY OF MINNESOTA	533	-	22	75	78	-
E95	HUMANITIES COMMISSION	39	-	-	4	4	-
E97	SCIENCE MUSEUM	25	-	-	1	1	-
E9W	HIGHER ED FACILITIES AUTHORITY	32	-	16	4	4	-
G03	LOTTERY	1,056	-	3,449	182	189	-
G05	RACING COMMISSION	885	-	565	1,128	1,174	-
G06	ATTORNEY GENERAL	3,334	-	6,715	789	822	3
G09	GAMBLING CONTROL BOARD	586	-	684	127	132	-
G10	MINNESOTA MANAGEMENT & BUDGET	3,075	-	2,956	1,336	1,391	-

Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
10.4	11.2	11.3	11.4	11.5	11.6

DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
G17	HUMAN RIGHTS DEPT	1,219	-	718	132	138	-
G19	INDIAN AFFAIRS COUNCIL	306	-	128	124	129	-
G38	INVESTMENT BOARD	267	-	460	83	86	-
G39	GOVERNORS OFFICE	807	-	1,176	142	148	-
G45	MEDIATION SERVICES DEPT	231	-	232	43	44	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	8,442	-	23,291	4,306	4,485	-
G53	SECRETARY OF STATE	2,566	-	1,885	1,233	1,284	11
G61	OFFICE OF THE STATE AUDITOR	1,486	-	2,665	271	282	-
G62	MINN STATE RETIREMENT SYSTEM	576	-	2,141	3,788	3,945	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	672	-	1,896	5,615	5,848	-
G67	REVENUE DEPT	14,694	-	34,661	2,892	3,012	-
G69	TEACHERS RETIREMENT ASSOC	188	-	1,764	6,116	6,370	-
G90	REVENUE INTERGOVT PAYMENTS	3,775	-	44	85,677	89,227	-
G92	OMBUDSPERSON FOR FAMILIES	185	-	54	40	42	-
G96	UNIFORM LAWS COMMISSION	25	-	-	3	3	-
G9J	CAMPAIGN FINANCE BOARD	515	-	163	74	77	-
G9K	ADMINISTRATIVE HEARINGS	697	-	1,561	712	742	-
G9L	BLACK MINNESOTANS COUNCIL	672	-	105	140	146	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	284	-	148	59	61	-
G9N	ASIAN-PACIFIC COUNCIL	274	-	91	51	53	-
G9Q	MMB DEBT SERVICE	5,506	-	-	116	121	-
G9R	MMB NON-OPERATING	4,237	-	-	153,444	159,804	24
G9X	CAPITOL AREA ARCHITECT	164	-	64	22	23	-
G9Y	DISABILITY COUNCIL	309	-	216	110	115	-
GPR	PAYROLL CLEARING	-	-	-	4	4	-
H12	HEALTH DEPT	18,458	-	36,336	17,250	17,965	-
H55	HUMAN SERVICES DEPT	34,097	-	45,853	241,634	251,648	620
H55b	HUMAN SERVICES SOS	24,344	-	92,799	16,449	17,131	15,280
H55c	HUMAN SERVICES MSOP	10,432	-	17,203	1,822	1,898	-
H75	VETERANS AFFAIRS DEPT	19,058	-	34,519	5,684	5,919	16
H7B	MEDICAL PRACTICE BOARD	434	-	421	598	623	-
H7C	NURSING BOARD	299	-	668	1,068	1,112	-
H7D	PHARMACY BOARD	586	-	351	324	338	0
H7F	DENTISTRY BOARD	515	-	358	492	513	-
H7H	CHIROPRACTIC EXAMINERS BOARD	277	-	108	169	176	-
H7J	OPTOMETRY BOARD	238	-	20	68	71	-
H7K	NURSING HOME ADMIN BOARD	679	-	220	139	144	-
H7L	SOCIAL WORK BOARD	370	-	207	373	388	-
H7M	MARRIAGE & FAMILY THERAPY BD	331	-	49	87	91	-
H7Q	PODIATRIC MEDICINE	281	-	18	58	60	-
H7R	VETERINARY MEDICINE BOARD	217	-	39	86	90	-
H7S	EMERGENCY MEDICAL SERVICES BD	1,187	-	407	253	263	-
H7U	DIETETICS & NUTRITION PRACTICE	206	-	20	57	59	-
H7V	PSYCHOLOGY BOARD	306	-	207	172	179	-
H7W	PHYSICAL THERAPY BOARD	267	-	54	134	140	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	412	-	95	314	327	-

Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
10.4	11.2	11.3	11.4	11.5	11.6

DP#	Name	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
H9G	OMBUDSMAN MH/DD	164	-	436	62	65	-
J33	TRIAL COURTS	23,725	-	46,989	32,445	33,789	1
J50	GUARDIAN AD LITEM BOARD	2,097	-	5,418	590	614	-
J52	PUBLIC DEFENSE BOARD	5,342	-	12,178	931	970	1
J58	COURT OF APPEALS	227	-	1,786	68	71	-
J65	SUPREME COURT	4,710	-	6,898	2,332	2,429	2
J68	TAX COURT	82	-	122	24	25	-
J70	JUDICIAL STANDARDS BOARD	149	-	45	40	41	-
L10	LEGISLATURE	3,202	-	2,021	404	420	-
L49	LEGISLATIVE AUDITOR	11	-	-	0	0	-
P01	MILITARY AFFAIRS DEPT	4,653	-	7,319	5,934	6,180	112
P07	PUBLIC SAFETY DEPT	73,778	-	53,073	60,414	62,918	295
P78	CORRECTIONS DEPT	43,818	-	98,578	15,503	16,145	1
P7T	PEACE OFFICERS BOARD (POST)	700	-	208	127	132	-
P9E	SENTENCING GUIDELINES COMM	153	-	111	40	41	-
R28	MINN CONSERVATION CORPS	110	-	-	3	3	-
R29	NATURAL RESOURCES DEPT	133,982	-	138,051	84,747	88,259	140
R32	POLLUTION CONTROL AGENCY	27,987	-	26,170	8,121	8,457	56
R9P	WATER & SOIL RESOURCES BOARD	4,994	-	2,518	982	1,023	5
T79	TRANSPORTATION DEPT	49,932	-	192,372	339,755	353,836	1,843
T9B	METROPOLITAN COUNCIL/TRANSPORT	235	-	-	24	25	-
0	OTHER	-	-	-	1,138	1,185	-
0	Total	0	0	(0)	(0)	(0)	0
XXX	Source						
0	Difference (Total - Source)						

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

DP#	Name	Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8
		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	Accounting & Procurement Operations Special Billing
	1.2 Equipment Use Charge						
	G02-3.0 DEPARTMENT OF ADMINISTRATION						
	G02-3.2 ADMIN MGMT SERVICES						
	G02-3.3 Commissioner's Office						
	G02-3.4 Human Resources						
	G02-3.5 Financial Management and Reporting						
	G02-3.6 Fiscal Agent - Non allocable						
	G02-4.2 Government & Citizen Services						
	G02-4.5 Real Estate and Construction Services - Leasing						
	G02-4.7 Real Property						
	G02-4.8 Materials Management Division						
	G02-4.10 Central Mail						
	G02-4.11 Office of Enterprise Continuous Improvement						
	G02-4.12 Grants Management						
	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY						
	G46-6.3 IT Spend						
	G46-6.5 OET - Non allocable						
	G10-8.2 MINNESOTA MANAGEMENT & BUDGET						
	G10-8.3 Internal Controls & Accountability						
	G10-9.2 TREASURY DIVISION						
	G10-9.3 Treasury						
	G10-9.4 Treasury - Other						
	G10-10.2 MMB - BUDGET DIVISION						
	G10-10.3 Analysis & Control (EBO's)						
	G10-10.4 Budget Operations and Planning						
	G10-10.5 Budget Division - Non Allocable						
	G10-11.2 MMB-ACCOUNTING DIVISION						
	G10-11.3 Central Payroll						
	G10-11.4 Accounting Services						
	G10-11.5 Financial Reporting						
	G10-11.6 Financial Reporting - Single Audit						
	G10-11.7 Accounting Services - Non Allocable						
	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	(5,264,939)					
	G10-12.4 Accounting & Procurement Operations and System Support	4,219,247	(4,451,898)				
	G10-12.5 Personnel Operations and System Support	1,045,692	-	(694,087)			
	G10-12.6 Budget Service - Computer Operations	-	-	-	-		
	G10-12.7 Personnel Operations Special Billing	-	-	-	-	(4,101,605)	
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	-	(6,836,009)
	G10-12.9 MMB - OTHER - Non-Allocable	-	-	-	-	-	-
	G10-13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-
	G10-13.3 Personnel Administration	-	-	-	-	-	-
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-	-
	G45-14.2 MEDIATION SERVICES						
	G45-14.3 State Agencies	-	4	15	-	91	7
	G45-14.4 Mediation/Representation - General	-	-	-	-	-	-

DP#	Name	Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8
		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	Accounting & Procurement Operations Special Billing
L49-15.2	LEGISLATIVE AUDITOR	-	346	632	-	3,733	531
L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	4	7	-	40	6
G61-16.3	State Auditor General	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begl	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-
G02-3.0	DEPARTMENT OF ADMINISTRATION	-	338	-	-	-	519
G02-3.2	ADMIN MGMT SERVICES	-	-	376	-	2,221	-
G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	431	379	-	2,239	662
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	300	1,294	-	7,647	461
G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.5	OET - Non allocable	-	-	-	-	-	-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	196	154	-	912	301
G10-8.3	Internal Controls & Accountability	-	14	41	-	241	22
G10-9.2	TREASURY DIVISION	-	88	77	-	453	135
G10-9.3	Treasury	-	-	-	-	-	-
G10-9.4	Treasury - Other	-	-	-	-	-	-
G10-10.2	MMB - BUDGET DIVISION	-	84	209	-	1,233	129
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	MMB-ACCOUNTING DIVISION	-	118	315	-	1,859	181
G10-11.3	Central Payroll	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	412	892	-	5,269	633
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
12.2	12.4	12.5	12.6	12.7	12.8

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	Accounting & Procurement Operations Special Billing
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DP#	Name					
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	29	17	-	99
G10-13.2	State HR, Benefits & Labor Relations	-	124	234	-	1,383
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2 MEDIATION SERVICES						
G45-14.3	State Agencies	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-
L49-15.2 LEGISLATIVE AUDITOR						
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2 STATE AUDITOR						
G61-16.3	State Auditor General	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years begi						
99YYY Consumer Agencies						
G02-0002	State Archaeology	-	58	36	-	214
G02-0003	Public Broadcasting	-	21	-	-	-
G02-0007	Information Policy Analysis	-	111	50	-	297
G02-0009	Real Estate and Construction Services	-	2,022	287	-	1,695
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	1,473	94	-	558
G02-0014	Capital Group Parking	-	1,763	426	-	2,516
G02-0015a	Fleet Services	-	10,594	124	-	735
G02-0016	Development Disabilities	-	515	52	-	305
G02-0017a	Risk Management	-	1,136	151	-	890
G02-0017b	Risk Management - Workers Compensation	-	7,868	281	-	1,661
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	26	-	-	-
G02-0021a	Plant Mangement (Leases)	-	9,288	3,625	-	21,423
G02-0021b	Plant Management (Repairs)	-	496	60	-	356
G02-0021c	Plant Management (Materials Transfer)	-	187	-	-	-
G02-0021f	Plant Management FR & R	-	24	-	-	-
G02-0024	MN Bookstore	-	1,237	112	-	662
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	204	286	-	1,692
G02-0029b	Cooperative Purchasing (MMCAP)	-	319	284	-	1,677
G02-0031	Central Mail	-	2,568	163	-	961
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	161	131	-	771
G02-0037	Mn Geospatial Information Office	-	374	133	-	788

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
12.2	12.4	12.5	12.6	12.7	12.8

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	Accounting & Procurement Operations Special Billing
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DP#	Name	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	Accounting & Procurement Operations Special Billing
G02-0037a	MnGeo Service Bureau	-	2	116	-	684	2
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	31	38	-	227	47
G02-0042	Surplus Services	-	758	131	-	772	1,163
G02-0044	RECS - Energy	-	13	6	-	34	20
G02-0045	SmART FMR	-	36	110	-	652	55
G02-0046	SmART HR	-	45	1	-	5	70
G02-0047	Grants Recovery	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	108	13	-	77	165
G02-0049	Materials Management	-	65	0	-	1	99
B04	AGRICULTURE DEPT	-	23,211	7,713	-	45,581	35,642
B11	COSMETOLOGIST EXAMINERS BOARD	-	1,404	151	-	891	2,155
B13	COMMERCE DEPT	-	27,814	5,186	-	30,645	42,709
B14	ANIMAL HEALTH BOARD	-	2,079	1,318	-	7,787	3,192
B15	BARBER EXAMINERS BOARD	-	228	32	-	189	350
B20	EXPLORE MINNESOTA TOURISM	-	1,191	602	-	3,559	1,830
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	397,915	21,857	-	129,161	611,009
B24	PUBLIC FACILITIES AUTHORITY	-	1,035	146	-	863	1,589
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	86	24	-	143	132
B34	HOUSING FINANCE AGENCY	-	7,322	3,122	-	18,449	11,243
B41	WORKERS COMP COURT OF APPEALS	-	98	159	-	942	150
B42	LABOR AND INDUSTRY DEPT	-	44,810	4,832	-	28,557	68,807
B43	IRON RANGE RESOURCES	-	3,397	1,057	-	6,247	5,216
B7E	ARCHITECTURE, ENGINEERING BD	-	572	90	-	530	878
B7G	COMBATIVE SPORTS COMMISSION	-	86	51	-	303	132
B7P	ACCOUNTANCY BOARD	-	549	57	-	336	843
B7S	PRIVATE DETECTIVES BOARD	-	59	16	-	97	90
B82	PUBLIC UTILITIES COMM	-	5,291	1,875	-	11,082	8,125
B9D	AMATEUR SPORTS COMM	-	49	32	-	186	75
B9V	AGRICULTURE UTILIZATION RESRCH	-	1	-	-	-	1
E25	CENTER FOR ARTS EDUCATION	-	2,318	1,011	-	5,977	3,559
E26	MN STATE COLLEGES/UNIVERSITIES	-	667,067	177,312	-	1,047,798	1,024,299
E37	EDUCATION DEPARTMENT	-	75,610	4,581	-	27,071	116,101
E40	HISTORICAL SOCIETY	-	244	-	-	-	375
E44	MINNESOTA STATE ACADEMIES	-	3,245	2,972	-	17,560	4,984
E50	ARTS BOARD	-	1,738	261	-	1,540	2,669
E60	OFFICE OF HIGHER EDUCATION	-	4,702	1,031	-	6,091	7,221
E77	ZOOLOGICAL BOARD	-	7,488	3,414	-	20,172	11,498
E81	UNIVERSITY OF MINNESOTA	-	210	11	-	62	323
E95	HUMANITIES COMMISSION	-	10	-	-	-	16
E97	SCIENCE MUSEUM	-	3	-	-	-	4
E9W	HIGHER ED FACILITIES AUTHORITY	-	10	8	-	47	16
G03	LOTTERY	-	512	1,678	-	9,916	786
G05	RACING COMMISSION	-	3,179	275	-	1,625	4,881
G06	ATTORNEY GENERAL	-	2,224	3,267	-	19,308	3,415
G09	GAMBLING CONTROL BOARD	-	358	333	-	1,966	550
G10	MINNESOTA MANAGEMENT & BUDGET	-	3,766	1,438	-	8,499	5,783

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
12.2	12.4	12.5	12.6	12.7	12.8

DP#	Name	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	Accounting & Procurement Operations Special Billing
G17	HUMAN RIGHTS DEPT	-	372	349	-	2,064	572
G19	INDIAN AFFAIRS COUNCIL	-	349	62	-	367	536
G38	INVESTMENT BOARD	-	234	224	-	1,324	359
G39	GOVERNORS OFFICE	-	400	572	-	3,382	615
G45	MEDIATION SERVICES DEPT	-	120	113	-	667	184
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	12,138	11,333	-	66,973	18,639
G53	SECRETARY OF STATE	-	3,475	917	-	5,420	5,336
G61	OFFICE OF THE STATE AUDITOR	-	763	1,297	-	7,665	1,172
G62	MINN STATE RETIREMENT SYSTEM	-	10,678	1,042	-	6,156	16,396
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	15,829	923	-	5,453	24,305
G67	REVENUE DEPT	-	8,152	16,866	-	99,666	12,518
G69	TEACHERS RETIREMENT ASSOC	-	17,241	859	-	5,073	26,473
G90	REVENUE INTERGOVT PAYMENTS	-	241,515	21	-	126	370,853
G92	OMBUDSPERSON FOR FAMILIES	-	114	26	-	156	174
G96	UNIFORM LAWS COMMISSION	-	9	-	-	-	14
G9J	CAMPAIGN FINANCE BOARD	-	209	79	-	469	321
G9K	ADMINISTRATIVE HEARINGS	-	2,008	760	-	4,489	3,084
G9L	BLACK MINNESOTANS COUNCIL	-	395	51	-	302	607
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	165	72	-	426	254
G9N	ASIAN-PACIFIC COUNCIL	-	143	44	-	261	220
G9Q	MMB DEBT SERVICE	-	327	-	-	-	502
G9R	MMB NON-OPERATING	-	432,546	-	-	-	664,186
G9X	CAPITOL AREA ARCHITECT	-	62	31	-	185	96
G9Y	DISABILITY COUNCIL	-	311	105	-	620	478
GPR	PAYROLL CLEARING	-	12	-	-	-	18
H12	HEALTH DEPT	-	48,627	17,681	-	104,484	74,668
H55	HUMAN SERVICES DEPT	-	681,144	22,312	-	131,849	1,045,916
H55b	HUMAN SERVICES SOS	-	46,369	45,156	-	266,844	71,201
H55c	HUMAN SERVICES MSOP	-	5,137	8,371	-	49,467	7,887
H75	VETERANS AFFAIRS DEPT	-	16,022	16,797	-	99,258	24,602
H7B	MEDICAL PRACTICE BOARD	-	1,685	205	-	1,209	2,588
H7C	NURSING BOARD	-	3,010	325	-	1,921	4,621
H7D	PHARMACY BOARD	-	914	171	-	1,009	1,404
H7E	DENTISTRY BOARD	-	1,388	174	-	1,030	2,131
H7H	CHIROPRACTIC EXAMINERS BOARD	-	478	52	-	310	733
H7J	OPTOMETRY BOARD	-	191	10	-	57	293
H7K	NURSING HOME ADMIN BOARD	-	391	107	-	634	600
H7L	SOCIAL WORK BOARD	-	1,050	101	-	595	1,613
H7M	MARRIAGE & FAMILY THERAPY BD	-	246	24	-	140	378
H7Q	PODIATRIC MEDICINE	-	164	9	-	51	251
H7R	VETERINARY MEDICINE BOARD	-	244	19	-	111	374
H7S	EMERGENCY MEDICAL SERVICES BD	-	712	198	-	1,171	1,094
H7U	DIETETICS & NUTRITION PRACTICE	-	160	10	-	56	246
H7V	PSYCHOLOGY BOARD	-	484	101	-	597	743
H7W	PHYSICAL THERAPY BOARD	-	379	26	-	154	582
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	885	46	-	273	1,358

Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8
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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	Accounting & Procurement Operations Special Billing
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DP#	Name					
H9G	OMBUDSMAN MH/DD	-	176	212	-	1,253
J33	TRIAL COURTS	-	91,459	22,865	-	135,116
J50	GUARDIAN AD LITEM BOARD	-	1,663	2,636	-	15,580
J52	PUBLIC DEFENSE BOARD	-	2,625	5,926	-	35,017
J58	COURT OF APPEALS	-	191	869	-	5,134
J65	SUPREME COURT	-	6,575	3,357	-	19,835
J68	TAX COURT	-	67	59	-	351
J70	JUDICIAL STANDARDS BOARD	-	111	22	-	130
L10	LEGISLATURE	-	1,137	983	-	5,811
L49	LEGISLATIVE AUDITOR	-	0	-	-	-
P01	MILITARY AFFAIRS DEPT	-	16,728	3,561	-	21,046
P07	PUBLIC SAFETY DEPT	-	170,301	25,826	-	152,613
P78	CORRECTIONS DEPT	-	43,700	47,968	-	283,462
P7T	PEACE OFFICERS BOARD (POST)	-	358	101	-	597
P9E	SENTENCING GUIDELINES COMM	-	112	54	-	320
R28	MINN CONSERVATION CORPS	-	7	-	-	-
R29	NATURAL RESOURCES DEPT	-	238,894	67,176	-	396,965
R32	POLLUTION CONTROL AGENCY	-	22,892	12,734	-	75,253
R9P	WATER & SOIL RESOURCES BOARD	-	2,769	1,225	-	7,240
T79	TRANSPORTATION DEPT	-	957,740	93,609	-	553,167
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	69	-	-	-
0	OTHER	-	3,207	-	-	-
0	Total	(0)	0	0	0	0
XXX	Source					
0	Difference (Total - Source)					(0)

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

DP#	Name	Net Administrative Expenditures by Division 13.2	SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3	Program Audits 15.4
		State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2 Equipment Use Charge							
	G02-3.0 DEPARTMENT OF ADMINISTRATION							
	G02-3.2 ADMIN MGMT SERVICES							
	G02-3.3 Commissioner's Office							
	G02-3.4 Human Resources							
	G02-3.5 Financial Management and Reporting							
	G02-3.6 Fiscal Agent - Non allocable							
	G02-4.2 Government & Citizen Services							
	G02-4.5 Real Estate and Construction Services - Leasing							
	G02-4.7 Real Property							
	G02-4.8 Materials Management Division							
	G02-4.10 Central Mail							
	G02-4.11 Office of Enterprise Continuous Improvement							
	G02-4.12 Grants Management							
	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY							
	G46-6.3 IT Spend							
	G46-6.5 OET - Non allocable							
	G10-8.2 MINNESOTA MANAGEMENT & BUDGET							
	G10-8.3 Internal Controls & Accountability							
	G10-9.2 TREASURY DIVISION							
	G10-9.3 Treasury							
	G10-9.4 Treasury - Other							
	G10-10.2 MMB - BUDGET DIVISION							
	G10-10.3 Analysis & Control (EBO's)							
	G10-10.4 Budget Operations and Planning							
	G10-10.5 Budget Division - Non Allocable							
	G10-11.2 MMB-ACCOUNTING DIVISION							
	G10-11.3 Central Payroll							
	G10-11.4 Accounting Services							
	G10-11.5 Financial Reporting							
	G10-11.6 Financial Reporting - Single Audit							
	G10-11.7 Accounting Services - Non Allocable							
	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION							
	G10-12.4 Accounting & Procurement Operations and System Support							
	G10-12.5 Personnel Operations and System Support							
	G10-12.6 Budget Service - Computer Operations							
	G10-12.7 Personnel Operations Special Billing							
	G10-12.8 Accounting & Procurement Operations Special Billing							
	G10-12.9 MMB - OTHER - Non-Allocable							
	G10-13.2 State HR, Benefits & Labor Relations	(478,165)						
	G10-13.3 Personnel Administration	478,165	(3,718,706)					
	G02-13.5 Employee Relations - Non Allocable	-	-					
	G45-14.2 MEDIATION SERVICES							
	G45-14.3 State Agencies	-	82	(306)				
	G45-14.4 Mediation/Representation - General	-	-	10	(57,424)			
		-	-	296	-			

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
13.2	13.3	14.2	14.3	15.2	15.3	15.4

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
L49-15.2	LEGISLATIVE AUDITOR	-	3,384	-	52	(1,380,945)	-	-
L49-15.3	Financial Audits	-	-	-	-	803,790	(3,194,907)	-
L49-15.4	Program Audits	-	-	-	-	374,507	-	(374,507)
L49-15.5	Single Audits	-	-	-	-	107,492	-	-
L49-15.6	Audit Comm	-	-	-	-	739	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	22,719	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	30,026	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	21,419	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	6,205	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	3,878	-	-
L49-15.12	Program Audit- Art	-	-	-	-	2,264	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	5,909	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	1,997	-	-
G61-16.2	STATE AUDITOR	-	37	-	1	-	387	-
G61-16.3	State Auditor General	-	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	62,055	-
G02-3.2	ADMIN MGMT SERVICES	-	2,013	-	31	-	2,462	-
G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	2,030	-	31	-	5,351	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-	-	-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	6,933	-	107	-	35,479	-
G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.5	OET - Non allocable	-	-	-	-	-	-	-
G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	827	-	13	-	295,631	-
G10-8.3	Internal Controls & Accountability	-	218	-	3	-	-	-
G10-9.2	TREASURY DIVISION	-	410	-	6	-	33,543	-
G10-9.3	Treasury	-	-	-	-	-	-	-
G10-9.4	Treasury - Other	-	-	-	-	-	-	-
G10-10.2	MMB - BUDGET DIVISION	-	1,118	-	17	-	-	27,454
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	MMB-ACCOUNTING DIVISION	-	1,686	-	26	-	361,354	-
G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	4,777	-	74	-	30,527	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
13.2	13.3	14.2	14.3	15.2	15.3	15.4

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	90	-	1	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	1,254	-	19	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	-	1	-	-	-
G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-	-
G02-0002	State Archaeology	-	194	-	3	-	-	-
G02-0003	Public Broadcasting	-	-	-	-	-	-	-
G02-0007	Information Policy Analysis	-	270	-	4	-	-	-
G02-0009	Real Estate and Construction Services	-	1,537	-	24	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
G02-0012	STAR	-	506	-	8	-	-	-
G02-0014	Capital Group Parking	-	2,281	-	35	-	-	-
G02-0015a	Fleet Services	-	667	-	10	-	-	-
G02-0016	Development Disabilities	-	276	-	4	-	-	-
G02-0017a	Risk Management	-	807	-	12	-	-	-
G02-0017b	Risk Management - Workers Compensation	-	1,506	-	23	-	2,922	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	-
G02-0021a	Plant Mangement (Leases)	-	19,423	-	300	-	-	-
G02-0021b	Plant Management (Repairs)	-	323	-	5	-	-	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	-	-	-
G02-0024	MN Bookstore	-	600	-	9	-	-	-
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	1,534	-	24	-	243	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	1,520	-	23	-	243	-
G02-0031	Central Mail	-	872	-	13	-	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
G02-0036	Demography	-	699	-	11	-	-	-
G02-0037	Mn Geospatial Information Office	-	715	-	11	-	-	-

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
13.2	13.3	14.2	14.3	15.2	15.3	15.4

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
G02-0037a	MnGeo Service Bureau	-	620	-	10	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	205	-	3	-	-	-
G02-0042	Surplus Services	-	700	-	11	-	-	-
G02-0044	RECS - Energy	-	31	-	0	-	-	-
G02-0045	SmART FMR	-	591	-	9	-	-	-
G02-0046	SmART HR	-	4	-	0	-	-	-
G02-0047	Grants Recovery	-	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	70	-	1	-	-	-
G02-0049	Materials Management	-	1	-	0	-	-	-
B04	AGRICULTURE DEPT	-	41,326	-	638	-	33,686	899
B11	COSMETOLOGIST EXAMINERS BOARD	-	807	-	12	-	5,545	-
B13	COMMERCE DEPT	-	27,785	-	429	-	67,024	-
B14	ANIMAL HEALTH BOARD	-	7,060	-	109	-	897	-
B15	BARBER EXAMINERS BOARD	-	172	-	3	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	3,226	-	50	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	117,104	-	1,808	-	246,861	3,460
B24	PUBLIC FACILITIES AUTHORITY	-	782	-	12	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	130	-	2	-	-	-
B34	HOUSING FINANCE AGENCY	-	16,727	-	258	-	620	899
B41	WORKERS COMP COURT OF APPEALS	-	854	-	13	-	2,372	-
B42	LABOR AND INDUSTRY DEPT	-	25,891	-	400	-	33,199	-
B43	IRON RANGE RESOURCES	-	5,664	-	87	-	32,990	-
B7E	ARCHITECTURE, ENGINEERING BD	-	481	-	7	-	2,372	-
B7G	COMBATIVE SPORTS COMMISSION	-	275	-	4	-	531	842
B7P	ACCOUNTANCY BOARD	-	305	-	5	-	2,372	-
B7S	PRIVATE DETECTIVES BOARD	-	88	-	1	-	-	-
B82	PUBLIC UTILITIES COMM	-	10,048	-	155	-	21,595	-
B9D	AMATEUR SPORTS COMM	-	169	-	3	-	111	842
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	5,419	-	84	-	46,147	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	949,982	-	14,670	-	45,976	-
E37	EDUCATION DEPARTMENT	-	24,544	-	379	-	147,176	40,451
E40	HISTORICAL SOCIETY	-	-	-	-	-	14,851	-
E44	MINNESOTA STATE ACADEMIES	-	15,921	-	246	-	7,149	-
E50	ARTS BOARD	-	1,396	-	22	-	8,915	-
E60	OFFICE OF HIGHER EDUCATION	-	5,522	-	85	-	21,408	-
E77	ZOOLOGICAL BOARD	-	18,289	-	282	-	2,744	-
E81	UNIVERSITY OF MINNESOTA	-	56	-	1	-	133	35,061
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	43	-	1	-	-	-
G03	LOTTERY	-	8,991	-	139	-	1,339	-
G05	RACING COMMISSION	-	1,473	-	23	-	26,575	-
G06	ATTORNEY GENERAL	-	17,505	-	270	-	34,953	-
G09	GAMBLING CONTROL BOARD	-	1,782	-	28	-	2,372	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	7,706	-	119	-	29,791	-

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
13.2	13.3	14.2	14.3	15.2	15.3	15.4

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
G17	HUMAN RIGHTS DEPT	-	1,871	-	29	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	333	-	5	-	-	-
G38	INVESTMENT BOARD	-	1,200	-	19	-	180,356	-
G39	GOVERNORS OFFICE	-	3,066	-	47	-	22,138	-
G45	MEDIATION SERVICES DEPT	-	605	-	9	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	60,721	-	938	-	30,809	-
G53	SECRETARY OF STATE	-	4,914	-	76	-	29,404	-
G61	OFFICE OF THE STATE AUDITOR	-	6,949	-	107	-	25,464	-
G62	MINN STATE RETIREMENT SYSTEM	-	5,581	-	86	-	148,889	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	4,944	-	76	-	91,454	-
G67	REVENUE DEPT	-	90,362	-	1,395	-	294,472	-
G69	TEACHERS RETIREMENT ASSOC	-	4,600	-	71	-	71,423	-
G90	REVENUE INTERGOVT PAYMENTS	-	114	-	2	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	141	-	2	-	2,372	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	425	-	7	-	199	-
G9K	ADMINISTRATIVE HEARINGS	-	4,069	-	63	-	-	4,305
G9L	BLACK MINNESOTANS COUNCIL	-	274	-	4	-	7,680	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	386	-	6	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	236	-	4	-	2,372	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	168	-	3	-	-	-
G9Y	DISABILITY COUNCIL	-	562	-	9	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
H12	HEALTH DEPT	-	94,730	-	1,463	-	4,183	-
H55	HUMAN SERVICES DEPT	-	119,541	-	1,846	-	182,398	30,656
H55b	HUMAN SERVICES SOS	-	241,933	-	3,736	-	34,609	22,886
H55c	HUMAN SERVICES MSOP	-	44,849	-	693	-	73,444	-
H75	VETERANS AFFAIRS DEPT	-	89,992	-	1,390	-	8,710	-
H7B	MEDICAL PRACTICE BOARD	-	1,097	-	17	-	443	-
H7C	NURSING BOARD	-	1,741	-	27	-	2,372	-
H7D	PHARMACY BOARD	-	915	-	14	-	2,372	-
H7F	DENTISTRY BOARD	-	934	-	14	-	565	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	281	-	4	-	2,372	-
H7J	OPTOMETRY BOARD	-	52	-	1	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	575	-	9	-	3,254	-
H7L	SOCIAL WORK BOARD	-	540	-	8	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	127	-	2	-	-	-
H7Q	PODIATRIC MEDICINE	-	46	-	1	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	101	-	2	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	1,062	-	16	-	5,633	-
H7U	DIETETICS & NUTRITION PRACTICE	-	51	-	1	-	-	-
H7V	PSYCHOLOGY BOARD	-	541	-	8	-	133	-
H7W	PHYSICAL THERAPY BOARD	-	140	-	2	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	248	-	4	-	3,116	-

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
13.2	13.3	14.2	14.3	15.2	15.3	15.4

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
H9G	OMBUDSMAN MH/DD	-	1,136	-	18	-	-	-
J33	TRIAL COURTS	-	122,503	-	1,892	-	41,035	-
J50	GUARDIAN AD LITEM BOARD	-	14,125	-	218	-	-	-
J52	PUBLIC DEFENSE BOARD	-	31,748	-	490	-	-	-
J58	COURT OF APPEALS	-	4,655	-	72	-	-	-
J65	SUPREME COURT	-	17,983	-	278	-	-	-
J68	TAX COURT	-	318	-	5	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	118	-	2	-	-	-
L10	LEGISLATURE	-	5,269	-	81	-	-	128,041
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	19,081	-	295	-	1,726	-
P07	PUBLIC SAFETY DEPT	-	138,366	-	2,137	-	16,456	58,383
P78	CORRECTIONS DEPT	-	257,000	-	3,969	-	51,577	-
P7T	PEACE OFFICERS BOARD (POST)	-	541	-	8	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	291	-	4	-	2,372	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	359,907	-	5,558	-	5,777	13,203
R32	POLLUTION CONTROL AGENCY	-	68,227	-	1,054	-	10,613	-
R9P	WATER & SOIL RESOURCES BOARD	-	6,564	-	101	-	34,052	6,226
T79	TRANSPORTATION DEPT	-	501,526	-	7,745	-	89,683	899
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	5,113	-
0	OTHER	-	-	-	-	-	35,966	-
0	Total	0	0	0	(0)	(0)	(0)	(0)
XXX	Source							
0	Difference (Total - Source)							

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
15.5	15.7	15.8	15.9	15.1	15.1	15.1	15.1

Single Audits	Financial Audit-Outdoors	Financial Audit-Art	Financial Audit-Clean Water	Financial Audit-Parks & Trails	Program Audit-Outdoors	Program Audit-Art	Program Audit-Clean Water
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- DP# Name
- 1.2 Equipment Use Charge
- G02-3.0 DEPARTMENT OF ADMINISTRATION**
- G02-3.2 ADMIN MGMT SERVICES
- G02-3.3 Commissioner's Office
- G02-3.4 Human Resources
- G02-3.5 Financial Management and Reporting
- G02-3.6 Fiscal Agent - Non allocable
- G02-4.2 Government & Citizen Services
- G02-4.5 Real Estate and Construction Services - Leasing
- G02-4.7 Real Property
- G02-4.8 Materials Management Division
- G02-4.10 Central Mail
- G02-4.11 Office of Enterprise Continuous Improvement
- G02-4.12 Grants Management
- G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY**
- G46-6.3 IT Spend
- G46-6.5 OET - Non allocable
- G10-8.2 MINNESOTA MANAGEMENT & BUDGET**
- G10-8.3 Internal Controls & Accountability
- G10-9.2 TREASURY DIVISION
- G10-9.3 Treasury
- G10-9.4 Treasury - Other
- G10-10.2 MMB - BUDGET DIVISION
- G10-10.3 Analysis & Control (EBO's)
- G10-10.4 Budget Operations and Planning
- G10-10.5 Budget Division - Non Allocable
- G10-11.2 MMB-ACCOUNTING DIVISION
- G10-11.3 Central Payroll
- G10-11.4 Accounting Services
- G10-11.5 Financial Reporting
- G10-11.6 Financial Reporting - Single Audit
- G10-11.7 Accounting Services - Non Allocable
- G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION
- G10-12.4 Accounting & Procurement Operations and System Support
- G10-12.5 Personnel Operations and System Support
- G10-12.6 Budget Service - Computer Operations
- G10-12.7 Personnel Operations Special Billing
- G10-12.8 Accounting & Procurement Operations Special Billing
- G10-12.9 MMB - OTHER - Non-Allocable
- G10-13.2 State HR, Benefits & Labor Relations
- G10-13.3 Personnel Administration
- G02-13.5 Employee Relations - Non Allocable
- G45-14.2 MEDIATION SERVICES**
- G45-14.3 State Agencies
- G45-14.4 Mediation/Representation - General

Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
15.5	15.7	15.8	15.9	15.1	15.1	15.1	15.1

Single Audits	Financial Audit-Outdoors	Financial Audit-Art	Financial Audit-Clean Water	Financial Audit-Parks & Trails	Program Audit-Outdoors	Program Audit-Art	Program Audit-Clean Water
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DP#	Name	Single Audits	Financial Audit-Outdoors	Financial Audit-Art	Financial Audit-Clean Water	Financial Audit-Parks & Trails	Program Audit-Outdoors	Program Audit-Art	Program Audit-Clean Water
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
G45-14.3	State Agencies	-	-	-	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-	-
99	YYY Consumer Agencies	-	-	-	-	-	-	-	-

G02-0002	State Archaeology	-	-	-	-	-	-	-	-
G02-0003	Public Broadcasting	-	-	-	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	-	-	-	-	-
G02-0009	Real Estate and Construction Services	-	-	-	-	-	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-
G02-0012	STAR	-	-	-	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	-	-	-	-	-
G02-0015a	Fleet Services	-	-	-	-	-	-	-	-
G02-0016	Development Disabilities	-	-	-	-	-	-	-	-
G02-0017a	Risk Management	-	-	-	-	-	-	-	-
G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-	-	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	-	-
G02-0021a	Plant Management (Leases)	-	-	-	-	-	-	-	-
G02-0021b	Plant Management (Repairs)	-	-	-	-	-	-	-	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	-	-	-	-
G02-0024	MN Bookstore	-	-	-	-	-	-	-	-
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-	-	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-	-	-	-
G02-0031	Central Mail	-	-	-	-	-	-	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-	-	-	-
G02-0036	Demography	-	-	-	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-	-	-

Single Audits 15.5 Financial Audits Outdoor 15.7 Financial Audits Art 15.8 Financial Audits Clean Water 15.9 Financial Audits Parks & Trails 15.1 Program Audits Outdoor 15.1 Program Audits Art 15.1 Program Audits Clean Water 15.1

Single Audits Financial Audit- Outdoors Financial Audit- Art Financial Audit- Clean Water Financial Audit- Parks & Trails Program Audit- Outdoors Program Audit- Art Program Audit- Clean Water

DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-	-	-	-
G02-0042	Surplus Services	-	-	-	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	-	-	-	-	-
G02-0046	SmART HR	-	-	-	-	-	-	-	-
G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	12,141	-	-	-	-	-
G02-0049	Materials Management	-	-	-	-	-	-	-	-
B04	AGRICULTURE DEPT	-	-	-	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	-	-
B13	COMMERCE DEPT	19,931	-	-	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	74,814	-	-	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	-	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	2,419	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-	-	-
E37	EDUCATION DEPARTMENT	46,680	-	18,103	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	29,265	-	-	-	564	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	-	-
E50	ARTS BOARD	-	-	36,219	-	-	-	845	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	19,760	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	-	-
G03	LOTTERY	-	-	-	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	11,307	580	3,483	290	-	-	-

Single Audits 15.5 Financial Audits Outdoor 15.7 Finacial Audits Art 15.8 Financial Audits Clean Water 15.9 Financial Audits Parks & Tralls 15.1 Program Audits Outdoor 15.1 Program Audits Art 15.1 Program Audits Clean Water 15.1

DP#	Name	Single Audits	Financial Audit- Outdoor	Finacial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Tralls	Program Audit- Outdoor	Program Audit- Art	Program Audit- Clean Water
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	-	-	-
J33	TRIAL COURTS	-	-	-	-	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-	-
L10	LEGISLATURE	-	-	-	-	-	1,465	855	2,231
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	9,872	-	-	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-	-	-	-
P77	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	65,567	-	17,379	23,516	2,325	-	580
R32	POLLUTION CONTROL AGENCY	-	-	-	43,465	-	89	-	1,410
R9P	WATER & SOIL RESOURCES BOARD	-	12,569	-	19,946	-	-	-	1,687
T79	TRANSPORTATION DEPT	18,147	-	-	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-
0	OTHER	-	-	-	-	-	-	-	-
0	Total	0	(0)	(0)	(0)	0	0	0	0
XXX	Source								
0	Difference (Total - Source)								

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

Program	Federal Cash	Accounting & Procurement	Net Administrative	Net Administrative	Sum Percent	Sum Percent
Audits Parks & Trails	Receipts - FY (Actual)	Transactions - FY (Actual)	Expenditures	Expenditures by Agency		
15.1	16.2	17.0	20.0	21.2	21.3	21.4
		SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
Program	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONERS OFFICE	Human Resources	
Audit- Parks & Trails						

- DP# Name
- 1.2 Equipment Use Charge
- G02-3.0 DEPARTMENT OF ADMINISTRATION
- G02-3.2 ADMIN MGMT SERVICES
- G02-3.3 Commissioner's Office
- G02-3.4 Human Resources
- G02-3.5 Financial Management and Reporting
- G02-3.6 Fiscal Agent - Non allocable
- G02-4.2 Government & Citizen Services
- G02-4.5 Real Estate and Construction Services - Leasing
- G02-4.7 Real Property
- G02-4.8 Materials Management Division
- G02-4.10 Central Mail
- G02-4.11 Office of Enterprise Continuous Improvement
- G02-4.12 Grants Management
- G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY
- G46-6.3 IT Spend
- G46-6.5 OET - Non allocable
- G10-8.2 MINNESOTA MANAGEMENT & BUDGET
- G10-8.3 Internal Controls & Accountability
- G10-9.2 TREASURY DIVISION
- G10-9.3 Treasury
- G10-9.4 Treasury - Other
- G10-10.2 MMB - BUDGET DIVISION
- G10-10.3 Analysis & Control (EBO's)
- G10-10.4 Budget Operations and Planning
- G10-10.5 Budget Division - Non Allocable
- G10-11.2 MMB-ACCOUNTING DIVISION
- G10-11.3 Central Payroll
- G10-11.4 Accounting Services
- G10-11.5 Financial Reporting
- G10-11.6 Financial Reporting - Single Audit
- G10-11.7 Accounting Services - Non Allocable
- G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION
- G10-12.4 Accounting & Procurement Operations and System Support
- G10-12.5 Personnel Operations and System Support
- G10-12.6 Budget Service - Computer Operations
- G10-12.7 Personnel Operations Special Billing
- G10-12.8 Accounting & Procurement Operations Special Billing
- G10-12.9 MMB - OTHER - Non-Allocable
- G10-13.2 State HR, Benefits & Labor Relations
- G10-13.3 Personnel Administration
- G02-13.5 Employee Relations - Non Allocable
- G45-14.2 MEDIATION SERVICES
- G45-14.3 State Agencies
- G45-14.4 Mediation/Representation - General

DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
		15.1	16.2	17.0	20.0	21.2	21.3	21.4
				SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
		Program Audit- Parks & Trails	STATE AUDITOR		ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONERS' OFFICE	Human Resources
L49-15.2	LEGISLATIVE AUDITOR							
L49-15.3	Financial Audits							
L49-15.4	Program Audits							
L49-15.5	Single Audits							
L49-15.6	Audit Comm							
L49-15.7	Financial Audit- Outdoors							
L49-15.8	Financial Audit- Art							
L49-15.9	Financial Audit- Clean Water							
L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	Program Audit- Outdoors							
L49-15.12	Program Audit- Art							
L49-15.13	Program Audit- Clean Water							
L49-15.14	Program Audit- Parks & Trails	(1,997)						
G61-16.2	STATE AUDITOR		(62,137)					
G61-16.3	State Auditor General							
	17 SWIFT (Internally Developed Software Amortized over 10 years begi			(5,295,083)				
99YYY	Consumer Agencies							
G02-3.0	DEPARTMENT OF ADMINISTRATION			402	(65,023)			
G02-3.2	ADMIN MGMT SERVICES				4,287	(67,844)		
G02-3.3	Commissioner's Office					2,766	(2,766)	
G02-3.4	Human Resources					2,276		(2,276)
G02-3.5	Financial Management and Reporting					4,731		
G02-3.6	Fiscal Agent - Non allocable					58,071		
G02-4.2	Government & Citizen Services			513	1,659		148	122
G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	Real Property							
G02-4.8	Materials Management Division							
G02-4.10	Central Mail							
G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	Grants Management							
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY			357				
G46-6.3	IT Spend							
G46-6.5	OET - Non allocable							
G10-8.2	MINNESOTA MANAGEMENT & BUDGET			233				
G10-8.3	Internal Controls & Accountability			17				
G10-9.2	TREASURY DIVISION			104				
G10-9.3	Treasury							
G10-9.4	Treasury - Other							
G10-10.2	MMB - BUDGET DIVISION			100				
G10-10.3	Analysis & Control (EBO's)							
G10-10.4	Budget Operations and Planning							
G10-10.5	Budget Division - Non Allocable							
G10-11.2	MMB-ACCOUNTING DIVISION			141				
G10-11.3	Central Payroll							
G10-11.4	Accounting Services							
G10-11.5	Financial Reporting							
G10-11.6	Financial Reporting - Single Audit							
G10-11.7	Accounting Services - Non Allocable							
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION			490				
G10-12.4	Accounting & Procurement Operations and System Support							
G10-12.5	Personnel Operations and System Support							
G10-12.6	Budget Service - Computer Operations							
G10-12.7	Personnel Operations Special Billing							

Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
15.1	16.2	17.0	20.0	21.2	21.3	21.4

SWIFT (Internally Developed Software Amortized over 10 years beginning

DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	BFY13)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONE R'S FFICE	Human Resources
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	35	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	147	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	5	-	-	-	-
G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	411	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	4	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-	-
G02-0002	State Archaeology	-	-	69	87	-	14	12
G02-0003	Public Broadcasting	-	-	25	-	-	-	-
G02-0007	Information Policy Analysis	-	-	132	200	-	20	16
G02-0009	Real Estate and Construction Services	-	-	2,405	12,571	-	112	92
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
G02-0012	STAR	-	3	1,752	127	-	37	30
G02-0014	Capital Group Parking	-	-	2,097	1,495	-	166	137
G02-0015a	Fleet Services	-	-	12,600	4,078	-	49	40
G02-0016	Development Disabilities	-	5	613	276	-	20	17
G02-0017a	Risk Management	-	-	1,351	3,805	-	59	48
G02-0017b	Risk Management - Workers Compensation	-	-	9,358	15,191	-	110	90
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	30	5	-	-	-
G02-0021a	Plant Mangement (Leases)	-	-	11,047	13,110	-	1,414	1,164
G02-0021b	Plant Management (Repairs)	-	-	590	75	-	24	19
G02-0021c	Plant Management (Materials Transfer)	-	-	223	60	-	-	-
G02-0021f	Plant Management FR & R	-	-	28	84	-	-	-
G02-0024	MN Bookstore	-	-	1,471	430	-	44	36
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	243	618	-	112	92
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	380	1,356	-	111	91
G02-0031	Central Mail	-	-	3,055	3,807	-	63	52
G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
G02-0036	Demography	-	-	192	220	-	51	42
G02-0037	Mn Geospatial Information Office	-	1	445	859	-	52	43

Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
15.1	16.2	17.0	20.0	21.2	21.3	21.4

SWIFT (Internally Developed Software Amortized over 10 years beginning

DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	ADMINISTRATION	ADMIN SERVICES	COMMISSION R'S OFFICE	Human Resources
G02-0037a	MnGeo Service Bureau	-	-	2	-	-	45	37
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	36	14	-	15	12
G02-0042	Surplus Services	-	-	901	358	-	51	42
G02-0044	RECS - Energy	-	-	16	-	-	2	2
G02-0045	SmART FMR	-	-	42	53	-	43	35
G02-0046	SmART HR	-	-	54	44	-	0	0
G02-0047	Grants Recovery	-	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	128	150	-	5	4
G02-0049	Materials Management	-	-	77	3	-	0	0
B04	AGRICULTURE DEPT	-	40	27,607	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	1,669	-	-	-	-
B13	COMMERCE DEPT	-	873	33,081	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	6	2,472	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	271	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	1,417	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	13,333	473,280	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	1,231	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	102	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	8,708	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	117	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	30	53,297	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	4,040	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	680	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	102	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	653	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	70	-	-	-	-
B82	PUBLIC UTILITIES COMM	-	-	6,293	-	-	-	-
B9D	AMATEUR SPORTS COMM	-	-	58	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	2,757	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	6,218	793,409	-	-	-	-
E37	EDUCATION DEPARTMENT	-	3,727	89,930	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	290	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	3,860	-	-	-	-
E50	ARTS BOARD	-	6	2,067	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	5,593	-	-	-	-
E77	ZOOLOGICAL BOARD	-	-	8,906	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	250	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	12	-	-	-	-
E97	SCIENCE MUSEUM	-	-	3	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	12	-	-	-	-
G03	LOTTERY	-	-	609	-	-	-	-
G05	RACING COMMISSION	-	-	3,781	-	-	-	-
G06	ATTORNEY GENERAL	-	5	2,645	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	426	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	4,479	-	-	-	-

DP#	Name	Program Audits Parks & Trails 15.1	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4
		SWIFT (Internally Developed Software Amortized over 10 years beginning			ADMIN MANAGEMENT SERVICES	COMMISSIONE R'S FFICE	Human Resources	
		Program Audit- Parks & Trails	STATE AUDITOR	BFY13	ADMINISTRATION			
G17	HUMAN RIGHTS DEPT	-	-	443	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	415	-	-	-	-
G38	INVESTMENT BOARD	-	-	278	-	-	-	-
G39	GOVERNORS OFFICE	-	-	476	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	143	-	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	14,437	-	-	-	-
G53	SECRETARY OF STATE	-	22	4,133	-	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	-	908	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	12,701	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	18,826	-	-	-	-
G67	REVENUE DEPT	-	-	9,697	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	20,506	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	287,258	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	135	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	11	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	248	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	2,389	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	470	-	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	197	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	171	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	389	-	-	-	-
G9R	MMB NON-OPERATING	-	49	514,470	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	74	-	-	-	-
G9Y	DISABILITY COUNCIL	-	-	370	-	-	-	-
GPR	PAYROLL CLEARING	-	-	14	-	-	-	-
H12	HEALTH DEPT	-	-	57,837	-	-	-	-
H55	HUMAN SERVICES DEPT	-	1,276	810,152	-	-	-	-
H55b	HUMAN SERVICES SOS	-	31,453	55,152	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	6,109	-	-	-	-
H75	VETERANS AFFAIRS DEPT	-	33	19,057	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	2,004	-	-	-	-
H7C	NURSING BOARD	-	-	3,580	-	-	-	-
H7D	PHARMACY BOARD	-	1	1,087	-	-	-	-
H7F	DENTISTRY BOARD	-	-	1,650	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	568	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	227	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	465	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	1,249	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	293	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	195	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	290	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	847	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	191	-	-	-	-
H7V	PSYCHOLOGY BOARD	-	-	575	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	451	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	1,052	-	-	-	-

DP#	Name	Program Audits Parks & Trails 15.1	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4
		Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONE R'S FFICE	Human Resources
H9G	OMBUDSMAN MH/DD	-	-	210	-	-	-	-
J33	TRIAL COURTS	-	3	108,781	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	1,978	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	3	3,122	-	-	-	-
J58	COURT OF APPEALS	-	-	227	-	-	-	-
J65	SUPREME COURT	-	3	7,820	-	-	-	-
J68	TAX COURT	-	-	79	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	133	-	-	-	-
L10	LEGISLATURE	754	-	1,353	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	0	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	230	19,896	-	-	-	-
P07	PUBLIC SAFETY DEPT	-	608	202,556	-	-	-	-
P78	CORRECTIONS DEPT	-	2	51,977	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	426	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	133	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	9	-	-	-	-
R29	NATURAL RESOURCES DEPT	1,243	287	284,141	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	115	27,228	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	10	3,294	-	-	-	-
T79	TRANSPORTATION DEPT	-	3,794	1,139,135	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	82	-	-	-	-
0	OTHER	-	-	3,814	-	-	-	-
0	Total	(0)	0	0	0	0	0	(0)
XXX	Source							
0	Difference (Total - Source)							

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

DP#	Name	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
		21.5	22.2	22.5	22.7	22.8	22.1	22.1
		Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
	1.2 Equipment Use Charge							
	G02-3.0 DEPARTMENT OF ADMINISTRATION							
	G02-3.2 ADMIN MGMT SERVICES							
	G02-3.3 Commissioner's Office							
	G02-3.4 Human Resources							
	G02-3.5 Financial Management and Reporting							
	G02-3.6 Fiscal Agent - Non allocable							
	G02-4.2 Government & Citizen Services							
	G02-4.5 Real Estate and Construction Services - Leasing							
	G02-4.7 Real Property							
	G02-4.8 Materials Management Division							
	G02-4.10 Central Mail							
	G02-4.11 Office of Enterprise Continuous Improvement							
	G02-4.12 Grants Management							
	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY							
	G46-6.3 IT Spend							
	G46-6.5 OET - Non allocable							
	G10-8.2 MINNESOTA MANAGEMENT & BUDGET							
	G10-8.3 Internal Controls & Accountability							
	G10-9.2 TREASURY DIVISION							
	G10-9.3 Treasury							
	G10-9.4 Treasury - Other							
	G10-10.2 MMB - BUDGET DIVISION							
	G10-10.3 Analysis & Control (EBO's)							
	G10-10.4 Budget Operations and Planning							
	G10-10.5 Budget Division - Non Allocable							
	G10-11.2 MMB-ACCOUNTING DIVISION							
	G10-11.3 Central Payroll							
	G10-11.4 Accounting Services							
	G10-11.5 Financial Reporting							
	G10-11.6 Financial Reporting - Single Audit							
	G10-11.7 Accounting Services - Non Allocable							
	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION							
	G10-12.4 Accounting & Procurement Operations and System Support							
	G10-12.5 Personnel Operations and System Support							
	G10-12.6 Budget Service - Computer Operations							
	G10-12.7 Personnel Operations Special Billing							
	G10-12.8 Accounting & Procurement Operations Special Billing							
	G10-12.9 MMB - OTHER - Non-Allocable							
	G10-13.2 State HR, Benefits & Labor Relations							
	G10-13.3 Personnel Administration							
	G02-13.5 Employee Relations - Non Allocable							
	G45-14.2 MEDIATION SERVICES							
	G45-14.3 State Agencies							
	G45-14.4 Mediation/Representation - General							

DP#	Name	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
		21.5	22.2	22.5	22.7	22.8	22.1	22.1
		Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
L49-15.2	LEGISLATIVE AUDITOR							
L49-15.3	Financial Audits							
L49-15.4	Program Audits							
L49-15.5	Single Audits							
L49-15.6	Audit Comm							
L49-15.7	Financial Audit- Outdoors							
L49-15.8	Financial Audit- Art							
L49-15.9	Financial Audit- Clean Water							
L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	Program Audit- Outdoors							
L49-15.12	Program Audit- Art							
L49-15.13	Program Audit- Clean Water							
L49-15.14	Program Audit- Parks & Trails							
G61-16.2	STATE AUDITOR							
G61-16.3	State Auditor General							
	17 SWIFT (Internally Developed Software Amortized over 10 years begi							
	99YYY Consumer Agencies							
G02-3.0	DEPARTMENT OF ADMINISTRATION							
G02-3.2	ADMIN MGMT SERVICES							
G02-3.3	Commissioner's Office							
G02-3.4	Human Resources							
G02-3.5	Financial Management and Reporting	(4,731)						
G02-3.6	Fiscal Agent - Non allocable	-						
G02-4.2	Government & Citizen Services	49	(26,781)					
G02-4.5	Real Estate and Construction Services - Leasing	-	3,237	(3,237)				
G02-4.7	Real Property	-	5,080	-	(5,080)			
G02-4.8	Materials Management Division	-	13,712	-	-	(13,712)		
G02-4.10	Central Mail	-	3,123	-	-	-	(3,123)	
G02-4.11	Office of Enterprise Continuous Improvement	-	857	-	-	-	-	(857)
G02-4.12	Grants Management	-	772	-	-	-	-	-
G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.3	IT Spend					8		2
G46-6.5	OET - Non allocable							
G10-8.2	MINNESOTA MANAGEMENT & BUDGET							
G10-8.3	Internal Controls & Accountability					8	6	0
G10-9.2	TREASURY DIVISION					0		0
G10-9.3	Treasury							
G10-9.4	Treasury - Other					1		0
G10-10.2	MMB - BUDGET DIVISION							
G10-10.3	Analysis & Control (EBO's)					1		0
G10-10.4	Budget Operations and Planning							
G10-10.5	Budget Division - Non Allocable							0
G10-11.2	MMB-ACCOUNTING DIVISION							
G10-11.3	Central Payroll					1	2	0
G10-11.4	Accounting Services					1	23	0
G10-11.5	Financial Reporting					1		0
G10-11.6	Financial Reporting - Single Audit							
G10-11.7	Accounting Services - Non Allocable							
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION					6		0
G10-12.4	Accounting & Procurement Operations and System Support							
G10-12.5	Personnel Operations and System Support					0		0
G10-12.6	Budget Service - Computer Operations							
G10-12.7	Personnel Operations Special Billing					1		0

Accounting & Procurement Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
21.5	22.2	22.5	22.7	22.8	22.1	22.1

DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	2	-	0
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	1	-	0
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	4	-	0
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	-	-	0	-	0
G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	-	-	6	4	1
L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	-	-	0	-	0
G61-16.3	State Auditor General	-	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years begi		-	-	-	-	-	-	-
99YYY Consumer Agencies		-	-	-	-	-	-	-
G02-0002	State Archaeology	7	-	-	-	1	-	0
G02-0003	Public Broadcasting	2	-	90	-	2	-	-
G02-0007	Information Policy Analysis	13	-	-	-	1	0	0
G02-0009	Real Estate and Construction Services	228	-	-	-	53	1	0
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
G02-0012	STAR	166	-	-	-	16	1	0
G02-0014	Capital Group Parking	199	-	-	-	15	1	1
G02-0015a	Fleet Services	1,195	-	-	0	18	1	0
G02-0016	Development Disabilities	58	-	-	-	4	1	0
G02-0017a	Risk Management	128	-	-	-	5	1	0
G02-0017b	Risk Management - Workers Compensation	888	-	-	-	4	6	0
G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)	3	-	-	-	0	0	-
G02-0021a	Plant Mangement (Leases)	1,048	-	27	613	121	0	4
G02-0021b	Plant Management (Repairs)	56	-	-	-	1	-	0
G02-0021c	Plant Management (Materials Transfer)	21	-	-	-	1	-	-
G02-0021f	Plant Management FR & R	3	-	-	-	1	-	-
G02-0024	MN Bookstore	140	-	-	-	5	2	0
G02-0028	Office Supply Connection - Closed in FY2010	-	-	9	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	23	-	-	-	4	1	0
G02-0029b	Cooperative Purchasing (MMCAP)	36	-	-	-	6	1	0
G02-0031	Central Mail	290	-	-	-	2	10	0
G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
G02-0036	Demography	18	-	27	-	3	0	0
G02-0037	Mn Geospatial Information Office	42	-	-	-	4	0	0

Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
21.5	22.2	22.5	22.7	22.8	22.1	22.1

DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
G02-0037a	MnGeo Service Bureau	0	-	-	-	-	0	0
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	3	-	-	-	0	0	0
G02-0042	Surplus Services	85	-	-	7	6	-	0
G02-0044	RECS - Energy	1	-	-	-	-	-	0
G02-0045	SmART FMR	4	-	-	-	1	-	0
G02-0046	SmART HR	5	-	-	-	0	-	0
G02-0047	Grants Recovery	-	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	12	-	-	-	2	-	0
G02-0049	Materials Management	7	-	-	-	0	-	0
B04	AGRICULTURE DEPT	-	-	54	1	250	51	10
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	3	5	0
B13	COMMERCE DEPT	-	-	90	1	132	125	6
B14	ANIMAL HEALTH BOARD	-	-	9	-	19	3	2
B15	BARBER EXAMINERS BOARD	-	-	-	-	1	2	0
B20	EXPLORE MINNESOTA TOURISM	-	-	18	-	22	9	1
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	541	8	2,452	0	27
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	18	-	0
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	1	-	0
B34	HOUSING FINANCE AGENCY	-	-	27	-	46	14	4
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	1	1	0
B42	LABOR AND INDUSTRY DEPT	-	-	27	-	161	82	6
B43	IRON RANGE RESOURCES	-	-	27	46	51	-	1
B7E	ARCHITECTURE, ENGINEERING BD	-	-	18	-	3	3	0
B7G	COMBATIVE SPORTS COMMISSION	-	-	9	-	0	-	0
B7P	ACCOUNTANCY BOARD	-	-	-	-	2	3	0
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	0	-	0
B82	PUBLIC UTILITIES COMM	-	-	-	-	6	-	2
B9D	AMATEUR SPORTS COMM	-	-	-	130	0	-	0
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	27	29	58	-	1
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	12	219
E37	EDUCATION DEPARTMENT	-	-	9	-	184	25	6
E40	HISTORICAL SOCIETY	-	-	-	253	2	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	18	72	70	-	4
E50	ARTS BOARD	-	-	-	-	45	2	0
E60	OFFICE OF HIGHER EDUCATION	-	-	9	-	65	27	1
E77	ZOOLOGICAL BOARD	-	-	-	101	144	-	4
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	4	-	0
E95	HUMANITIES COMMISSION	-	-	-	-	0	-	-
E97	SCIENCE MUSEUM	-	-	-	-	0	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	0
G03	LOTTERY	-	-	9	-	-	4	2
G05	RACING COMMISSION	-	-	-	-	9	-	0
G06	ATTORNEY GENERAL	-	-	18	-	22	38	4
G09	GAMBLING CONTROL BOARD	-	-	36	-	1	1	0
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	9	-	21	39	2

Accounting & Procurement Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
21.5	22.2	22.5	22.7	22.8	22.1	22.1

DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
G17	HUMAN RIGHTS DEPT	-	-	-	-	7	6	0
G19	INDIAN AFFAIRS COUNCIL	-	-	18	-	7	0	0
G38	INVESTMENT BOARD	-	-	9	-	2	1	0
G39	GOVERNORS OFFICE	-	-	-	-	5	2	1
G45	MEDIATION SERVICES DEPT	-	-	9	-	2	1	0
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	36	-	98	0	14
G53	SECRETARY OF STATE	-	-	27	-	21	31	1
G61	OFFICE OF THE STATE AUDITOR	-	-	18	-	12	4	2
G62	MINN STATE RETIREMENT SYSTEM	-	-	9	24	6	62	1
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	7	258	1
G67	REVENUE DEPT	-	-	81	-	82	618	21
G69	TEACHERS RETIREMENT ASSOC	-	-	9	-	10	38	1
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	0	0
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	2	0	0
G96	UNIFORM LAWS COMMISSION	-	-	-	-	0	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	2	2	0
G9K	ADMINISTRATIVE HEARINGS	-	-	18	-	15	36	1
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	6	0	0
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	2	0	0
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	3	0	0
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	2	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	1	0	0
G9Y	DISABILITY COUNCIL	-	-	18	-	6	0	0
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
H12	HEALTH DEPT	-	-	90	-	438	211	22
H55	HUMAN SERVICES DEPT	-	-	676	-	234	309	28
H55b	HUMAN SERVICES SOS	-	-	-	298	276	-	56
H55c	HUMAN SERVICES MSOP	-	-	-	76	45	-	10
H75	VETERANS AFFAIRS DEPT	-	-	9	153	309	3	21
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	7	15	0
H7C	NURSING BOARD	-	-	-	-	3	24	0
H7D	PHARMACY BOARD	-	-	-	-	6	8	0
H7F	DENTISTRY BOARD	-	-	18	-	5	7	0
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	2	4	0
H7J	OPTOMETRY BOARD	-	-	-	-	1	1	0
H7K	NURSING HOME ADMIN BOARD	-	-	27	-	4	0	0
H7L	SOCIAL WORK BOARD	-	-	-	-	2	4	0
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	1	1	0
H7Q	PODIATRIC MEDICINE	-	-	-	-	1	0	0
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	1	1	0
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	4	4	0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	1	1	0
H7V	PSYCHOLOGY BOARD	-	-	-	-	2	2	0
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	1	3	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	2	2	0

Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
21.5	22.2	22.5	22.7	22.8	22.1	22.1

Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mall	Office of Enterprise Continuous Improvement
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DP#	Name
H9G	OMBUDSMAN MH/DD
J33	TRIAL COURTS
J50	GUARDIAN AD LITEM BOARD
J52	PUBLIC DEFENSE BOARD
J58	COURT OF APPEALS
J65	SUPREME COURT
J68	TAX COURT
J70	JUDICIAL STANDARDS BOARD
L10	LEGISLATURE
L49	LEGISLATIVE AUDITOR
P01	MILITARY AFFAIRS DEPT
P07	PUBLIC SAFETY DEPT
P78	CORRECTIONS DEPT
P77	PEACE OFFICERS BOARD (POST)
P9E	SENTENCING GUIDELINES COMM
R28	MINN CONSERVATION CORPS
R29	NATURAL RESOURCES DEPT
R32	POLLUTION CONTROL AGENCY
R9P	WATER & SOIL RESOURCES BOARD
T79	TRANSPORTATION DEPT
T9B	METROPOLITAN COUNCIL/TRANSPORT
0	OTHER

0 Total	(0)	0	(0)	0	0	0
XXX Source						
0 Difference (Total - Source)						(0)

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

Dollars of Grants received	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
22.1	24.2	24.3	26.2	26.3	27.2	27.3

DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury
	1.2 Equipment Use Charge		Y					
	G02-3.0 DEPARTMENT OF ADMINISTRATION							
	G02-3.2 ADMIN MGMT SERVICES							
	G02-3.3 Commissioner's Office							
	G02-3.4 Human Resources							
	G02-3.5 Financial Management and Reporting							
	G02-3.6 Fiscal Agent - Non allocable							
	G02-4.2 Government & Citizen Services							
	G02-4.5 Real Estate and Construction Services - Leasing							
	G02-4.7 Real Property							
	G02-4.8 Materials Management Division							
	G02-4.10 Central Mail							
	G02-4.11 Office of Enterprise Continuous Improvement							
	G02-4.12 Grants Management							
	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY							
	G46-6.3 IT Spend							
	G46-6.5 OET - Non allocable							
	G10-8.2 MINNESOTA MANAGEMENT & BUDGET							
	G10-8.3 Internal Controls & Accountability							
	G10-9.2 TREASURY DIVISION							
	G10-9.3 Treasury							
	G10-9.4 Treasury - Other							
	G10-10.2 MMB - BUDGET DIVISION							
	G10-10.3 Analysis & Control (EBO's)							
	G10-10.4 Budget Operations and Planning							
	G10-10.5 Budget Division - Non Allocable							
	G10-11.2 MMB-ACCOUNTING DIVISION							
	G10-11.3 Central Payroll							
	G10-11.4 Accounting Services							
	G10-11.5 Financial Reporting							
	G10-11.6 Financial Reporting - Single Audit							
	G10-11.7 Accounting Services - Non Allocable							
	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION							
	G10-12.4 Accounting & Procurement Operations and System Support							
	G10-12.5 Personnel Operations and System Support							
	G10-12.6 Budget Service - Computer Operations							
	G10-12.7 Personnel Operations Special Billing							
	G10-12.8 Accounting & Procurement Operations Special Billing							
	G10-12.9 MMB - OTHER - Non-Allocable							
	G10-13.2 State HR, Benefits & Labor Relations							
	G10-13.3 Personnel Administration							
	G02-13.5 Employee Relations - Non Allocable							
	G45-14.2 MEDIATION SERVICES							
	G45-14.3 State Agencies							
	G45-14.4 Mediation/Representation - General							

Dollars of Grants received	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
22.1	24.2	24.3	26.2	26.3	27.2	27.3

DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOG	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury
L49-15.2 LEGISLATIVE AUDITOR								
L49-15.3	Financial Audits							
L49-15.4	Program Audits							
L49-15.5	Single Audits							
L49-15.6	Audit Comm							
L49-15.7	Financial Audit- Outdoors							
L49-15.8	Financial Audit- Art							
L49-15.9	Financial Audit- Clean Water							
L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	Program Audit- Outdoors							
L49-15.12	Program Audit- Art							
L49-15.13	Program Audit- Clean Water							
L49-15.14	Program Audit- Parks & Trails							
G61-16.2 STATE AUDITOR								
G61-16.3	State Auditor General							
17 SWIFT (Internally Developed Software Amortized over 10 years begi								
99YYY	Consumer Agencies							
G02-3.0 DEPARTMENT OF ADMINISTRATION								
G02-3.2	ADMIN MGMT SERVICES							
G02-3.3	Commissioner's Office							
G02-3.4	Human Resources							
G02-3.5	Financial Management and Reporting							
G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	Government & Citizen Services							
G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	Real Property							
G02-4.8	Materials Management Division							
G02-4.10	Central Mail							
G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	Grants Management	(772)						
G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY								
G46-6.3	IT Spend	-	(112,563)	(112,563)				
G46-6.5	OET - Non allocable	-	-	-				
G10-8.2 MINNESOTA MANAGEMENT & BUDGET								
G10-8.3	Internal Controls & Accountability	-	-	45	(299,321)			
G10-9.2	TREASURY DIVISION	-	-	-	5,388	(6,083)		
G10-9.3	Treasury	-	-	23	21,633	0	(56,936)	(56,960)
G10-9.4	Treasury - Other	-	-	-	-	-	56,936	-
G10-10.2	MMB - BUDGET DIVISION	-	-	3	24,413	0	-	1
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	0
G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	44,959	0	-	0
G10-11.3	Central Payroll	-	-	1	-	-	-	1
G10-11.4	Accounting Services	-	-	-	-	-	-	1
G10-11.5	Financial Reporting	-	-	-	-	-	-	0
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	285	162,644	1	-	2
G10-12.4	Accounting & Procurement Operations and System Support	-	-	170	-	-	-	0
G10-12.5	Personnel Operations and System Support	-	-	263	-	-	-	0
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	926	-	-	-	2

Dollars of Grants received	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
22.1	24.2	24.3	26.2	26.3	27.2	27.3

DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOG Y	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	259	-	-	-	0
G10-12.9	MMB - OTHER - Non-Allocable	-	-	14	5,211	0	-	0
G10-13.2	State HR, Benefits & Labor Relations	-	-	11	35,073	0	-	-
G10-13.3	Personnel Administration	-	-	0	-	-	-	2
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	1	-	0	-	0
G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	105	-	0	-	5
L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	0	-	0	-	0
G61-16.3	State Auditor General	-	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-	-
G02-0002	State Archaeology	-	-	2	-	0	-	1
G02-0003	Public Broadcasting	2	-	-	-	0	-	1
G02-0007	Information Policy Analysis	-	-	3	-	0	-	1
G02-0009	Real Estate and Construction Services	-	-	55	-	3	-	28
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
G02-0012	STAR	0	-	17	-	2	-	12
G02-0014	Capital Group Parking	-	-	4	-	2	-	9
G02-0015a	Fleet Services	-	-	80	-	14	-	24
G02-0016	Development Disabilities	0	-	43	-	1	-	4
G02-0017a	Risk Management	-	-	29	-	2	-	18
G02-0017b	Risk Management - Workers Compensation	-	-	117	-	11	-	244
G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)	-	-	-	-	0	-	0
G02-0021a	Plant Management (Leases)	-	-	123	-	13	-	101
G02-0021b	Plant Management (Repairs)	-	-	0	-	1	-	2
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	0	-	1
G02-0021f	Plant Management FR & R	-	-	-	-	0	-	0
G02-0024	MN Bookstore	-	-	12	-	2	-	9
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	26	-	0	-	3
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	171	-	0	-	7
G02-0031	Central Mail	-	-	8	-	4	-	4
G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
G02-0036	Demography	-	-	16	-	0	-	2
G02-0037	Mn Geospatial Information Office	-	-	107	-	1	-	5

Dollars of Grants received	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
22.1	24.2	24.3	26.2	26.3	27.2	27.3

DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOG Y	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury
G02-0037a	MnGeo Service Bureau	-	-	65	-	0	-	0
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	2	-	0	-	0
G02-0042	Surplus Services	-	-	16	-	1	-	10
G02-0044	RECS - Energy	-	-	0	-	0	-	0
G02-0045	SmART FMR	-	-	1	-	0	-	1
G02-0046	SmART HR	-	-	-	-	0	-	1
G02-0047	Grants Recovery	-	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	4	-	4	-	0	-	2
G02-0049	Materials Management	-	-	-	-	0	-	0
B04	AGRICULTURE DEPT	1	-	807	-	32	-	191
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	13	-	2	-	11
B13	COMMERCE DEPT	60	-	2,097	-	38	-	687
B14	ANIMAL HEALTH BOARD	0	-	106	-	3	-	33
B15	BARBER EXAMINERS BOARD	-	-	1	-	0	-	3
B20	EXPLORE MINNESOTA TOURISM	1	-	155	-	2	-	24
B22	EMPLOYMENT & ECONOMIC DEVELPMT	136	-	7,096	-	544	-	2,539
B24	PUBLIC FACILITIES AUTHORITY	25	-	4	-	1	-	23
B25	SCIENCE & TECHNOLOGY AUTHORITY	0	-	7	-	0	-	-
B34	HOUSING FINANCE AGENCY	(0)	-	967	-	10	-	175
B41	WORKERS COMP COURT OF APPEALS	-	-	4	-	0	-	2
B42	LABOR AND INDUSTRY DEPT	1	-	904	-	61	-	356
B43	IRON RANGE RESOURCES	15	-	128	-	5	-	74
B7E	ARCHITECTURE, ENGINEERING BD	-	-	10	-	1	-	10
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-	0	-	1
B7P	ACCOUNTANCY BOARD	-	-	7	-	1	-	8
B7S	PRIVATE DETECTIVES BOARD	-	-	0	-	0	-	1
B82	PUBLIC UTILITIES COMM	0	-	106	-	7	-	17
B9D	AMATEUR SPORTS COMM	-	-	-	-	0	-	0
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0	-	0
E25	CENTER FOR ARTS EDUCATION	0	-	89	-	3	-	42
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	20,835	-	912	-	8,591
E37	EDUCATION DEPARTMENT	60	-	2,464	-	103	-	1,420
E40	HISTORICAL SOCIETY	-	-	-	-	0	-	13
E44	MINNESOTA STATE ACADEMIES	-	-	82	-	4	-	46
E50	ARTS BOARD	29	-	44	-	2	-	45
E60	OFFICE OF HIGHER EDUCATION	1	-	175	-	6	-	84
E77	ZOOLOGICAL BOARD	-	-	149	-	10	-	96
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	0	-	4
E95	HUMANITIES COMMISSION	-	-	-	-	0	-	0
E97	SCIENCE MUSEUM	-	-	-	-	0	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0	-	0
G03	LOTTERY	-	-	413	-	1	-	2
G05	RACING COMMISSION	-	-	31	-	4	-	27
G06	ATTORNEY GENERAL	-	-	106	-	3	-	40
G09	GAMBLING CONTROL BOARD	0	-	7	-	0	-	7
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	1,097	-	5	-	51

Dollars of Grants received	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
22.1	24.2	24.3	26.2	26.3	27.2	27.3

DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY Y	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury
G17	HUMAN RIGHTS DEPT	-	-	85	-	1	-	5
G19	INDIAN AFFAIRS COUNCIL	0	-	5	-	0	-	7
G38	INVESTMENT BOARD	-	-	122	-	0	-	7
G39	GOVERNORS OFFICE	-	-	22	-	1	-	8
G45	MEDIATION SERVICES DEPT	0	-	21	-	0	-	2
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	2,169	-	17	-	133
G53	SECRETARY OF STATE	-	-	719	-	5	-	86
G61	OFFICE OF THE STATE AUDITOR	-	-	121	-	1	-	13
G62	MINN STATE RETIREMENT SYSTEM	-	-	635	-	15	-	563
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	445	-	22	-	860
G67	REVENUE DEPT	0	-	4,702	-	11	-	103
G69	TEACHERS RETIREMENT ASSOC	-	-	811	-	24	-	1,168
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	330	-	12,385
G92	OMBUDSPERSON FOR FAMILIES	-	-	4	-	0	-	2
G96	UNIFORM LAWS COMMISSION	-	-	-	-	0	-	0
G9J	CAMPAIGN FINANCE BOARD	-	-	37	-	0	-	4
G9K	ADMINISTRATIVE HEARINGS	-	-	117	-	3	-	21
G9L	BLACK MINNESOTANS COUNCIL	-	-	2	-	1	-	7
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	2	-	0	-	3
G9N	ASIAN-PACIFIC COUNCIL	-	-	2	-	0	-	2
G9Q	MMB DEBT SERVICE	-	-	-	-	0	-	2
G9R	MMB NON-OPERATING	-	-	-	-	591	-	19
G9X	CAPITOL AREA ARCHITECT	-	-	2	-	0	-	1
G9Y	DISABILITY COUNCIL	-	-	10	-	0	-	4
GPR	PAYROLL CLEARING	-	-	-	-	0	-	-
H12	HEALTH DEPT	52	-	4,716	-	66	-	423
H55	HUMAN SERVICES DEPT	74	-	19,884	-	931	-	13,559
H55b	HUMAN SERVICES SOS	0	-	981	-	63	-	596
H55c	HUMAN SERVICES MSOP	-	-	535	-	7	-	96
H75	VETERANS AFFAIRS DEPT	0	-	589	-	22	-	347
H7B	MEDICAL PRACTICE BOARD	-	-	69	-	2	-	22
H7C	NURSING BOARD	-	-	66	-	4	-	16
H7D	PHARMACY BOARD	-	-	54	-	1	-	14
H7F	DENTISTRY BOARD	-	-	16	-	2	-	13
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	1	-	1	-	6
H7J	OPTOMETRY BOARD	-	-	0	-	0	-	4
H7K	NURSING HOME ADMIN BOARD	-	-	63	-	1	-	14
H7L	SOCIAL WORK BOARD	-	-	20	-	1	-	10
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	1	-	0	-	5
H7Q	PODIATRIC MEDICINE	-	-	0	-	0	-	5
H7R	VETERINARY MEDICINE BOARD	-	-	1	-	0	-	4
H7S	EMERGENCY MEDICAL SERVICES BD	1	-	15	-	1	-	12
H7U	DIETETICS & NUTRITION PRACTICE	-	-	0	-	0	-	3
H7V	PSYCHOLOGY BOARD	-	-	7	-	1	-	8
H7W	PHYSICAL THERAPY BOARD	-	-	2	-	1	-	7
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	2	-	1	-	10

Dollars of Grants received	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
22.1	24.2	24.3	26.2	26.3	27.2	27.3

DP#	Name	Grants Management	OFFICE OF ENTERPRISE TECHNOLOG Y	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury
H9G	OMBUDSMAN MH/DD	-	-	35	-	0	-	3
J33	TRIAL COURTS	-	-	1,354	-	125	-	4,133
J50	GUARDIAN AD LITEM BOARD	-	-	19	-	2	-	28
J52	PUBLIC DEFENSE BOARD	-	-	379	-	4	-	52
J58	COURT OF APPEALS	-	-	18	-	0	-	3
J65	SUPREME COURT	0	-	1,320	-	9	-	100
J68	TAX COURT	-	-	2	-	0	-	1
J70	JUDICIAL STANDARDS BOARD	-	-	2	-	0	-	3
L10	LEGISLATURE	-	-	14	-	2	-	21
L49	LEGISLATIVE AUDITOR	-	-	-	-	0	-	-
P01	MILITARY AFFAIRS DEPT	-	-	400	-	23	-	299
P07	PUBLIC SAFETY DEPT	107	-	9,287	-	233	-	2,020
P78	CORRECTIONS DEPT	7	-	3,425	-	60	-	759
P77	PEACE OFFICERS BOARD (POST)	-	-	23	-	0	-	7
P9E	SENTENCING GUIDELINES COMM	-	-	7	-	0	-	2
R28	MINN CONSERVATION CORPS	-	-	-	-	0	-	0
R29	NATURAL RESOURCES DEPT	88	-	4,858	-	327	-	1,264
R32	POLLUTION CONTROL AGENCY	23	-	2,155	-	31	-	148
R9P	WATER & SOIL RESOURCES BOARD	22	-	156	-	4	-	41
T79	TRANSPORTATION DEPT	62	-	11,145	-	1,309	-	2,364
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	0	-	1
0	OTHER	-	-	-	-	4	-	-
0	Total	0	0	0	0	0	0	(0)
XXX	Source							
0	Difference (Total - Source)							

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
28.2	28.3	28.4	29.2	29.3	29.4	29.5

DP# Name
L49-15.2 LEGISLATIVE AUDITOR

- L49-15.3 Financial Audits
- L49-15.4 Program Audits
- L49-15.5 Single Audits
- L49-15.6 Audit Comm
- L49-15.7 Financial Audit- Outdoors
- L49-15.8 Financial Audit- Art
- L49-15.9 Financial Audit- Clean Water
- L49-15.10 Financial Audit- Parks & Trails
- L49-15.11 Program Audit- Outdoors
- L49-15.12 Program Audit- Art
- L49-15.13 Program Audit- Clean Water
- L49-15.14 Program Audit- Parks & Trails

G61-16.2 STATE AUDITOR

- G61-16.3 State Auditor General

17 SWIFT (Internally Developed Software Amortized over 10 years begi

- 99YYY Consumer Agencies

G02-3.0 DEPARTMENT OF ADMINISTRATION

- G02-3.2 ADMIN MGMT SERVICES
- G02-3.3 Commissioner's Office
- G02-3.4 Human Resources
- G02-3.5 Financial Management and Reporting
- G02-3.6 Fiscal Agent - Non allocable
- G02-4.2 Government & Citizen Services
- G02-4.5 Real Estate and Construction Services - Leasing
- G02-4.7 Real Property
- G02-4.8 Materials Management Division
- G02-4.10 Central Mail
- G02-4.11 Office of Enterprise Continuous Improvement
- G02-4.12 Grants Management

G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY

- G46-6.3 IT Spend
- G46-6.5 OET - Non allocable

G10-8.2 MINNESOTA MANAGEMENT & BUDGET

	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
G10-8.3 Internal Controls & Accountability							
G10-9.2 TREASURY DIVISION							
G10-9.3 Treasury							
G10-9.4 Treasury - Other							
G10-10.2 MMB - BUDGET DIVISION	(55,478)						
G10-10.3 Analysis & Control (EBO's)	32,444	(32,444)					
G10-10.4 Budget Operations and Planning	15,173		(15,173)				
G10-10.5 Budget Division - Non Allocable	7,860						
G10-11.2 MMB-ACCOUNTING DIVISION							
G10-11.3 Central Payroll				(436,808)			
G10-11.4 Accounting Services				150,623	(150,627)		
G10-11.5 Financial Reporting				126,906		(126,931)	
G10-11.6 Financial Reporting - Single Audit				156,408			(156,409)
G10-11.7 Accounting Services - Non Allocable				2,871			
G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION							
G10-12.4 Accounting & Procurement Operations and System Support							
G10-12.5 Personnel Operations and System Support							
G10-12.6 Budget Service - Computer Operations							
G10-12.7 Personnel Operations Special Billing							

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transaction	Accounting & Procurement Transactions - FY (Actual)
28.2	28.3	28.4	29.2	29.3	29.4	29.5

DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	0	-	-	-	1	1
G10-13.2	State HR, Benefits & Labor Relations	-	1	-	-	-	4	4
G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	0	0	-	3	0	0
G45-14.3	State Agencies	-	-	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	3	7	-	138	10	12
L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	0	0	-	1	0	0
G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-0002	State Archaeology	-	0	2	-	8	2	2
G02-0003	Public Broadcasting	-	0	1	-	-	1	1
G02-0007	Information Policy Analysis	-	1	4	-	11	3	4
G02-0009	Real Estate and Construction Services	-	15	31	-	63	58	71
G02-0010	Oil Overcharge (Stripper Wells)	-	-	0	-	-	-	-
G02-0012	STAR	-	11	5	-	21	42	52
G02-0014	Capital Group Parking	-	13	6	-	93	50	62
G02-0015a	Fleet Services	-	77	9	-	27	302	372
G02-0016	Development Disabilities	-	4	8	-	11	15	18
G02-0017a	Risk Management	-	8	6	-	33	32	40
G02-0017b	Risk Management - Workers Compensation	-	57	19	-	61	224	277
G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)	-	0	1	-	-	1	1
G02-0021a	Plant Management (Leases)	-	68	23	-	791	265	326
G02-0021b	Plant Management (Repairs)	-	4	1	-	13	14	17
G02-0021c	Plant Management (Materials Transfer)	-	1	1	-	-	5	7
G02-0021f	Plant Management FR & R	-	0	3	-	-	1	1
G02-0024	MN Bookstore	-	9	11	-	24	35	43
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	1	3	-	62	6	7
G02-0029b	Cooperative Purchasing (MIMCAP)	-	2	3	-	62	9	11
G02-0031	Central Mail	-	19	4	-	36	73	90
G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
G02-0036	Demography	-	1	6	-	28	5	6
G02-0037	Mn Geospatial Information Office	-	3	12	-	29	11	13

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
28.2	28.3	28.4	29.2	29.3	29.4	29.5

DP#	Name	MMB - BUDGET		Budget		MMB-ACCOUNTING	Central Payroll	Accounting Services	Financial Reporting
		DIVISION	Analysis & Control (EBO's)	Operations and Planning	DIVISION				
G02-0037a	MnGeo Service Bureau	-	0	2	-	-	25	0	0
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	0	2	-	-	8	1	1
G02-0042	Surplus Services	-	6	6	-	-	29	22	27
G02-0044	RECS - Energy	-	0	0	-	-	1	0	0
G02-0045	SmART FMR	-	0	2	-	-	24	1	1
G02-0046	SmART HR	-	0	1	-	-	0	1	2
G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	1	8	-	-	3	3	4
G02-0049	Materials Management	-	0	1	-	-	0	2	2
B04	AGRICULTURE DEPT	-	169	575	-	-	1,684	662	816
B11	COSMETOLOGIST EXAMINERS BOARD	-	10	13	-	-	33	40	49
B13	COMMERCE DEPT	-	203	197	-	-	1,132	793	978
B14	ANIMAL HEALTH BOARD	-	15	95	-	-	288	59	73
B15	BARBER EXAMINERS BOARD	-	2	5	-	-	7	7	8
B20	EXPLORE MINNESOTA TOURISM	-	9	53	-	-	131	34	42
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	2,901	198	-	-	4,771	11,349	13,985
B24	PUBLIC FACILITIES AUTHORITY	-	8	82	-	-	32	30	36
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	1	6	-	-	5	2	3
B34	HOUSING FINANCE AGENCY	-	53	67	-	-	681	209	257
B41	WORKERS COMP COURT OF APPEALS	-	1	2	-	-	35	3	3
B42	LABOR AND INDUSTRY DEPT	-	327	100	-	-	1,055	1,278	1,575
B43	IRON RANGE RESOURCES	-	25	61	-	-	231	97	119
B7E	ARCHITECTURE, ENGINEERING BD	-	4	3	-	-	20	16	20
B7G	COMBATIVE SPORTS COMMISSION	-	1	4	-	-	11	2	3
B7P	ACCOUNTANCY BOARD	-	4	3	-	-	12	16	19
B7S	PRIVATE DETECTIVES BOARD	-	0	3	-	-	4	2	2
B82	PUBLIC UTILITIES COMM	-	39	20	-	-	409	151	186
B9D	AMATEUR SPORTS COMM	-	0	3	-	-	7	1	2
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	0	-	-	-	0	0
E25	CENTER FOR ARTS EDUCATION	-	17	125	-	-	221	66	81
E26	MN STATE COLLEGES/UNIVERSITIES	-	4,863	644	-	-	38,702	19,026	23,444
E37	EDUCATION DEPARTMENT	-	551	679	-	-	1,000	2,157	2,657
E40	HISTORICAL SOCIETY	-	2	5	-	-	-	7	9
E44	MINNESOTA STATE ACADEMIES	-	24	165	-	-	649	93	114
E50	ARTS BOARD	-	13	16	-	-	57	50	61
E60	OFFICE OF HIGHER EDUCATION	-	34	102	-	-	225	134	165
E77	ZOOLOGICAL BOARD	-	55	151	-	-	745	214	263
E81	UNIVERSITY OF MINNESOTA	-	2	11	-	-	2	6	7
E95	HUMANITIES COMMISSION	-	0	1	-	-	-	0	0
E97	SCIENCE MUSEUM	-	0	1	-	-	-	0	0
E9W	HIGHER ED FACILITIES AUTHORITY	-	0	1	-	-	2	0	0
G03	LOTTERY	-	4	22	-	-	366	15	18
G05	RACING COMMISSION	-	23	19	-	-	60	91	112
G06	ATTORNEY GENERAL	-	16	70	-	-	713	63	78
G09	GAMBLING CONTROL BOARD	-	3	12	-	-	73	10	13
G10	MINNESOTA MANAGEMENT & BUDGET	-	27	65	-	-	314	107	132

Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
28.2	28.3	28.4	29.2	29.3	29.4	29.5

DP#	Name	Budget		MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
		MMB - BUDGET DIVISION	Analysis & Control (EBO's)				
G17	HUMAN RIGHTS DEPT	-	3	26	76	11	13
G19	INDIAN AFFAIRS COUNCIL	-	3	6	14	10	12
G38	INVESTMENT BOARD	-	2	6	49	7	8
G39	GOVERNORS OFFICE	-	3	17	125	11	14
G45	MEDIATION SERVICES DEPT	-	1	5	25	3	4
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	88	178	2,474	346	427
G53	SECRETARY OF STATE	-	25	54	200	99	122
G61	OFFICE OF THE STATE AUDITOR	-	6	31	283	22	27
G62	MINN STATE RETIREMENT SYSTEM	-	78	12	227	305	375
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	115	14	201	451	556
G67	REVENUE DEPT	-	59	310	3,681	233	287
G69	TEACHERS RETIREMENT ASSOC	-	126	4	187	492	606
G90	REVENUE INTERGOVT PAYMENTS	-	1,761	80	5	6,888	8,488
G92	OMBUDSPERSON FOR FAMILIES	-	1	4	6	3	4
G96	UNIFORM LAWS COMMISSION	-	0	1	-	0	0
G9J	CAMPAIGN FINANCE BOARD	-	2	11	17	6	7
G9K	ADMINISTRATIVE HEARINGS	-	15	15	166	57	71
G9L	BLACK MINNESOTANS COUNCIL	-	3	14	11	11	14
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	1	6	16	5	6
G9N	ASIAN-PACIFIC COUNCIL	-	1	6	10	4	5
G9Q	MMB DEBT SERVICE	-	2	116	-	9	11
G9R	MMB NON-OPERATING	-	3,153	89	-	12,337	15,202
G9X	CAPITOL AREA ARCHITECT	-	0	3	7	2	2
G9Y	DISABILITY COUNCIL	-	2	7	23	9	11
GPR	PAYROLL CLEARING	-	0	-	-	0	0
H12	HEALTH DEPT	-	354	389	3,859	1,387	1,709
H55	HUMAN SERVICES DEPT	-	4,966	719	4,870	19,427	23,939
H55b	HUMAN SERVICES SOS	-	338	513	9,856	1,323	1,630
H55c	HUMAN SERVICES MSOP	-	37	220	1,827	147	181
H75	VETERANS AFFAIRS DEPT	-	117	402	3,666	457	563
H7B	MEDICAL PRACTICE BOARD	-	12	9	45	48	59
H7C	NURSING BOARD	-	22	6	71	86	106
H7D	PHARMACY BOARD	-	7	12	37	26	32
H7F	DENTISTRY BOARD	-	10	11	38	40	49
H7H	CHIROPRACTIC EXAMINERS BOARD	-	3	6	11	14	17
H7J	OPTOMETRY BOARD	-	1	5	2	5	7
H7K	NURSING HOME ADMIN BOARD	-	3	14	23	11	14
H7L	SOCIAL WORK BOARD	-	8	8	22	30	37
H7M	MARRIAGE & FAMILY THERAPY BD	-	2	7	5	7	9
H7Q	PODIATRIC MEDICINE	-	1	6	2	5	6
H7R	VETERINARY MEDICINE BOARD	-	2	5	4	7	9
H7S	EMERGENCY MEDICAL SERVICES BD	-	5	25	43	20	25
H7U	DIETETICS & NUTRITION PRACTICE	-	1	4	2	5	6
H7V	PSYCHOLOGY BOARD	-	4	6	22	14	17
H7W	PHYSICAL THERAPY BOARD	-	3	6	6	11	13
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	6	9	10	25	31

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
28.2	28.3	28.4	29.2	29.3	29.5

DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
H9G	OMBUDSMAN MH/DD	-	1	3	-	46	5	6
J33	TRIAL COURTS	-	667	500	-	4,991	2,609	3,214
J50	GUARDIAN AD LITEM BOARD	-	12	44	-	575	47	58
J52	PUBLIC DEFENSE BOARD	-	19	113	-	1,293	75	92
J58	COURT OF APPEALS	-	1	5	-	190	5	7
J65	SUPREME COURT	-	48	99	-	733	188	231
J68	TAX COURT	-	0	2	-	13	2	2
J70	JUDICIAL STANDARDS BOARD	-	1	3	-	5	3	4
L10	LEGISLATURE	-	8	68	-	215	32	40
L49	LEGISLATIVE AUDITOR	-	0	0	-	-	0	0
P01	MILITARY AFFAIRS DEPT	-	122	98	-	777	477	588
P07	PUBLIC SAFETY DEPT	-	1,242	1,555	-	5,637	4,857	5,985
P78	CORRECTIONS DEPT	-	319	924	-	10,470	1,246	1,536
P77	PEACE OFFICERS BOARD (POST)	-	3	15	-	22	10	13
P9E	SENTENCING GUIDELINES COMM	-	1	3	-	12	3	4
R28	MINN CONSERVATION CORPS	-	0	2	-	-	0	0
R29	NATURAL RESOURCES DEPT	-	1,742	2,824	-	14,662	6,814	8,396
R32	POLLUTION CONTROL AGENCY	-	167	590	-	2,780	653	805
R9P	WATER & SOIL RESOURCES BOARD	-	20	105	-	267	79	97
T79	TRANSPORTATION DEPT	-	6,982	1,053	-	20,432	27,316	33,660
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1	5	-	-	2	2
0	OTHER	-	23	-	-	-	91	113
0	Total	(0)	(0)	0	(0)	(0)	0	0
XXX	Source							
0	Difference (Total - Source)							

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

DP#	Name	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY
		29.6	30.2	30.4	30.5	30.6	30.7	30.8
		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	Accounting & Procurement Operations Special Billing
	1.2 Equipment Use Charge							
	G02-3.0 DEPARTMENT OF ADMINISTRATION							
	G02-3.2 ADMIN MGMT SERVICES							
	G02-3.3 Commissioner's Office							
	G02-3.4 Human Resources							
	G02-3.5 Financial Management and Reporting							
	G02-3.6 Fiscal Agent - Non allocable							
	G02-4.2 Government & Citizen Services							
	G02-4.5 Real Estate and Construction Services - Leasing							
	G02-4.7 Real Property							
	G02-4.8 Materials Management Division							
	G02-4.10 Central Mail							
	G02-4.11 Office of Enterprise Continuous Improvement							
	G02-4.12 Grants Management							
	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY							
	G46-6.3 IT Spend							
	G46-6.5 OET - Non allocable							
	G10-8.2 MINNESOTA MANAGEMENT & BUDGET							
	G10-8.3 Internal Controls & Accountability							
	G10-9.2 TREASURY DIVISION							
	G10-9.3 Treasury							
	G10-9.4 Treasury - Other							
	G10-10.2 MMB - BUDGET DIVISION							
	G10-10.3 Analysis & Control (EBO's)							
	G10-10.4 Budget Operations and Planning							
	G10-10.5 Budget Division - Non Allocable							
	G10-11.2 MMB-ACCOUNTING DIVISION							
	G10-11.3 Central Payroll							
	G10-11.4 Accounting Services							
	G10-11.5 Financial Reporting							
	G10-11.6 Financial Reporting - Single Audit							
	G10-11.7 Accounting Services - Non Allocable							
	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION							
	G10-12.4 Accounting & Procurement Operations and System Support							
	G10-12.5 Personnel Operations and System Support							
	G10-12.6 Budget Service - Computer Operations							
	G10-12.7 Personnel Operations Special Billing							
	G10-12.8 Accounting & Procurement Operations Special Billing							
	G10-12.9 MMB - OTHER - Non-Allocable							
	G10-13.2 State HR, Benefits & Labor Relations							
	G10-13.3 Personnel Administration							
	G02-13.5 Employee Relations - Non Allocable							
	G45-14.2 MEDIATION SERVICES							

DP#	Name	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
		29.6	30.2	30.4	30.5	30.6	30.7	30.8
		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	Accounting & Procurement Operations Special Billing
L49-15.2 LEGISLATIVE AUDITOR								
L49-15.3	Financial Audits							
L49-15.4	Program Audits							
L49-15.5	Single Audits							
L49-15.6	Audit Comm							
L49-15.7	Financial Audit- Outdoors							
L49-15.8	Financial Audit- Art							
L49-15.9	Financial Audit- Clean Water							
L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	Program Audit- Outdoors							
L49-15.12	Program Audit- Art							
L49-15.13	Program Audit- Clean Water							
L49-15.14	Program Audit- Parks & Trails							
G61-16.2 STATE AUDITOR								
G61-16.3	State Auditor General							
17 SWIFT (Internally Developed Software Amortized over 10 years begi								
99YYY Consumer Agencies								
G02-3.0 DEPARTMENT OF ADMINISTRATION								
G02-3.2	ADMIN MGMT SERVICES							
G02-3.3	Commissioner's Office							
G02-3.4	Human Resources							
G02-3.5	Financial Management and Reporting							
G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	Government & Citizen Services							
G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	Real Property							
G02-4.8	Materials Management Division							
G02-4.10	Central Mail							
G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	Grants Management							
G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY								
G46-6.3	IT Spend							
G46-6.5	OET - Non allocable							
G10-8.2 MINNESOTA MANAGEMENT & BUDGET								
G10-8.3	Internal Controls & Accountability							
G10-9.2	TREASURY DIVISION							
G10-9.3	Treasury							
G10-9.4	Treasury - Other							
G10-10.2	MMB - BUDGET DIVISION							
G10-10.3	Analysis & Control (EBO's)							
G10-10.4	Budget Operations and Planning							
G10-10.5	Budget Division - Non Allocable							
G10-11.2	MMB-ACCOUNTING DIVISION							
G10-11.3	Central Payroll							
G10-11.4	Accounting Services							
G10-11.5	Financial Reporting							
G10-11.6	Financial Reporting - Single Audit	(2,871)						
G10-11.7	Accounting Services - Non Allocable	-						
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	(209,062)					
G10-12.4	Accounting & Procurement Operations and System Support	-	167,539	(167,709)				
G10-12.5	Personnel Operations and System Support	-	41,523	-	(41,786)			
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-		
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	(930)	

Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
29.6	30.2	30.4	30.5	30.6	30.7	30.8

DP#	Name	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	Accounting & Procurement Operations Special Billing (261)
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	0
G10-12.9	MMB - OTHER - Non-Allocable	-	-	6	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	MEDIATION SERVICES	-	-	-	1	-	0	-
G45-14.3	Slate Agencies	-	-	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-	-	-
L49-15.2	LEGISLATIVE AUDITOR	-	-	13	38	-	1	0
L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	STATE AUDITOR	-	-	0	0	-	0	0
G61-16.3	State Auditor General	-	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-	-
G02-0002	State Archaeology	-	-	2	2	-	0	0
G02-0003	Public Broadcasting	-	-	1	-	-	-	0
G02-0007	Information Policy Analysis	-	-	4	3	-	0	0
G02-0009	Real Estate and Construction Services	-	-	76	17	-	0	0
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
G02-0012	STAR	0	-	56	6	-	0	0
G02-0014	Capital Group Parking	-	-	66	26	-	1	0
G02-0015a	Fleet Services	-	-	399	8	-	0	1
G02-0016	Development Disabilities	0	-	19	3	-	0	0
G02-0017a	Risk Management	-	-	43	9	-	0	0
G02-0017b	Risk Management - Workers Compensation	-	-	297	17	-	0	0
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	1	-	-	-	0
G02-0021a	Plant Management (Leases)	-	-	350	220	-	5	1
G02-0021b	Plant Management (Repairs)	-	-	19	4	-	0	0
G02-0021c	Plant Management (Materials Transfer)	-	-	7	-	-	-	0
G02-0021f	Plant Management FR & R	-	-	1	-	-	-	0
G02-0024	MN Bookstore	-	-	47	7	-	0	0
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	8	17	-	0	0
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	12	17	-	0	0
G02-0031	Central Mail	-	-	97	10	-	0	0
G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
G02-0036	Demography	-	-	6	8	-	0	0
G02-0037	Mn Geospatial Information Office	0	-	14	8	-	0	0

		Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
		29.6	30.2	30.4	30.5	30.6	30.7	30.8
DP#	Name	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	Accounting & Procurement Operations Special Billing
G02-0037a	MnGeo Service Bureau	-	-	0	7	-	0	0
G02-0038	Environmental Quality Board (transferred to MPCA In FY12)	-	-	1	2	-	0	0
G02-0042	Surplus Services	-	-	29	8	-	0	0
G02-0044	RECS - Energy	-	-	0	0	-	0	0
G02-0045	SmART FMR	-	-	1	7	-	0	0
G02-0046	SmART HR	-	-	2	0	-	0	0
G02-0047	Grants Recovery	-	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	4	1	-	0	0
G02-0049	Materials Management	-	-	2	0	-	0	0
B04	AGRICULTURE DEPT	2	-	875	467	-	10	1
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	53	9	-	0	0
B13	COMMERCE DEPT	40	-	1,048	314	-	7	2
B14	ANIMAL HEALTH BOARD	0	-	78	80	-	2	0
B15	BARBER EXAMINERS BOARD	-	-	9	2	-	0	0
B20	EXPLORE MINNESOTA TOURISM	-	-	45	36	-	1	0
B22	EMPLOYMENT & ECONOMIC DEVELPMT	616	-	14,997	1,323	-	29	23
B24	PUBLIC FACILITIES AUTHORITY	-	-	39	9	-	0	0
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	3	1	-	0	0
B34	HOUSING FINANCE AGENCY	-	-	276	189	-	4	0
B41	WORKERS COMP COURT OF APPEALS	-	-	4	10	-	0	0
B42	LABOR AND INDUSTRY DEPT	1	-	1,689	293	-	7	3
B43	IRON RANGE RESOURCES	-	-	128	64	-	1	0
B7E	ARCHITECTURE, ENGINEERING BD	-	-	22	5	-	0	0
B7G	COMBATIVE SPORTS COMMISSION	-	-	3	3	-	0	0
B7P	ACCOUNTANCY BOARD	-	-	21	3	-	0	0
B7S	PRIVATE DETECTIVES BOARD	-	-	2	1	-	0	0
B82	PUBLIC UTILITIES COMM	-	-	199	114	-	3	0
B9D	AMATEUR SPORTS COMM	-	-	2	2	-	0	0
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	-	-	-	0
E25	CENTER FOR ARTS EDUCATION	-	-	87	61	-	1	0
E26	MN STATE COLLEGES/UNIVERSITIES	287	-	25,141	10,736	-	239	39
E37	EDUCATION DEPARTMENT	172	-	2,850	277	-	6	4
E40	HISTORICAL SOCIETY	-	-	9	-	-	-	0
E44	MINNESOTA STATE ACADEMIES	-	-	122	180	-	4	0
E50	ARTS BOARD	0	-	66	16	-	0	0
E60	OFFICE OF HIGHER EDUCATION	-	-	177	62	-	1	0
E77	ZOOLOGICAL BOARD	-	-	282	207	-	5	0
E81	UNIVERSITY OF MINNESOTA	-	-	8	1	-	0	0
E95	HUMANITIES COMMISSION	-	-	0	-	-	-	0
E97	SCIENCE MUSEUM	-	-	0	-	-	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	0	-	0	0
G03	LOTTERY	-	-	19	102	-	2	0
G05	RACING COMMISSION	-	-	120	17	-	0	0
G06	ATTORNEY GENERAL	0	-	84	198	-	4	0
G09	GAMBLING CONTROL BOARD	-	-	14	20	-	0	0
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	142	87	-	2	0

Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
29.6	30.2	30.4	30.5	30.6	30.7	30.8

DP#	Name	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	Accounting & Procurement Operations Special Billing
G17	HUMAN RIGHTS DEPT	-	-	14	21	-	0	0
G19	INDIAN AFFAIRS COUNCIL	-	-	13	4	-	0	0
G38	INVESTMENT BOARD	-	-	9	14	-	0	0
G39	GOVERNORS OFFICE	-	-	15	35	-	1	0
G45	MEDIATION SERVICES DEPT	-	-	5	7	-	0	0
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	457	686	-	15	1
G53	SECRETARY OF STATE	1	-	131	56	-	1	0
G61	OFFICE OF THE STATE AUDITOR	-	-	29	79	-	2	0
G62	MINN STATE RETIREMENT SYSTEM	-	-	402	63	-	1	1
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	597	56	-	1	1
G67	REVENUE DEPT	-	-	307	1,021	-	23	0
G69	TEACHERS RETIREMENT ASSOC	-	-	650	52	-	1	1
G90	REVENUE INTERGOVT PAYMENTS	-	-	9,102	1	-	0	14
G92	OMBUDSPERSON FOR FAMILIES	-	-	4	2	-	0	0
G96	UNIFORM LAWS COMMISSION	-	-	0	-	-	-	0
G9J	CAMPAIGN FINANCE BOARD	-	-	8	5	-	0	0
G9K	ADMINISTRATIVE HEARINGS	-	-	76	46	-	1	0
G9L	BLACK MINNESOTANS COUNCIL	-	-	15	3	-	0	0
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	6	4	-	0	0
G9N	ASIAN-PACIFIC COUNCIL	-	-	5	3	-	0	0
G9Q	MMB DEBT SERVICE	-	-	12	-	-	-	0
G9R	MMB NON-OPERATING	2	-	16,302	-	-	-	25
G9X	CAPITOL AREA ARCHITECT	-	-	2	2	-	0	0
G9Y	DISABILITY COUNCIL	-	-	12	6	-	0	0
GPR	PAYROLL CLEARING	-	-	0	-	-	-	0
H12	HEALTH DEPT	-	-	1,833	1,071	-	24	3
H55	HUMAN SERVICES DEPT	59	-	25,671	1,351	-	30	40
H55b	HUMAN SERVICES SOS	1,453	-	1,748	2,734	-	61	3
H55c	HUMAN SERVICES MSOP	-	-	194	507	-	11	0
H75	VETERANS AFFAIRS DEPT	2	-	604	1,017	-	23	1
H7B	MEDICAL PRACTICE BOARD	-	-	64	12	-	0	0
H7C	NURSING BOARD	-	-	113	20	-	0	0
H7D	PHARMACY BOARD	0	-	34	10	-	0	0
H7F	DENTISTRY BOARD	-	-	52	11	-	0	0
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	18	3	-	0	0
H7J	OPTOMETRY BOARD	-	-	7	1	-	0	0
H7K	NURSING HOME ADMIN BOARD	-	-	15	6	-	0	0
H7L	SOCIAL WORK BOARD	-	-	40	6	-	0	0
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	9	1	-	0	0
H7Q	PODIATRIC MEDICINE	-	-	6	1	-	0	0
H7R	VETERINARY MEDICINE BOARD	-	-	9	1	-	0	0
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	27	12	-	0	0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	6	1	-	0	0
H7V	PSYCHOLOGY BOARD	-	-	18	6	-	0	0
H7W	PHYSICAL THERAPY BOARD	-	-	14	2	-	0	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	33	3	-	0	0

DP#	Name	Federal Cash Receipts - FY (Actual) 29.6	Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7	Accounting & Procurement Transactions - FY (Actual) 30.8
		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	Accounting & Procurement Operations Special Billing
H9G	OMBUDSMAN MH/DD	-	-	7	13	-	0	0
J33	TRIAL COURTS	0	-	3,447	1,384	-	31	5
J50	GUARDIAN AD LITEM BOARD	-	-	63	160	-	4	0
J52	PUBLIC DEFENSE BOARD	0	-	99	359	-	8	0
J58	COURT OF APPEALS	-	-	7	53	-	1	0
J65	SUPREME COURT	0	-	248	203	-	5	0
J68	TAX COURT	-	-	3	4	-	0	0
J70	JUDICIAL STANDARDS BOARD	-	-	4	1	-	0	0
L10	LEGISLATURE	-	-	43	60	-	1	0
L49	LEGISLATIVE AUDITOR	-	-	0	-	-	-	0
P01	MILITARY AFFAIRS DEPT	11	-	630	216	-	5	1
P07	PUBLIC SAFETY DEPT	28	-	6,418	1,564	-	35	10
P78	CORRECTIONS DEPT	0	-	1,647	2,905	-	65	3
P77	PEACE OFFICERS BOARD (POST)	-	-	14	6	-	0	0
P9E	SENTENCING GUIDELINES COMM	-	-	4	3	-	0	0
R28	MINN CONSERVATION CORPS	-	-	0	-	-	-	0
R29	NATURAL RESOURCES DEPT	13	-	9,003	4,068	-	91	14
R32	POLLUTION CONTROL AGENCY	5	-	863	771	-	17	1
R9P	WATER & SOIL RESOURCES BOARD	0	-	104	74	-	2	0
T79	TRANSPORTATION DEPT	175	-	36,095	5,668	-	126	56
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	3	-	-	-	0
0	OTHER	-	-	121	-	-	-	0
0	Total	0	0	(0)	(0)	0	(0)	(0)
XXX	Source							
0	Difference (Total - Source)							

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
31.2	31.3	32.2	32.3	33.2	33.3	33.4

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2 Equipment Use Charge							
	G02-3.0 DEPARTMENT OF ADMINISTRATION							
	G02-3.2 ADMIN MGMT SERVICES							
	G02-3.3 Commissioner's Office							
	G02-3.4 Human Resources							
	G02-3.5 Financial Management and Reporting							
	G02-3.6 Fiscal Agent - Non allocable							
	G02-4.2 Government & Citizen Services							
	G02-4.5 Real Estate and Construction Services - Leasing							
	G02-4.7 Real Property							
	G02-4.8 Materials Management Division							
	G02-4.10 Central Mail							
	G02-4.11 Office of Enterprise Continuous Improvement							
	G02-4.12 Grants Management							
	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY							
	G46-6.3 IT Spend							
	G46-6.5 OET - Non allocable							
	G10-8.2 MINNESOTA MANAGEMENT & BUDGET							
	G10-8.3 Internal Controls & Accountability							
	G10-9.2 TREASURY DIVISION							
	G10-9.3 Treasury							
	G10-9.4 Treasury - Other							
	G10-10.2 MMB - BUDGET DIVISION							
	G10-10.3 Analysis & Control (EBO's)							
	G10-10.4 Budget Operations and Planning							
	G10-10.5 Budget Division - Non Allocable							
	G10-11.2 MMB-ACCOUNTING DIVISION							
	G10-11.3 Central Payroll							
	G10-11.4 Accounting Services							
	G10-11.5 Financial Reporting							
	G10-11.6 Financial Reporting - Single Audit							
	G10-11.7 Accounting Services - Non Allocable							
	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION							
	G10-12.4 Accounting & Procurement Operations and System Support							
	G10-12.5 Personnel Operations and System Support							
	G10-12.6 Budget Service - Computer Operations							
	G10-12.7 Personnel Operations Special Billing							
	G10-12.8 Accounting & Procurement Operations Special Billing							
	G10-12.9 MMB - OTHER - Non-Allocable							
	G10-13.2 State HR, Benefits & Labor Relations							
	G10-13.3 Personnel Administration							
	G02-13.5 Employee Relations - Non Allocable							
	G45-14.2 MEDIATION SERVICES							
	G45-14.3 State Agencies							
	G45-14.4 Mediation/Representation - General							

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
31.2	31.3	32.2	32.3	33.2	33.3	33.4

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
L49-15.2 LEGISLATIVE AUDITOR								
L49-15.3	Financial Audits							
L49-15.4	Program Audits							
L49-15.5	Single Audits							
L49-15.6	Audit Comm							
L49-15.7	Financial Audit- Outdoors							
L49-15.8	Financial Audit- Art							
L49-15.9	Financial Audit- Clean Water							
L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	Program Audit- Outdoors							
L49-15.12	Program Audit- Art							
L49-15.13	Program Audit- Clean Water							
L49-15.14	Program Audit- Parks & Trails							
G61-16.2 STATE AUDITOR								
G61-16.3	State Auditor General							
17 SWIFT (Internally Developed Software Amortized over 10 years begi								
99YYY Consumer Agencies								
G02-3.0 DEPARTMENT OF ADMINISTRATION								
G02-3.2	ADMIN MGMT SERVICES							
G02-3.3	Commissioner's Office							
G02-3.4	Human Resources							
G02-3.5	Financial Management and Reporting							
G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	Government & Citizen Services							
G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	Real Property							
G02-4.8	Materials Management Division							
G02-4.10	Central Mail							
G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	Grants Management							
G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY								
G46-6.3	IT Spend							
G46-6.5	OET - Non allocable							
G10-8.2 MINNESOTA MANAGEMENT & BUDGET								
G10-8.3	Internal Controls & Accountability							
G10-9.2	TREASURY DIVISION							
G10-9.3	Treasury							
G10-9.4	Treasury - Other							
G10-10.2	MMB - BUDGET DIVISION							
G10-10.3	Analysis & Control (EBO's)							
G10-10.4	Budget Operations and Planning							
G10-10.5	Budget Division - Non Allocable							
G10-11.2	MMB-ACCOUNTING DIVISION							
G10-11.3	Central Payroll							
G10-11.4	Accounting Services							
G10-11.5	Financial Reporting							
G10-11.6	Financial Reporting - Single Audit							
G10-11.7	Accounting Services - Non Allocable							
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION							
G10-12.4	Accounting & Procurement Operations and System Support							
G10-12.5	Personnel Operations and System Support							
G10-12.6	Budget Service - Computer Operations							
G10-12.7	Personnel Operations Special Billing							

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
31.2	31.3	32.2	32.3	33.2	33.3	33.4

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	MMB - OTHER - Non-Allocable							
G10-13.2	State HR, Benefits & Labor Relations	(39,412)						
G10-13.3	Personnel Administration	39,412	(39,418)					
G02-13.5	Employee Relations - Non Allocable	-	-					
G45-14.2	MEDIATION SERVICES	-	1	(13)				
G45-14.3	State Agencies	-	-	0	(0)			
G45-14.4	Mediation/Representation - General	-	-	12	-			
L49-15.2	LEGISLATIVE AUDITOR	-	36	-	0	(791)		
L49-15.3	Financial Audits	-	-	-	-	460	(460)	
L49-15.4	Program Audits	-	-	-	-	214	-	(214)
L49-15.5	Single Audits	-	-	-	-	62	-	-
L49-15.6	Audit Comm	-	-	-	-	0	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	13	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	17	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	12	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	4	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	2	-	-
L49-15.12	Program Audit- Art	-	-	-	-	1	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	3	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	1	-	-
G61-16.2	STATE AUDITOR	-	0	-	0	-	0	-
G61-16.3	State Auditor General	-	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi	-	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-	-
G02-0002	State Archaeology	-	2	-	0	-	-	-
G02-0003	Public Broadcasting	-	-	-	-	-	-	-
G02-0007	Information Policy Analysis	-	3	-	0	-	-	-
G02-0009	Real Estate and Construction Services	-	16	-	0	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
G02-0012	STAR	-	5	-	0	-	-	-
G02-0014	Capital Group Parking	-	24	-	0	-	-	-
G02-0015a	Fleet Services	-	7	-	0	-	-	-
G02-0016	Development Disabilities	-	3	-	0	-	-	-
G02-0017a	Risk Management	-	9	-	0	-	-	-
G02-0017b	Risk Management - Workers Compensation	-	16	-	0	-	1	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	-
G02-0021a	Plant Mangement (Leases)	-	207	-	0	-	-	-
G02-0021b	Plant Management (Repairs)	-	3	-	0	-	-	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	-	-	-
G02-0024	MN Bookstore	-	6	-	0	-	-	-
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	16	-	0	-	0	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	16	-	0	-	0	-
G02-0031	Central Mail	-	9	-	0	-	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
G02-0036	Demography	-	7	-	0	-	-	-
G02-0037	Mn Geospatial Information Office	-	8	-	0	-	-	-

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
31.2	31.3	32.2	32.3	33.2	33.3	33.4

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
G02-0037a	MnGeo Service Bureau	-	7	-	0	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	2	-	0	-	-	-
G02-0042	Surplus Services	-	7	-	0	-	-	-
G02-0044	RECS - Energy	-	0	-	0	-	-	-
G02-0045	SmART FMR	-	6	-	0	-	-	-
G02-0046	SmART HR	-	0	-	0	-	-	-
G02-0047	Grants Recovery	-	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	1	-	0	-	-	-
G02-0049	Materials Management	-	0	-	0	-	-	-
B04	AGRICULTURE DEPT	-	441	-	0	-	7	1
B11	COSMETOLOGIST EXAMINERS BOARD	-	9	-	0	-	1	-
B13	COMMERCE DEPT	-	296	-	0	-	13	-
B14	ANIMAL HEALTH BOARD	-	75	-	0	-	0	-
B15	BARBER EXAMINERS BOARD	-	2	-	0	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	34	-	0	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	-	1,248	-	0	-	48	2
B24	PUBLIC FACILITIES AUTHORITY	-	8	-	0	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	1	-	0	-	-	-
B34	HOUSING FINANCE AGENCY	-	178	-	0	-	0	1
B41	WORKERS COMP COURT OF APPEALS	-	9	-	0	-	0	-
B42	LABOR AND INDUSTRY DEPT	-	276	-	0	-	6	-
B43	IRON RANGE RESOURCES	-	60	-	0	-	6	-
B7E	ARCHITECTURE, ENGINEERING BD	-	5	-	0	-	0	-
B7G	COMBATIVE SPORTS COMMISSION	-	3	-	0	-	0	1
B7P	ACCOUNTANCY BOARD	-	3	-	0	-	0	-
B7S	PRIVATE DETECTIVES BOARD	-	1	-	0	-	-	-
B82	PUBLIC UTILITIES COMM	-	107	-	0	-	4	-
B9D	AMATEUR SPORTS COMM	-	2	-	0	-	0	1
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	58	-	0	-	9	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	10,128	-	0	-	9	-
E37	EDUCATION DEPARTMENT	-	262	-	0	-	29	25
E40	HISTORICAL SOCIETY	-	-	-	-	-	3	-
E44	MINNESOTA STATE ACADEMIES	-	170	-	0	-	1	-
E50	ARTS BOARD	-	15	-	0	-	2	-
E60	OFFICE OF HIGHER EDUCATION	-	59	-	0	-	4	-
E77	ZOOLOGICAL BOARD	-	195	-	0	-	1	-
E81	UNIVERSITY OF MINNESOTA	-	1	-	0	-	0	22
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	0	-	0	-	-	-
G03	LOTTERY	-	96	-	0	-	0	-
G05	RACING COMMISSION	-	16	-	0	-	5	-
G06	ATTORNEY GENERAL	-	187	-	0	-	7	-
G09	GAMBLING CONTROL BOARD	-	19	-	0	-	0	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	82	-	0	-	6	-

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
31.2	31.3	32.2	32.3	33.2	33.3	33.4

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
G17	HUMAN RIGHTS DEPT	-	20	-	0	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	4	-	0	-	-	-
G38	INVESTMENT BOARD	-	13	-	0	-	35	-
G39	GOVERNORS OFFICE	-	33	-	0	-	4	-
G45	MEDIATION SERVICES DEPT	-	6	-	0	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	647	-	0	-	6	-
G53	SECRETARY OF STATE	-	52	-	0	-	6	-
G61	OFFICE OF THE STATE AUDITOR	-	74	-	0	-	5	-
G62	MINN STATE RETIREMENT SYSTEM	-	59	-	0	-	29	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	53	-	0	-	18	-
G67	REVENUE DEPT	-	963	-	0	-	57	-
G69	TEACHERS RETIREMENT ASSOC	-	49	-	0	-	14	-
G90	REVENUE INTERGOVT PAYMENTS	-	1	-	0	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	2	-	0	-	0	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	5	-	0	-	0	-
G9K	ADMINISTRATIVE HEARINGS	-	43	-	0	-	-	3
G9L	BLACK MINNESOTANS COUNCIL	-	3	-	0	-	1	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	4	-	0	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	3	-	0	-	0	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	2	-	0	-	-	-
G9Y	DISABILITY COUNCIL	-	6	-	0	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
H12	HEALTH DEPT	-	1,010	-	0	-	1	-
H55	HUMAN SERVICES DEPT	-	1,274	-	0	-	35	19
H55b	HUMAN SERVICES SOS	-	2,579	-	0	-	7	14
H55c	HUMAN SERVICES MSOP	-	478	-	0	-	14	-
H75	VETERANS AFFAIRS DEPT	-	959	-	0	-	2	-
H7B	MEDICAL PRACTICE BOARD	-	12	-	0	-	0	-
H7C	NURSING BOARD	-	19	-	0	-	0	-
H7D	PHARMACY BOARD	-	10	-	0	-	0	-
H7F	DENTISTRY BOARD	-	10	-	0	-	0	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	3	-	0	-	0	-
H7J	OPTOMETRY BOARD	-	1	-	0	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	6	-	0	-	1	-
H7L	SOCIAL WORK BOARD	-	6	-	0	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	1	-	0	-	-	-
H7Q	PODIATRIC MEDICINE	-	0	-	0	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	1	-	0	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	11	-	0	-	1	-
H7U	DIETETICS & NUTRITION PRACTICE	-	1	-	0	-	-	-
H7V	PSYCHOLOGY BOARD	-	6	-	0	-	0	-
H7W	PHYSICAL THERAPY BOARD	-	1	-	0	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	3	-	0	-	1	-

Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3	Legislative Auditor: General Support 33.2	Financial Audits 33.3	Program Audits 33.4
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DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
H9G	OMBUDSMAN MH/DD	-	12	-	0	-	-	-
J33	TRIAL COURTS	-	1,306	-	0	-	8	-
J50	GUARDIAN AD LITEM BOARD	-	151	-	0	-	-	-
J52	PUBLIC DEFENSE BOARD	-	338	-	0	-	-	-
J58	COURT OF APPEALS	-	50	-	0	-	-	-
J65	SUPREME COURT	-	192	-	0	-	-	-
J68	TAX COURT	-	3	-	0	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	1	-	0	-	-	-
L10	LEGISLATURE	-	56	-	0	-	-	79
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	203	-	0	-	0	-
P07	PUBLIC SAFETY DEPT	-	1,475	-	0	-	3	36
P78	CORRECTIONS DEPT	-	2,740	-	0	-	10	-
P7T	PEACE OFFICERS BOARD (POST)	-	6	-	0	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	3	-	0	-	0	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	3,837	-	0	-	1	8
R32	POLLUTION CONTROL AGENCY	-	727	-	0	-	2	-
R9P	WATER & SOIL RESOURCES BOARD	-	70	-	0	-	7	4
T79	TRANSPORTATION DEPT	-	5,347	-	0	-	17	1
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	1	-
0	OTHER	-	-	-	-	-	7	-
	0 Total	0	(0)	0	(0)	(0)	0	0
	XXX Source							
	0 Difference (Total - Source)							

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
33.5	33.7	33.8	33.9	33.10	33.11

DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	1.2 Equipment Use Charge						
	G02-3.0 DEPARTMENT OF ADMINISTRATION						
	G02-3.2 ADMIN MGMT SERVICES						
	G02-3.3 Commissioner's Office						
	G02-3.4 Human Resources						
	G02-3.5 Financial Management and Reporting						
	G02-3.6 Fiscal Agent - Non allocable						
	G02-4.2 Government & Citizen Services						
	G02-4.5 Real Estate and Construction Services - Leasing						
	G02-4.7 Real Property						
	G02-4.8 Materials Management Division						
	G02-4.10 Central Mail						
	G02-4.11 Office of Enterprise Continuous Improvement						
	G02-4.12 Grants Management						
	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY						
	G46-6.3 IT Spend						
	G46-6.5 OET - Non allocable						
	G10-8.2 MINNESOTA MANAGEMENT & BUDGET						
	G10-8.3 Internal Controls & Accountability						
	G10-9.2 TREASURY DIVISION						
	G10-9.3 Treasury						
	G10-9.4 Treasury - Other						
	G10-10.2 MMB - BUDGET DIVISION						
	G10-10.3 Analysis & Control (EBO's)						
	G10-10.4 Budget Operations and Planning						
	G10-10.5 Budget Division - Non Allocable						
	G10-11.2 MMB-ACCOUNTING DIVISION						
	G10-11.3 Central Payroll						
	G10-11.4 Accounting Services						
	G10-11.5 Financial Reporting						
	G10-11.6 Financial Reporting - Single Audit						
	G10-11.7 Accounting Services - Non Allocable						
	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION						
	G10-12.4 Accounting & Procurement Operations and System Support						
	G10-12.5 Personnel Operations and System Support						
	G10-12.6 Budget Service - Computer Operations						
	G10-12.7 Personnel Operations Special Billing						
	G10-12.8 Accounting & Procurement Operations Special Billing						
	G10-12.9 MMB - OTHER - Non-Allocable						
	G10-13.2 State HR, Benefits & Labor Relations						
	G10-13.3 Personnel Administration						
	G02-13.5 Employee Relations - Non Allocable						
	G45-14.2 MEDIATION SERVICES						
	G45-14.3 State Agencies						
	G45-14.4 Mediation/Representation - General						

Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
33.5	33.7	33.8	33.9	33.10	33.11

Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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DP# Name
L49-15.2 LEGISLATIVE AUDITOR

- L49-15.3 Financial Audits
- L49-15.4 Program Audits
- L49-15.5 Single Audits
- L49-15.6 Audit Comm
- L49-15.7 Financial Audit- Outdoors
- L49-15.8 Financial Audit- Art
- L49-15.9 Financial Audit- Clean Water
- L49-15.10 Financial Audit- Parks & Trails
- L49-15.11 Program Audit- Outdoors
- L49-15.12 Program Audit- Art
- L49-15.13 Program Audit- Clean Water
- L49-15.14 Program Audit- Parks & Trails

G61-16.2 STATE AUDITOR

- G61-16.3 State Auditor General

17 SWIFT (Internally Developed Software Amortized over 10 years begi

- 99YYY Consumer Agencies

G02-3.0 DEPARTMENT OF ADMINISTRATION

- G02-3.2 ADMIN MGMT SERVICES
- G02-3.3 Commissioner's Office
- G02-3.4 Human Resources
- G02-3.5 Financial Management and Reporting
- G02-3.6 Fiscal Agent - Non allocable
- G02-4.2 Government & Citizen Services
- G02-4.5 Real Estate and Construction Services - Leasing
- G02-4.7 Real Property
- G02-4.8 Materials Management Division
- G02-4.10 Central Mail
- G02-4.11 Office of Enterprise Continuous Improvement
- G02-4.12 Grants Management

G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY

- G46-6.3 IT Spend
- G46-6.5 OET - Non allocable

G10-8.2 MINNESOTA MANAGEMENT & BUDGET

- G10-8.3 Internal Controls & Accountability
- G10-9.2 TREASURY DIVISION
- G10-9.3 Treasury
- G10-9.4 Treasury - Other
- G10-10.2 MMB - BUDGET DIVISION
- G10-10.3 Analysis & Control (EBO's)
- G10-10.4 Budget Operations and Planning
- G10-10.5 Budget Division - Non Allocable
- G10-11.2 MMB-ACCOUNTING DIVISION
- G10-11.3 Central Payroll
- G10-11.4 Accounting Services
- G10-11.5 Financial Reporting
- G10-11.6 Financial Reporting - Single Audit
- G10-11.7 Accounting Services - Non Allocable
- G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION
- G10-12.4 Accounting & Procurement Operations and System Support
- G10-12.5 Personnel Operations and System Support
- G10-12.6 Budget Service - Computer Operations
- G10-12.7 Personnel Operations Special Billing

Single Audits 33.5 Financial Audits Outdoor 33.7 Financial Audits Art 33.8 Financial Audits Clean Water 33.9 Financial Audits Parks & Trails 33.10 Program Audits Outdoor 33.11

DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-	-
G02-0042	Surplus Services	-	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	-	-	-
G02-0046	SmART HR	-	-	-	-	-	-
G02-0047	Grants Recovery	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	2	-	-	-
G02-0049	Materials Management	-	-	-	-	-	-
B04	AGRICULTURE DEPT	-	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-
B13	COMMERCE DEPT	3	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	11	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	0	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-
E37	EDUCATION DEPARTMENT	7	-	3	-	-	-
E40	HISTORICAL SOCIETY	-	-	4	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-
E50	ARTS BOARD	-	-	5	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-
E77	ZOOLOGICAL BOARD	-	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	3	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-
G03	LOTTERY	-	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	2	0	1	0	-

Single Audits 33.5 Financial Audits Outdoor 33.7 Financial Audits Art 33.8 Financial Audits Clean Water 33.9 Financial Audits Parks & Trails 33.10 Program Audits Outdoor 33.11

DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-
G38	INVESTMENT BOARD	-	-	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-
G53	SECRETARY OF STATE	-	-	-	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-
G67	REVENUE DEPT	-	0	0	0	0	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-
G9Y	DISABILITY COUNCIL	-	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPT	5	-	-	-	-	-
H55	HUMAN SERVICES DEPT	30	-	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-

Single Audits 33.5 Financial Audits Outdoor 33.7 Financial Audits Art 33.8 Financial Audits Clean Water 33.9 Financial Audits Parks & Trails 33.10 Program Audits Outdoor 33.11

DP#	Name	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	-
J33	TRIAL COURTS	-	-	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-
L10	LEGISLATURE	-	-	-	-	-	1
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	2	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	9	-	3	3	1
R32	POLLUTION CONTROL AGENCY	-	-	-	6	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	2	-	3	-	0
T79	TRANSPORTATION DEPT	3	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-
0	OTHER	-	-	-	-	-	-
0	Total	0	0	0	0	0	(0)
XXX	Source						
0	Difference (Total - Source)						

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)**

DP#	Name	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0	
							SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
	1.2 Equipment Use Charge						
	G02-3.0 DEPARTMENT OF ADMINISTRATION						
	G02-3.2 ADMIN MGMT SERVICES						
	G02-3.3 Commissioner's Office						
	G02-3.4 Human Resources						
	G02-3.5 Financial Management and Reporting						
	G02-3.6 Fiscal Agent - Non allocable						
	G02-4.2 Government & Citizen Services						
	G02-4.5 Real Estate and Construction Services - Leasing						
	G02-4.7 Real Property						
	G02-4.8 Materials Management Division						
	G02-4.10 Central Mail						
	G02-4.11 Office of Enterprise Continuous Improvement						
	G02-4.12 Grants Management						
	G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY						
	G46-6.3 IT Spend						
	G46-6.5 OET - Non allocable						
	G10-8.2 MINNESOTA MANAGEMENT & BUDGET						
	G10-8.3 Internal Controls & Accountability						
	G10-9.2 TREASURY DIVISION						
	G10-9.3 Treasury						
	G10-9.4 Treasury - Other						
	G10-10.2 MMB - BUDGET DIVISION						
	G10-10.3 Analysis & Control (EBO's)						
	G10-10.4 Budget Operations and Planning						
	G10-10.5 Budget Division - Non Allocable						47,094
	G10-11.2 MMB-ACCOUNTING DIVISION						
	G10-11.3 Central Payroll						
	G10-11.4 Accounting Services						
	G10-11.5 Financial Reporting						
	G10-11.6 Financial Reporting - Single Audit						
	G10-11.7 Accounting Services - Non Allocable						
	G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION						
	G10-12.4 Accounting & Procurement Operations and System Support						
	G10-12.5 Personnel Operations and System Support						
	G10-12.6 Budget Service - Computer Operations						
	G10-12.7 Personnel Operations Special Billing						
	G10-12.8 Accounting & Procurement Operations Special Billing						
	G10-12.9 MMB - OTHER - Non-Allocable						71,805
	G10-13.2 State HR, Benefits & Labor Relations						
	G10-13.3 Personnel Administration						
	G02-13.5 Employee Relations - Non Allocable						
	G45-14.2 MEDIATION SERVICES						
	G45-14.3 State Agencies						
	G45-14.4 Mediation/Representation - General						296

DP#	Name	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0	
		Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	
L49-15.2 LEGISLATIVE AUDITOR							
L49-15.3	Financial Audits						-
L49-15.4	Program Audits						-
L49-15.5	Single Audits						-
L49-15.6	Audit Comm						739
L49-15.7	Financial Audit- Outdoors						-
L49-15.8	Financial Audit- Art						-
L49-15.9	Financial Audit- Clean Water						-
L49-15.10	Financial Audit- Parks & Trails						-
L49-15.11	Program Audit- Outdoors						-
L49-15.12	Program Audit- Art						-
L49-15.13	Program Audit- Clean Water						-
L49-15.14	Program Audit- Parks & Trails						-
G61-16.2 STATE AUDITOR							
G61-16.3	State Auditor General						-
17 SWIFT (Internally Developed Software Amortized over 10 years begi							
99YYY	Consumer Agencies						-
G02-3.0 DEPARTMENT OF ADMINISTRATION							
G02-3.2	ADMIN MGMT SERVICES						-
G02-3.3	Commissioner's Office						-
G02-3.4	Human Resources						-
G02-3.5	Financial Management and Reporting						-
G02-3.6	Fiscal Agent - Non allocable						58,071
G02-4.2	Government & Citizen Services						-
G02-4.5	Real Estate and Construction Services - Leasing						-
G02-4.7	Real Property						-
G02-4.8	Materials Management Division						-
G02-4.10	Central Mail						-
G02-4.11	Office of Enterprise Continuous Improvement						-
G02-4.12	Grants Management						-
G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY							
G46-6.3	IT Spend						-
G46-6.5	OET - Non allocable						-
G10-8.2 MINNESOTA MANAGEMENT & BUDGET							
G10-8.3	Internal Controls & Accountability						-
G10-9.2	TREASURY DIVISION						-
G10-9.3	Treasury						-
G10-9.4	Treasury - Other						-
G10-10.2	MMB - BUDGET DIVISION						-
G10-10.3	Analysis & Control (EBO's)						-
G10-10.4	Budget Operations and Planning						-
G10-10.5	Budget Division - Non Allocable						7,860
G10-11.2	MMB-ACCOUNTING DIVISION						-
G10-11.3	Central Payroll						-
G10-11.4	Accounting Services						-
G10-11.5	Financial Reporting						-
G10-11.6	Financial Reporting - Single Audit						-
G10-11.7	Accounting Services - Non Allocable						-
G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION						-
G10-12.4	Accounting & Procurement Operations and System Support						-
G10-12.5	Personnel Operations and System Support						-
G10-12.6	Budget Service - Computer Operations						-
6/18/2019	Personnel Operations Special Billing						-

DP#	Name	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0	
		Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	
G10-12.8	Accounting & Procurement Operations Special Billing						-
G10-12.9	MMB - OTHER - Non-Allocable						5,708
G10-13.2	State HR, Benefits & Labor Relations						-
G10-13.3	Personnel Administration						-
G02-13.5	Employee Relations - Non Allocable						-
G45-14.2	MEDIATION SERVICES						-
G45-14.3	State Agencies						-
G45-14.4	Mediation/Representation - General						12
L49-15.2	LEGISLATIVE AUDITOR						-
L49-15.3	Financial Audits						-
L49-15.4	Program Audits						-
L49-15.5	Single Audits						-
L49-15.6	Audit Comm						0
L49-15.7	Financial Audit- Outdoors						-
L49-15.8	Financial Audit- Art						-
L49-15.9	Financial Audit- Clean Water						-
L49-15.10	Financial Audit- Parks & Trails						-
L49-15.11	Program Audit- Outdoors						-
L49-15.12	Program Audit- Art						-
L49-15.13	Program Audit- Clean Water	(1)					-
L49-15.14	Program Audit- Parks & Trails		(3)				-
G61-16.2	STATE AUDITOR						-
G61-16.3	State Auditor General				(8)		-
	17 SWIFT (Internally Developed Software Amortized over 10 years begi						-
	99YYY Consumer Agencies						-
G02-0002	State Archaeology						6,555
G02-0003	Public Broadcasting						13,957
G02-0007	Information Policy Analysis						9,996
G02-0009	Real Estate and Construction Services						111,224
G02-0010	Oil Overcharge (Stripper Wells)						11
G02-0012	STAR				0		51,139
G02-0014	Capital Group Parking						102,114
G02-0015a	Fleet Services						276,418
G02-0016	Development Disabilities				0		23,151
G02-0017a	Risk Management						53,761
G02-0017b	Risk Management - Workers Compensation						256,760
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)						680
G02-0021a	Plant Mangement (Leases)						855,902
G02-0021b	Plant Management (Repairs)						19,896
G02-0021c	Plant Management (Materials Transfer)						4,648
G02-0021f	Plant Management FR & R						913
G02-0024	MN Bookstore						46,740
G02-0028	Office Supply Connection - Closed in FY2010						1,283
G02-0029a	Cooperative Purchasing (CPV)						46,082
G02-0029b	Cooperative Purchasing (MMCAP)						58,885
G02-0031	Central Mail						87,749
G02-0034	Other Non-Allocable						-
G02-0036	Demography						26,922
G02-0037	Mn Geospatial Information Office				0		35,302

Program Audits Art 33.12 Program Audits Clean Water 33.13 Program Audits Parks & Trails 33.14 Accounting & Procurement Transactions - FY (Actual) 34.2 Accounting & Procurement Transactions - FY (Actual) 35.0

SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)

DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	
G02-0037a	MnGeo Service Bureau	-	-	-	-	-	19,552
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-	6,072
G02-0042	Surplus Services	-	-	-	-	-	39,194
G02-0044	RECS - Energy	-	-	-	-	-	1,092
G02-0045	SmART FMR	-	-	-	-	-	15,733
G02-0046	SmART HR	-	-	-	-	-	1,341
G02-0047	Grants Recovery	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	-	-	18,227
G02-0049	Materials Management	-	-	-	-	-	1,583
B04	AGRICULTURE DEPT	-	-	-	0	-	403,498
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	17,846
B13	COMMERCE DEPT	-	-	-	0	-	531,360
B14	ANIMAL HEALTH BOARD	-	-	-	0	-	48,085
B15	BARBER EXAMINERS BOARD	-	-	-	-	-	2,489
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	35,251
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	2	-	3,671,212
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	19,127
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	1,726
B34	HOUSING FINANCE AGENCY	-	-	-	-	-	167,770
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	5,866
B42	LABOR AND INDUSTRY DEPT	-	-	-	0	-	444,002
B43	IRON RANGE RESOURCES	-	-	-	-	-	101,737
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	11,129
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	4,154
B7P	ACCOUNTANCY BOARD	-	-	-	-	-	7,631
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	758
B82	PUBLIC UTILITIES COMM	-	-	-	-	-	85,393
B9D	AMATEUR SPORTS COMM	-	-	-	-	-	25,885
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	16
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	105,884
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	1	-	7,704,212
E37	EDUCATION DEPARTMENT	-	-	-	0	-	985,570
E40	HISTORICAL SOCIETY	0	-	-	-	-	93,646
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	108,533
E50	ARTS BOARD	0	-	-	0	-	75,262
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	94,013
E77	ZOOLOGICAL BOARD	-	-	-	-	-	150,749
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	37,638
E95	HUMANITIES COMMISSION	-	-	-	-	-	19,884
E97	SCIENCE MUSEUM	-	-	-	-	-	49
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	206
G03	LOTTERY	-	-	-	-	-	58,046
G05	RACING COMMISSION	-	-	-	-	-	51,749
G06	ATTORNEY GENERAL	-	-	-	0	-	117,688
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	15,875
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	170,084

Accounting & Procurement Transactions - FY (Actual) 34.2
 Accounting & Procurement Transactions - FY (Actual) 35.0
 Program Audits Art 33.12
 Program Audits Clean Water 33.13
 Program Audits Parks & Trails 33.14

SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)

DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR		
G17	HUMAN RIGHTS DEPT	-	-	-	-	-	15,748
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	7,118
G38	INVESTMENT BOARD	-	-	-	-	-	194,962
G39	GOVERNORS OFFICE	-	-	-	-	-	36,197
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	5,664
G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	430,647
G53	SECRETARY OF STATE	-	-	-	0	-	123,104
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	63,195
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	293,892
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	281,758
G67	REVENUE DEPT	-	-	-	-	-	1,019,937
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	271,077
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	1,646,060
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	4,159
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	110
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	6,079
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	44,611
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	12,409
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	2,807
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	4,712
G9Q	MMB DEBT SERVICE	-	-	-	-	-	7,332
G9R	MMB NON-OPERATING	-	-	-	0	-	2,179,417
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	1,177
G9Y	DISABILITY COUNCIL	-	-	-	-	-	7,699
GPR	PAYROLL CLEARING	-	-	-	-	-	58
H12	HEALTH DEPT	-	-	-	-	-	994,050
H55	HUMAN SERVICES DEPT	-	-	-	0	-	6,117,093
H55b	HUMAN SERVICES SOS	-	-	-	4	-	1,215,495
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	292,609
H75	VETERANS AFFAIRS DEPT	-	-	-	0	-	483,266
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	20,679
H7C	NURSING BOARD	-	-	-	-	-	31,327
H7D	PHARMACY BOARD	-	-	-	0	-	16,070
H7F	DENTISTRY BOARD	-	-	-	-	-	16,447
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	6,869
H7J	OPTOMETRY BOARD	-	-	-	-	-	1,771
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	16,379
H7L	SOCIAL WORK BOARD	-	-	-	-	-	9,732
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	2,583
H7Q	PODIATRIC MEDICINE	-	-	-	-	-	1,545
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	2,136
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	15,980
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	1,546
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	5,816
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	3,522
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	9,616

DP#	Name	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	
		33.12	33.13	33.14	34.2	35.0		
		Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR			
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	-	13,519
J33	TRIAL COURTS	-	-	-	0	-	-	1,109,308
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	53,118
J52	PUBLIC DEFENSE BOARD	-	-	-	0	-	-	139,991
J58	COURT OF APPEALS	-	-	-	-	-	-	17,096
J65	SUPREME COURT	-	-	-	0	-	-	187,660
J68	TAX COURT	-	-	-	-	-	-	1,729
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	1,381
L10	LEGISLATURE	0	1	-	-	-	-	158,755
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	13
P01	MILITARY AFFAIRS DEPT	-	-	-	0	-	-	391,937
P07	PUBLIC SAFETY DEPT	-	-	-	0	-	-	2,310,821
P78	CORRECTIONS DEPT	-	-	-	0	-	-	1,614,773
P77	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	6,210
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	7,248
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	184
R29	NATURAL RESOURCES DEPT	-	0	-	0	-	-	3,181,748
R32	POLLUTION CONTROL AGENCY	-	1	-	0	-	-	574,765
R9P	WATER & SOIL RESOURCES BOARD	-	1	-	0	-	-	145,818
T79	TRANSPORTATION DEPT	-	-	-	0	-	-	7,974,763
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	6,355
0	OTHER	-	-	-	-	-	-	49,137
0	Total	(0)	0	(1)	0	0	0	51,629,277
XXX	Source							
0	Difference (Total - Source)							

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2014
(Budget)

DP# Name

1.2 Equipment Use Charge

G02-3.0 DEPARTMENT OF ADMINISTRATION

G02-3.2 ADMIN MGMT SERVICES
 G02-3.3 Commissioner's Office
 G02-3.4 Human Resources
 G02-3.5 Financial Management and Reporting
 G02-3.6 Fiscal Agent - Non allocable
 G02-4.2 Government & Citizen Services
 G02-4.5 Real Estate and Construction Services - Leasing
 G02-4.7 Real Property
 G02-4.8 Materials Management Division
 G02-4.10 Central Mail
 G02-4.11 Office of Enterprise Continuous Improvement
 G02-4.12 Grants Management

G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY

G46-6.3 IT Spend
 G46-6.5 OET - Non allocable

G10-8.2 MINNESOTA MANAGEMENT & BUDGET

G10-8.3 Internal Controls & Accountability
 G10-9.2 TREASURY DIVISION
 G10-9.3 Treasury
 G10-9.4 Treasury - Other
 G10-10.2 MMB - BUDGET DIVISION
 G10-10.3 Analysis & Control (EBO's)
 G10-10.4 Budget Operations and Planning
 G10-10.5 Budget Division - Non Allocable
 G10-11.2 MMB-ACCOUNTING DIVISION
 G10-11.3 Central Payroll
 G10-11.4 Accounting Services
 G10-11.5 Financial Reporting
 G10-11.6 Financial Reporting - Single Audit
 G10-11.7 Accounting Services - Non Allocable
 G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION
 G10-12.4 Accounting & Procurement Operations and System Support
 G10-12.5 Personnel Operations and System Support
 G10-12.6 Budget Service - Computer Operations
 G10-12.7 Personnel Operations Special Billing
 G10-12.8 Accounting & Procurement Operations Special Billing
 G10-12.9 MMB - OTHER - Non-Allocable
 G10-13.2 State HR, Benefits & Labor Relations
 G10-13.3 Personnel Administration
 G02-13.5 Employee Relations - Non Allocable

G45-14.2 MEDIATION SERVICES

G45-14.3 State Agencies
 G45-14.4 Mediation/Representation - General

DP# Name

L49-15.2 LEGISLATIVE AUDITOR

L49-15.3 Financial Audits
 L49-15.4 Program Audits
 L49-15.5 Single Audits
 L49-15.6 Audit Comm
 L49-15.7 Financial Audit- Outdoors
 L49-15.8 Financial Audit- Art
 L49-15.9 Financial Audit- Clean Water
 L49-15.10 Financial Audit- Parks & Trails
 L49-15.11 Program Audit- Outdoors
 L49-15.12 Program Audit- Art
 L49-15.13 Program Audit- Clean Water
 L49-15.14 Program Audit- Parks & Trails

G61-16.2 STATE AUDITOR

G61-16.3 State Auditor General

17 SWIFT (Internally Developed Software Amortized over 10 years begi

99YYY Consumer Agencies

G02-3.0 DEPARTMENT OF ADMINISTRATION

G02-3.2 ADMIN MGMT SERVICES
 G02-3.3 Commissioner's Office
 G02-3.4 Human Resources
 G02-3.5 Financial Management and Reporting
 G02-3.6 Fiscal Agent - Non allocable
 G02-4.2 Government & Citizen Services
 G02-4.5 Real Estate and Construction Services - Leasing
 G02-4.7 Real Property
 G02-4.8 Materials Management Division
 G02-4.10 Central Mail
 G02-4.11 Office of Enterprise Continuous Improvement
 G02-4.12 Grants Management

G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY

G46-6.3 IT Spend
 G46-6.5 OET - Non allocable

G10-8.2 MINNESOTA MANAGEMENT & BUDGET

G10-8.3 Internal Controls & Accountability
 G10-9.2 TREASURY DIVISION
 G10-9.3 Treasury
 G10-9.4 Treasury - Other
 G10-10.2 MMB - BUDGET DIVISION
 G10-10.3 Analysis & Control (EBO's)
 G10-10.4 Budget Operations and Planning
 G10-10.5 Budget Division - Non Allocable
 G10-11.2 MMB-ACCOUNTING DIVISION
 G10-11.3 Central Payroll
 G10-11.4 Accounting Services
 G10-11.5 Financial Reporting
 G10-11.6 Financial Reporting - Single Audit
 G10-11.7 Accounting Services - Non Allocable
 G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION
 G10-12.4 Accounting & Procurement Operations and System Support
 G10-12.5 Personnel Operations and System Support
 G10-12.6 Budget Service - Computer Operations
 G10-12.7 Personnel Operations Special Billing

DP# Name

- G10-12.8 Accounting & Procurement Operations Special Billing
- G10-12.9 MMB - OTHER - Non-Allocable
- G10-13.2 State HR, Benefits & Labor Relations
- G10-13.3 Personnel Administration
- G02-13.5 Employee Relations - Non Allocable

G45-14.2 MEDIATION SERVICES

- G45-14.3 State Agencies
- G45-14.4 Mediation/Representation - General

L49-15.2 LEGISLATIVE AUDITOR

- L49-15.3 Financial Audits
- L49-15.4 Program Audits
- L49-15.5 Single Audits
- L49-15.6 Audit Comm
- L49-15.7 Financial Audit- Outdoors
- L49-15.8 Financial Audit- Art
- L49-15.9 Financial Audit- Clean Water
- L49-15.10 Financial Audit- Parks & Trails
- L49-15.11 Program Audit- Outdoors
- L49-15.12 Program Audit- Art
- L49-15.13 Program Audit- Clean Water
- L49-15.14 Program Audit- Parks & Trails

G61-16.2 STATE AUDITOR

- G61-16.3 State Auditor General

191,586

17 SWIFT (Internally Developed Software Amortized over 10 years begi

99YYY Consumer Agencies

G02-0002	State Archaeology
G02-0003	Public Broadcasting
G02-0007	Information Policy Analysis
G02-0009	Real Estate and Construction Services
G02-0010	Oil Overcharge (Stripper Wells)
G02-0012	STAR
G02-0014	Capital Group Parking
G02-0015a	Fleet Services
G02-0016	Development Disabilities
G02-0017a	Risk Management
G02-0017b	Risk Management - Workers Compensation
G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)
G02-0021a	Plant Mangement (Leases)
G02-0021b	Plant Management (Repairs)
G02-0021c	Plant Management (Materials Transfer)
G02-0021f	Plant Management FR & R
G02-0024	MN Bookstore
G02-0028	Office Supply Connection - Closed in FY2010
G02-0029a	Cooperative Purchasing (CPV)
G02-0029b	Cooperative Purchasing (MMCAP)
G02-0031	Central Mail
G02-0034	Other Non-Allocable
G02-0036	Demography
G02-0037	Mn Geospatial Information Office

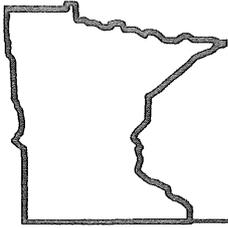
DP#	Name
G02-0037a	MnGeo Service Bureau
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)
G02-0042	Surplus Services
G02-0044	RECS - Energy
G02-0045	SmART FMR
G02-0046	SmART HR
G02-0047	Grants Recovery
G02-0048	Arts & Cultural Heritage
G02-0049	Materials Management
B04	AGRICULTURE DEPT
B11	COSMETOLOGIST EXAMINERS BOARD
B13	COMMERCE DEPT
B14	ANIMAL HEALTH BOARD
B15	BARBER EXAMINERS BOARD
B20	EXPLORE MINNESOTA TOURISM
B22	EMPLOYMENT & ECONOMIC DEVELPMT
B24	PUBLIC FACILITIES AUTHORITY
B25	SCIENCE & TECHNOLOGY AUTHORITY
B34	HOUSING FINANCE AGENCY
B41	WORKERS COMP COURT OF APPEALS
B42	LABOR AND INDUSTRY DEPT
B43	IRON RANGE RESOURCES
B7E	ARCHITECTURE, ENGINEERING BD
B7G	COMBATIVE SPORTS COMMISSION
B7P	ACCOUNTANCY BOARD
B7S	PRIVATE DETECTIVES BOARD
B82	PUBLIC UTILITIES COMM
B9D	AMATEUR SPORTS COMM
B9V	AGRICULTURE UTILIZATION RESRCH
E25	CENTER FOR ARTS EDUCATION
E26	MN STATE COLLEGES/UNIVERSITIES
E37	EDUCATION DEPARTMENT
E40	HISTORICAL SOCIETY
E44	MINNESOTA STATE ACADEMIES
E50	ARTS BOARD
E60	OFFICE OF HIGHER EDUCATION
E77	ZOOLOGICAL BOARD
E81	UNIVERSITY OF MINNESOTA
E95	HUMANITIES COMMISSION
E97	SCIENCE MUSEUM
E9W	HIGHER ED FACILITIES AUTHORITY
G03	LOTTERY
G05	RACING COMMISSION
G06	ATTORNEY GENERAL
G09	GAMBLING CONTROL BOARD
G10	MINNESOTA MANAGEMENT & BUDGET

DP#	Name
G17	HUMAN RIGHTS DEPT
G19	INDIAN AFFAIRS COUNCIL
G38	INVESTMENT BOARD
G39	GOVERNORS OFFICE
G45	MEDIATION SERVICES DEPT
G46	OFFICE OF ENTERPRISE TECHNOLOGY
G53	SECRETARY OF STATE
G61	OFFICE OF THE STATE AUDITOR
G62	MINN STATE RETIREMENT SYSTEM
G63	PUBLIC EMPLOYEES RETIRE ASSOC
G67	REVENUE DEPT
G69	TEACHERS RETIREMENT ASSOC
G90	REVENUE INTERGOVT PAYMENTS
G92	OMBUDSPERSON FOR FAMILIES
G96	UNIFORM LAWS COMMISSION
G9J	CAMPAIGN FINANCE BOARD
G9K	ADMINISTRATIVE HEARINGS
G9L	BLACK MINNESOTANS COUNCIL
G9M	CHICANO LATINO AFFAIRS COUNCIL
G9N	ASIAN-PACIFIC COUNCIL
G9Q	MMB DEBT SERVICE
G9R	MMB NON-OPERATING
G9X	CAPITOL AREA ARCHITECT
G9Y	DISABILITY COUNCIL
GPR	PAYROLL CLEARING
H12	HEALTH DEPT
H55	HUMAN SERVICES DEPT
H55b	HUMAN SERVICES SOS
H55c	HUMAN SERVICES MSOP
H75	VETERANS AFFAIRS DEPT
H7B	MEDICAL PRACTICE BOARD
H7C	NURSING BOARD
H7D	PHARMACY BOARD
H7E	DENTISTRY BOARD
H7H	CHIROPRACTIC EXAMINERS BOARD
H7J	OPTOMETRY BOARD
H7K	NURSING HOME ADMIN BOARD
H7L	SOCIAL WORK BOARD
H7M	MARRIAGE & FAMILY THERAPY BD
H7Q	PODIATRIC MEDICINE
H7R	VETERINARY MEDICINE BOARD
H7S	EMERGENCY MEDICAL SERVICES BD
H7U	DIETETICS & NUTRITION PRACTICE
H7V	PSYCHOLOGY BOARD
H7W	PHYSICAL THERAPY BOARD
H7X	BEHAVIORAL HEALTH & THERAPY BD

DP#	Name
H9G	OMBUDSMAN MH/DD
J33	TRIAL COURTS
J50	GUARDIAN AD LITEM BOARD
J52	PUBLIC DEFENSE BOARD
J58	COURT OF APPEALS
J65	SUPREME COURT
J68	TAX COURT
J70	JUDICIAL STANDARDS BOARD
L10	LEGISLATURE
L49	LEGISLATIVE AUDITOR
P01	MILITARY AFFAIRS DEPT
P07	PUBLIC SAFETY DEPT
P78	CORRECTIONS DEPT
P7T	PEACE OFFICERS BOARD (POST)
P9E	SENTENCING GUIDELINES COMM
R28	MINN CONSERVATION CORPS
R29	NATURAL RESOURCES DEPT
R32	POLLUTION CONTROL AGENCY
R9P	WATER & SOIL RESOURCES BOARD
T79	TRANSPORTATION DEPT
T9B	METROPOLITAN COUNCIL/TRANSPORT
0	OTHER

0 Total
 XXX Source
 0 Difference (Total - Source)

191,586 51,437,690



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2014 BUDGET

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

SCHEDULE 1.0

EQUIPMENT USE CHARGE

The allowable equipment usage charge is allocated in lieu of depreciation. The accumulation of assets to be included in the equipment use charge is based on all purchases of equipment over \$5000.

A usage charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on June 30, 2012. 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 2014
 First Stepdown

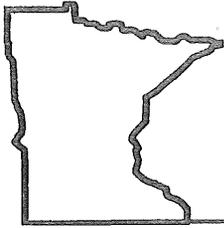
Exhibit C

Schedule No. 1.1

Equipment Use Charge

1.2

	<u>Equipment Use Charge</u>	<u>General Support Allocation</u>
Total Eligible Direct Costs:	810,462	810,462
Add: Allocated Costs		
Sum of Allocated Costs	<u>810,462</u>	<u>810,462</u>
Distribution of Allocated Costs	0	0
Total Allocated Costs	<u>810,462</u>	<u>810,462</u>
Less: Disallowed Costs	0	
Net Allocable Costs	<u><u>810,462</u></u>	<u><u>810,462</u></u>



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2014 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 and plant maintenance) 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 2012 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 2012.
- 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 2012.

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

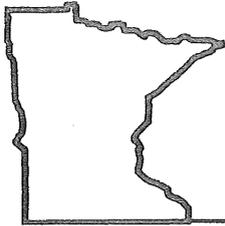
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2014
 First Stepdown

Exhibit C

Schedule No. 3.1

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	1,638,342	444,800	426,181	767,361	0
Add: Allocated Costs					
Equipment Use Charge	0				
Sum of Allocated Costs	1,638,342	444,800	426,181	767,361	0
Distribution of Allocated Costs		0	0	0	0
Total Allocated Costs	1,638,342	444,800	426,181	767,361	0
Less: Disallowed Costs	-				
Net Allocable Costs	1,638,342	182	426,181	767,361	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2014 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 2012 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 2012 net cost of these activities.
- Leasing – The Real Estate unit of 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 2012.
- 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. Costs are allocated based on the count of FY 2012 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 2012 postage charges. Costs of postage are directly charged through a revolving fund.
- Performance Improvement (LEAN) - 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 are 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 200912.
- Grants Management - standardizes, streamlines and improves state grant-making practices and increases public information about state grant opportunities. Costs are allocated based on FY 2012 grant expenditures.
- The legislature appropriates money in lieu of paying rent for space occupied by the legislature and certain veterans' organizations.

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

Ref.: OMB A-87, Attachment B, parts 25, 32, 37

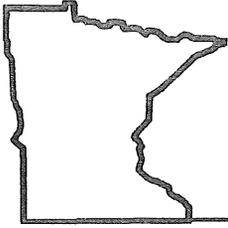
OMB Circular A-102 2. Post Award Policies

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2014
 First Stepdown

Schedule No. 4.1

Administration - Government & Citizen Services

	4.2	4.5	4.7	4.8	4.10	4.11	4.12
	Admin - Government & Citizen Services	General Support	Real Estate & Construction Services - Leasing	Real Property	Materials Management	Enterprise Performance Central Mail Improvement	Grants Mgt
Total Eligible Direct Costs	4,014,162	0	456,000	922,598	1,931,000	444,564	125,000
Add: Allocated Costs							
Equipment Use Charge	0						
Admin - Management Services							
Commissioner's Office	22,580	22,580					
Human Resources	21,635	21,635					
Financial Mgmt and Reporting	7,828	7,828					
Sum of Allocated Costs	4,066,205	52,043	456,000	922,598	1,931,000	444,564	125,000
Distribution of Allocated Costs		(52,043)	6,290	9,872	26,647	6,069	1,500
Total Allocated Costs	4,066,205	(0)	462,290	932,470	1,957,647	450,633	126,500
Less: Disallowed Costs	0						
Net Allocable Costs	4,066,205	(0)	462,290	932,470	1,957,647	450,633	126,500



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2012 ACTUAL

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 2012 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
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 First Stepdown

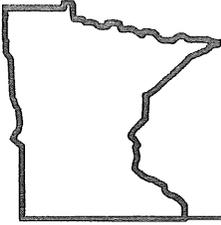
Exhibit C

Schedule No. 6.1

Office of Enterprise Technology

6.2	6.3	6.6
-----	-----	-----

	Office of Enterprise Technology	General Support	IT Spend	Other Non- Allocable
Total Eligible Direct Costs	6,322,168	1,490,249	4,831,919	0
Add: Allocated Costs				
Equipment Use Charge	745,843	745,843		
Admin - Government & Citizen Services				
Materials Mgt	1,207	1,207		
Central Mail	0	0		
Office of Enterprise Continuous Improvement	255	255		
Sum of Allocated Costs	7,069,473	2,237,554	4,831,919	0
Distribution of Allocated Costs		-2,237,554	2,237,554	0
Total Allocated Costs	7,069,473	0	7,069,473	0
Less: Disallowed Costs	0			0
Net Allocable Costs	7,069,473	0	7,069,473	0



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

SCHEDULE 8.0

MINNESOTA MANAGEMENT & BUDGET —FISCAL MANAGEMENT & ADMINISTRATION

The Management Services Division at Minnesota Management & Budget (MMB) includes the costs of the commissioner's office, internal control and accountability, human resources, fiscal and administrative services, information management and communication, and information services. Costs of this entire division have been allocated to the divisions within the department based on net operating costs for FY 2012.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2012 net cost of these activities.

Services related to economic analysis are considered general government expense and are, therefore, unallowable.

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

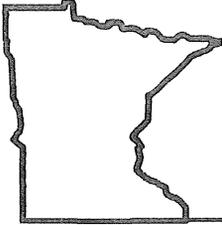
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2014
 First Stepdown

Exhibit C

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	4,028,654	4,028,654							
Add: Allocated Costs									
Equipment Use Charge	36,546	36,546							
Admin - Government & Citizen Services									
Materials Mgt	1,136	1,136							
Central Mail	900	900							
Office of Enterprise Continuous Improvement	30	30							
Office of Enterprise Technology									
IT Spend	2,774	2,774							
Sum of Allocated Costs	4,070,041	4,070,041	0	0	0	0	0	0	0
Distribution of Allocated Costs		-4,070,041	73,260	294,160	331,959	611,335	2,211,567	70,854	476,907
Total Allocated Costs	4,070,041	0	73,260	294,160	331,959	611,335	2,211,567	70,854	476,907
Less: Disallowed Costs	70,854							70,854	
Net Allocable Costs	3,999,188	0	73,260	294,160	331,959	611,335	2,211,567	0	476,907



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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 2012 net cost of these activities.

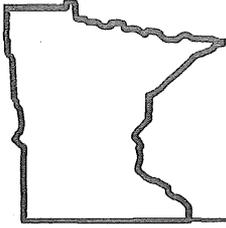
Ref.: OMB Circular A-102 2. Post Award Policies

Schedule No.8.3

**MMB - Internal Controls &
 Accountability**

8.3

	Internal Controls & Accountability	General Support
Total Eligible Direct Costs	459,328	459,328
Add: Allocated Costs		
Admin - Government & Citizen Services		
Materials Mgt	4	4
Central Mail	0	0
Office of Enterprise Continuous Improvement	8	8
MMB - Internal Controls & Accountability		
General Support	73,260	73,260
Sum of Allocated Costs	<u>532,601</u>	<u>532,601</u>
Distribution of Allocated Costs		
Total Allocated Costs	<u>532,601</u>	<u>532,601</u>
Less: Disallowed Costs	0	
Net Allocable Costs	<u><u>532,601</u></u>	<u><u>532,601</u></u>



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

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET—TREASURY DIVISION

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

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2012 net cost of these activities.

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

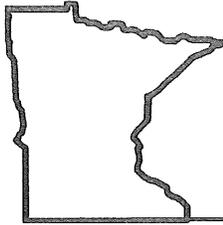
State of Minnesota
 Summary of Allocated Costs
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Exhibit C

Schedule 9.1

MMB - Treasury Division

	9.2	9.3	9.4	
	Treasury Division	General Support	Treasury	Non-Allocable
Total Eligible Direct Costs	1,616,340		1,616,340	
Add: Allocated Costs				
Admin - Government & Citizen Services				
Materials Mgt	173	173		
Central Mail	0	0		
Office of Enterprise Continuous Improvement	15	15		
Office of Enterprise Technology				
IT Spend	1,402	1,402		
MMB - Treasury Division				
General Support	294,160	294,160	-	
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	10	10		
Sum of Allocated Costs	1,912,101	295,761	1,616,340	0
Distribution of Allocated Costs		-295,761	295,761	0
Total Allocated Costs	1,912,101	0	1,912,101	0
Less: Disallowed Costs	0			0
Net Allocable Costs	1,912,101	0	1,912,101	0



STATE OF MINNESOTA
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SCHEDULE 10.0

MINNESOTA MANAGEMENT AND BUDGET—BUDGET SERVICES DIVISION

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A Minnesota Management & Budget 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 2012. 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 Operations 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 2012.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2012 net cost of these activities.

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

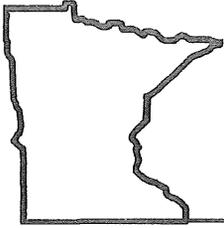
State of Minnesota
 Summary of Allocated Costs
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Exhibit C

Schedule 10.1

MMB - Budget Division

	10.2	10.3	10.4	10.5	
			Budget		
Budget Division	General Support	Analysis & Control	Operations & Planning	General Government	
Total Eligible Direct Costs	1,984,232	0	1,351,962	632,270	0
Add: Allocated Costs					
Admin - Government & Citizen Services					
Materials Mgt	186	186			
Office of Continuous Improvement	41	41			
Office of Enterprise Technology					
IT Spend	204	204			
MMB - Budget Division					
General Support	331,959	331,959			
MMB - Internal Controls & Accountability					
Internal Controls & Accountability	8	8			
Sum of Allocated Costs	2,316,630	332,398	1,351,962	632,270	0
Distribution of Allocated Costs	0	-332,398	194,393	90,911	47,094
Total Allocated Costs	2,316,630	0	1,546,355	723,181	47,094
Less: Disallowed Costs	47,094				47,094
Net Allocable Costs	2,269,536	0	1,546,355	723,181	0



STATE OF MINNESOTA
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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 11.0

MINNESOTA MANAGEMENT AND BUDGET—ACCOUNTING SERVICES DIVISION

The Accounting Services Division manages the state's accounting system and other related activities. The Accounting Division also includes the Financial Reporting unit. The Financial Reporting unit reviews and reports on expenditures and revenues to complete the state's Comprehensive Annual Financial Report. The Accounting Services Division 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 2012.

Minnesota Management and Budget is also the lead state agency for federal single audit purposes. These costs are budgeted in the Financial Reporting unit but have been segregated for allocation purposes. Costs are allowable for plan purposes and have been allocated based on federal cash receipts during FY 2012.

The cost of the Central Payroll unit are allowable and has been allocated based on total FY 2011 sum of percentages of labor distribution rows and a count of W-2 forms remitted.

The Agency Assistance unit is also included in these costs. This group is responsible for assisting agencies with accounting system questions. In addition, they set up training for agencies on this system. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2012.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2012 net cost of these activities.

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

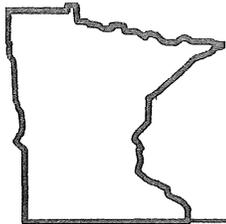
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2014
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Exhibit C

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	4,065,176	0	1,214,171	1,400,488	1,430,219	20,298
Add: Allocated Costs						
Equipment Usage Charge	0					
Admin - Government & Citizen Services						
Materials Mgt	351	351				
Central Mail	3,646	3,646				
Office of Continuous Improvement	62	62				
Office of Enterprise Technology						
IT Spend	44	44				
MMB - Accounting Division						
General Support	611,335	611,335				
MMB - Internal Controls & Accountability						
Internal Controls & Accountability	14	14				
Sum of Allocated Costs	4,680,628	615,452	1,214,171	1,400,488	1,430,219	20,298
Distribution of Allocated Costs	0	-615,453	212,225	178,808	220,375	4,045
Total Allocated Costs	4,680,628	(1)	1,426,396	1,579,296	1,650,594	24,343
Less: Disallowed Costs	0					
Net Allocable Costs	4,680,628	(1)	1,426,396	1,579,296	1,650,594	24,343



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

SCHEDULE 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, payroll and human resources, biennial budget, capital budget, fiscal notes, performance reporting, and information access. This division also provides Minnesota Management and Budget programs Local Area Network 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 2012.

The accounting and procurement costs are based upon accounting transactions; the payroll and human resources costs are based upon a sum of percentages of labor distribution rows and a count of W-2 forms remitted; and biennial budget 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 the net cost of these activities.

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

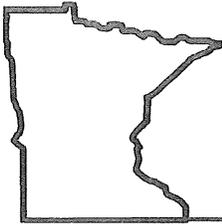
State of Minnesota
 Summary of Allocated Costs
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Exhibit C

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	13,752,040	2,933,380	232,651	(351,605)	0	4,101,605	6,836,009	
Add: Allocated Costs								
Admin - Government & Citizen Services								
Materials Mgt	1,376	1,376						
Office of Continuous Improvement	176	176						
Office of Enterprise Technology								
IT Spend	118,392	118,392						
MMB - IT Management & Administration								
General Support	2,211,567	2,211,567						
MMB - Internal Controls & Accountability								
Internal Controls & Accountability	49	49						
Sum of Allocated Costs	16,083,599	5,264,939	232,651	(351,605)	0	4,101,605	6,836,009	0
Distribution of Allocated Costs		0	4,219,247	1,045,692	0	0	0	0
		-5,264,939						
Total Allocated Costs	16,083,599	0	4,451,898	694,087	0	4,101,605	6,836,009	0
Less: Disallowed Costs	0							0
Net Allocable Costs	16,083,599	0	4,451,898	694,087	0	4,101,605	6,836,009	0



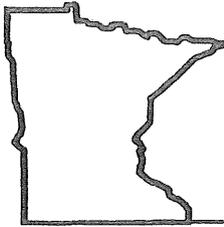
**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
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**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

SCHEDULE N/A

MINNESOTA MANAGEMENT AND BUDGET—OTHER SERVICES

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



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 13.0

MMB—STATE HUMAN RESOURCES AND BENEFITS, LABOR RELATIONS DIVISIONS

The Human Resources division provides labor relations and compensation, human resource management, employee insurance, information systems and administration services 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 a sum of percentages of labor distribution rows and a count of W-2 forms remitted 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 2012 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.

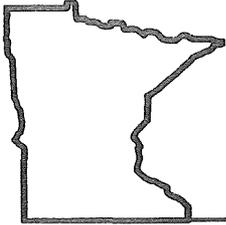
Ref.: OMB A-87, Attachment B, parts 7, 13, 22

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	3,240,541	0	3,240,541
Add: Allocated Costs			
Equipment Use Charge	0	0	
Admin - Government & Citizen Services			
Materials Management	519	519	
Office of Continuous Improvement	46	46	
Office of Enterprise Technology			
IT Spend	677	677	
MMB - HR, Benefits & Labor Relations			
Personnel	476,907	476,907	
MMB - Internal Controls & Accountability			
Internal Control & Accountablility	15	15	
Sum of Allocated Costs	<u>3,718,706</u>	<u>478,165</u>	<u>3,240,541</u>
Distribution of Allocated Costs		-478,165	478,165
Total Allocated Costs	<u>3,718,706</u>	<u>0</u>	<u>3,718,706</u>
Less: Disallowed Costs	0		
Net Allocable Costs	<u><u>3,718,706</u></u>	<u><u>0</u></u>	<u><u>3,718,706</u></u>



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

SCHEDULE 14.0

DEPARTMENT OF MEDIATION SERVICES

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

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2012.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2012 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

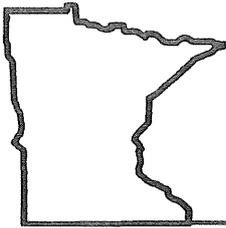
State of Minnesota
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Exhibit C

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	57,414	0	57,414	0
Add: Allocated Costs				
Equipment Use Charge	0	0		
Admin - Government & Citizen Services				
Materials Management	11	11		
Central Mail	0	0		
Office of Continuous Improvement	3	3		
Office of Enterprise Technology				
IT Spend	46	46		
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	1	1		
MMB - Treasury Division				
Treasury	3	3		
MMB - Budget Division				
Analysis & Control (EBO's)	1	1		
Budget Operations and Planning	7	7		
MMB - Accounting Division				
Central Payroll	32	32		
Accounting Services	2	2		
Financial Reporting	2	2		
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Support	4	4		
Personnel Operations and System Support	15	15		
Budget Service - Computer Operations	0	0		
Personnel Operations Special Billing	91	91		
Accounting & Procurement Operations Special Billing	7	7		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	82	82		
Sum of Allocated Costs	57,720	306	57,414	0
Distribution of Allocated Costs		(306)	10	296
Total Allocated Costs	57,720	0	57,424	296
Less: Disallowed or Unallocable Costs	296			296
Net Allocable Costs	57,424	0	57,424	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 2012 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 2012.

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 2012 net cost of these activities.

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

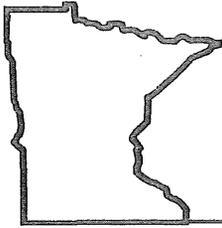
State of Minnesota
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Exhibit C

Schedule No.15.1

Legislative Auditor

	15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13	15.14	
	Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audits	Audit Comm	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
Total Eligible Direct Costs	1,361,850	1,361,850												
Add: Allocated Costs														
Equipment Use Charge	0	0												
Admin - Government & Citizen Services														
Materials Management	923	923												
Central Mail	649	649												
Office of Enterprise Continuous Improvement	124	124												
Office of Enterprise Technology														
IT Spend	6,503	6,503												
MMB - Internal Controls & Accountability														
Internal Controls & Accountability	41	41												
MMB - Treasury Division														
Treasury	182	182												
MMB - Budget Division														
Analysis & Control (EBO's)	120	120												
Budget Operations and Planning	327	327												
MMB - Accounting Division														
Central Payroll	1,298	1,298												
Accounting Services	123	123												
Financial Reporting	128	128												
MMB - IT Management & Administration														
Accounting & Procurement Operations and System	346	346												
Personnel Operations and System Support	632	632												
Budget Service - Computer Operations	0	0												
Personnel Operations Special Billing	3,733	3,733												
Accounting & Procurement Operations Special Bill	531	531												
MMB - State HR, Benefits & Labor Relations														
Personnel Administration	3,384	3,384												
Mediation Services														
State Agencies	52	52												
Sum of Allocated Costs	1,380,945	1,380,945	0	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		(1,380,945)	803,790	374,507	107,492	739	22,719	30,026	21,419	6,205	3,878	2,264	5,909	1,997
Total Allocated Costs	1,380,945	(0)	803,790	374,507	107,492	739	22,719	30,026	21,419	6,205	3,878	2,264	5,909	1,997
Less: Disallowed Costs	739					739								
Net Allocable Costs	1,380,206	(0)	803,790	374,507	107,492	0	22,719	30,026	21,419	6,205	3,878	2,264	5,909	1,997



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

SCHEDULE 16.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

The single audit cost center is designed to meet the federal requirements of OMB Circular A-133. 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 Single Audit Act Amendments of 1996 require organization-wide audits of sub-recipients receiving federal funds from state agencies. The Office of the State Auditor – Single Audit Division reviews the audits of sub-recipients of federal awards received through the State of Minnesota as part of the State’s pass-through entity responsibility.

Costs are allocated based on federal cash receipts during FY 2012.

Ref.: OMB A-87, Attachment C
OMB Circular A-133, subpart D § ____ .400(d)
Single Audit Act of 1984 (PL 98-502) and Single Audit Act
Amendments of 1996 (PL 104-156)

State of Minnesota
 Summary of Allocated Costs
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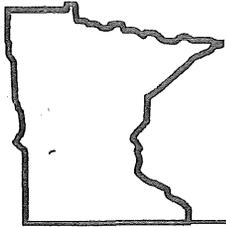
Exhibit C

Schedule No. 16.1

State Auditor

16.2

	State Auditor	General Support
Total Eligible Direct Costs	33,519	33,519
Add: Allocated Costs		
Equipment Use Charge	28,073	28,073
Admin - Government & Citizen Services		
Real Estate & Construction Services	0	0
Materials Management	9	9
Central Mail	0	0
Office of Enterprise Continous Improvement	1	1
Office of Enterprise Technology		
IT Spend	27	27
MMB - Internal Controls & Accountability		
Internal Controls & Accountability	0	0
MMB - Treasury Division		
Treasury	2	2
MMB - Budget Division		
Analysis & Control (EBO's)	1	1
Budget Operations and Planning	6	6
MMB - Accounting Division		
Central Payroll	14	14
Accounting Services	1	1
Financial Reporting	1	1
MMB - IT Management & Administration		
Accounting & Procurement Operations and System Su	4	4
Personnel Operations and System Support	7	7
Budget Service - Computer Operations	0	0
Personnel Operations Special Billing	40	40
Accounting & Procurement Operations Special Billing	6	6
MMB - State HR, Benefits & Labor Relations		
Personnel Administration	37	37
Mediation Services		
State Agencies	1	1
Legislative Auditor		
Financial Audits	387	387.45
Sum of Allocated Costs	<u>62,137</u>	<u>62,137</u>
Distribution of Allocated Costs	0	
Total Allocated Costs	<u>62,137</u>	<u>62,137</u>
Less: Disallowed Costs		
Net Allocable Costs	<u><u>62,137</u></u>	<u><u>62,137</u></u>



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

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, 2012, 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.

The capitalizable costs of this project are compiled and are 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

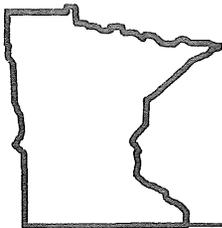
State of Minnesota
Summary of Allocated Costs
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Exhibit C

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	5,295,083	5,295,083
Add: Allocated Costs		
Sum of Allocated Costs	<u>5,295,083</u>	<u>5,295,083</u>
Distribution of Allocated Costs		
Total Allocated Costs	<u>5,295,083</u>	<u>5,295,083</u>
Less: Disallowed Costs	0	
Net Allocable Costs	<u><u>5,295,083</u></u>	<u><u>5,295,083</u></u>



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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.

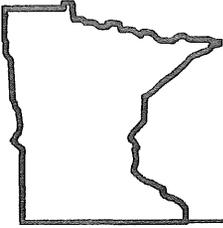
State of Minnesota
Summary of Allocated Costs
 Budget State Fiscal Year 2014
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Exhibit C

Schedule No. 20.0

Administration - Department Allocated from Step 1

	20	21.2	22.2	23.2	
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	22,539		22,391	148	
Human Resources	21,575		21,453	122	
Financial Management and Reporting	6,190		6,141	49	
Admin - Government & Citizen Services					
Real Estate & Construction Services	5,095		3,821	1,274	
Materials Management	1,837		892	945	
Central Mail	172		23	149	
Office of Enterprise Continuous Improvement	149		74	75	
Office of Enterprise Technology					
IT Spend	10,150		1,450	8,700	
MMB - Internal Controls & Accountability					
Internal Controls & Accountability	92		40	52	
MMB - Treasury Division					
Treasury	369		167	202	
MMB - Budget Division					
Analysis & Control (EBO's)	268	118		150	
Budget Operations and Planning	1,102	572		530	
MMB - Accounting Division					
Central Payroll	1,551	772		779	
Accounting Services	273	120		153	
Financial Reporting	284	125		159	
MMB - IT Management & Administration					
Accounting & Procurement Operations and System Support	769	338		431	
Personnel Operations and System Support	755		376	379	
Budget Service - Computer Operations	0		0	0	
Personnel Operations Special Billing	4,460		2,221	2,239	
Accounting & Procurement Operations Special Billing	1,181	519	0	662	
MMB - State HR, Benefits & Labor Relations					
Personnel Administration	4,043		2,013	2,030	
Mediation Services					
State Agencies	62		31	31	
Legislative Auditor					
Financial Audits	69,868	62,055	2,462	5,351	
SWIFT	915	402		513	
Sum of Allocated Costs	153,702	65,023	63,557	25,122	0
Distribution of Allocated Costs		(65,023)	4,287	1,659	59,077
Total Allocated Costs	153,702	-	67,844	26,781	59,077
Less: Disallowed Costs	-59,077				59,077
Net Allocable Costs	94,625	0	67,844	26,781	0



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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

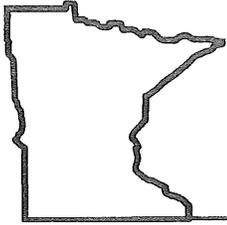
This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocation received is, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same 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	21.4	21.5	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	67,844	67,844				
Sum of Allocated Costs	67,844	67,844	0	0	0	0
Distribution of Allocated Costs		(67,844)	2,766	2,276	4,731	58,071
Total Allocated Costs	67,844	-	2,766	2,276	4,731	58,071
Less: Disallowed Costs	58,071					58,071
Net Allocable Costs	9,773	0	2,766	2,276	4,731	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.

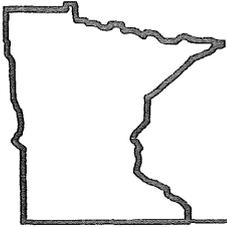
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
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Schedule No. 22.1

Admin - Government & Citizen Services

	22.2	22.5	22.7	22.8	22.10	22.11	22.12	
	Government & Citizen Services	General Support	Real Estate & Construction Services - Leasing	Real Property Enterprise System	Materials Management	Central Mail	Office of Continuous Improvement	Grants Mgt
Total Eligible Direct Costs								
Add: Allocated Costs Department of Administration General Support	26,781	26,781						
Sum of Allocated Costs	26,781	26,781	0	0	0	0	0	0
Distribution of Allocated Costs		(26,781)	3,237	5,080	13,712	3,123	857	772
Total Allocated Costs	26,781	0	3,237	5,080	13,712	3,123	857	772
Less: Disallowed Costs								
Net Allocable Costs	26,781	0	3,237	5,080	13,712	3,123	857	772



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

SCHEDULE 24.0

OFFICE OF ENTERPRISE TECHNOLOGY

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

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

State of Minnesota
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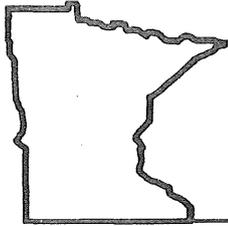
Exhibit C

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	56,340	56,340		
MMB - Internal Controls & Accountability				
Internal Controls & Accountability	36	36		
MMB - Treasury Division				
Treasury	142	142		
MMB - Budget Division				
Analysis & Control (EBO's)	104	104		
Budget Operations and Planning	476	476		
MMB - Accounting Division				
Central Payroll	2,659	2,659		
Accounting Services	106	106		
Financial Reporting	111	111		
Financial Reporting - Single Audit	0	0		
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Support	300	300		
Personnel Operations and System Support	1,294	1,294		
Budget Service - Computer Operations	0	0		
Personnel Operations Special Billing	7,647	7,647		
Accounting & Procurement Operations Special Billing	461	461		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	6,933	6,933		
Mediation Services				
State Agencies	107	107		
Legislative Auditor				
Financial Audits	35,479	35,479		
SWIFT	357	357		
Admin - Government & Citizen Services				
Materials Management	8	8		
Office of Enterprise Continuous Improvement	2	2		
Sum of Allocated Costs	112,563	112,563	0	0
Distribution of Allocated Costs		(112,563)	112,563	0
Total Allocated Costs	112,563	0	112,563	0
Less: Disallowed Costs	0			
Net Allocable Costs	112,563	0	112,563	0



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.0

MINNESOTA MANAGEMENT AND BUDGET—FISCAL MANAGEMENT AND ADMINISTRATION

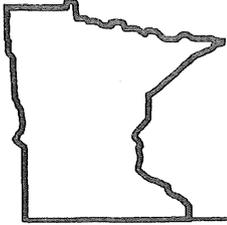
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All revenues and direct-billed charges are accounted for in the initial allocation.

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	23	23							
MMB - Treasury Division									
Treasury	167	167							
MMB - Budget Division									
Analysis & Controls(EBO's)	68	68							
Budget Operations and Planning	277	277							
MMB - Accounting Division									
Central Payroll	317	317							
Accounting Services	69	69							
Financial Reporting	72	72							
MMB - IT Management & Administration									
Accounting & Procurement Operations and System Support	196	196							
Personnel Operations and System Support	154	154							
Budget Service - Computer Operations	0	0							
Personnel Operations Special Billing	912	912							
Accounting & Procurement Operations Special Billing	301	301							
MMB - State HR, Benefits & Labor Relations									
Personnel Administration	827	827							
Mediation Services									
State Agencies	13	13							
Legislative Auditor									
Financial Audits	295,631	295,631							
Program Audits	0	0							
Single Audits	0	0							
SWIFT	233	233							
Admin - Government & Citizen Services									
Materials Management	8	8							
Central Mail	6	6							
Office of Continuous Improvement	0	0							
Office of Enterprise Technology									
IT Spend	45	45							
Sum of Allocated Costs	299,321	299,321	0	0	0	0	0	0	0
Distribution of Allocated Costs		(299,321)	5,388	21,633	24,413	44,959	162,644	5,211	35,073
Total Allocated Costs	299,321	0	5,388	21,633	24,413	44,959	162,644	5,211	35,073
Less: Disallowed Costs	5,211							5,211	
Net Allocable Costs	294,110	0	5,388	21,633	24,413	44,959	162,644	0	35,073



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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.

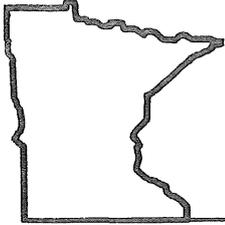
State of Minnesota
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Schedule No. 26.3

**MMB - Internal Controls &
 Accountability**

26.3

	<u>Internal Controls & Accountability</u>	<u>General Support</u>
Total Eligible Direct Costs	0	
Add: Allocated Costs		
Department of MMB		
MMB - General Support	5,388	5,388
MMB - Internal Controls & Accountability		
Internal Controls & Accountability	2	2
MMB - Treasury Division		
Treasury	2	2
MMB - Budget Division		
Analysis & Controls(EBO's)	5	5
Budget Operations and Planning	36	36
MMB - Accounting Division		
Central Payroll	84	84
Accounting Services	5	5
Financial Reporting	5	5
MMB - IT Management & Administration		
Accounting & Procurement Operations and System S	14	14
Personnel Operations and System Support	41	41
Budget Service - Computer Operations	0	
Personnel Operations Special Billing	241	241
Accounting & Procurement Operations Special Billing	22	22
MMB - State HR, Benefits & Labor Relations		
Personnel Administration	218	218
Mediation Services		
State Agencies	3	3
SWIFT	17	17
Sum of Allocated Costs	<u>6,083</u>	<u>6,083</u>
Distribution of Allocated Costs		0
Total Allocated Costs	<u>6,083</u>	<u>6,083</u>
Less: Disallowed Costs	0	
Net Allocable Costs	<u><u>6,083</u></u>	<u><u>6,083</u></u>



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**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.

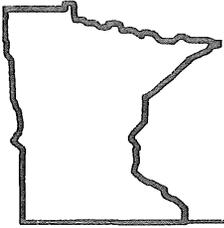
State of Minnesota
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Exhibit C

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	21,633	21,633		
MMB - Treasury Division				
Treasury	65	65		
MMB - Budget Division				
Analysis & Controls(EBO's)	30	30		
Budget Operations and Planning	171	171		
MMB - Accounting Division				
Central Payroll	157	157		
Accounting Services	31	31		
Financial Reporting	32	32		
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Sup	88	88		
Personnel Operations and System Support	77	77		
Budget Service - Computer Operations	0			
Personnel Operations Special Billing	453	453		
Accounting & Procurement Operations Special Billing	135	135		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	410	410		
Mediation Services				
State Agencies	6	6		
Legislative Auditor				
Financial Audits	33,543	33,543		
SWIFT	104	104		
Sum of Allocated Costs	56,936	56,936	0	0
Distribution of Allocated Costs		(56,936)	56,936	
Total Allocated Costs	56,936	0	56,936	0
Less: Disallowed Costs	0			
Net Allocable Costs	56,936	0	56,936	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.

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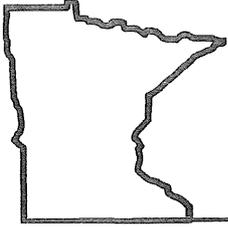
Exhibit C

Schedule No. 28.1

MMB - Budget Division

28.2	28.3	28.4	28.5
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	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	24,413	24,413			
MMB - Treasury Division					
Treasury	33	33			
MMB - Budget Division					
Analysis & Controls(EBO's)	29	29			
Budget Operations and Planning	164	164			
MMB - Accounting Division					
Central Payroll	429	429			
Accounting Services	30	30			
Financial Reporting	31	31			
MMB - IT Management & Administration					
Accounting & Procurement Operations and System Support	84	84			
Personnel Operations and System Support	209	209			
Budget Service - Computer Operations	0				
Personnel Operations Special Billing	1,233	1,233			
Accounting & Procurement Operations Special Billing	129	129			
MMB - State HR, Benefits & Labor Relations					
Personnel Administration	1,118	1,118			
Mediation Services					
State Agencies	17	17			
Legislative Auditor					
Program Audits	27,454	27,454			
SWIFT	100	100			
Admin - Government & Citizen Services					
Materials Management	1	1			
Office of Enterprise Continuous Improvement					
Office of Enterprise Technology					
IT Spend	3	3			
Sum of Allocated Costs	55,478	55,478		0	0
Distribution of Allocated Costs		(55,478)	32,444	15,173	7,860
Total Allocated Costs	55,478	0	32,444	15,173	7,860
Less: Disallowed Costs		-7,860			7,860
Net Allocable Costs	47,617	0	32,444	15,173	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.

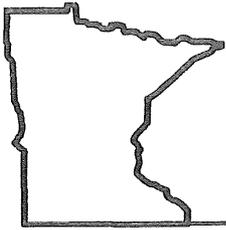
State of Minnesota
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 Budget State Fiscal Year 2014
 Second Stepdown

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	44,959	44,959				
MMB - Treasury Division						
Treasury	49	49				
MMB - Budget Division						
Analysis & Controls(EBO's)	42	42				
Budget Operations and Planning	206	206				
MMB - Accounting Division						
Central Payroll	647	647				
Accounting Services	42	42				
Financial Reporting	44	44				
MMB - IT Management & Administration						
Accounting & Procurement Operations :	118	118				
Personnel Operations and System Supl	315	315				
Budget Service - Computer Operations	0					
Personnel Operations Special Billing	1,859	1,859				
Accounting & Procurement Operations :	181	181				
MMB - State HR, Benefits & Labor Relations						
Personnel Administration	1,686	1,686				
Mediation Services						
State Agencies	26	26				
Legislative Auditor						
Financial Audits	361,354	361,354				
Single Audit	25,140	25,140				
SWIFT	141	141				
Sum of Allocated Costs	436,808	436,808	0	0	0	0
Distribution of Allocated Costs		(436,808)	150,623	126,906	156,408	2,871
Total Allocated Costs	436,808	0	150,623	126,906	156,408	2,871
Less: Disallowed Costs	0					
Net Allocable Costs	436,808	0	150,623	126,906	156,408	2,871



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2014 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.

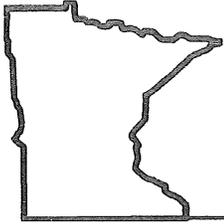
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2014
 Second Stepdown

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	162,644	162,644					
MMB - Internal Controls & Accountability							
Internal Controls & Accountability	1	1					
MMB - Treasury Division							
Treasury	171	171					
MMB - Budget Division							
Analysis & Controls(EBO's)	146	146					
Budget Operations and Planning	576	576					
MMB - Accounting Division							
Central Payroll	1,832	1,832					
Accounting Services	158	158					
Financial Reporting	166	166					
MMB - IT Management & Administration							
Accounting & Procurement Operations and System Support	412	412					
Personnel Operations and System Support	892	892					
Budget Service - Computer Operations	0						
Personnel Operations Special Billing	5,269	5,269					
Accounting & Procurement Operations Special Billing	633	633					
MMB - State HR, Benefits & Labor Relations							
Personnel Administration	4,777	4,777					
Mediation Services							
State Agencies	74	74					
Legislative Auditor							
Financial Audits	30,527	30,527					
Single Audit	0	0					
SWIFT							
Admin - Government & Citizen Services	490	490					
Materials Management	6	6					
Office of Enterprise Technology							
IT Spend	0	285					
Sum of Allocated Costs	208,776	209,062	0	0	0	0	0
Distribution of Allocated Costs		(209,062)	167,539	41,523	0	0	0
Total Allocated Costs	208,776	0	167,539	41,523	0	0	0
Less: Disallowed Costs	0						
Net Allocable Costs	208,776	0	167,539	41,523	0	0	0



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2014 BUDGET

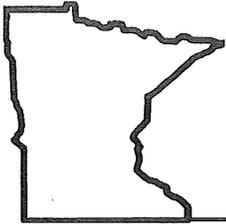
DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1
EXHIBIT C—NATURE AND EXTENT OF SERVICES

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 2014 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

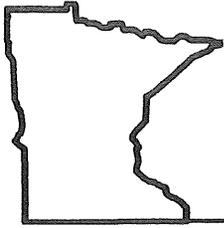
This indirect service department has been created for accounting purposes. This entity receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the 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. 31

**MMB - State HR Benefits &
 Labor Relations**

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

	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	35,073	35,073		
MMB - Internal Controls & Accountability				
Internal Controls & Accountability		0		
MMB - Treasury Division				
Treasury	57	57		
MMB - Budget Division				
Analysis & Controls(EBO's)	44	44		
Budget Operations and Planning	299	299		
MMB - Accounting Division				
Central Payroll	481	481		
Accounting Services	48	48		
Financial Reporting	50	50		
MMB - IT Management & Administration				
Accounting & Procurement Operations and System Support	124	124		
Personnel Operations and System Support	234	234		
Budget Service - Computer Operations	0			
Personnel Operations Special Billing	1,383	1,383		
Accounting & Procurement Operations Special Billing	190	190		
MMB - State HR, Benefits & Labor Relations				
Personnel Administration	1,254	1,254		
Mediation Services				
State Agencies	19	19		
SWIFT	147	147		
Office of Enterprise Technology				
IT Spend		11		
Sum of Allocated Costs	<u>39,402</u>	<u>39,412</u>	<u>0</u>	<u>0</u>
Distribution of Allocated Costs		(39,412)	39,412	0
Total Allocated Costs	<u>39,402</u>	<u>0</u>	<u>39,412</u>	<u>0</u>
Less: Disallowed Costs	0			
Net Allocable Costs	<u><u>39,402</u></u>	<u><u>0</u></u>	<u><u>39,412</u></u>	<u><u>0</u></u>



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2014 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.

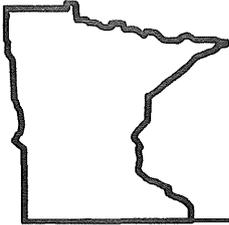
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2014
 Second Stepdown

Exhibit C

Schedule No. 32.1

Mediation Services

	32.2	32.3	32.4	
Department of	Mediation	General	Mediation	Mediation
Services	Support	Services - State	Agencies	Services- All Others
Total Eligible Direct Costs				
Add: Allocated Costs				
Mediation Services				
State Agencies	1	1		
Legislative Auditor				
Financial Audits	0	0		
Single Audits	0	0		
SWIFT	5	5		
Admin - Government & Citizen Services				
Materials Management	0	0		
Central Mail	0	0		
Office of Continuous Improvement	0	0		
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 & Controls(EBO's)	0	0		
Budget Operations and Planning	0	0		
MMB - Accounting Division				
Central Payroll	3	3		
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	1	1		
Sum of Allocated Costs	13	13	0	0
Distribution of Allocated Costs		(13)	0	13
Total Allocated Costs	13	0	0	13
Less: Disallowed Costs	-13			13
Net Allocable Costs	0	0	0	0



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2014 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.

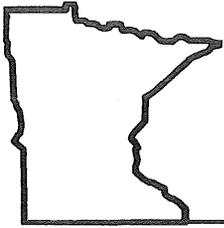
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2014
 Second Stepdown

Exhibit C

Schedule No. 33.1

Office of the Legislative Auditor

	33.2	33.3	33.4	33.5	33.6	33.7	33.8	33.9	33.1	33.11	33.12	33.13	33.14
	General Support	Financial Audits	Program Audits	Single Audit	Audit Comm	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
Total Eligible Direct Costs													
Add: Allocated Costs													
SWIFT	411	411											
Admin - Government & Citizen Services													
Materials Management	6	6											
Central Mail	4	4											
Office of Continuous Improvement	1	1											
Office of Enterprise Technology													
IT Spend	105	105											
MMB - Internal Controls & Accountability													
Internal Controls & Accountability	0	0											
MMB - Treasury Division													
Treasury	5	5											
MMB - Budget Division													
Analysis & Controls(EBO's)	3	3											
Budget Operations and Planning	7	7											
MMB - Accounting Division													
Central Payroll	138	138											
Accounting Services	10	10											
Financial Reporting	12	12											
MMB - IT Management & Administration													
Accounting & Procurement Operations and Syster	13	13											
Personnel Operations and System Support	38	38											
Budget Service - Computer Operations	0	0											
Personnel Operations Special Billing	1	1											
Accounting & Procurement Operations Special Billi	0	0											
MMB - State HR, Benefits & Labor Relations													
Personnel Administration	36	36.45											
Mediation Services													
State Agencies	0	0											
Sum of Allocated Costs	791	791	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		(791)	460	214	62	0	13	17	12	4	2	1	3
Total Allocated Costs	791	0	460	214	62	0	13	17	12	4	2	1	3
Less: Disallowed Costs	0												
Net Allocable Costs	791	0	460	214	62	0	13	17	12	4	2	1	3



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2014 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 2014
 Second Stepdown

Exhibit C

Schedule No. 34.1

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	4	4
MMB - Accounting Division		
Central Payroll	1	1
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
Sum of Allocated Costs	8	8
Distribution of Allocated Costs		0
Total Allocated Costs	8	8
Less: Disallowed Costs	0	
Net Allocable Costs	8	8

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets Equipment Usage	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
					ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
		1.2 Equipment Use Charge	810,462							
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION								
G02-3.2	G02-3.2	ADMIN MGMT SERVICES		0						
G02-3.3	G02-3.3	Commissioner's Office	444,800	0	388,931					
G02-3.4	G02-3.4	Human Resources	426,181	0	320,068					
G02-3.5	G02-3.5	Financial Management and Reporting	767,361	0	665,329					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable		0	8,166,477					
G02-4.2	G02-4.2	Government & Citizen Services		0		0.05%	0.05%	7,928		
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	456,000	0					446,173	
G02-4.7	G02-4.7	Real Property	922,598	0					700,287	
G02-4.8	G02-4.8	Materials Management Division	1,931,000	0					1,890,190	
G02-4.10	G02-4.10	Central Mail	444,564	0					430,493	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	135,000	0					118,104	
G02-4.12	G02-4.12	Grants Management	125,000	0					106,436	
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	1,490,249	11,182,057						
G46-6.3	G46-6.3	IT Spend	4,831,919	0						
G46-6.5	G46-6.5	OET - Non allocable		0						
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	4,028,654	547,923						
G10-8.3	G10-8.3	Internal Controls & Accountability	459,328	0						
G10-9.2	G10-9.2	TREASURY DIVISION		0						
G10-9.3	G10-9.3	Treasury	1,616,340	0						
G10-9.4	G10-9.4	Treasury - Other		0						
G10-10.2	G10-10.2	MMB - BUDGET DIVISION		0						
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,351,962	0						
G10-10.4	G10-10.4	Budget Operations and Planning	632,270	0						
G10-10.5	G10-10.5	Budget Division - Non Allocable		0						
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION		0						
G10-11.3	G10-11.3	Central Payroll	1,214,171	0						
G10-11.4	G10-11.4	Accounting Services	1,400,488	0						
G10-11.5	G10-11.5	Financial Reporting	1,424,375	0						
G10-11.6	G10-11.6	Financial Reporting - Single Audit	26,142	0						
G10-11.7	G10-11.7	Accounting Services - Non Allocable		0						
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	2,933,380	0						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	232,651	0						
G10-12.5	G10-12.5	Personnel Operations and System Support	-351,605	0						
G10-12.6	G10-12.6	Budget Service - Computer Operations		0						
G10-12.7	G10-12.7	Personnel Operations Special Billing	4,101,605	0						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	6,836,009	0						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		0						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		0						
G10-13.3	G10-13.3	Personnel Administration	3,240,541	0						
G02-13.5	G02-13.5	Employee Relations - Non Allocable		0						
G45-14.2	G45-14.2	MEDIATION SERVICES		0						
G45-14.3	G45-14.3	State Agencies	57,414	0						
G45-14.4	G45-14.4	Mediation/Representation - General		0						
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	1,361,850	0						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	
			1.2	3.2	3.3	3.4	3.5	4.2	4.5	
			2014 Budget Allocable Costs & Applicable Credits	Equipment Usage	ADMIN SERVICES	COMMISSIONER'S FFICE	Human Resources and Reporting	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
Schedule No.	DP#	Name	Credits	Equipment Usage	ADMIN SERVICES	COMMISSIONER'S FFICE	Human Resources and Reporting	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
L49-15.3	L49-15.3	Financial Audits	2,391,117	0						
L49-15.4	L49-15.4	Program Audits		0						
L49-15.5	L49-15.5	Single Audits	319,768	0						
L49-15.6	L49-15.6	Audit Comm		0						
L49-15.7	L49-15.7	Financial Audit- Outdoors	67,586							
L49-15.8	L49-15.8	Financial Audit- Art	89,321							
L49-15.9	L49-15.9	Financial Audit- Clean Water	63,715							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	18,460							
L49-15.11	L49-15.11	Program Audit- Outdoors								
L49-15.12	L49-15.12	Program Audit- Art								
L49-15.13	L49-15.13	Program Audit- Clean Water								
L49-15.14	L49-15.14	Program Audit- Parks & Trails								
G61-16.2	G61-16.2	STATE AUDITOR	33,519	420,881						
G61-16.3	G61-16.3	State Auditor General		0						
17	17	SWIFT (Internally Developed Software Amortized ov	5,295,083							
99YYY	99YYY	Consumer Agencies								
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION								
G02-3.2	G02-3.2	ADMIN MGMT SERVICES				0.00%	0.00%	-		-
G02-3.3	G02-3.3	Commissioner's Office				0.05%	0.05%	6,220		3
G02-3.4	G02-3.4	Human Resources								
G02-3.5	G02-3.5	Financial Management and Reporting								
G02-3.6	G02-3.6	Fiscal Agent - Non allocable								
G02-4.2	G02-4.2	Government & Citizen Services								1
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing								
G02-4.7	G02-4.7	Real Property								
G02-4.8	G02-4.8	Materials Management Division								
G02-4.10	G02-4.10	Central Mail								
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement								
G02-4.12	G02-4.12	Grants Management								
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
G46-6.3	G46-6.3	IT Spend								
G46-6.5	G46-6.5	OET - Non allocable								
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
G10-8.3	G10-8.3	Internal Controls & Accountability								
G10-9.2	G10-9.2	TREASURY DIVISION								
G10-9.3	G10-9.3	Treasury								
G10-9.4	G10-9.4	Treasury - Other								
G10-10.2	G10-10.2	MMB - BUDGET DIVISION								
G10-10.3	G10-10.3	Analysis & Control (EBO's)								
G10-10.4	G10-10.4	Budget Operations and Planning								
G10-10.5	G10-10.5	Budget Division - Non Allocable								
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION								
G10-11.3	G10-11.3	Central Payroll								
G10-11.4	G10-11.4	Accounting Services								
G10-11.5	G10-11.5	Financial Reporting								
G10-11.6	G10-11.6	Financial Reporting - Single Audit								
G10-11.7	G10-11.7	Accounting Services - Non Allocable								
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION								
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support								

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
				Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources and Reporting	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
G10-12.5	G10-12.5	Personnel Operations and System Support		1.2	3.2	3.3	3.4	3.5	4.2	4.5
G10-12.6	G10-12.6	Budget Service - Computer Operations								
G10-12.7	G10-12.7	Personnel Operations Special Billing								
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable								
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations								
G10-13.3	G10-13.3	Personnel Administration								
G02-13.5	G02-13.5	Employee Relations - Non Allocable								
G45-14.2	G45-14.2 MEDIATION SERVICES									
G45-14.3	G45-14.3	State Agencies								
G45-14.4	G45-14.4	Mediation/Representation - General								
L49-15.2	L49-15.2 LEGISLATIVE AUDITOR									
L49-15.3	L49-15.3	Financial Audits								
L49-15.4	L49-15.4	Program Audits								
L49-15.5	L49-15.5	Single Audits								
L49-15.6	L49-15.6	Audit Comm								
L49-15.7	L49-15.7	Financial Audit- Outdoors								
L49-15.8	L49-15.8	Financial Audit- Art								
L49-15.9	L49-15.9	Financial Audit- Clean Water								
L49-15.10	L49-15.10	Financial Audit- Parks & Trails								
L49-15.11	L49-15.11	Program Audit- Outdoors								
L49-15.12	L49-15.12	Program Audit- Art								
L49-15.13	L49-15.13	Program Audit- Clean Water								
L49-15.14	L49-15.14	Program Audit- Parks & Trails								
G61-16.2	G61-16.2 STATE AUDITOR									
G61-16.3	G61-16.3	State Auditor General								
17.0	17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)									
	99YYY Consumer Agencies									
	G02-0002	State Archaeology				0.01%	0.01%	1,060		-
	G02-0003	Public Broadcasting				0.00%	0.00%	380		10
	G02-0007	Information Policy Analysis				0.01%	0.01%	2,043		-
	G02-0009	Real Estate and Construction Services				0.04%	0.04%	37,176		-
	G02-0010	Oil Overcharge (Stripper Wells)				0.00%	0.00%	-		-
	G02-0012	STAR				0.01%	0.01%	27,085		-
	G02-0014	Capital Group Parking				0.06%	0.06%	32,413		-
	G02-0015a	Fleet Services				0.02%	0.02%	194,777		-
	G02-0016	Development Disabilities				0.01%	0.01%	9,472		-
	G02-0017a	Risk Management				0.02%	0.02%	20,883		-
	G02-0017b	Risk Management - Workers Compensation				0.04%	0.04%	144,662		-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)				0.00%	0.00%	469		-
	G02-0021a	Plant Management (Leases)				0.52%	0.52%	170,759		3
	G02-0021b	Plant Management (Repairs)				0.01%	0.01%	9,115		-
	G02-0021c	Plant Management (Materials Transfer)				0.00%	0.00%	3,445		-
	G02-0021f	Plant Management FR & R				0.00%	0.00%	433		-
	G02-0024	MN Bookstore				0.02%	0.02%	22,744		-
	G02-0028	Office Supply Connection - Closed in FY2010				0.00%	0.00%	-		1

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
				Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S FFICE	Human Resources and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	
	G02-0029a	Cooperative Purchasing (CPV)				0.04%	0.04%	3,753		-
	G02-0029b	Cooperative Purchasing (MMCAP)				0.04%	0.04%	5,872		-
	G02-0031	Central Mail				0.02%	0.02%	47,223		-
	G02-0034	Other Non-Allocable				0.00%	0.00%	-		-
	G02-0036	Demography				0.02%	0.02%	2,961		3
	G02-0037	Mn Geospatial Information Office				0.02%	0.02%	6,880		-
	G02-0037a	MnGeo Service Bureau				0.02%	0.02%	28		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)				0.01%	0.01%	563		-
	G02-0042	Surplus Services				0.02%	0.02%	13,929		-
	G02-0044	RECS - Energy				0.00%	0.00%	240		-
	G02-0045	SmART FMR				0.02%	0.02%	654		-
	G02-0046	SmART HR				0.00%	0.00%	833		-
	G02-0047	Grants Recovery				0.00%	0.00%	-		-
	G02-0048	Arts & Cultural Heritage				0.00%	0.00%	1,980		-
	G02-0049	Materials Management				0.00%	0.00%	1,190		-
	B04	AGRICULTURE DEPT								6
	B11	COSMETOLOGIST EXAMINERS BOARD								-
	B13	COMMERCE DEPT								10
	B14	ANIMAL HEALTH BOARD								1
	B15	BARBER EXAMINERS BOARD								-
	B20	EXPLORE MINNESOTA TOURISM								2
	B22	EMPLOYMENT & ECONOMIC DEVELPMT								60
	B24	PUBLIC FACILITIES AUTHORITY								-
	B25	SCIENCE & TECHNOLOGY AUTHORITY								-
	B34	HOUSING FINANCE AGENCY								3
	B41	WORKERS COMP COURT OF APPEALS								-
	B42	LABOR AND INDUSTRY DEPT								3
	B43	IRON RANGE RESOURCES								3
	B7E	ARCHITECTURE, ENGINEERING BD								2
	B7G	COMBATIVE SPORTS COMMISSION								1
	B7P	ACCOUNTANCY BOARD								-
	B7S	PRIVATE DETECTIVES BOARD								-
	B82	PUBLIC UTILITIES COMM								-
	B9D	AMATEUR SPORTS COMM								-
	B9V	AGRICULTURE UTILIZATION RESRCH								-
	E25	CENTER FOR ARTS EDUCATION								3
	E26	MN STATE COLLEGES/UNIVERSITIES								-
	E37	EDUCATION DEPARTMENT								1
	E40	HISTORICAL SOCIETY								-
	E44	MINNESOTA STATE ACADEMIES								2
	E50	ARTS BOARD								-
	E60	OFFICE OF HIGHER EDUCATION								1
	E77	ZOOLOGICAL BOARD								-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Real Estate and Construction Services - Leasing
	E81	UNIVERSITY OF MINNESOTA		1.2	3.2	3.3	3.4	3.5	4.2	4.5	-
	E95	HUMANITIES COMMISSION									-
	E97	SCIENCE MUSEUM									-
	E9W	HIGHER ED FACILITIES AUTHORITY									-
	G03	LOTTERY									1
	G05	RACING COMMISSION									-
	G06	ATTORNEY GENERAL									2
	G09	GAMBLING CONTROL BOARD									4
	G10	MINNESOTA MANAGEMENT & BUDGET									1
	G17	HUMAN RIGHTS DEPT									-
	G19	INDIAN AFFAIRS COUNCIL									2
	G38	INVESTMENT BOARD									1
	G39	GOVERNORS OFFICE									-
	G45	MEDIATION SERVICES DEPT									1
	G46	OFFICE OF ENTERPRISE TECHNOLOGY									4
	G53	SECRETARY OF STATE									3
	G61	OFFICE OF THE STATE AUDITOR									2
	G62	MINN STATE RETIREMENT SYSTEM									1
	G63	PUBLIC EMPLOYEES RETIRE ASSOC									-
	G67	REVENUE DEPT									9
	G69	TEACHERS RETIREMENT ASSOC									1
	G90	REVENUE INTERGOVT PAYMENTS									-
	G92	OMBUDSPERSON FOR FAMILIES									-
	G96	UNIFORM LAWS COMMISSION									-
	G9J	CAMPAIGN FINANCE BOARD									-
	G9K	ADMINISTRATIVE HEARINGS									2
	G9L	BLACK MINNESOTANS COUNCIL									-
	G9M	CHICANO LATINO AFFAIRS COUNCIL									-
	G9N	ASIAN-PACIFIC COUNCIL									-
	G9Q	MMB DEBT SERVICE									-
	G9R	MMB NON-OPERATING									-
	G9X	CAPITOL AREA ARCHITECT									-
	G9Y	DISABILITY COUNCIL									2
	GPR	PAYROLL CLEARING									-
	H12	HEALTH DEPT									10
	H55	HUMAN SERVICES DEPT									75
	H55b	HUMAN SERVICES SOS									-
	H55c	HUMAN SERVICES MSOP									-
	H75	VETERANS AFFAIRS DEPT									1
	H7B	MEDICAL PRACTICE BOARD									-
	H7C	NURSING BOARD									-
	H7D	PHARMACY BOARD									-
	H7F	DENTISTRY BOARD									2

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2014 Budget Allocable Costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
				Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	H7H	CHIROPRACTIC EXAMINERS BOARD								-
	H7J	OPTOMETRY BOARD								-
	H7K	NURSING HOME ADMIN BOARD								3
	H7L	SOCIAL WORK BOARD								-
	H7M	MARRIAGE & FAMILY THERAPY BD								-
	H7Q	PODIATRIC MEDICINE								-
	H7R	VETERINARY MEDICINE BOARD								-
	H7S	EMERGENCY MEDICAL SERVICES BD								-
	H7U	DIETETICS & NUTRITION PRACTICE								-
	H7V	PSYCHOLOGY BOARD								-
	H7W	PHYSICAL THERAPY BOARD								-
	H7X	BEHAVIORAL HEALTH & THERAPY BD								-
	H9G	OMBUDSMAN MH/DD								5
	J33	TRIAL COURTS								-
	J50	GUARDIAN AD LITEM BOARD								-
	J52	PUBLIC DEFENSE BOARD								-
	J58	COURT OF APPEALS								-
	J65	SUPREME COURT								1
	J68	TAX COURT								-
	J70	JUDICIAL STANDARDS BOARD								-
	L10	LEGISLATURE								-
	L49	LEGISLATIVE AUDITOR								-
	P01	MILITARY AFFAIRS DEPT								-
	P07	PUBLIC SAFETY DEPT								23
	P78	CORRECTIONS DEPT								18
	P77	PEACE OFFICERS BOARD (POST)								-
	P9E	SENTENCING GUIDELINES COMM								2
	R28	MINN CONSERVATION CORPS								-
	R29	NATURAL RESOURCES DEPT								50
	R32	POLLUTION CONTROL AGENCY								6
	R9P	WATER & SOIL RESOURCES BOARD								5
	T79	TRANSPORTATION DEPT								4
	T9B	METROPOLITAN COUNCIL/TRANSPORT								-
		OTHER								3
XXX		Total	51,629,278	12,150,861	9,540,805	1.08%	1.08%	777,170	3,691,683	363
XXX		Source	51,629,278	12,150,861	9,540,805	1.08%	1.08%	777,170	3,691,683	363
		Difference (Total - Source)	0	0	0	0.00%	0.00%	0	0	0

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			4.7	4.8	4.10	4.11	4.12	6.2	6.3	8.2	8.3
Schedule No.	DP#	Name	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
1.2 Equipment Use Charge											
G02-3.0 DEPARTMENT OF ADMINISTRATION											
G02-3.2		G02-3.2 ADMIN MGMT SERVICES									
G02-3.3		G02-3.3 Commissioner's Office									
G02-3.4		G02-3.4 Human Resources									
G02-3.5		G02-3.5 Financial Management and Reporting									
G02-3.6		G02-3.6 Fiscal Agent - Non allocable									
G02-4.2		G02-4.2 Government & Citizen Services									
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing									
G02-4.7		G02-4.7 Real Property									
G02-4.8		G02-4.8 Materials Management Division									
G02-4.10		G02-4.10 Central Mail									
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement									
G02-4.12		G02-4.12 Grants Management									
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY	-	272	-	0.19%	-				
G46-6.3		G46-6.3 IT Spend						3,045,412			
G46-6.5		G46-6.5 OET - Non allocable									
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET	-	256	8,985	0.02%	-		189,980		
G10-8.3		G10-8.3 Internal Controls & Accountability	-	1	-	0.01%	-			434,023	
G10-9.2		G10-9.2 TREASURY DIVISION	-	39	-	0.01%	-		96,049	1,742,719	1,611
G10-9.3		G10-9.3 Treasury									
G10-9.4		G10-9.4 Treasury - Other									
G10-10.2		G10-10.2 MMB - BUDGET DIVISION	-	42	-	0.03%	-		13,959	1,966,655	1,271
G10-10.3		G10-10.3 Analysis & Control (EBO's)									274
G10-10.4		G10-10.4 Budget Operations and Planning									
G10-10.5		G10-10.5 Budget Division - Non Allocable									
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION	-	79	36,378	0.05%	-		3,041	3,621,794	2,172
G10-11.3		G10-11.3 Central Payroll									
G10-11.4		G10-11.4 Accounting Services									
G10-11.5		G10-11.5 Financial Reporting									
G10-11.6		G10-11.6 Financial Reporting - Single Audit									
G10-11.7		G10-11.7 Accounting Services - Non Allocable									
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	310	-	0.13%	-		8,109,121	13,102,198	7,582
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support									
G10-12.5		G10-12.5 Personnel Operations and System Support									
G10-12.6		G10-12.6 Budget Service - Computer Operations									
G10-12.7		G10-12.7 Personnel Operations Special Billing									
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing									
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable	-	22	-	0.00%	-		58,044	419,765	536
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations	-	117	-	0.03%	-		46,402	2,825,387	2,272
G10-13.3		G10-13.3 Personnel Administration									
G02-13.5		G02-13.5 Employee Relations - Non Allocable									
G45-14.2		G45-14.2 MEDIATION SERVICES	-	2	-	0.00%	2,172		3,131		78
G45-14.3		G45-14.3 State Agencies									
G45-14.4		G45-14.4 Mediation/Representation - General									
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR	-	208	6,476	0.09%	-		445,406		6,355

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
Schedule No.	DP#	Name	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
L49-15.3	L49-15.3	Financial Audits			4.10						8.3
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	STATE AUDITOR	-	2	-	0.00%	-		1,845		69
G61-16.3	G61-16.3	State Auditor General									-
17	17	SWIFT (Internally Developed Software Amortized over 99YYY)									-
99YYY	99YYY	Consumer Agencies									-
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	0.00%	-		-		-
G02-3.2	G02-3.2	ADMIN MGMT SERVICES	-	201	230	0.05%	-		99,337		6,220
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services	-	213	1,492	0.05%			595,898		7,928
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY							3,858,938		5,516
G46-6.3	G46-6.3	IT Spend									
G46-6.5	G46-6.5	OET - Non allocable									
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									3,601
G10-8.3	G10-8.3	Internal Controls & Accountability									264
G10-9.2	G10-9.2	TREASURY DIVISION									
G10-9.3	G10-9.3	Treasury									
G10-9.4	G10-9.4	Treasury - Other									
G10-10.2	G10-10.2	MMB - BUDGET DIVISION									
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION									
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION									
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support									

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
4.7	4.8	4.10	4.11	4.12	6.2	6.3	8.2	8.3

Schedule No.	DP#	Name	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
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- G10-12.5 G10-12.5 Personnel Operations and System Support
- G10-12.6 G10-12.6 Budget Service - Computer Operations
- G10-12.7 G10-12.7 Personnel Operations Special Billing
- G10-12.8 G10-12.8 Accounting & Procurement Operations Special Billing
- G10-12.9 G10-12.9 MMB - OTHER - Non-Allocable
- G10-13.2 G10-13.2 State HR, Benefits & Labor Relations
- G10-13.3 G10-13.3 Personnel Administration
- G02-13.5 G02-13.5 Employee Relations - Non Allocable
- G45-14.2 **G45-14.2 MEDIATION SERVICES**
- G45-14.3 G45-14.3 State Agencies
- G45-14.4 G45-14.4 Mediation/Representation - General
- L49-15.2 **L49-15.2 LEGISLATIVE AUDITOR**
- L49-15.3 L49-15.3 Financial Audits
- L49-15.4 L49-15.4 Program Audits
- L49-15.5 L49-15.5 Single Audits
- L49-15.6 L49-15.6 Audit Comm
- L49-15.7 L49-15.7 Financial Audit- Outdoors
- L49-15.8 L49-15.8 Financial Audit- Art
- L49-15.9 L49-15.9 Financial Audit- Clean Water
- L49-15.10 L49-15.10 Financial Audit- Parks & Trails
- L49-15.11 L49-15.11 Program Audit- Outdoors
- L49-15.12 L49-15.12 Program Audit- Art
- L49-15.13 L49-15.13 Program Audit- Clean Water
- L49-15.14 L49-15.14 Program Audit- Parks & Trails
- G61-16.2 **G61-16.2 STATE AUDITOR**
- G61-16.3 G61-16.3 State Auditor General

17 SWIFT (Internally Developed Software Amortized over

99YYY Consumer Agencies

G02-0002	State Archaeology	-	24	-	0.01%	-	-	7,068	1,060
G02-0003	Public Broadcasting	-	70	-	0.00%	1,793,000	-	-	380
G02-0007	Information Policy Analysis	-	23	40.29	0.01%	-	-	14,097	2,043
G02-0009	Real Estate and Construction Services	-	1,694	1,026.89	0.04%	-	-	232,628	37,176
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	0.00%	-	-	-	-
G02-0012	STAR	-	528	1,210.43	0.01%	74,829	-	72,441	27,085
G02-0014	Capital Group Parking	-	491	1,821.75	0.06%	-	-	15,488	32,413
G02-0015a	Fleet Services	2,320	594	911.47	0.02%	-	-	341,256	194,777
G02-0016	Development Disabilities	-	144	1,103.67	0.01%	470,023	-	182,465	9,472
G02-0017a	Risk Management	-	155	817.19	0.02%	-	-	125,656	20,883
G02-0017b	Risk Management - Workers Compensation	-	128	9,057.51	0.04%	-	-	497,254	144,662
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	4	15.01	0.00%	-	-	-	469
G02-0021a	Plant Management (Leases)	3,692,613	3,904	214.44	0.52%	-	-	523,565	170,759
G02-0021b	Plant Management (Repairs)	-	38	-	0.01%	-	-	85	9,115
G02-0021c	Plant Management (Materials Transfer)	-	27	-	0.00%	-	-	-	3,445
G02-0021f	Plant Management FR & R	-	28	-	0.00%	-	-	-	433
G02-0024	MN Bookstore	-	173	3,380.19	0.02%	-	-	49,633	22,744
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	0.00%	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Squars Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			4.7	4.8	4.10	4.11	4.12	6.2	6.3	8.2	8.3
Schedule No.	DP#	Name	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
	G02-0029a	Cooperative Purchasing (CPV)	-	116	1,260.18	0.04%	-	-	112,546	-	3,753
	G02-0029b	Cooperative Purchasing (MMCAP)	-	207	1,430.20	0.04%	-	-	730,623	-	5,872
	G02-0031	Central Mail	-	68	14,776.46	0.02%	-	-	31,975	-	47,223
	G02-0034	Other Non-Allocable	-	-	-	0.00%	-	-	-	-	-
	G02-0036	Demography	-	93	500.70	0.02%	-	-	67,455	-	2,961
	G02-0037	Mn Geospatial Information Office	-	124	29.99	0.02%	-	-	456,114	-	6,880
	G02-0037a	MnGeo Service Bureau	-	-	36.18	0.02%	-	-	275,636	-	28
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	15	91.92	0.01%	-	-	6,397	-	563
	G02-0042	Surplus Services	44,075	202	-	0.02%	-	-	68,235	-	13,929
	G02-0044	RECS - Energy	-	-	-	0.00%	-	-	356	-	240
	G02-0045	SmART FMR	-	17	-	0.02%	-	-	5,095	-	654
	G02-0046	SmART HR	-	12	-	0.00%	-	-	-	-	833
	G02-0047	Grants Recovery	-	-	-	0.00%	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	76	-	0.00%	4,201,785	-	18,110	-	1,980
	G02-0049	Materials Management	-	3	-	0.00%	-	-	-	-	1,190
	B04	AGRICULTURE DEPT	8,304	8,049	73,115.00	1.11%	1,044,004	-	3,438,693	-	426,760
	B11	COSMETOLOGIST EXAMINERS BOARD	-	107	6,478.00	0.02%	-	-	57,200	-	25,805
	B13	COMMERCE DEPT	3,216	4,249	179,937.00	0.75%	62,320,602	-	8,935,412	-	511,377
	B14	ANIMAL HEALTH BOARD	-	617	4,965.00	0.19%	503,325	-	450,005	-	38,218
	B15	BARBER EXAMINERS BOARD	-	40	2,338.00	0.00%	-	-	5,775	-	4,191
	B20	EXPLORE MINNESOTA TOURISM	-	712	12,409.00	0.09%	557,612	-	659,825	-	21,906
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	49,087	78,787	264.00	3.15%	142,406,013	-	30,238,375	-	7,316,016
	B24	PUBLIC FACILITIES AUTHORITY	-	568	-	0.02%	26,505,955	-	18,985	-	19,029
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	42	-	0.00%	48,837	-	30,046	-	1,578
	B34	HOUSING FINANCE AGENCY	-	1,472	19,450.00	0.45%	(354)	-	4,119,969	-	134,617
	B41	WORKERS COMP COURT OF APPEALS	-	23	1,075.00	0.02%	-	-	17,098	-	1,802
	B42	LABOR AND INDUSTRY DEPT	-	5,160	118,537.00	0.70%	819,551	-	3,854,090	-	823,866
	B43	IRON RANGE RESOURCES	278,148	1,652	-	0.15%	15,600,559	-	547,051	-	62,458
	B7E	ARCHITECTURE, ENGINEERING BD	-	108	3,975.00	0.01%	-	-	40,633	-	10,516
	B7G	COMBATIVE SPORTS COMMISSION	-	14	-	0.01%	-	-	680	-	1,579
	B7P	ACCOUNTANCY BOARD	-	69	4,783.00	0.01%	-	-	30,510	-	10,092
	B7S	PRIVATE DETECTIVES BOARD	-	12	-	0.00%	-	-	170	-	1,078
	B82	PUBLIC UTILITIES COMM	-	200	-	0.27%	320	-	451,925	-	97,283
	B9D	AMATEUR SPORTS COMM	786,021	1	-	0.00%	-	-	-	-	898
	B9V	AGRICULTURE UTILIZATION RESRCH	-	1	-	0.00%	-	-	-	-	14
	E25	CENTER FOR ARTS EDUCATION	171,921	1,848	-	0.15%	246,541	-	378,775	-	42,615
	E26	MINN STATE COLLEGES/UNIVERSITIES	-	-	16,596.00	25.55%	-	-	88,785,652	-	12,264,606
	E37	EDUCATION DEPARTMENT	-	5,917	35,318.00	0.66%	62,998,870	-	10,498,575	-	1,390,156
	E40	HISTORICAL SOCIETY	1,528,084	51	-	0.00%	-	-	-	-	4,489
	E44	MINNESOTA STATE ACADEMIES	436,058	2,236	-	0.43%	-	-	348,327	-	59,671
	E50	ARTS BOARD	-	1,441	3,294.00	0.04%	30,228,207	-	185,367	-	31,957
	E60	OFFICE OF HIGHER EDUCATION	-	2,090	38,154.00	0.15%	1,199,391	-	747,063	-	86,457
	E77	ZOOLOGICAL BOARD	608,976	4,621	-	0.49%	-	-	635,516	-	137,671

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			4.7	4.8	4.10	4.11	4.12	6.2	6.3	8.2	8.3
Schedule No.	DP#	Name	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
	E81	UNIVERSITY OF MINNESOTA	-	116	-	0.00%	-	-	-	-	3,866
	E95	HUMANITIES COMMISSION	-	5	-	0.00%	-	-	-	-	192
	E97	SCIENCE MUSEUM	-	2	-	0.00%	-	-	-	-	48
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0.00%	-	-	-	-	189
	G03	LOTTERY	-	-	5,117.00	0.24%	-	-	1,760,892	-	9,411
	G05	RACING COMMISSION	-	292	-	0.04%	-	-	131,445	-	58,444
	G06	ATTORNEY GENERAL	-	706	55,029.00	0.47%	-	-	449,676	-	40,885
	G09	GAMBLING CONTROL BOARD	-	41	1,056.00	0.05%	225,876	-	29,435	-	6,587
	G10	MINNESOTA MANAGEMENT & BUDGET	-	678	55,765.00	0.21%	-	-	4,675,199	-	69,239
	G17	HUMAN RIGHTS DEPT	-	225	8,627.00	0.05%	-	-	362,771	-	6,846
	G19	INDIAN AFFAIRS COUNCIL	-	216	28.00	0.01%	472,001	-	19,506	-	6,416
	G38	INVESTMENT BOARD	-	78	1,558.00	0.03%	-	-	521,482	-	4,294
	G39	GOVERNORS OFFICE	-	166	2,396.00	0.08%	-	-	94,314	-	7,362
	G45	MEDIATION SERVICES DEPT	-	69	1,588.00	0.02%	60,978	-	87,887	-	2,206
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	3,134	208.00	1.63%	-	-	9,244,562	-	223,174
	G53	SECRETARY OF STATE	-	674	45,308.00	0.13%	-	-	3,064,018	-	63,895
	G61	OFFICE OF THE STATE AUDITOR	-	397	5,261.00	0.19%	-	-	516,414	-	14,032
	G62	MINN STATE RETIREMENT SYSTEM	145,146	192	88,877.00	0.15%	-	-	2,705,253	-	196,326
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	227	370,753.00	0.13%	-	-	1,895,429	-	291,021
	G67	REVENUE DEPT	-	2,646	889,864.00	2.43%	187,917	-	20,037,321	-	149,890
	G69	TEACHERS RETIREMENT ASSOC	-	328	55,168.00	0.12%	-	-	3,456,924	-	316,984
	G90	REVENUE INTERGOVT PAYMENTS	-	-	0.00	0.00%	-	-	-	-	4,440,461
	G92	OMBUDSPERSON FOR FAMILIES	-	67	68.00	0.00%	-	-	17,999	-	2,089
	G96	UNIFORM LAWS COMMISSION	-	6	-	0.00%	-	-	-	-	166
	G9J	CAMPAIGN FINANCE BOARD	-	73	3,255.00	0.01%	-	-	156,189	-	3,839
	G9K	ADMINISTRATIVE HEARINGS	-	494	51,981.00	0.11%	-	-	499,666	-	36,923
	G9L	BLACK MINNESOTANS COUNCIL	-	204	86.00	0.01%	-	-	9,413	-	7,269
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	78	33.00	0.01%	-	-	10,016	-	3,041
	G9N	ASIAN-PACIFIC COUNCIL	-	107	92.00	0.01%	-	-	7,346	-	2,637
	G9Q	MIMB DEBT SERVICE	-	-	-	0.00%	-	-	-	-	6,009
	G9R	MIMB NON-OPERATING	-	68	-	0.00%	-	-	-	-	7,952,735
	G9X	CAPITOL AREA ARCHITECT	-	20	29.00	0.00%	-	-	6,948	-	1,148
	G9Y	DISABILITY COUNCIL	-	188	665.00	0.02%	-	-	42,228	-	5,722
	GPR	PAYROLL CLEARING	-	-	-	0.00%	-	-	-	-	212
	H12	HEALTH DEPT	-	14,071	304,313.00	2.55%	53,777,094	-	20,096,072	-	894,049
	H55	HUMAN SERVICES DEPT	-	7,513	444,888.00	3.21%	77,498,758	-	84,732,214	-	12,523,433
	H55b	HUMAN SERVICES SOS	1,797,637	8,853	-	6.51%	32,433	-	4,181,819	-	852,541
	H55c	HUMAN SERVICES MSOP	460,554	1,432	-	1.21%	-	-	2,278,518	-	94,440
	H75	VETERANS AFFAIRS DEPT	924,746	9,917	4,245.00	2.42%	77,000	-	2,509,170	-	294,580
	H7B	MEDICAL PRACTICE BOARD	-	219	21,010.00	0.03%	-	-	295,985	-	30,982
	H7C	NURSING BOARD	-	94	34,722.00	0.05%	-	-	283,236	-	55,333
	H7D	PHARMACY BOARD	-	203	11,129.00	0.02%	-	-	231,209	-	16,808
	H7F	DENTISTRY BOARD	-	150	10,777.00	0.03%	-	-	66,665	-	25,511

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	Net Administrative Expenditures by Division	IT Expense	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
4.7	4.8	4.10	4.11	4.12	6.2	6.3	8.2	8.3	

Schedule No.	DP#	Name	Real Property	Materials Management Division	Central Mall	Office of Enterprise Continuous Improvement	Grants Management	OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	57	5,161.00	0.01%	-	-	2,672	-	8,781
	H7J	OPTOMETRY BOARD	-	33	1,322.00	0.00%	-	-	490	-	3,509
	H7K	NURSING HOME ADMIN BOARD	-	113	248.00	0.02%	-	-	270,055	-	7,190
	H7L	SOCIAL WORK BOARD	-	73	6,374.00	0.01%	-	-	84,928	-	19,313
	H7M	MARRIAGE & FAMILY THERAPY BD	-	47	1,902.00	0.00%	-	-	5,980	-	4,523
	H7Q	PODIATRIC MEDICINE	-	26	116.00	0.00%	-	-	855	-	3,008
	H7R	VETERINARY MEDICINE BOARD	-	27	1,139.00	0.00%	-	-	2,319	-	4,478
	H7S	EMERGENCY MEDICAL SERVICES BD	-	133	5,609.00	0.03%	585,993	-	62,494	-	13,097
	H7U	DIETETICS & NUTRITION PRACTICE	-	27	1,657.00	0.00%	-	-	506	-	2,945
	H7V	PSYCHOLOGY BOARD	-	79	3,257.00	0.01%	-	-	31,195	-	8,891
	H7W	PHYSICAL THERAPY BOARD	-	26	4,887.00	0.00%	-	-	6,410	-	6,968
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	57	2,252.00	0.01%	-	-	8,252	-	16,266
	H9G	OMBUDSMAN MH/DD	-	106	924.00	0.03%	-	-	150,466	-	3,239
	J33	TRIAL COURTS	-	2,897	13,565.00	3.29%	-	-	5,770,946	-	1,681,550
	J50	GUARDIAN AD LITEM BOARD	-	241	7.00	0.38%	-	-	79,133	-	30,572
	J52	PUBLIC DEFENSE BOARD	-	1,584	-	0.85%	-	-	1,613,062	-	48,254
	J58	COURT OF APPEALS	-	120	11,082.00	0.13%	-	-	78,375	-	3,514
	J65	SUPREME COURT	-	2,044	23,311.00	0.48%	6,750	-	5,623,062	-	120,888
	J68	TAX COURT	-	54	0.00	0.01%	-	-	10,184	-	1,223
	J70	JUDICIAL STANDARDS BOARD	-	28	-	0.00%	-	-	8,567	-	2,050
	L10	LEGISLATURE	-	4	100.00	0.14%	-	-	59,350	-	20,913
	L49	LEGISLATIVE AUDITOR	-	-	-	0.00%	-	-	-	-	6
	P01	MILITARY AFFAIRS DEPT	4,660,632	13,349	140.00	0.51%	-	-	1,702,544	-	307,561
	P07	PUBLIC SAFETY DEPT	20,360	21,813	1,146,720.00	3.72%	111,659,842	-	39,575,955	-	3,131,134
	P78	CORRECTIONS DEPT	6,114,378	28,140	22,281.00	6.91%	7,084,456	-	14,594,015	-	803,468
	P7T	PEACE OFFICERS BOARD (POST)	-	49	2,976.00	0.01%	-	-	96,285	-	6,591
	P9E	SENTENCING GUIDELINES COMM	-	60	229.00	0.01%	-	-	28,198	-	2,051
	R28	MINN CONSERVATION CORPS	-	7	-	0.00%	-	-	-	-	136
	R29	NATURAL RESOURCES DEPT	3,376,293	38,051	75,710.00	9.68%	92,099,396	-	20,701,567	-	4,392,283
	R32	POLLUTION CONTROL AGENCY	16,314	5,779	59,590.00	1.83%	23,566,094	-	9,182,841	-	420,892
	R9P	WATER & SOIL RESOURCES BOARD	-	2,771	2,936.00	0.18%	22,855,483	-	665,609	-	50,917
	T79	TRANSPORTATION DEPT	5,502,297	138,346	83,829.00	13.49%	64,999,143	-	47,491,168	-	17,608,881
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	66	3,149.00	0.00%	-	-	-	-	1,264
		OTHER	-	55	(69,825.23)	0.00%	-	-	-	-	58,957
XXX		Total	30,627,180	441,020	4,496,516	100.00%	806,210,456	3,045,412	484,215,749	24,112,541	81,852,024
XXX		Source	30,627,180	441,020	4,496,516	100.00%	806,210,456	3,045,412	484,215,749	24,112,541	81,852,024
		Difference (Total - Source)	0	0	0	0.00%	0	0	0	0	0

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4	11.5
Schedule No.	DP#	Name	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
1.2 Equipment Use Charge											
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION									
G02-3.2	G02-3.2	ADMIN MGMT SERVICES									
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services									
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
G46-6.3	G46-6.3	IT Spend									
G46-6.5	G46-6.5	OET - Non allocable									
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
G10-8.3	G10-8.3	Internal Controls & Accountability									
G10-9.2	G10-9.2	TREASURY DIVISION									
G10-9.3	G10-9.3	Treasury			1,742,719						
G10-9.4	G10-9.4	Treasury - Other									
G10-10.2	G10-10.2	MMB - BUDGET DIVISION									
G10-10.3	G10-10.3	Analysis & Control (EBO's)				1,150,138					
G10-10.4	G10-10.4	Budget Operations and Planning				537,883					
G10-10.5	G10-10.5	Budget Division - Non Allocable				278,634					
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION									
G10-11.3	G10-11.3	Central Payroll							1,248,893		
G10-11.4	G10-11.4	Accounting Services							1,052,244		
G10-11.5	G10-11.5	Financial Reporting							1,296,855		
G10-11.6	G10-11.6	Financial Reporting - Single Audit							23,802		
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION									
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support									
G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable									
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations									
G10-13.3	G10-13.3	Personnel Administration									
G02-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	MEDIATION SERVICES		7			78	2	0.00%	78	78
G45-14.3	G45-14.3	State Agencies									
G45-14.4	G45-14.4	Mediation/Representation - General									
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR		466		6,355	92		0.09%	6,355	6,355

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			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	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4	11.5
Schedule No.	DP#	Name	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	STATE AUDITOR		6		69	2		0.00%	69	69
G61-16.3	G61-16.3	State Auditor General									
17	17	SWIFT (Internally Developed Software Amortized ov									
99YYY	99YYY	Consumer Agencies									
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION		-		6,220	161		0.05%	6,220	6,220
G02-3.2	G02-3.2	ADMIN MGMT SERVICES		430							
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services		520		7,928	149		0.05%	7,928	7,928
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY		365		5,516	134		0.19%	5,516	5,516
G46-6.3	G46-6.3	IT Spend									
G46-6.5	G46-6.5	OET - Non allocable									
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET		429		3,601	78		0.02%	3,601	3,601
G10-8.3	G10-8.3	Internal Controls & Accountability		6		264	10		0.01%	264	264
G10-9.2	G10-9.2	TREASURY DIVISION		168		1,611	48		0.01%	1,611	1,611
G10-9.3	G10-9.3	Treasury									
G10-9.4	G10-9.4	Treasury - Other									
G10-10.2	G10-10.2	MMB - BUDGET DIVISION		82		1,545	46		0.03%	1,545	1,545
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION		125		2,172	58		0.05%	2,172	2,172
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION		434		7,582	162		0.13%	7,582	7,582
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support									

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4	11.5

Schedule No.	DP#	Name	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		39		536	22		0.00%	536	536
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		147		2,272	84		0.03%	2,272	2,272
G10-13.3	G10-13.3	Personnel Administration									
G02-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2 MEDIATION SERVICES										
G45-14.3	G45-14.3	State Agencies									
G45-14.4	G45-14.4	Mediation/Representation - General									
L49-15.2	L49-15.2 LEGISLATIVE AUDITOR										
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2 STATE AUDITOR										
G61-16.3	G61-16.3	State Auditor General									
17.0	17 SWIFT (Internally Developed Software Amortized ov										
	99YYY	Consumer Agencies									
G02-0002	G02-0002	State Archaeology		71		1,060	27		0.01%	1,060	1,060
G02-0003	G02-0003	Public Broadcasting		45		380	10		0.00%	380	380
G02-0007	G02-0007	Information Policy Analysis		89		2,043	54		0.01%	2,043	2,043
G02-0009	G02-0009	Real Estate and Construction Services		2,403		37,176	414		0.04%	37,176	37,176
G02-0010	G02-0010	Oil Overcharge (Stripper Wells)		-		-	3		0.00%	-	-
G02-0012	G02-0012	STAR		1,033		27,085	62		0.01%	27,085	27,085
G02-0014	G02-0014	Capital Group Parking		791		32,413	78		0.06%	32,413	32,413
G02-0015a	G02-0015a	Fleet Services		2,029		194,777	115		0.02%	194,777	194,777
G02-0016	G02-0016	Development Disabilities		311		9,472	104		0.01%	9,472	9,472
G02-0017a	G02-0017a	Risk Management		1,571		20,883	80		0.02%	20,883	20,883
G02-0017b	G02-0017b	Risk Management - Workers Compensation		21,007		144,662	248		0.04%	144,662	144,662
G02-0018	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		8		469	16		0.00%	469	469
G02-0021a	G02-0021a	Plant Management (Leases)		8,731		170,759	306		0.52%	170,759	170,759
G02-0021b	G02-0021b	Plant Management (Repairs)		150		9,115	19		0.01%	9,115	9,115
G02-0021c	G02-0021c	Plant Management (Materials Transfer)		119		3,445	15		0.00%	3,445	3,445
G02-0021f	G02-0021f	Plant Management FR & R		34		433	39		0.00%	433	433
G02-0024	G02-0024	MN Bookstore		768		22,744	144		0.02%	22,744	22,744
G02-0028	G02-0028	Office Supply Connection - Closed In FY2010		-		-	-		0.00%	-	-

Statewide Cost Allocation Plan
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			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	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4	11.5
Schedule No.	DP#	Name	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
	G02-0029a	Cooperative Purchasing (CPV)		290		3,753	40		0.04%	3,753	3,753
	G02-0029b	Cooperative Purchasing (MMCAP)		568		5,872	44		0.04%	5,872	5,872
	G02-0031	Central Mail		343		47,223	50		0.02%	47,223	47,223
	G02-0034	Other Non-Allocable		-		-	-		0.00%	-	-
	G02-0036	Demography		172		2,961	81		0.02%	2,961	2,961
	G02-0037	Mn Geospatial Information Office		399		6,880	163		0.02%	6,880	6,880
	G02-0037a	MnGeo Service Bureau		0		28	28		0.02%	28	28
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)		25		563	25		0.01%	563	563
	G02-0042	Surplus Services		871		13,929	80		0.02%	13,929	13,929
	G02-0044	RECS - Energy		1		240	4		0.00%	240	240
	G02-0045	SmART FMR		46		654	24		0.02%	654	654
	G02-0046	SmART HR		55		833	17		0.00%	833	833
	G02-0047	Grants Recovery		-		-	-		0.00%	-	-
	G02-0048	Arts & Cultural Heritage		157		1,980	103		0.00%	1,980	1,980
	G02-0049	Materials Management		14		1,190	10		0.00%	1,190	1,190
	B04	AGRICULTURE DEPT		16,497		426,760	7,671		1.11%	426,760	426,760
	B11	COSMETOLOGIST EXAMINERS BOARD		907		25,805	179		0.02%	25,805	25,805
	B13	COMMERCE DEPT		59,203		511,377	2,635		0.75%	511,377	511,377
	B14	ANIMAL HEALTH BOARD		2,876		38,218	1,266		0.19%	38,218	38,218
	B15	BARBER EXAMINERS BOARD		258		4,191	72		0.00%	4,191	4,191
	B20	EXPLORE MINNESOTA TOURISM		2,107		21,906	701		0.09%	21,906	21,906
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT		218,773		7,316,016	2,639		3.15%	7,316,016	7,316,016
	B24	PUBLIC FACILITIES AUTHORITY		1,944		19,029	1,091		0.02%	19,029	19,029
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		1,578	80		0.00%	1,578	1,578
	B34	HOUSING FINANCE AGENCY		15,102		134,617	893		0.45%	134,617	134,617
	B41	WORKERS COMP COURT OF APPEALS		141		1,802	27		0.02%	1,802	1,802
	B42	LABOR AND INDUSTRY DEPT		30,630		823,866	1,341		0.70%	823,866	823,866
	B43	IRON RANGE RESOURCES		6,417		62,458	819		0.15%	62,458	62,458
	B7E	ARCHITECTURE, ENGINEERING BD		895		10,516	36		0.01%	10,516	10,516
	B7G	COMBATIVE SPORTS COMMISSION		114		1,579	50		0.01%	1,579	1,579
	B7P	ACCOUNTANCY BOARD		696		10,092	35		0.01%	10,092	10,092
	B7S	PRIVATE DETECTIVES BOARD		75		1,078	36		0.00%	1,078	1,078
	B82	PUBLIC UTILITIES COMM		1,476		97,283	273		0.27%	97,283	97,283
	B9D	AMATEUR SPORTS COMM		37		898	37		0.00%	898	898
	B9V	AGRICULTURE UTILIZATION RESRCH		1		14	2		0.00%	14	14
	E25	CENTER FOR ARTS EDUCATION		3,617		42,615	1,672		0.15%	42,615	42,615
	E26	MN STATE COLLEGES/UNIVERSITIES		740,119		12,264,606	8,592		25.55%	12,264,606	12,264,606
	E37	EDUCATION DEPARTMENT		122,326		1,390,156	9,056		0.66%	1,390,156	1,390,156
	E40	HISTORICAL SOCIETY		1,159		4,489	72		0.00%	4,489	4,489
	E44	MINNESOTA STATE ACADEMIES		3,961		59,671	2,207		0.43%	59,671	59,671
	E50	ARTS BOARD		3,902		31,957	214		0.04%	31,957	31,957
	E60	OFFICE OF HIGHER EDUCATION		7,219		86,457	1,357		0.15%	86,457	86,457
	E77	ZOOLOGICAL BOARD		8,239		137,671	2,022		0.49%	137,671	137,671

Statewide Cost Allocation Plan
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			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	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4	11.5
Schedule No.	DP#	Name	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
	E81	UNIVERSITY OF MINNESOTA		363		3,866	150		0.00%	3,866	3,866
	E95	HUMANITIES COMMISSION		17		192	11		0.00%	192	192
	E97	SCIENCE MUSEUM		4		48	7		0.00%	48	48
	E9W	HIGHER ED FACILITIES AUTHORITY		5		189	9		0.00%	189	189
	G03	LOTTERY		158		9,411	297		0.24%	9,411	9,411
	G05	RACING COMMISSION		2,309		58,444	249		0.04%	58,444	58,444
	G06	ATTORNEY GENERAL		3,438		40,885	938		0.47%	40,885	40,885
	G09	GAMBLING CONTROL BOARD		601		6,587	165		0.05%	6,587	6,587
	G10	MINNESOTA MANAGEMENT & BUDGET		4,423		69,239	865		0.21%	69,239	69,239
	G17	HUMAN RIGHTS DEPT		389		6,846	343		0.05%	6,846	6,846
	G19	INDIAN AFFAIRS COUNCIL		566		6,416	86		0.01%	6,416	6,416
	G38	INVESTMENT BOARD		632		4,294	75		0.03%	4,294	4,294
	G39	GOVERNORS OFFICE		710		7,362	227		0.08%	7,362	7,362
	G45	MEDIATION SERVICES DEPT		192		2,206	65		0.02%	2,206	2,206
	G46	OFFICE OF ENTERPRISE TECHNOLOGY		11,416		223,174	2,375		1.63%	223,174	223,174
	G53	SECRETARY OF STATE		7,438		63,895	722		0.13%	63,895	63,895
	G61	OFFICE OF THE STATE AUDITOR		1,154		14,032	418		0.19%	14,032	14,032
	G62	MINN STATE RETIREMENT SYSTEM		48,539		196,326	162		0.15%	196,326	196,326
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		74,074		291,021	189		0.13%	291,021	291,021
	G67	REVENUE DEPT		8,875		149,890	4,134		2.43%	149,890	149,890
	G69	TEACHERS RETIREMENT ASSOC		100,642		316,984	53		0.12%	316,984	316,984
	G90	REVENUE INTERGOVT PAYMENTS		1,067,013		4,440,461	1,062		0.00%	4,440,461	4,440,461
	G92	OMBUDSPERSON FOR FAMILIES		149		2,089	52		0.00%	2,089	2,089
	G96	UNIFORM LAWS COMMISSION		32		166	7		0.00%	166	166
	G9J	CAMPAIGN FINANCE BOARD		368		3,839	145		0.01%	3,839	3,839
	G9K	ADMINISTRATIVE HEARINGS		1,791		36,923	196		0.11%	36,923	36,923
	G9L	BLACK MINNESOTANS COUNCIL		576		7,269	189		0.01%	7,269	7,269
	G9M	CHICANO LATINO AFFAIRS COUNCIL		271		3,041	80		0.01%	3,041	3,041
	G9N	ASIAN-PACIFIC COUNCIL		209		2,637	77		0.01%	2,637	2,637
	G9Q	MMB DEBT SERVICE		168		6,009	1,549		0.00%	6,009	6,009
	G9R	MMB NON-OPERATING		1,645		7,952,735	1,192		0.00%	7,952,735	7,952,735
	G9X	CAPITOL AREA ARCHITECT		83		1,148	46		0.00%	1,148	1,148
	G9Y	DISABILITY COUNCIL		383		5,722	87		0.02%	5,722	5,722
	GPR	PAYROLL CLEARING		-		212	-		0.00%	212	212
	H12	HEALTH DEPT		36,465		894,049	5,193		2.55%	894,049	894,049
	H55	HUMAN SERVICES DEPT		1,168,076		12,523,433	9,593		3.21%	12,523,433	12,523,433
	H55b	HUMAN SERVICES SOS		51,316		852,541	6,849		6.51%	852,541	852,541
	H55c	HUMAN SERVICES MSOP		8,271		94,440	2,935		1.21%	94,440	94,440
	H75	VETERANS AFFAIRS DEPT		29,872		294,580	5,362		2.42%	294,580	294,580
	H7B	MEDICAL PRACTICE BOARD		1,934		30,982	122		0.03%	30,982	30,982
	H7C	NURSING BOARD		1,351		55,333	84		0.05%	55,333	55,333
	H7D	PHARMACY BOARD		1,224		16,808	165		0.02%	16,808	16,808
	H7F	DENTISTRY BOARD		1,160		25,511	145		0.03%	25,511	25,511

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9.2	9.3	10.2	10.3	10.4	11.2	11.3	11.4	11.5

Schedule No.	DP#	Name	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
	H7H	CHIROPRACTIC EXAMINERS BOARD		535		8,781	78		0.01%	8,781	8,781
	H7J	OPTOMETRY BOARD		338		3,509	67		0.00%	3,509	3,509
	H7K	NURSING HOME ADMIN BOARD		1,195		7,190	191		0.02%	7,190	7,190
	H7L	SOCIAL WORK BOARD		848		19,313	104		0.01%	19,313	19,313
	H7M	MARRIAGE & FAMILY THERAPY BD		411		4,523	93		0.00%	4,523	4,523
	H7Q	PODIATRIC MEDICINE		416		3,008	79		0.00%	3,008	3,008
	H7R	VETERINARY MEDICINE BOARD		348		4,478	61		0.00%	4,478	4,478
	H7S	EMERGENCY MEDICAL SERVICES BD		1,028		13,097	334		0.03%	13,097	13,097
	H7U	DIETETICS & NUTRITION PRACTICE		233		2,945	58		0.00%	2,945	2,945
	H7V	PSYCHOLOGY BOARD		718		8,891	86		0.01%	8,891	8,891
	H7W	PHYSICAL THERAPY BOARD		627		6,968	75		0.00%	6,968	6,968
	H7X	BEHAVIORAL HEALTH & THERAPY BD		838		16,266	116		0.01%	16,266	16,266
	H9G	OMBUDSMAN MH/DD		220		3,239	46		0.03%	3,239	3,239
	J33	TRIAL COURTS		356,045		1,681,550	6,675		3.29%	1,681,550	1,681,550
	J50	GUARDIAN AD LITEM BOARD		2,438		30,572	590		0.38%	30,572	30,572
	J52	PUBLIC DEFENSE BOARD		4,490		48,254	1,503		0.85%	48,254	48,254
	J58	COURT OF APPEALS		260		3,514	64		0.13%	3,514	3,514
	J65	SUPREME COURT		8,636		120,888	1,325		0.48%	120,888	120,888
	J68	TAX COURT		76		1,223	23		0.01%	1,223	1,223
	J70	JUDICIAL STANDARDS BOARD		218		2,050	42		0.00%	2,050	2,050
	L10	LEGISLATURE		1,842		20,913	901		0.14%	20,913	20,913
	L49	LEGISLATIVE AUDITOR		-		6	3		0.00%	6	6
	P01	MILITARY AFFAIRS DEPT		25,768		307,561	1,309		0.51%	307,561	307,561
	P07	PUBLIC SAFETY DEPT		174,043		3,131,134	20,757		3.72%	3,131,134	3,131,134
	P78	CORRECTIONS DEPT		65,389		803,468	12,328		6.91%	803,468	803,468
	P7T	PEACE OFFICERS BOARD (POST)		588		6,591	197		0.01%	6,591	6,591
	P9E	SENTENCING GUIDELINES COMM		185		2,051	43		0.01%	2,051	2,051
	R28	MINN CONSERVATION CORPS		7		136	31		0.00%	136	136
	R29	NATURAL RESOURCES DEPT		108,924		4,392,283	37,695		9.68%	4,392,283	4,392,283
	R32	POLLUTION CONTROL AGENCY		12,779		420,892	7,874		1.83%	420,892	420,892
	R9P	WATER & SOIL RESOURCES BOARD		3,507		50,917	1,405		0.18%	50,917	50,917
	T79	TRANSPORTATION DEPT		203,695		17,608,881	14,048		13.48%	17,608,881	17,608,881
	T9B	METROPOLITAN COUNCIL/TRANSPORT		109		1,264	66		0.00%	1,264	1,264
		OTHER		-		58,957	-		0.00%	58,957	58,957
XXX		Total	1,742,719	4,909,069	1,966,655	81,852,024	203,463	3,621,794	100.00%	81,852,024	81,852,024
XXX		Source	1,742,719	4,909,069	1,966,655	81,852,024	203,463	3,621,794	100.00%	81,852,024	81,852,024
		Difference (Total - Source)	0	0	0	0	0	0	0.00%	0	0

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
Schedule No.	DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	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
1.2 Equipment Use Charge										
G02-3.0		G02-3.0 DEPARTMENT OF ADMINISTRATION								
G02-3.2		G02-3.2 ADMIN MGMT SERVICES								
G02-3.3		G02-3.3 Commissioner's Office								
G02-3.4		G02-3.4 Human Resources								
G02-3.5		G02-3.5 Financial Management and Reporting								
G02-3.6		G02-3.6 Fiscal Agent - Non allocable								
G02-4.2		G02-4.2 Government & Citizen Services								
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing								
G02-4.7		G02-4.7 Real Property								
G02-4.8		G02-4.8 Materials Management Division								
G02-4.10		G02-4.10 Central Mail								
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement								
G02-4.12		G02-4.12 Grants Management								
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY								
G46-6.3		G46-6.3 IT Spend								
G46-6.5		G46-6.5 OET - Non allocable								
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET								
G10-8.3		G10-8.3 Internal Controls & Accountability								
G10-9.2		G10-9.2 TREASURY DIVISION								
G10-9.3		G10-9.3 Treasury								
G10-9.4		G10-9.4 Treasury - Other								
G10-10.2		G10-10.2 MMB - BUDGET DIVISION								
G10-10.3		G10-10.3 Analysis & Control (EBO's)								
G10-10.4		G10-10.4 Budget Operations and Planning								
G10-10.5		G10-10.5 Budget Division - Non Allocable								
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION								
G10-11.3		G10-11.3 Central Payroll								
G10-11.4		G10-11.4 Accounting Services								
G10-11.5		G10-11.5 Financial Reporting								
G10-11.6		G10-11.6 Financial Reporting - Single Audit								
G10-11.7		G10-11.7 Accounting Services - Non Allocable								
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION								
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support		4,646,524						
G10-12.5		G10-12.5 Personnel Operations and System Support		1,151,588						
G10-12.6		G10-12.6 Budget Service - Computer Operations		-						
G10-12.7		G10-12.7 Personnel Operations Special Billing		2,284,677						
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing		3,763,490						
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable								
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations								
G10-13.3		G10-13.3 Personnel Administration								2,825,387
G02-13.5		G02-13.5 Employee Relations - Non Allocable								-
G45-14.2		G45-14.2 MEDIATION SERVICES	-		78	0.00%	2	0.00%	78	
G45-14.3		G45-14.3 State Agencies								
G45-14.4		G45-14.4 Mediation/Representation - General								
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR	-		6,355	0.09%	92	0.09%	6,355	

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

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Schedule No.	DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATI ON	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
			11.6	12.2	12.4	12.5	12.6	12.7	12.8	13.2
L49-15.3	L49-15.3	Financial Audits								
L49-15.4	L49-15.4	Program Audits								
L49-15.5	L49-15.5	Single Audits								
L49-15.6	L49-15.6	Audit Comm								
L49-15.7	L49-15.7	Financial Audit- Outdoors								
L49-15.8	L49-15.8	Financial Audit- Art								
L49-15.9	L49-15.9	Financial Audit- Clean Water								
L49-15.10	L49-15.10	Financial Audit- Parks & Trails								
L49-15.11	L49-15.11	Program Audit- Outdoors								
L49-15.12	L49-15.12	Program Audit- Art								
L49-15.13	L49-15.13	Program Audit- Clean Water								
L49-15.14	L49-15.14	Program Audit- Parks & Trails								
G61-16.2	G61-16.2	STATE AUDITOR	-		69	0.00%	2	0.00%	69	
G61-16.3	G61-16.3	State Auditor General								
17	17	SWIFT (Internally Developed Software Amortized on								
99YYY	99YYY	Consumer Agencies								
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-		6,220	0.00%		0.00%	6,220	
G02-3.2	G02-3.2	ADMIN MGMT SERVICES				0.05%	161	0.05%		
G02-3.3	G02-3.3	Commissioner's Office								
G02-3.4	G02-3.4	Human Resources								
G02-3.5	G02-3.5	Financial Management and Reporting								
G02-3.6	G02-3.6	Fiscal Agent - Non allocable								
G02-4.2	G02-4.2	Government & Citizen Services	-		7,928	0.05%	149	0.05%	7,928	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing								
G02-4.7	G02-4.7	Real Property								
G02-4.8	G02-4.8	Materials Management Division								
G02-4.10	G02-4.10	Central Mail								
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement								
G02-4.12	G02-4.12	Grants Management								
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-		5,516	0.19%	134	0.19%	5,516	
G46-6.3	G46-6.3	IT Spend								
G46-6.5	G46-6.5	OET - Non allocable								
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-		3,601	0.02%	78	0.02%	3,601	
G10-8.3	G10-8.3	Internal Controls & Accountability	-		264	0.01%	10	0.01%	264	
G10-9.2	G10-9.2	TREASURY DIVISION	-		1,611	0.01%	48	0.01%	1,611	
G10-9.3	G10-9.3	Treasury								
G10-9.4	G10-9.4	Treasury - Other								
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	-		1,545	0.03%	46	0.03%	1,545	
G10-10.3	G10-10.3	Analysis & Control (EBO's)								
G10-10.4	G10-10.4	Budget Operations and Planning								
G10-10.5	G10-10.5	Budget Division - Non Allocable								
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-		2,172	0.05%	58	0.05%	2,172	
G10-11.3	G10-11.3	Central Payroll								
G10-11.4	G10-11.4	Accounting Services								
G10-11.5	G10-11.5	Financial Reporting								
G10-11.6	G10-11.6	Financial Reporting - Single Audit								
G10-11.7	G10-11.7	Accounting Services - Non Allocable								
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-		7,582	0.13%	162	0.13%	7,582	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support								

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		11.6	12.2	12.4	12.5	12.6	12.7	12.8	13.2
Schedule No.	DP# Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	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
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing							
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	536	0.00%	22	0.00%	536	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	2,272	0.03%	84	0.03%	2,272	
G10-13.3	G10-13.3	Personnel Administration							
G02-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2 MEDIATION SERVICES								
G45-14.3	G45-14.3	State Agencies							
G45-14.4	G45-14.4	Mediation/Representation - General							
L49-15.2	L49-15.2 LEGISLATIVE AUDITOR								
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2 STATE AUDITOR								
G61-16.3	G61-16.3	State Auditor General							
17.0	17 SWIFT (Internally Developed Software Amortized over 99YYY Consumer Agencies								
G02-0002	G02-0002	State Archaeology	-	1,060	0.01%	27	0.01%	1,060	
G02-0003	G02-0003	Public Broadcasting	-	380	0.00%	10	0.00%	380	
G02-0007	G02-0007	Information Policy Analysis	-	2,043	0.01%	54	0.01%	2,043	
G02-0009	G02-0009	Real Estate and Construction Services	-	37,176	0.04%	414	0.04%	37,176	
G02-0010	G02-0010	Oil Overcharge (Stripper Wells)	-	-	0.00%	3	0.00%	-	
G02-0012	G02-0012	STAR	462,345	27,085	0.01%	62	0.01%	27,085	
G02-0014	G02-0014	Capital Group Parking	-	32,413	0.06%	78	0.06%	32,413	
G02-0015a	G02-0015a	Fleet Services	-	194,777	0.02%	115	0.02%	194,777	
G02-0016	G02-0016	Development Disabilities	1,012,515	9,472	0.01%	104	0.01%	9,472	
G02-0017a	G02-0017a	Risk Management	-	20,883	0.02%	80	0.02%	20,883	
G02-0017b	G02-0017b	Risk Management - Workers Compensation	-	144,662	0.04%	248	0.04%	144,662	
G02-0018	G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)	-	469	0.00%	16	0.00%	469	
G02-0021a	G02-0021a	Plant Management (Leases)	-	170,759	0.52%	306	0.52%	170,759	
G02-0021b	G02-0021b	Plant Management (Repairs)	-	9,115	0.01%	19	0.01%	9,115	
G02-0021c	G02-0021c	Plant Management (Materials Transfer)	-	3,445	0.00%	15	0.00%	3,445	
G02-0021f	G02-0021f	Plant Management FR & R	-	433	0.00%	39	0.00%	433	
G02-0024	G02-0024	MN Bookstore	-	22,744	0.02%	144	0.02%	22,744	
G02-0028	G02-0028	Office Supply Connection - Closed in FY2010	-	-	0.00%	-	0.00%	-	

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Schedule No.	DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	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
	G02-0029a	Cooperative Purchasing (CPV)	-	-	3,753	0.04%	40	0.04%	3,753	
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	5,872	0.04%	44	0.04%	5,872	
	G02-0031	Central Mail	-	-	47,223	0.02%	50	0.02%	47,223	
	G02-0034	Other Non-Allocable	-	-	-	0.00%	-	0.00%	-	
	G02-0036	Demography	-	-	2,961	0.02%	81	0.02%	2,961	
	G02-0037	Mn Geospatial Information Office	171,212	-	6,880	0.02%	163	0.02%	6,880	
	G02-0037a	MnGeo Service Bureau	-	-	28	0.02%	28	0.02%	28	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	563	0.01%	25	0.01%	563	
	G02-0042	Surplus Services	-	-	13,929	0.02%	80	0.02%	13,929	
	G02-0044	RECS - Energy	-	-	240	0.00%	4	0.00%	240	
	G02-0045	SmART FMR	-	-	654	0.02%	24	0.02%	654	
	G02-0046	SmART HR	-	-	833	0.00%	17	0.00%	833	
	G02-0047	Grants Recovery	-	-	-	0.00%	-	0.00%	-	
	G02-0048	Arts & Cultural Heritage	-	-	1,980	0.00%	103	0.00%	1,980	
	G02-0049	Materials Management	-	-	1,190	0.00%	10	0.00%	1,190	
	B04	AGRICULTURE DEPT	7,320,977	-	426,760	1.11%	7,671	1.11%	426,760	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	25,805	0.02%	179	0.02%	25,805	
	B13	COMMERCE DEPT	161,064,780	-	511,377	0.75%	2,635	0.75%	511,377	
	B14	ANIMAL HEALTH BOARD	1,032,687	-	38,218	0.19%	1,266	0.19%	38,218	
	B15	BARBER EXAMINERS BOARD	-	-	4,191	0.00%	72	0.00%	4,191	
	B20	EXPLORE MINNESOTA TOURISM	-	-	21,906	0.09%	701	0.09%	21,906	
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	2,459,085,596	-	7,316,016	3.15%	2,639	3.15%	7,316,016	
	B24	PUBLIC FACILITIES AUTHORITY	-	-	19,029	0.02%	1,091	0.02%	19,029	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	1,578	0.00%	80	0.00%	1,578	
	B34	HOUSING FINANCE AGENCY	-	-	134,617	0.45%	893	0.45%	134,617	
	B41	WORKERS COMP COURT OF APPEALS	-	-	1,802	0.02%	27	0.02%	1,802	
	B42	LABOR AND INDUSTRY DEPT	5,564,855	-	823,866	0.70%	1,341	0.70%	823,866	
	B43	IRON RANGE RESOURCES	-	-	62,458	0.15%	819	0.15%	62,458	
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	10,516	0.01%	36	0.01%	10,516	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	1,579	0.01%	50	0.01%	1,579	
	B7P	ACCOUNTANCY BOARD	-	-	10,092	0.01%	35	0.01%	10,092	
	B7S	PRIVATE DETECTIVES BOARD	-	-	1,078	0.00%	36	0.00%	1,078	
	B82	PUBLIC UTILITIES COMM	-	-	97,283	0.27%	273	0.27%	97,283	
	B9D	AMATEUR SPORTS COMM	-	-	898	0.00%	37	0.00%	898	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	14	0.00%	2	0.00%	14	
	E25	CENTER FOR ARTS EDUCATION	-	-	42,615	0.15%	1,672	0.15%	42,615	
	E26	MN STATE COLLEGES/UNIVERSITIES	1,146,826,683	-	12,264,606	25.55%	8,592	25.55%	12,264,606	
	E37	EDUCATION DEPARTMENT	687,296,011	-	1,390,156	0.66%	9,056	0.66%	1,390,156	
	E40	HISTORICAL SOCIETY	-	-	4,489	0.00%	72	0.00%	4,489	
	E44	MINNESOTA STATE ACADEMIES	-	-	59,671	0.43%	2,207	0.43%	59,671	
	E50	ARTS BOARD	1,048,236	-	31,957	0.04%	214	0.04%	31,957	
	E60	OFFICE OF HIGHER EDUCATION	-	-	86,457	0.15%	1,357	0.15%	86,457	
	E77	ZOOLOGICAL BOARD	-	-	137,671	0.49%	2,022	0.49%	137,671	

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Schedule No.	DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	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
	E81	UNIVERSITY OF MINNESOTA	-		3,866	0.00%	150	0.00%	3,866	
	E95	HUMANITIES COMMISSION	-		192	0.00%	11	0.00%	192	
	E97	SCIENCE MUSEUM	-		48	0.00%	7	0.00%	48	
	E9W	HIGHER ED FACILITIES AUTHORITY	-		189	0.00%	9	0.00%	189	
	G03	LOTTERY	-		9,411	0.24%	297	0.24%	9,411	
	G05	RACING COMMISSION	-		58,444	0.04%	249	0.04%	58,444	
	G06	ATTORNEY GENERAL	975,726		40,885	0.47%	938	0.47%	40,885	
	G09	GAMBLING CONTROL BOARD	-		6,587	0.05%	165	0.05%	6,587	
	G10	MINNESOTA MANAGEMENT & BUDGET	-		69,239	0.21%	865	0.21%	69,239	
	G17	HUMAN RIGHTS DEPT	-		6,846	0.05%	343	0.05%	6,846	
	G19	INDIAN AFFAIRS COUNCIL	-		6,416	0.01%	86	0.01%	6,416	
	G38	INVESTMENT BOARD	-		4,294	0.03%	75	0.03%	4,294	
	G39	GOVERNORS OFFICE	-		7,362	0.08%	227	0.08%	7,362	
	G45	MEDIATION SERVICES DEPT	-		2,206	0.02%	65	0.02%	2,206	
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-		223,174	1.63%	2,375	1.63%	223,174	
	G53	SECRETARY OF STATE	4,140,139		63,895	0.13%	722	0.13%	63,895	
	G61	OFFICE OF THE STATE AUDITOR	-		14,032	0.19%	418	0.19%	14,032	
	G62	MINN STATE RETIREMENT SYSTEM	-		196,326	0.15%	162	0.15%	196,326	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-		291,021	0.13%	189	0.13%	291,021	
	G67	REVENUE DEPT	-		149,890	2.43%	4,134	2.43%	149,890	
	G69	TEACHERS RETIREMENT ASSOC	-		316,984	0.12%	53	0.12%	316,984	
	G90	REVENUE INTERGOVT PAYMENTS	-		4,440,461	0.00%	1,062	0.00%	4,440,461	
	G92	OMBUDSPERSON FOR FAMILIES	-		2,089	0.00%	52	0.00%	2,089	
	G96	UNIFORM LAWS COMMISSION	-		166	0.00%	7	0.00%	166	
	G9J	CAMPAIGN FINANCE BOARD	-		3,839	0.01%	145	0.01%	3,839	
	G9K	ADMINISTRATIVE HEARINGS	-		36,923	0.11%	196	0.11%	36,923	
	G9L	BLACK MINNESOTANS COUNCIL	-		7,269	0.01%	189	0.01%	7,269	
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-		3,041	0.01%	80	0.01%	3,041	
	G9N	ASIAN-PACIFIC COUNCIL	-		2,637	0.01%	77	0.01%	2,637	
	G9Q	MMB DEBT SERVICE	-		6,009	0.00%	1,549	0.00%	6,009	
	G9R	MMB NON-OPERATING	9,096,586		7,952,735	0.00%	1,192	0.00%	7,952,735	
	G9X	CAPITOL AREA ARCHITECT	-		1,148	0.00%	46	0.00%	1,148	
	G9Y	DISABILITY COUNCIL	-		5,722	0.02%	87	0.02%	5,722	
	GPR	PAYROLL CLEARING	-		212	0.00%	-	0.00%	212	
	H12	HEALTH DEPT	-		894,049	2.55%	5,193	2.55%	894,049	
	H55	HUMAN SERVICES DEPT	235,336,347		12,523,433	3.21%	9,593	3.21%	12,523,433	
	H55b	HUMAN SERVICES SOS	5,800,980,148		852,541	6.51%	6,849	6.51%	852,541	
	H55c	HUMAN SERVICES MSOP	-		94,440	1.21%	2,935	1.21%	94,440	
	H75	VETERANS AFFAIRS DEPT	6,119,851		294,580	2.42%	5,362	2.42%	294,580	
	H7B	MEDICAL PRACTICE BOARD	-		30,982	0.03%	122	0.03%	30,982	
	H7C	NURSING BOARD	-		55,333	0.05%	84	0.05%	55,333	
	H7D	PHARMACY BOARD	163,100		16,808	0.02%	165	0.02%	16,808	
	H7F	DENTISTRY BOARD	-		25,511	0.03%	145	0.03%	25,511	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			11.6	12.2	12.4	12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Financial Reporting - Single Audit	MMB I.T. MANAGEMENT AND ADMINISTRATIVE	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
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	8,781	0.01%	78	0.01%	8,781	
	H7J	OPTOMETRY BOARD	-	-	3,509	0.00%	67	0.00%	3,509	
	H7K	NURSING HOME ADMIN BOARD	-	-	7,190	0.02%	191	0.02%	7,190	
	H7L	SOCIAL WORK BOARD	-	-	19,313	0.01%	104	0.01%	19,313	
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	4,523	0.00%	93	0.00%	4,523	
	H7Q	PODIATRIC MEDICINE	-	-	3,008	0.00%	79	0.00%	3,008	
	H7R	VETERINARY MEDICINE BOARD	-	-	4,478	0.00%	61	0.00%	4,478	
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	13,097	0.03%	334	0.03%	13,097	
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	2,945	0.00%	58	0.00%	2,945	
	H7V	PSYCHOLOGY BOARD	-	-	8,891	0.01%	86	0.01%	8,891	
	H7W	PHYSICAL THERAPY BOARD	-	-	6,968	0.00%	75	0.00%	6,968	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	16,266	0.01%	116	0.01%	16,266	
	H9G	OMBUDSMAN MH/DD	-	-	3,239	0.03%	46	0.03%	3,239	
	J33	TRIAL COURTS	531,116	-	1,681,550	3.29%	6,675	3.29%	1,681,550	
	J50	GUARDIAN AD LITEM BOARD	-	-	30,572	0.38%	590	0.38%	30,572	
	J52	PUBLIC DEFENSE BOARD	555,442	-	48,254	0.85%	1,503	0.85%	48,254	
	J58	COURT OF APPEALS	-	-	3,514	0.13%	64	0.13%	3,514	
	J65	SUPREME COURT	594,080	-	120,888	0.48%	1,325	0.48%	120,888	
	J68	TAX COURT	-	-	1,223	0.01%	23	0.01%	1,223	
	J70	JUDICIAL STANDARDS BOARD	-	-	2,050	0.00%	42	0.00%	2,050	
	L10	LEGISLATURE	-	-	20,913	0.14%	901	0.14%	20,913	
	L49	LEGISLATIVE AUDITOR	-	-	6	0.00%	3	0.00%	6	
	P01	MILITARY AFFAIRS DEPT	42,338,846	-	307,561	0.51%	1,309	0.51%	307,561	
	P07	PUBLIC SAFETY DEPT	112,090,797	-	3,131,134	3.72%	20,757	3.72%	3,131,134	
	P78	CORRECTIONS DEPT	378,960	-	803,468	6.91%	12,328	6.91%	803,468	
	P7T	PEACE OFFICERS BOARD (POST)	-	-	6,591	0.01%	197	0.01%	6,591	
	P9E	SENTENCING GUIDELINES COMM	-	-	2,051	0.01%	43	0.01%	2,051	
	R28	MINN CONSERVATION CORPS	-	-	136	0.00%	31	0.00%	136	
	R29	NATURAL RESOURCES DEPT	52,973,565	-	4,392,283	9.68%	37,695	9.68%	4,392,283	
	R32	POLLUTION CONTROL AGENCY	21,158,157	-	420,892	1.83%	7,874	1.83%	420,892	
	R9P	WATER & SOIL RESOURCES BOARD	1,901,589	-	50,917	0.18%	1,405	0.18%	50,917	
	T79	TRANSPORTATION DEPT	699,799,753	-	17,608,881	13.49%	14,048	13.49%	17,608,881	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	1,264	0.00%	66	0.00%	1,264	
		OTHER	-	-	58,957	0.00%	-	0.00%	58,957	
XXX		Total	11,460,020,099	11,846,279	81,852,024	100.00%	203,463	100.00%	81,852,024	2,825,387
XXX		Source	11,460,020,097	11,846,279	81,852,024	100.00%	203,463	100.00%	81,852,024	2,825,387
		Difference (Total - Source)	-2	0	0	0.00%	0	0.00%	0	0

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
13.3	14.2	14.3	15.2	15.3	15.4	15.5	15.7	15.8	15.9

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Financial Audit-Outdoors	Financial Audit- Art	Financial Audit- Clean Water
1.2 Equipment Use Charge												
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	G02-3.2	ADMIN MGMT SERVICES										
G02-3.3	G02-3.3	Commissioner's Office										
G02-3.4	G02-3.4	Human Resources										
G02-3.5	G02-3.5	Financial Management and Reporting										
G02-3.6	G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	G02-4.2	Government & Citizen Services										
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing										
G02-4.7	G02-4.7	Real Property										
G02-4.8	G02-4.8	Materials Management Division										
G02-4.10	G02-4.10	Central Mail										
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement										
G02-4.12	G02-4.12	Grants Management										
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3	G46-6.3	IT Spend										
G46-6.5	G46-6.5	OET - Non allocable										
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET										
G10-8.3	G10-8.3	Internal Controls & Accountability										
G10-9.2	G10-9.2	TREASURY DIVISION										
G10-9.3	G10-9.3	Treasury										
G10-9.4	G10-9.4	Treasury - Other										
G10-10.2	G10-10.2	MMB - BUDGET DIVISION										
G10-10.3	G10-10.3	Analysis & Control (EBO's)										
G10-10.4	G10-10.4	Budget Operations and Planning										
G10-10.5	G10-10.5	Budget Division - Non Allocable										
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION										
G10-11.3	G10-11.3	Central Payroll										
G10-11.4	G10-11.4	Accounting Services										
G10-11.5	G10-11.5	Financial Reporting										
G10-11.6	G10-11.6	Financial Reporting - Single Audit										
G10-11.7	G10-11.7	Accounting Services - Non Allocable										
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION										
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support										
G10-12.5	G10-12.5	Personnel Operations and System Support										
G10-12.6	G10-12.6	Budget Service - Computer Operations										
G10-12.7	G10-12.7	Personnel Operations Special Billing										
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing										
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable										
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations										
G10-13.3	G10-13.3	Personnel Administration										
G02-13.5	G02-13.5	Employee Relations - Non Allocable										
G45-14.2	G45-14.2	MEDIATION SERVICES	0.00%	-								
G45-14.3	G45-14.3	State Agencies		46,820								
G45-14.4	G45-14.4	Mediation/Representation - General		1,319,654								
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	0.09%		0.09%							

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
			13.3	14.2	14.3	15.2	15.3	15.4	15.5	15.7	15.8	15.9
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Financial Audit- Outdoor	Financial Audit- Art	Financial Audit- Clean Water
L49-15.3	L49-15.3	Financial Audits				2,315,728						
L49-15.4	L49-15.4	Program Audits				1,078,958						
L49-15.5	L49-15.5	Single Audits				309,686						
L49-15.6	L49-15.6	Audit Comm				2,129						
L49-15.7	L49-15.7	Financial Audit- Outdoor				65,455						
L49-15.8	L49-15.8	Financial Audit- Art				86,505						
L49-15.9	L49-15.9	Financial Audit- Clean Water				61,707						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				17,878						
L49-15.11	L49-15.11	Program Audit- Outdoor				11,173						
L49-15.12	L49-15.12	Program Audit- Art				6,522						
L49-15.13	L49-15.13	Program Audit- Clean Water				17,024						
L49-15.14	L49-15.14	Program Audit- Parks & Trails				5,754						
G61-16.2	G61-16.2	STATE AUDITOR	0.00%		0.00%		4	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General					-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized on										
99YYY	99YYY	Consumer Agencies										
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	0.00%		0.00%		701	-	-	-	-	-
G02-3.2	G02-3.2	ADMIN MGMT SERVICES	0.05%		0.05%		28	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office										
G02-3.4	G02-3.4	Human Resources										
G02-3.5	G02-3.5	Financial Management and Reporting										
G02-3.6	G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	G02-4.2	Government & Citizen Services	0.05%		0.05%		60.44	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing										
G02-4.7	G02-4.7	Real Property										
G02-4.8	G02-4.8	Materials Management Division										
G02-4.10	G02-4.10	Central Mail										
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement										
G02-4.12	G02-4.12	Grants Management										
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	0.19%		0.19%		400.75	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend										
G46-6.5	G46-6.5	OET - Non allocable										
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	0.02%		0.02%		3,339.26	-	-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	0.01%		0.01%		-	-	-	-	-	-
G10-9.2	G10-9.2	TREASURY DIVISION	0.01%		0.01%		378.88	-	-	-	-	-
G10-9.3	G10-9.3	Treasury										
G10-9.4	G10-9.4	Treasury - Other										
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	0.03%		0.03%		-	1,649.42	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)										
G10-10.4	G10-10.4	Budget Operations and Planning										
G10-10.5	G10-10.5	Budget Division - Non Allocable										
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	0.05%		0.05%		4,081.62	-	519.50	-	-	-
G10-11.3	G10-11.3	Central Payroll										
G10-11.4	G10-11.4	Accounting Services										
G10-11.5	G10-11.5	Financial Reporting										
G10-11.6	G10-11.6	Financial Reporting - Single Audit										
G10-11.7	G10-11.7	Accounting Services - Non Allocable										
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	0.13%		0.13%		344.81	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support										

Statewide Cost Allocation Plan
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SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
13.3	14.2	14.3	15.2	15.3	15.4	15.5	15.7	15.8	15.9

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
G10-12.5		G10-12.5 Personnel Operations and System Support										
G10-12.6		G10-12.6 Budget Service - Computer Operations										
G10-12.7		G10-12.7 Personnel Operations Special Billing										
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing										
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable	0.00%		0.00%							
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations	0.03%		0.03%							
G10-13.3		G10-13.3 Personnel Administration										
G02-13.5		G02-13.5 Employee Relations - Non Allocable										
G45-14.2		G45-14.2 MEDIATION SERVICES			0.00%							
G45-14.3		G45-14.3 State Agencies										
G45-14.4		G45-14.4 Mediation/Representation - General										
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR										
L49-15.3		L49-15.3 Financial Audits										
L49-15.4		L49-15.4 Program Audits										
L49-15.5		L49-15.5 Single Audits										
L49-15.6		L49-15.6 Audit Comm										
L49-15.7		L49-15.7 Financial Audit- Outdoors										
L49-15.8		L49-15.8 Financial Audit- Art										
L49-15.9		L49-15.9 Financial Audit- Clean Water										
L49-15.10		L49-15.10 Financial Audit- Parks & Trails										
L49-15.11		L49-15.11 Program Audit- Outdoors										
L49-15.12		L49-15.12 Program Audit- Art										
L49-15.13		L49-15.13 Program Audit- Clean Water										
L49-15.14		L49-15.14 Program Audit- Parks & Trails										
G61-16.2		G61-16.2 STATE AUDITOR										
G61-16.3		G61-16.3 State Auditor General										
17.0		17 SWIFT (Internally Developed Software Amortized over 99YYY Consumer Agencies)										
		G02-0002 State Archaeology	0.01%		0.01%							
		G02-0003 Public Broadcasting	0.00%		0.00%							
		G02-0007 Information Policy Analysis	0.01%		0.01%							
		G02-0009 Real Estate and Construction Services	0.04%		0.04%							
		G02-0010 Oil Overcharge (Stripper Wells)	0.00%		0.00%							
		G02-0012 STAR	0.01%		0.01%							
		G02-0014 Capital Group Parking	0.06%		0.06%							
		G02-0015a Fleet Services	0.02%		0.02%							
		G02-0016 Development Disabilities	0.01%		0.01%							
		G02-0017a Risk Management	0.02%		0.02%							
		G02-0017b Risk Management - Workers Compensation	0.04%		0.04%		33.00					
		G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	0.00%		0.00%							
		G02-0021a Plant Management (Leases)	0.52%		0.52%							
		G02-0021b Plant Management (Repairs)	0.01%		0.01%							
		G02-0021c Plant Management (Materials Transfer)	0.00%		0.00%							
		G02-0021f Plant Management FR & R	0.00%		0.00%							
		G02-0024 MN Bookstore	0.02%		0.02%							
		G02-0028 Office Supply Connection - Closed in FY2010	0.00%		0.00%							

Statewide Cost Allocation Plan
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			13.3	14.2	14.3	15.2	15.3	15.4	15.5	15.7	15.8	15.9
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
	G02-0029a	Cooperative Purchasing (CPV)	0.04%		0.04%		2.75	-	-	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	0.04%		0.04%		2.75	-	-	-	-	-
	G02-0031	Central Mail	0.02%		0.02%		-	-	-	-	-	-
	G02-0034	Other Non-Allocable	0.00%		0.00%		-	-	-	-	-	-
	G02-0036	Demography	0.02%		0.02%		-	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	0.02%		0.02%		-	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	0.02%		0.02%		-	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	0.01%		0.01%		-	-	-	-	-	-
	G02-0042	Surplus Services	0.02%		0.02%		-	-	-	-	-	-
	G02-0044	RECS - Energy	0.00%		0.00%		-	-	-	-	-	-
	G02-0045	SmART FMR	0.02%		0.02%		-	-	-	-	-	-
	G02-0046	SmART HR	0.00%		0.00%		-	-	-	-	-	-
	G02-0047	Grants Recovery	0.00%		0.00%		-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	0.00%		0.00%		-	-	-	-	251.00	-
	G02-0049	Materials Management	0.00%		0.00%		-	-	-	-	-	-
	B04	AGRICULTURE DEPT	1.11%		1.11%		380.50	54.01	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	0.02%		0.02%		62.63	-	-	-	-	-
	B13	COMMERCE DEPT	0.75%		0.75%		757.06	-	411.87	-	-	-
	B14	ANIMAL HEALTH BOARD	0.19%		0.19%		10.13	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	0.00%		0.00%		-	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	0.09%		0.09%		-	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	3.15%		3.15%		2,788.38	207.87	1,546.00	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	0.02%		0.02%		-	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%		0.00%		-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	0.45%		0.45%		7.00	54.01	-	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	0.02%		0.02%		26.79	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	0.70%		0.70%		375.00	-	-	-	-	-
	B43	IRON RANGE RESOURCES	0.15%		0.15%		372.63	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%		0.01%		26.79	-	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	0.01%		0.01%		6.00	50.60	-	-	-	-
	B7P	ACCOUNTANCY BOARD	0.01%		0.01%		26.79	-	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	0.00%		0.00%		-	-	-	-	-	-
	B82	PUBLIC UTILITIES COMM	0.27%		0.27%		243.92	-	-	-	-	-
	B9D	AMATEUR SPORTS COMM	0.00%		0.00%		1.25	50.60	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%		0.00%		-	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	0.15%		0.15%		521.25	-	-	-	50.00	-
	E26	MN STATE COLLEGES/UNIVERSITIES	25.55%		25.55%		519.31	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	0.66%		0.66%		1,662.40	2,430.28	964.63	-	374.25	-
	E40	HISTORICAL SOCIETY	0.00%		0.00%		167.75	-	-	-	605.00	-
	E44	MINNESOTA STATE ACADEMIES	0.43%		0.43%		80.75	-	-	-	-	-
	E50	ARTS BOARD	0.04%		0.04%		100.70	-	-	-	748.76	-
	E60	OFFICE OF HIGHER EDUCATION	0.15%		0.15%		241.81	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	0.49%		0.49%		31.00	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor: General Support	Financial Audits	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
13.3	14.2	14.3	15.2	15.3	15.4	15.5	15.7	15.8	15.9

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
	E81	UNIVERSITY OF MINNESOTA	0.00%		0.00%		1.50	2,106.45	-	-	-	-
	E95	HUMANITIES COMMISSION	0.00%		0.00%		-	-	-	-	408.50	-
	E97	SCIENCE MUSEUM	0.00%		0.00%		-	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%		0.00%		-	-	-	-	-	-
	G03	LOTTERY	0.24%		0.24%		15.13	-	-	-	-	-
	G05	RACING COMMISSION	0.04%		0.04%		300.17	-	-	-	-	-
	G06	ATTORNEY GENERAL	0.47%		0.47%		394.81	-	-	-	-	-
	G09	GAMBLING CONTROL BOARD	0.05%		0.05%		26.79	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	0.21%		0.21%		336.50	-	-	233.13	12.00	72.00
	G17	HUMAN RIGHTS DEPT	0.05%		0.05%		-	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	0.01%		0.01%		-	-	-	-	-	-
	G38	INVESTMENT BOARD	0.03%		0.03%		2,037.19	-	-	-	-	-
	G39	GOVERNORS OFFICE	0.08%		0.08%		250.06	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	0.02%		0.02%		-	-	-	-	-	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	1.63%		1.63%		348.00	-	-	-	-	-
	G53	SECRETARY OF STATE	0.13%		0.13%		332.13	-	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	0.19%		0.19%		287.63	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	0.15%		0.15%		1,681.75	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%		0.13%		1,033.00	-	-	-	-	-
	G67	REVENUE DEPT	2.43%		2.43%		3,326.17	-	-	17.79	17.79	17.79
	G69	TEACHERS RETIREMENT ASSOC	0.12%		0.12%		806.75	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	0.00%		0.00%		-	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.00%		0.00%		26.79	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	0.00%		0.00%		-	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	0.01%		0.01%		2.25	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	0.11%		0.11%		-	258.67	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	0.01%		0.01%		86.75	-	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%		0.01%		-	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	0.01%		0.01%		26.79	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	0.00%		0.00%		-	-	-	-	-	-
	G9R	MMB NON-OPERATING	0.00%		0.00%		-	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	0.00%		0.00%		-	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	0.02%		0.02%		-	-	-	-	-	-
	GPR	PAYROLL CLEARING	0.00%		0.00%		-	-	-	-	-	-
	H12	HEALTH DEPT	2.55%		2.55%		47.25	-	718.75	-	-	-
	H55	HUMAN SERVICES DEPT	3.21%		3.21%		2,060.25	1,841.78	4,089.38	-	-	-
	H55b	HUMAN SERVICES SOS	6.51%		6.51%		390.92	1,374.98	-	-	-	-
	H55c	HUMAN SERVICES MSOP	1.21%		1.21%		829.58	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPT	2.42%		2.42%		98.38	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	0.03%		0.03%		5.00	-	-	-	-	-
	H7C	NURSING BOARD	0.05%		0.05%		26.79	-	-	-	-	-
	H7D	PHARMACY BOARD	0.02%		0.02%		26.79	-	-	-	-	-
	H7F	DENTISTRY BOARD	0.03%		0.03%		6.38	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
			13.3	14.2	14.3	15.2	15.3	15.4	15.5	15.7	15.8	15.9
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%		0.01%		26.79	-	-	-	-	-
	H7J	OPTOMETRY BOARD	0.00%		0.00%		-	-	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD	0.02%		0.02%		36.75	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	0.01%		0.01%		-	-	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%		0.00%		-	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	0.00%		0.00%		-	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	0.00%		0.00%		-	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	0.03%		0.03%		63.63	-	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%		0.00%		-	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	0.01%		0.01%		1.50	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	0.00%		0.00%		-	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%		0.01%		35.20	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	0.03%		0.03%		-	-	-	-	-	-
	J33	TRIAL COURTS	3.29%		3.29%		463.50	-	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	0.38%		0.38%		-	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	0.85%		0.85%		-	-	-	-	-	-
	J58	COURT OF APPEALS	0.13%		0.13%		-	-	-	-	-	-
	J65	SUPREME COURT	0.48%		0.48%		-	-	-	-	-	-
	J68	TAX COURT	0.01%		0.01%		-	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	0.00%		0.00%		-	-	-	-	-	-
	L10	LEGISLATURE	0.14%		0.14%		-	7,692.71	-	-	-	-
	L49	LEGISLATIVE AUDITOR	0.00%		0.00%		-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	0.51%		0.51%		19.50	-	204.00	-	-	-
	P07	PUBLIC SAFETY DEPT	3.72%		3.72%		185.88	3,507.65	-	-	-	-
	P78	CORRECTIONS DEPT	6.91%		6.91%		582.58	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	0.01%		0.01%		-	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	0.01%		0.01%		26.79	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	0.00%		0.00%		-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	9.68%		9.68%		65.25	793.21	-	1,351.81	-	359.25
	R32	POLLUTION CONTROL AGENCY	1.83%		1.83%		119.88	-	-	-	-	898.50
	R9P	WATER & SOIL RESOURCES BOARD	0.18%		0.18%		384.63	374.07	-	259.13	-	412.31
	T79	TRANSPORTATION DEPT	13.49%		13.49%		1,013.00	54.01	375.00	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		0.00%		57.75	-	-	-	-	-
		OTHER	0.00%		0.00%		406.25	-	-	-	-	-
XXX		Total	100.00%	1,366,474	100.00%	3,978,519	36,087.60	22,500.32	8,829.13	1,861.86	2,467.30	1,759.85
XXX		Source	100.00%	1,366,474	100.00%	3,978,519	36,087.60	22,500.32	8,829.13	1,861.86	2,467.30	1,759.85
		Difference (Total - Source)	0.00%	0	0.00%	0	-	-	-	-	-	-

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.10	15.11	15.12	15.13	15.14	16.2	17.0	20	21.2	21.3
									SWIFF (Internally Developed Software Amortized over 10 years beginning BFY13)		ADMIN MANAGEMENT COMMISSIONER'S OFFICE	
								STATE AUDITOR		ADMINISTRATION		
		1.2 Equipment Use Charge										
		G02-3.0 DEPARTMENT OF ADMINISTRATION										
		G02-3.2 ADMIN MGMT SERVICES										
		G02-3.3 Commissioner's Office										
		G02-3.4 Human Resources										
		G02-3.5 Financial Management and Reporting										
		G02-3.6 Fiscal Agent - Non allocable										
		G02-4.2 Government & Citizen Services										
		G02-4.5 Real Estate and Construction Services - Leasing										
		G02-4.7 Real Property										
		G02-4.8 Materials Management Division										
		G02-4.10 Central Mail										
		G02-4.11 Office of Enterprise Continuous Improvement										
		G02-4.12 Grants Management										
		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY										
		G46-6.3 IT Spend										
		G46-6.5 OET - Non allocable										
		G10-8.2 MINNESOTA MANAGEMENT & BUDGET										
		G10-8.3 Internal Controls & Accountability										
		G10-9.2 TREASURY DIVISION										
		G10-9.3 Treasury										
		G10-9.4 Treasury - Other										
		G10-10.2 MMB - BUDGET DIVISION										
		G10-10.3 Analysis & Control (EBO's)										
		G10-10.4 Budget Operations and Planning										
		G10-10.5 Budget Division - Non Allocable										
		G10-11.2 MMB-ACCOUNTING DIVISION										
		G10-11.3 Central Payroll										
		G10-11.4 Accounting Services										
		G10-11.5 Financial Reporting										
		G10-11.6 Financial Reporting - Single Audit										
		G10-11.7 Accounting Services - Non Allocable										
		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION										
		G10-12.4 Accounting & Procurement Operations and System Support										
		G10-12.5 Personnel Operations and System Support										
		G10-12.6 Budget Service - Computer Operations										
		G10-12.7 Personnel Operations Special Billing										
		G10-12.8 Accounting & Procurement Operations Special Billing										
		G10-12.9 MMB - OTHER - Non-Allocable										
		G10-13.2 State HR, Benefits & Labor Relations										
		G10-13.3 Personnel Administration										
		G02-13.5 Employee Relations - Non Allocable										
		G45-14.2 MEDIATION SERVICES										
		G45-14.3 State Agencies										
		G45-14.4 Mediation/Representation - General										
		L49-15.2 LEGISLATIVE AUDITOR										

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.10	15.11	15.12	15.13	15.14	16.2	17.0	20	21.2	21.3
									SWIFT (Internally Developed Software Amortized over 10 years beginning		ADMIN MANAGEMENT SERVICES	COMMISSIONER OFFICE
Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	BFY13)	ADMINISTRATION		
L49-15.3	L49-15.3	Financial Audits										
L49-15.4	L49-15.4	Program Audits										
L49-15.5	L49-15.5	Single Audits										
L49-15.6	L49-15.6	Audit Comm										
L49-15.7	L49-15.7	Financial Audit- Outdoor										
L49-15.8	L49-15.8	Financial Audit- Art										
L49-15.9	L49-15.9	Financial Audit- Clean Water										
L49-15.10	L49-15.10	Financial Audit- Parks & Trails										
L49-15.11	L49-15.11	Program Audit- Outdoor										
L49-15.12	L49-15.12	Program Audit- Art										
L49-15.13	L49-15.13	Program Audit- Clean Water										
L49-15.14	L49-15.14	Program Audit- Parks & Trails										
G61-16.2	G61-16.2	STATE AUDITOR	-	-	-	-	-	-				
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)										
99YYY	99YYY	Consumer Agencies										
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION	-	-	-	-	-	-	6,220			
G02-3.2	G02-3.2	ADMIN MGMT SERVICES	-	-	-	-	-	-		9,540,805		
G02-3.3	G02-3.3	Commissioner's Office									388,931	
G02-3.4	G02-3.4	Human Resources									320,068	
G02-3.5	G02-3.5	Financial Management and Reporting									665,329	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									8,166,477	
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-	-	7,928	3,691,683		0.05%
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing										
G02-4.7	G02-4.7	Real Property										
G02-4.8	G02-4.8	Materials Management Division										
G02-4.10	G02-4.10	Central Mail										
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement										
G02-4.12	G02-4.12	Grants Management										
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	5,516			
G46-6.3	G46-6.3	IT Spend										
G46-6.5	G46-6.5	OET - Non allocable										
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	3,601			
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-	264			
G10-9.2	G10-9.2	TREASURY DIVISION	-	-	-	-	-	-	1,611			
G10-9.3	G10-9.3	Treasury										
G10-9.4	G10-9.4	Treasury - Other										
G10-10.2	G10-10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	1,545			
G10-10.3	G10-10.3	Analysis & Control (EBO's)										
G10-10.4	G10-10.4	Budget Operations and Planning										
G10-10.5	G10-10.5	Budget Division - Non Allocable										
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	2,172			
G10-11.3	G10-11.3	Central Payroll										
G10-11.4	G10-11.4	Accounting Services										
G10-11.5	G10-11.5	Financial Reporting										
G10-11.6	G10-11.6	Financial Reporting - Single Audit										
G10-11.7	G10-11.7	Accounting Services - Non Allocable										
G10-12.2	G10-12.2	MMB I.T. - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	7,582			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support										

Statewide Cost Allocation Plan
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	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
	15.10	15.11	15.12	15.13	15.14	16.2	17.0	20	21.2	21.3
							SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)		ADMIN MANAGEMENT COMMISSIONER'S OFFICE	

Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT COMMISSIONER'S OFFICE	
G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable							536		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	2,272		
G10-13.3	G10-13.3	Personnel Administration									
G02-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	MEDIATION SERVICES							78		
G45-14.3	G45-14.3	State Agencies									
G45-14.4	G45-14.4	Mediation/Representation - General									
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR							6,355		
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	STATE AUDITOR							69		
G61-16.3	G61-16.3	State Auditor General									
17.0		17 SWIFT (Internally Developed Software Amortized over 99YYY Consumer Agencies									
	G02-0002	State Archaeology	-	-	-	-	-	-	1,060	194,196.00	0.01%
	G02-0003	Public Broadcasting	-	-	-	-	-	-	380	-	0.00%
	G02-0007	Information Policy Analysis	-	-	-	-	-	-	2,043	445,255.00	0.01%
	G02-0009	Real Estate and Construction Services	-	-	-	-	-	-	37,176	27,973,683.66	0.04%
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-	0.00%
	G02-0012	STAR	-	-	-	-	-	462,345.00	27,085	282,841.00	0.01%
	G02-0014	Capital Group Parking	-	-	-	-	-	-	32,413	3,326,964.00	0.06%
	G02-0015a	Fleet Services	-	-	-	-	-	-	194,777	9,075,919.74	0.02%
	G02-0016	Development Disabilities	-	-	-	-	-	1,012,515.00	9,472	613,791.68	0.01%
	G02-0017a	Risk Management	-	-	-	-	-	-	20,883	8,467,036.00	0.02%
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-	-	144,662	33,805,986.00	0.04%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	469	11,064.00	0.00%
	G02-0021a	Plant Management (Leases)	-	-	-	-	-	-	170,759	29,173,973.00	0.52%
	G02-0021b	Plant Management (Repairs)	-	-	-	-	-	-	9,115	166,570.00	0.01%
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	3,445	134,104.00	0.00%
	G02-0021f	Plant Management FR & R	-	-	-	-	-	-	433	187,141.00	0.00%
	G02-0024	MN Bookstore	-	-	-	-	-	-	22,744	956,694.00	0.02%
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-	-	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.10	15.11	15.12	15.13	15.14	16.2	17.0	20	21.2	21.3
									SWIFT (Internally Developed Software - Amortized over 10 years beginning BFY13)		ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-	-	3,753	1,375,107.00	-	0.04%
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-	-	5,872	3,016,557.00	-	0.04%
	G02-0031	Central Mail	-	-	-	-	-	-	47,223	8,472,834.00	-	0.02%
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-	-	-	0.00%
	G02-0036	Demography	-	-	-	-	-	-	2,961	489,855.00	-	0.02%
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	171,212.00	6,880	1,911,370.00	-	0.02%
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-	28	-	-	0.02%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-	-	563	31,792.00	-	0.01%
	G02-0042	Surplus Services	-	-	-	-	-	-	13,929	795,967.00	-	0.02%
	G02-0044	RECS - Energy	-	-	-	-	-	-	240	-	-	0.00%
	G02-0045	SmART FMR	-	-	-	-	-	-	654	118,519.00	-	0.02%
	G02-0046	SmART HR	-	-	-	-	-	-	833	97,617.00	-	0.00%
	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-	-	0.00%
	G02-0048	Arts & Cultural Heritage	-	-	-	-	-	-	1,980	333,696.00	-	0.00%
	G02-0049	Materials Management	-	-	-	-	-	-	1,190	5,661.00	-	0.00%
	B04	AGRICULTURE DEPT	-	-	-	-	-	7,320,977.00	426,760	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	25,805	-	-	-
	B13	COMMERCE DEPT	-	-	-	-	-	161,064,780.41	511,377	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	1,032,687.00	38,218	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	4,191	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	21,906	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-	2,459,085,596.00	7,316,016	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-	19,029	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	1,578	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	-	134,617	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-	1,802	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	5,564,854.96	823,866	-	-	-
	B43	IRON RANGE RESOURCES	-	-	-	-	-	-	62,458	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-	10,516	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	1,579	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-	10,092	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	1,078	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-	97,283	-	-	-
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-	898	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	14	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	-	42,615	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	1,146,826,683.00	12,264,606	-	-	-
	E37	EDUCATION DEPARTMENT	-	-	-	-	-	687,296,011.00	1,390,156	-	-	-
	E40	HISTORICAL SOCIETY	-	-	33.88	-	-	-	4,489	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	59,671	-	-	-
	E50	ARTS BOARD	-	-	50.82	-	-	1,048,236.00	31,957	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	86,457	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	137,671	-	-	-

Statewide Cost Allocation Plan
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			Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.10	15.11	15.12	15.13	15.14	16.2	17.0	20	21.2	21.3
			Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
Schedule No.	DP#	Name										
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	3,866	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	192	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-	-	48	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	189	-	-	-
	G03	LOTTERY	-	-	-	-	-	-	9,411	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-	-	58,444	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	-	975,726.00	40,885	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-	6,587	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	6.00	-	-	-	-	-	69,239	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-	6,846	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-	6,416	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-	-	4,294	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-	-	7,362	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	2,206	-	-	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	223,174	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-	4,140,139.00	63,895	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	-	14,032	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-	196,326	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-	291,021	-	-	-
	G67	REVENUE DEPT	17.79	-	-	-	-	-	149,890	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-	316,984	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	4,440,461	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-	2,089	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	166	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-	3,839	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-	36,923	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-	7,269	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	3,041	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-	2,637	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	6,009	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-	9,096,586.00	7,952,735	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-	1,148	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-	-	5,722	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	212	-	-	-
	H12	HEALTH DEPT	-	-	-	-	-	-	894,049	-	-	-
	H55	HUMAN SERVICES DEPT	-	-	-	-	-	235,336,347.38	12,523,433	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-	5,800,980,147.80	852,541	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	94,440	-	-	-
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	6,119,850.75	294,580	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-	30,982	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-	-	55,333	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-	163,100.00	16,808	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-	-	25,511	-	-	-

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

Schedule No.	DP#	Name	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.10	15.11	15.12	15.13	15.14	16.2	17.0	20	21.2	21.3
									SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)		ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
		H7H CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-	8,781	-	-	-
		H7J OPTOMETRY BOARD	-	-	-	-	-	-	3,509	-	-	-
		H7K NURSING HOME ADMIN BOARD	-	-	-	-	-	-	7,190	-	-	-
		H7L SOCIAL WORK BOARD	-	-	-	-	-	-	19,313	-	-	-
		H7M MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-	4,523	-	-	-
		H7Q PEDIATRIC MEDICINE	-	-	-	-	-	-	3,008	-	-	-
		H7R VETERINARY MEDICINE BOARD	-	-	-	-	-	-	4,478	-	-	-
		H7S EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-	13,097	-	-	-
		H7U DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-	2,945	-	-	-
		H7V PSYCHOLOGY BOARD	-	-	-	-	-	-	8,891	-	-	-
		H7W PHYSICAL THERAPY BOARD	-	-	-	-	-	-	6,968	-	-	-
		H7X BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-	16,266	-	-	-
		H9G OMBUDSMAN MH/DD	-	-	-	-	-	-	3,239	-	-	-
		J33 TRIAL COURTS	-	-	-	-	-	531,116.00	1,681,550	-	-	-
		J50 GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	30,572	-	-	-
		J52 PUBLIC DEFENSE BOARD	-	-	-	-	-	555,442.00	48,254	-	-	-
		J58 COURT OF APPEALS	-	-	-	-	-	-	3,514	-	-	-
		J65 SUPREME COURT	-	-	-	-	-	594,080.00	120,888	-	-	-
		J68 TAX COURT	-	-	-	-	-	-	1,223	-	-	-
		J70 JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	2,050	-	-	-
		L10 LEGISLATURE	-	87.86	51.40	134.06	45.35	-	20,913	-	-	-
		L49 LEGISLATIVE AUDITOR	-	-	-	-	-	-	6	-	-	-
		P01 MILITARY AFFAIRS DEPT	-	-	-	-	-	42,338,846.47	307,561	-	-	-
		P07 PUBLIC SAFETY DEPT	-	-	-	-	-	112,090,796.59	3,131,134	-	-	-
		P78 CORRECTIONS DEPT	-	-	-	-	-	378,960.00	803,468	-	-	-
		P7T PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	6,591	-	-	-
		P9E SENTENCING GUIDELINES COMM	-	-	-	-	-	-	2,051	-	-	-
		R28 MINN CONSERVATION CORPS	-	-	-	-	-	-	136	-	-	-
		R29 NATURAL RESOURCES DEPT	486.63	139.45	-	34.86	74.71	52,973,565.00	4,392,283	-	-	-
		R32 POLLUTION CONTROL AGENCY	-	5.34	-	84.70	-	21,158,157.25	420,892	-	-	-
		R9P WATER & SOIL RESOURCES BOARD	-	-	-	101.38	-	1,901,589.00	50,917	-	-	-
		T79 TRANSPORTATION DEPT	-	-	-	-	-	699,799,752.81	17,608,881	-	-	-
		T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	1,264	-	-	-
		OTHER	-	-	-	-	-	-	58,957	-	-	-
XXX		Total	510.42	232.64	136.10	355.01	120.05	11,460,020,099	81,852,024	144,696,682	9,540,805	1.02%
XXX		Source	510.42	232.64	136.10	355.01	120.05	11,460,020,097	81,852,024	144,696,682	9,540,805	1.02%
		Difference (Total - Source)	-	-	-	-	-	-2	0	0	0	0.00%

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
		1.2 Equipment Use Charge	21.4	21.5	22.2	22.5	22.7	22.8	22.10	22.11	22.12
G02-3.0		G02-3.0 DEPARTMENT OF ADMINISTRATION									
G02-3.2		G02-3.2 ADMIN MGMT SERVICES									
G02-3.3		G02-3.3 Commissioner's Office									
G02-3.4		G02-3.4 Human Resources									
G02-3.5		G02-3.5 Financial Management and Reporting									
G02-3.6		G02-3.6 Fiscal Agent - Non allocable									
G02-4.2		G02-4.2 Government & Citizen Services									
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing									
G02-4.7		G02-4.7 Real Property									
G02-4.8		G02-4.8 Materials Management Division									
G02-4.10		G02-4.10 Central Mail									
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement									
G02-4.12		G02-4.12 Grants Management									
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY									
G46-6.3		G46-6.3 IT Spend									
G46-6.5		G46-6.5 OET - Non allocable									
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET									
G10-8.3		G10-8.3 Internal Controls & Accountability									
G10-9.2		G10-9.2 TREASURY DIVISION									
G10-9.3		G10-9.3 Treasury									
G10-9.4		G10-9.4 Treasury - Other									
G10-10.2		G10-10.2 MMB - BUDGET DIVISION									
G10-10.3		G10-10.3 Analysis & Control (EBO's)									
G10-10.4		G10-10.4 Budget Operations and Planning									
G10-10.5		G10-10.5 Budget Division - Non Allocable									
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION									
G10-11.3		G10-11.3 Central Payroll									
G10-11.4		G10-11.4 Accounting Services									
G10-11.5		G10-11.5 Financial Reporting									
G10-11.6		G10-11.6 Financial Reporting - Single Audit									
G10-11.7		G10-11.7 Accounting Services - Non Allocable									
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION									
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support									
G10-12.5		G10-12.5 Personnel Operations and System Support									
G10-12.6		G10-12.6 Budget Service - Computer Operations									
G10-12.7		G10-12.7 Personnel Operations Special Billing									
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing									
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable									
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations									
G10-13.3		G10-13.3 Personnel Administration									
G02-13.5		G02-13.5 Employee Relations - Non Allocable									
G45-14.2		G45-14.2 MEDIATION SERVICES									
G45-14.3		G45-14.3 State Agencies									
G45-14.4		G45-14.4 Mediation/Representation - General									
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR									

Statewide Cost Allocation Plan
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			Sum Percent	Accounting & Procurement Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges FY (Actual)	Sum Percent	Dollars of Grants received
Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	STATE AUDITOR									
G61-16.3	G61-16.3	State Auditor General									
17	17	SWIFT (Internally Developed Software Amortized on									
99YYY	99YYY	Consumer Agencies									
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION									
G02-3.2	G02-3.2	ADMIN MGMT SERVICES									
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services	0.05%	7,928	-						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			446,173						
G02-4.7	G02-4.7	Real Property			700,287						
G02-4.8	G02-4.8	Materials Management Division			1,890,190						
G02-4.10	G02-4.10	Central Mail			430,493						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			118,104						
G02-4.12	G02-4.12	Grants Management			106,436						
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY						272	-	0.19%	
G46-6.3	G46-6.3	IT Spend						-	-	0.00%	
G46-6.5	G46-6.5	OET - Non allocable						-	-	0.00%	
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET						256	8,985	0.02%	
G10-8.3	G10-8.3	Internal Controls & Accountability						1	-	0.01%	
G10-9.2	G10-9.2	TREASURY DIVISION						-	-	0.00%	
G10-9.3	G10-9.3	Treasury						39	-	0.01%	
G10-9.4	G10-9.4	Treasury - Other						-	-	0.00%	
G10-10.2	G10-10.2	MMB - BUDGET DIVISION						42	-	0.02%	
G10-10.3	G10-10.3	Analysis & Control (EBO's)						-	-	0.00%	
G10-10.4	G10-10.4	Budget Operations and Planning						-	-	0.00%	
G10-10.5	G10-10.5	Budget Division - Non Allocable						-	-	0.01%	
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION						-	-	0.00%	
G10-11.3	G10-11.3	Central Payroll						22	3,160	0.02%	
G10-11.4	G10-11.4	Accounting Services						30	33,218	0.01%	
G10-11.5	G10-11.5	Financial Reporting						27	-	0.02%	
G10-11.6	G10-11.6	Financial Reporting - Single Audit						-	-	0.00%	
G10-11.7	G10-11.7	Accounting Services - Non Allocable						-	-	0.00%	
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION						183	-	0.05%	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support						-	-	0.00%	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	
			21.4	21.5	22.2	22.5	22.7	22.8	22.10	22.11	22.12
Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
G10-12.5		G10-12.5 Personnel Operations and System Support				-		11	-	0.02%	
G10-12.6		G10-12.6 Budget Service - Computer Operations				-		-	-	0.00%	
G10-12.7		G10-12.7 Personnel Operations Special Billing				-		44	-	0.03%	
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing				-		73	-	0.02%	
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable				-		22	-	0.00%	
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations				-		-	-	0.00%	
G10-13.3		G10-13.3 Personnel Administration				-		117	-	0.03%	
G02-13.5		G02-13.5 Employee Relations - Non Allocable				-		-	-	0.00%	
G45-14.2		G45-14.2 MEDIATION SERVICES				-		2	-	0.00%	
G45-14.3		G45-14.3 State Agencies				-		-	-	0.00%	
G45-14.4		G45-14.4 Mediation/Representation - General				-		-	-	0.00%	
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR				-		208	6,476	0.09%	
L49-15.3		L49-15.3 Financial Audits				-		-	-	0.00%	
L49-15.4		L49-15.4 Program Audits				-		-	-	0.00%	
L49-15.5		L49-15.5 Single Audits				-		-	-	0.00%	
L49-15.6		L49-15.6 Audit Comm				-		-	-	0.00%	
L49-15.7		L49-15.7 Financial Audit- Outdoors				-		-	-	0.00%	
L49-15.8		L49-15.8 Financial Audit- Art				-		-	-	0.00%	
L49-15.9		L49-15.9 Financial Audit- Clean Water				-		-	-	0.00%	
L49-15.10		L49-15.10 Financial Audit- Parks & Trails				-		-	-	0.00%	
L49-15.11		L49-15.11 Program Audit- Outdoors				-		-	-	0.00%	
L49-15.12		L49-15.12 Program Audit- Art				-		-	-	0.00%	
L49-15.13		L49-15.13 Program Audit- Clean Water				-		-	-	0.00%	
L49-15.14		L49-15.14 Program Audit- Parks & Trails				-		-	-	0.00%	
G61-16.2		G61-16.2 STATE AUDITOR				-		2	-	0.00%	
G61-16.3		G61-16.3 State Auditor General				-		-	-	0.00%	
17.0		17 SWIFT (Internally Developed Software Amortized over 99YYY Consumer Agencies									
	G02-0002	State Archaeology	0.01%	1,060		-		24	-	0.01%	-
	G02-0003	Public Broadcasting	0.00%	380		10		70	-	0.00%	1,793,000
	G02-0007	Information Policy Analysis	0.01%	2,043		-		23	40	0.01%	-
	G02-0009	Real Estate and Construction Services	0.04%	37,176		-		1,694	1,027	0.04%	-
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	-		-		-	-	0.00%	-
	G02-0012	STAR	0.01%	27,085		-		528	1,210	0.01%	74,829
	G02-0014	Capital Group Parking	0.06%	32,413		-		491	1,822	0.06%	-
	G02-0015a	Fleet Services	0.02%	194,777		-	2,320	594	911	0.02%	-
	G02-0016	Development Disabilities	0.01%	9,472		-		144	1,104	0.01%	470,023
	G02-0017a	Risk Management	0.02%	20,883		-		155	817	0.02%	-
	G02-0017b	Risk Management - Workers Compensation	0.04%	144,662		-		128	9,058	0.04%	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	469		-		4	15	0.00%	-
	G02-0021a	Plant Management (Leases)	0.52%	170,759		3	3,692,613	3,904	214	0.52%	-
	G02-0021b	Plant Management (Repairs)	0.01%	9,115		-		38	-	0.01%	-
	G02-0021c	Plant Management (Materials Transfer)	0.00%	3,445		-		27	-	0.00%	-
	G02-0021f	Plant Management FR & R	0.00%	433		-		28	-	0.00%	-
	G02-0024	MN Bookstore	0.02%	22,744		-		173	3,380	0.02%	-
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%	-		1		-	-	0.00%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Accounting & Procurement Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges FY (Actual)	Sum Percent	Dollars of Grants received
			21.4	21.5	22.2	22.5	22.7	22.8	22.10	22.11	22.12
			Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G02-0029a	Cooperative Purchasing (CPV)	0.04%	3,753	-	-	-	116	1,260	0.04%	-
	G02-0029b	Cooperative Purchasing (MMCAP)	0.04%	5,872	-	-	-	207	1,430	0.04%	-
	G02-0031	Central Mail	0.02%	47,223	-	-	-	68	14,776	0.02%	-
	G02-0034	Other Non-Allocable	0.00%	-	-	-	-	-	-	0.00%	-
	G02-0036	Demography	0.02%	2,961	-	3	-	93	501	0.02%	-
	G02-0037	Mn Geospatial Information Office	0.02%	6,880	-	-	-	124	30	0.02%	-
	G02-0037a	MnGeo Service Bureau	0.02%	28	-	-	-	-	36	0.02%	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	0.01%	563	-	-	-	15	92	0.01%	-
	G02-0042	Surplus Services	0.02%	13,929	-	-	44,075	202	-	0.02%	-
	G02-0044	RECS - Energy	0.00%	240	-	-	-	-	-	0.00%	-
	G02-0045	SmART FMR	0.02%	654	-	-	-	17	-	0.02%	-
	G02-0046	SmART HR	0.00%	833	-	-	-	12	-	0.00%	-
	G02-0047	Grants Recovery	0.00%	-	-	-	-	-	-	0.00%	-
	G02-0048	Arts & Cultural Heritage	0.00%	1,980	-	-	-	76	-	0.00%	4,201,785
	G02-0049	Materials Management	0.00%	1,190	-	-	-	3	-	0.00%	-
	B04	AGRICULTURE DEPT	-	-	-	6	8,304	8,049	73,115	1.11%	1,044,004
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	107	6,478	0.02%	-
	B13	COMMERCE DEPT	-	-	-	10	3,216	4,249	179,937	0.75%	62,320,602
	B14	ANIMAL HEALTH BOARD	-	-	-	1	-	617	4,965	0.19%	503,325
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	40	2,338	0.00%	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	2	-	712	12,409	0.09%	557,612
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	60	49,087	78,787	264	3.15%	142,406,013
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	568	-	0.02%	26,505,955
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	42	-	0.00%	48,837
	B34	HOUSING FINANCE AGENCY	-	-	-	3	-	1,472	19,450	0.45%	(354)
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	23	1,075	0.02%	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	3	-	5,160	118,537	0.70%	819,551
	B43	IRON RANGE RESOURCES	-	-	-	3	278,148	1,652	-	0.15%	15,600,559
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	2	-	108	3,975	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	1	-	14	-	0.01%	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	69	4,783	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	12	-	0.00%	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	200	-	0.27%	320
	B9D	AMATEUR SPORTS COMM	-	-	-	-	786,021	1	-	0.00%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	1	-	0.00%	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	3	171,921	1,848	-	0.15%	246,541
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-	16,596	25.55%	-
	E37	EDUCATION DEPARTMENT	-	-	-	1	-	5,917	35,318	0.66%	62,998,870
	E40	HISTORICAL SOCIETY	-	-	-	-	1,528,084	51	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	2	436,058	2,236	-	0.43%	-
	E50	ARTS BOARD	-	-	-	-	-	1,441	3,294	0.04%	30,228,207
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	1	-	2,090	38,154	0.15%	1,199,391
	E77	ZOOLOGICAL BOARD	-	-	-	-	608,976	4,621	-	0.49%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			21.4	21.5	22.2	22.5	22.7	22.8	22.10	22.11	22.12
			Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	E81	UNIVERSITY OF MINNESOTA				-	-	116	-	0.00%	-
	E95	HUMANITIES COMMISSION				-	-	5	-	0.00%	-
	E97	SCIENCE MUSEUM				-	-	2	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY				-	-	-	-	0.00%	-
	G03	LOTTERY				1	-	-	5,117	0.24%	-
	G05	RACING COMMISSION				-	-	292	-	0.04%	-
	G06	ATTORNEY GENERAL				2	-	706	55,029	0.47%	-
	G09	GAMBLING CONTROL BOARD				4	-	41	1,056	0.05%	225,876
	G10	MINNESOTA MANAGEMENT & BUDGET				1	-	678	55,765	0.21%	-
	G17	HUMAN RIGHTS DEPT				-	-	225	8,627	0.05%	-
	G19	INDIAN AFFAIRS COUNCIL				2	-	216	28	0.01%	472,001
	G38	INVESTMENT BOARD				1	-	78	1,558	0.03%	-
	G39	GOVERNORS OFFICE				-	-	166	2,396	0.08%	-
	G45	MEDIATION SERVICES DEPT				1	-	69	1,588	0.02%	60,978
	G46	OFFICE OF ENTERPRISE TECHNOLOGY				4	-	3,134	208	1.63%	-
	G53	SECRETARY OF STATE				3	-	674	45,308	0.13%	-
	G61	OFFICE OF THE STATE AUDITOR				2	-	397	5,261	0.19%	-
	G62	MINN STATE RETIREMENT SYSTEM				1	145,146	192	88,877	0.15%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC				-	-	227	370,753	0.13%	-
	G67	REVENUE DEPT				9	-	2,846	889,864	2.43%	187,917
	G69	TEACHERS RETIREMENT ASSOC				1	-	328	55,168	0.12%	-
	G90	REVENUE INTERGOVT PAYMENTS				-	-	-	0	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES				-	-	67	68	0.00%	-
	G96	UNIFORM LAWS COMMISSION				-	-	6	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD				-	-	73	3,255	0.01%	-
	G9K	ADMINISTRATIVE HEARINGS				2	-	494	51,981	0.11%	-
	G9L	BLACK MINNESOTANS COUNCIL				-	-	204	86	0.01%	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL				-	-	78	33	0.01%	-
	G9N	ASIAN-PACIFIC COUNCIL				-	-	107	92	0.01%	-
	G9Q	MMB DEBT SERVICE				-	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING				-	-	68	-	0.00%	-
	G9X	CAPITOL AREA ARCHITECT				-	-	20	29	0.00%	-
	G9Y	DISABILITY COUNCIL				2	-	188	665	0.02%	-
	GPR	PAYROLL CLEARING				-	-	-	-	0.00%	-
	H12	HEALTH DEPT				10	-	14,071	304,313	2.55%	53,777,094
	H55	HUMAN SERVICES DEPT				75	-	7,513	444,888	3.21%	77,498,758
	H55b	HUMAN SERVICES SOS				-	1,797,637	8,853	-	6.51%	32,433
	H55c	HUMAN SERVICES MSOP				-	460,554	1,432	-	1.21%	-
	H75	VETERANS AFFAIRS DEPT				1	924,746	9,917	4,245	2.42%	77,000
	H7B	MEDICAL PRACTICE BOARD				-	-	219	21,010	0.03%	-
	H7C	NURSING BOARD				-	-	94	34,722	0.05%	-
	H7D	PHARMACY BOARD				-	-	203	11,129	0.02%	-
	H7F	DENTISTRY BOARD				2	-	150	10,777	0.03%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Accounting & Procurement Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges FY (Actual)	Sum Percent	Dollars of Grants received
				Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	H7H	CHIROPRACTIC EXAMINERS BOARD						57	5,161	0.01%	-
	H7J	OPTOMETRY BOARD						33	1,322	0.00%	-
	H7K	NURSING HOME ADMIN BOARD				3		113	248	0.02%	-
	H7L	SOCIAL WORK BOARD						73	6,374	0.01%	-
	H7M	MARRIAGE & FAMILY THERAPY BD						47	1,902	0.00%	-
	H7Q	PODIATRIC MEDICINE						26	116	0.00%	-
	H7R	VETERINARY MEDICINE BOARD						27	1,139	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES BD						133	5,609	0.03%	585,993
	H7U	DIETETICS & NUTRITION PRACTICE						27	1,657	0.00%	-
	H7V	PSYCHOLOGY BOARD						79	3,257	0.01%	-
	H7W	PHYSICAL THERAPY BOARD						26	4,887	0.00%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD						57	2,252	0.01%	-
	H9G	OMBUDSMAN MH/DD				5		106	924	0.03%	-
	J33	TRIAL COURTS						2,897	13,565	3.29%	-
	J50	GUARDIAN AD LITEM BOARD						241	7	0.38%	-
	J52	PUBLIC DEFENSE BOARD						1,584	-	0.85%	-
	J58	COURT OF APPEALS						120	11,082	0.13%	-
	J65	SUPREME COURT				1		2,044	23,311	0.48%	6,750
	J68	TAX COURT						54	0	0.01%	-
	J70	JUDICIAL STANDARDS BOARD						28	-	0.00%	-
	L10	LEGISLATURE						4	100	0.14%	-
	L49	LEGISLATIVE AUDITOR						-	-	0.00%	-
	P01	MILITARY AFFAIRS DEPT					4,660,632	13,349	140	0.51%	-
	P07	PUBLIC SAFETY DEPT				23	20,360	21,813	1,146,720	3.72%	111,659,842
	P78	CORRECTIONS DEPT				18	6,114,378	28,140	22,281	6.91%	7,084,456
	P7T	PEACE OFFICERS BOARD (POST)						49	2,976	0.01%	-
	P9E	SENTENCING GUIDELINES COMM				2		60	229	0.01%	-
	R28	MINN CONSERVATION CORPS						7	-	0.00%	-
	R29	NATURAL RESOURCES DEPT				50	3,376,293	38,051	75,710	9.68%	92,099,396
	R32	POLLUTION CONTROL AGENCY				6	16,314	5,779	59,590	1.83%	23,566,094
	R9P	WATER & SOIL RESOURCES BOARD				5		2,771	2,936	0.18%	22,855,483
	T79	TRANSPORTATION DEPT				4	5,502,297	138,346	83,829	13.49%	64,999,143
	T9B	METROPOLITAN COUNCIL/TRANSPORT						66	3,149	0.00%	-
		OTHER				3		55	(69,825)	0.00%	-
XXX		Total	1.02%	770,950	3,691,683	359	30,627,180	440,606	4,494,795	99.89%	806,208,284
XXX		Source	1.02%	770,950	3,691,683	359	30,627,180	440,606	4,494,795	99.89%	806,208,284
		Difference (Total - Source)	0.00%	0	0	0	0	0	0	0.00%	0

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3	28.4	29.2
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)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION
		1.2 Equipment Use Charge										
		G02-3.0 DEPARTMENT OF ADMINISTRATION										
		G02-3.2 ADMIN MGMT SERVICES										
		G02-3.3 Commissioner's Office										
		G02-3.4 Human Resources										
		G02-3.5 Financial Management and Reporting										
		G02-3.6 Fiscal Agent - Non allocable										
		G02-4.2 Government & Citizen Services										
		G02-4.5 Real Estate and Construction Services - Leasing										
		G02-4.7 Real Property										
		G02-4.8 Materials Management Division										
		G02-4.10 Central Mail										
		G02-4.11 Office of Enterprise Continuous Improvement										
		G02-4.12 Grants Management										
		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY										
		G46-6.3 IT Spend										
		G46-6.5 OET - Non allocable										
		G10-8.2 MINNESOTA MANAGEMENT & BUDGET										
		G10-8.3 Internal Controls & Accountability										
		G10-9.2 TREASURY DIVISION										
		G10-9.3 Treasury										
		G10-9.4 Treasury - Other										
		G10-10.2 MMB - BUDGET DIVISION										
		G10-10.3 Analysis & Control (EBO's)										
		G10-10.4 Budget Operations and Planning										
		G10-10.5 Budget Division - Non Allocable										
		G10-11.2 MMB-ACCOUNTING DIVISION										
		G10-11.3 Central Payroll										
		G10-11.4 Accounting Services										
		G10-11.5 Financial Reporting										
		G10-11.6 Financial Reporting - Single Audit										
		G10-11.7 Accounting Services - Non Allocable										
		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION										
		G10-12.4 Accounting & Procurement Operations and System Support										
		G10-12.5 Personnel Operations and System Support										
		G10-12.6 Budget Service - Computer Operations										
		G10-12.7 Personnel Operations Special Billing										
		G10-12.8 Accounting & Procurement Operations Special Billing										
		G10-12.9 MMB - OTHER - Non-Allocable										
		G10-13.2 State HR, Benefits & Labor Relations										
		G10-13.3 Personnel Administration										
		G02-13.5 Employee Relations - Non Allocable										
		G45-14.2 MEDIATION SERVICES										
		G45-14.3 State Agencies										
		G45-14.4 Mediation/Representation - General										
		L49-15.2 LEGISLATIVE AUDITOR										

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			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)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3	28.4	29.2
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)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
L49-15.3	L49-15.3	Financial Audits										
L49-15.4	L49-15.4	Program Audits										
L49-15.5	L49-15.5	Single Audits										
L49-15.6	L49-15.6	Audit Comm										
L49-15.7	L49-15.7	Financial Audit- Outdoors										
L49-15.8	L49-15.8	Financial Audit- Art										
L49-15.9	L49-15.9	Financial Audit- Clean Water										
L49-15.10	L49-15.10	Financial Audit- Parks & Trails										
L49-15.11	L49-15.11	Program Audit- Outdoors										
L49-15.12	L49-15.12	Program Audit- Art										
L49-15.13	L49-15.13	Program Audit- Clean Water										
L49-15.14	L49-15.14	Program Audit- Parks & Trails										
G61-16.2	G61-16.2	STATE AUDITOR										
G61-16.3	G61-16.3	State Auditor General										
17	17	SWIFT (Internally Developed Software Amortized on										
99YYY	99YYY	Consumer Agencies										
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION										
G02-3.2	G02-3.2	ADMIN MGMT SERVICES										
G02-3.3	G02-3.3	Commissioner's Office										
G02-3.4	G02-3.4	Human Resources										
G02-3.5	G02-3.5	Financial Management and Reporting										
G02-3.6	G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	G02-4.2	Government & Citizen Services										
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing										
G02-4.7	G02-4.7	Real Property										
G02-4.8	G02-4.8	Materials Management Division										
G02-4.10	G02-4.10	Central Mail										
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement										
G02-4.12	G02-4.12	Grants Management										
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY										
G46-6.3	G46-6.3	IT Spend	3,045,412									
G46-6.5	G46-6.5	OET - Non allocable										
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET		189,980								
G10-8.3	G10-8.3	Internal Controls & Accountability		-	434,023							
G10-9.2	G10-9.2	TREASURY DIVISION		-	1,742,719	1,611	-					
G10-9.3	G10-9.3	Treasury		96,049			1,742,719					
G10-9.4	G10-9.4	Treasury - Other		-			-					
G10-10.2	G10-10.2	MMB - BUDGET DIVISION		13,959	1,966,655	1,545		78.80				
G10-10.3	G10-10.3	Analysis & Control (EBO's)		-				-	1,150,138			
G10-10.4	G10-10.4	Budget Operations and Planning		-				-	537,883			
G10-10.5	G10-10.5	Budget Division - Non Allocable		-				2.80	278,634			
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION		-	3,621,794	2,172		0.34		2,172		
G10-11.3	G10-11.3	Central Payroll		3,041				44.35				1,248,893
G10-11.4	G10-11.4	Accounting Services		-				46.44				1,052,244
G10-11.5	G10-11.5	Financial Reporting		-				33.92				1,296,855
G10-11.6	G10-11.6	Financial Reporting - Single Audit		-				-				23,802
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-				-				-
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION		1,213,947	13,102,198	7,582		194.31		7,582		-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support		725,460				4.35				-

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	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)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3	28.4	29.2
			OFFICE OF ENTERPRISE TECHNOLOGY	IT Spend	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION
G10-12.5		G10-12.5 Personnel Operations and System Support		1,120,459				11.05				
G10-12.6		G10-12.6 Budget Service - Computer Operations		-				-				
G10-12.7		G10-12.7 Personnel Operations Special Billing		3,946,914				214.02				
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing		1,102,341				10.02				
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable		58,044	419,765	536		39.45		536		
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations		45,865	2,825,387	2,272		-		2,272		
G10-13.3		G10-13.3 Personnel Administration		537				146.56				
G02-13.5		G02-13.5 Employee Relations - Non Allocable		-				-				
G45-14.2		G45-14.2 MEDIATION SERVICES		3,131		78		6.81		78	2	
G45-14.3		G45-14.3 State Agencies		-				-				
G45-14.4		G45-14.4 Mediation/Representation - General		-				-				
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR		445,406		6,355		466.00		6,355	92	
L49-15.3		L49-15.3 Financial Audits		-				-				
L49-15.4		L49-15.4 Program Audits		-				-				
L49-15.5		L49-15.5 Single Audits		-				-				
L49-15.6		L49-15.6 Audit Comm		-				-				
L49-15.7		L49-15.7 Financial Audit- Outdoors		-				-				
L49-15.8		L49-15.8 Financial Audit- Art		-				-				
L49-15.9		L49-15.9 Financial Audit- Clean Water		-				-				
L49-15.10		L49-15.10 Financial Audit- Parks & Trails		-				-				
L49-15.11		L49-15.11 Program Audit- Outdoors		-				-				
L49-15.12		L49-15.12 Program Audit- Art		-				-				
L49-15.13		L49-15.13 Program Audit- Clean Water		-				-				
L49-15.14		L49-15.14 Program Audit- Parks & Trails		-				-				
G61-16.2		G61-16.2 STATE AUDITOR		1,845		69		5.74		69	2	
G61-16.3		G61-16.3 State Auditor General		-				-				
17.0		17 SWIFT (Internally Developed Software Amortized over 99YYY Consumer Agencies)										
G02-0002		State Archaeology		7,068		1,060		70.76		1,060	27	
G02-0003		Public Broadcasting		-		380		44.71		380	10	
G02-0007		Information Policy Analysis		14,097		2,043		89.17		2,043	54	
G02-0009		Real Estate and Construction Services		232,628		37,176		2,402.85		37,176	414	
G02-0010		Oil Overcharge (Stripper Wells)		-		-		-		-	3	
G02-0012		STAR		72,441		27,085		1,032.56		27,085	62	
G02-0014		Capital Group Parking		15,488		32,413		791.47		32,413	78	
G02-0015a		Fleet Services		341,256		194,777		2,029.17		194,777	115	
G02-0016		Development Disabilities		182,465		9,472		310.51		9,472	104	
G02-0017a		Risk Management		125,656		20,883		1,570.72		20,883	80	
G02-0017b		Risk Management - Workers Compensation		497,254		144,662		21,007.25		144,662	248	
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)		-		469		8.10		469	16	
G02-0021a		Plant Management (Leases)		523,565		170,759		8,731.38		170,759	306	
G02-0021b		Plant Management (Repairs)		85		9,115		149.91		9,115	19	
G02-0021c		Plant Management (Materials Transfer)		-		3,445		119.46		3,445	15	
G02-0021f		Plant Management FR & R		-		433		33.94		433	39	
G02-0024		MN Bookstore		49,633		22,744		768.08		22,744	144	
G02-0028		Office Supply Connection - Closed In FY2010		-		-		-		-	-	

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)	Number of Budget Transactions FY (Actual)	Net Administrative Expenditures by Division
			24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3	28.4	29.2
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)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	G02-0029a	Cooperative Purchasing (CPV)		112,546		3,753		289.84		3,753	40	
	G02-0029b	Cooperative Purchasing (MMCAP)		730,623		5,872		568.35		5,872	44	
	G02-0031	Central Mail		31,975		47,223		342.94		47,223	50	
	G02-0034	Other Non-Allocable		-		-		-		-	-	
	G02-0036	Demography		67,455		2,961		172.29		2,961	81	
	G02-0037	Mn Geospatial Information Office		456,114		6,880		398.88		6,880	163	
	G02-0037a	MnGeo Service Bureau		275,636		28		0.13		28	28	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)		6,397		563		24.53		563	25	
	G02-0042	Surplus Services		68,235		13,929		870.51		13,929	80	
	G02-0044	RECS - Energy		356		240		1.08		240	4	
	G02-0045	SmART FMR		5,095		654		45.94		654	24	
	G02-0046	SmART HR		-		833		54.74		833	17	
	G02-0047	Grants Recovery		-		-		-		-	-	
	G02-0048	Arts & Cultural Heritage		18,110		1,980		156.89		1,980	103	
	G02-0049	Materials Management		-		1,190		14.34		1,190	10	
	B04	AGRICULTURE DEPT		3,438,693		426,760		16,497.00		426,760	7,671	
	B11	COSMETOLOGIST EXAMINERS BOARD		57,200		25,805		907.00		25,805	179	
	B13	COMMERCE DEPT		8,935,412		511,377		59,203.00		511,377	2,635	
	B14	ANIMAL HEALTH BOARD		450,005		38,218		2,876.00		38,218	1,266	
	B15	BARBER EXAMINERS BOARD		5,775		4,191		258.00		4,191	72	
	B20	EXPLORE MINNESOTA TOURISM		659,825		21,906		2,107.00		21,906	701	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		30,238,375		7,316,016		218,773.00		7,316,016	2,639	
	B24	PUBLIC FACILITIES AUTHORITY		18,985		19,029		1,944.00		19,029	1,091	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		30,046		1,578		-		1,578	80	
	B34	HOUSING FINANCE AGENCY		4,119,969		134,617		15,102.00		134,617	893	
	B41	WORKERS COMP COURT OF APPEALS		17,098		1,802		141.00		1,802	27	
	B42	LABOR AND INDUSTRY DEPT		3,854,090		823,866		30,630.00		823,866	1,341	
	B43	IRON RANGE RESOURCES		547,051		62,458		6,417.00		62,458	819	
	B7E	ARCHITECTURE, ENGINEERING BD		40,633		10,516		895.00		10,516	36	
	B7G	COMBATIVE SPORTS COMMISSION		680		1,579		114.00		1,579	50	
	B7P	ACCOUNTANCY BOARD		30,510		10,092		696.00		10,092	35	
	B7S	PRIVATE DETECTIVES BOARD		170		1,078		75.00		1,078	36	
	B82	PUBLIC UTILITIES COMM		451,925		97,283		1,476.00		97,283	273	
	B9D	AMATEUR SPORTS COMM		-		898		37.00		898	37	
	B9V	AGRICULTURE UTILIZATION RESRCH		-		14		1.00		14	2	
	E25	CENTER FOR ARTS EDUCATION		378,775		42,615		3,617.00		42,615	1,672	
	E26	MN STATE COLLEGES/UNIVERSITIES		88,785,652		12,264,606		740,119.00		12,264,606	8,592	
	E37	EDUCATION DEPARTMENT		10,498,575		1,390,156		122,326.00		1,390,156	9,056	
	E40	HISTORICAL SOCIETY		-		4,489		1,159.00		4,489	72	
	E44	MINNESOTA STATE ACADEMIES		348,327		59,671		3,961.00		59,671	2,207	
	E50	ARTS BOARD		185,367		31,957		3,902.00		31,957	214	
	E60	OFFICE OF HIGHER EDUCATION		747,063		86,457		7,219.00		86,457	1,357	
	E77	ZOOLOGICAL BOARD		635,516		137,671		8,239.00		137,671	2,022	

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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)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3	28.4	29.2
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)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	E81	UNIVERSITY OF MINNESOTA		-		3,866		363.00		3,866	150	
	E95	HUMANITIES COMMISSION		-		192		17.00		192	11	
	E97	SCIENCE MUSEUM		-		48		4.00		48	7	
	E9W	HIGHER ED FACILITIES AUTHORITY		-		189		5.00		189	9	
	G03	LOTTERY		1,760,892		9,411		158.00		9,411	297	
	G05	RACING COMMISSION		131,445		58,444		2,309.00		58,444	249	
	G06	ATTORNEY GENERAL		449,676		40,885		3,438.00		40,885	938	
	G09	GAMBLING CONTROL BOARD		29,435		6,587		601.00		6,587	165	
	G10	MINNESOTA MANAGEMENT & BUDGET		4,675,199		69,239		4,422.65		69,239	865	
	G17	HUMAN RIGHTS DEPT		362,771		6,846		389.00		6,846	343	
	G19	INDIAN AFFAIRS COUNCIL		19,506		6,416		566.00		6,416	86	
	G38	INVESTMENT BOARD		521,482		4,294		632.00		4,294	75	
	G39	GOVERNORS OFFICE		94,314		7,362		710.00		7,362	227	
	G45	MEDIATION SERVICES DEPT		87,887		2,206		191.64		2,206	65	
	G46	OFFICE OF ENTERPRISE TECHNOLOGY		9,244,562		223,174		11,415.96		223,174	2,375	
	G53	SECRETARY OF STATE		3,064,018		63,895		7,438.00		63,895	722	
	G61	OFFICE OF THE STATE AUDITOR		516,414		14,032		1,154.26		14,032	418	
	G62	MINN STATE RETIREMENT SYSTEM		2,705,253		196,326		48,539.00		196,326	162	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		1,895,429		291,021		74,074.00		291,021	189	
	G67	REVENUE DEPT		20,037,321		149,890		8,875.00		149,890	4,134	
	G69	TEACHERS RETIREMENT ASSOC		3,456,924		316,984		100,642.00		316,984	53	
	G90	REVENUE INTERGOVT PAYMENTS		-		4,440,461		1,067,013.00		4,440,461	1,062	
	G92	OMBUDSPERSON FOR FAMILIES		17,999		2,089		149.00		2,089	52	
	G96	UNIFORM LAWS COMMISSION		-		166		32.00		166	7	
	G9J	CAMPAIGN FINANCE BOARD		156,189		3,839		368.00		3,839	145	
	G9K	ADMINISTRATIVE HEARINGS		499,666		36,923		1,791.00		36,923	196	
	G9L	BLACK MINNESOTANS COUNCIL		9,413		7,269		576.00		7,269	189	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		10,016		3,041		271.00		3,041	80	
	G9N	ASIAN-PACIFIC COUNCIL		7,346		2,637		209.00		2,637	77	
	G9Q	MMB DEBT SERVICE		-		6,009		168.00		6,009	1,549	
	G9R	MMB NON-OPERATING		-		7,952,735		1,645.00		7,952,735	1,192	
	G9X	CAPITOL AREA ARCHITECT		6,948		1,148		83.00		1,148	46	
	G9Y	DISABILITY COUNCIL		42,228		5,722		383.00		5,722	87	
	GPR	PAYROLL CLEARING		-		212		-		212	-	
	H12	HEALTH DEPT		20,096,072		894,049		36,465.00		894,049	5,193	
	H55	HUMAN SERVICES DEPT		84,732,214		12,523,433		1,168,076.05		12,523,433	9,593	
	H55b	HUMAN SERVICES SOS		4,181,819		852,541		51,316.43		852,541	6,849	
	H55c	HUMAN SERVICES MSOP		2,278,518		94,440		8,270.51		94,440	2,935	
	H75	VETERANS AFFAIRS DEPT		2,509,170		294,580		29,872.00		294,580	5,362	
	H7B	MEDICAL PRACTICE BOARD		295,985		30,982		1,934.00		30,982	122	
	H7C	NURSING BOARD		283,236		55,333		1,351.00		55,333	84	
	H7D	PHARMACY BOARD		231,209		16,808		1,224.00		16,808	165	
	H7F	DENTISTRY BOARD		66,665		25,511		1,160.00		25,511	145	

**Statewide Cost Allocation Plan
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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)	Number of Budget Transactions FY (Actual)	Net Administrative Expenditures by Division	
			24.2	24.3	26.2	26.3	27.2	27.3	28.2	28.3	28.4	29.2	
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)	Budget Operations and Planning	MMB - ACCOUNTING DIVISION	
	H7H	CHIROPRACTIC EXAMINERS BOARD		2,672		8,781		535.00		8,781	78		
	H7J	OPTOMETRY BOARD		490		3,509		338.00		3,509	67		
	H7K	NURSING HOME ADMIN BOARD		270,055		7,190		1,195.00		7,190	191		
	H7L	SOCIAL WORK BOARD		84,928		19,313		848.00		19,313	104		
	H7M	MARRIAGE & FAMILY THERAPY BD		5,980		4,523		411.00		4,523	93		
	H7Q	PODIATRIC MEDICINE		855		3,008		416.00		3,008	79		
	H7R	VETERINARY MEDICINE BOARD		2,319		4,478		348.00		4,478	61		
	H7S	EMERGENCY MEDICAL SERVICES BD		62,494		13,097		1,028.00		13,097	334		
	H7U	DIETETICS & NUTRITION PRACTICE		506		2,945		233.00		2,945	58		
	H7V	PSYCHOLOGY BOARD		31,195		8,891		718.00		8,891	86		
	H7W	PHYSICAL THERAPY BOARD		6,410		6,968		627.00		6,968	75		
	H7X	BEHAVIORAL HEALTH & THERAPY BD		8,252		16,266		838.00		16,266	116		
	H9G	OMBUDSMAN MH/DD		150,466		3,239		220.00		3,239	46		
	J33	TRIAL COURTS		5,770,946		1,681,550		356,045.00		1,681,550	6,675		
	J50	GUARDIAN AD LITEM BOARD		79,133		30,572		2,438.00		30,572	590		
	J52	PUBLIC DEFENSE BOARD		1,613,062		48,254		4,490.00		48,254	1,503		
	J58	COURT OF APPEALS		78,375		3,514		260.00		3,514	64		
	J65	SUPREME COURT		5,623,062		120,888		8,636.00		120,888	1,325		
	J68	TAX COURT		10,184		1,223		76.00		1,223	23		
	J70	JUDICIAL STANDARDS BOARD		8,567		2,050		218.00		2,050	42		
	L10	LEGISLATURE		59,350		20,913		1,842.00		20,913	901		
	L49	LEGISLATIVE AUDITOR		-		6		-		6	3		
	P01	MILITARY AFFAIRS DEPT		1,702,544		307,561		25,768.00		307,561	1,309		
	P07	PUBLIC SAFETY DEPT		39,575,955		3,131,134		174,043.00		3,131,134	20,757		
	P78	CORRECTIONS DEPT		14,594,015		803,468		65,389.00		803,468	12,328		
	P7I	PEACE OFFICERS BOARD (POST)		96,285		6,591		588.00		6,591	197		
	P9E	SENTENCING GUIDELINES COMM		28,198		2,051		185.00		2,051	43		
	R28	MINN CONSERVATION CORPS		-		136		7.00		136	31		
	R29	NATURAL RESOURCES DEPT		20,701,567		4,392,283		108,924.00		4,392,283	37,695		
	R32	POLLUTION CONTROL AGENCY		9,182,841		420,892		12,779.00		420,892	7,874		
	R9P	WATER & SOIL RESOURCES BOARD		665,609		50,917		3,507.00		50,917	1,405		
	T79	TRANSPORTATION DEPT		47,491,168		17,608,881		203,695.00		17,608,881	14,048		
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-		1,264		109.00		1,264	66		
		OTHER		-		58,957		-		58,957	-		
XXX		Total		3,045,412	479,661,576	24,112,541	81,828,495	1,742,719	4,907,152	1,966,655	81,825,339	202,511	3,621,794
XXX		Source		3,045,412	479,661,576	24,112,541	81,828,495	1,742,719	4,907,152	1,966,655	81,825,339	202,511	3,621,794
		Difference (Total - Source)		0	0	0	0	0	0	0	0	0	0

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	SUM OF PERCENT	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)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
			29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6
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 Equipment Use Charge								
G02-3.0		G02-3.0 DEPARTMENT OF ADMINISTRATION								
G02-3.2		G02-3.2 ADMIN MGMT SERVICES								
G02-3.3		G02-3.3 Commissioner's Office								
G02-3.4		G02-3.4 Human Resources								
G02-3.5		G02-3.5 Financial Management and Reporting								
G02-3.6		G02-3.6 Fiscal Agent - Non allocable								
G02-4.2		G02-4.2 Government & Citizen Services								
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing								
G02-4.7		G02-4.7 Real Property								
G02-4.8		G02-4.8 Materials Management Division								
G02-4.10		G02-4.10 Central Mail								
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement								
G02-4.12		G02-4.12 Grants Management								
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY								
G46-6.3		G46-6.3 IT Spend								
G46-6.5		G46-6.5 OET - Non allocable								
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET								
G10-8.3		G10-8.3 Internal Controls & Accountability								
G10-9.2		G10-9.2 TREASURY DIVISION								
G10-9.3		G10-9.3 Treasury								
G10-9.4		G10-9.4 Treasury - Other								
G10-10.2		G10-10.2 MMB - BUDGET DIVISION								
G10-10.3		G10-10.3 Analysis & Control (EBO's)								
G10-10.4		G10-10.4 Budget Operations and Planning								
G10-10.5		G10-10.5 Budget Division - Non Allocable								
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION								
G10-11.3		G10-11.3 Central Payroll								
G10-11.4		G10-11.4 Accounting Services								
G10-11.5		G10-11.5 Financial Reporting								
G10-11.6		G10-11.6 Financial Reporting - Single Audit								
G10-11.7		G10-11.7 Accounting Services - Non Allocable								
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION								
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support								
G10-12.5		G10-12.5 Personnel Operations and System Support								
G10-12.6		G10-12.6 Budget Service - Computer Operations								
G10-12.7		G10-12.7 Personnel Operations Special Billing								
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing								
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable								
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations								
G10-13.3		G10-13.3 Personnel Administration								
G02-13.5		G02-13.5 Employee Relations - Non Allocable								
G45-14.2		G45-14.2 MEDIATION SERVICES								
G45-14.3		G45-14.3 State Agencies								
G45-14.4		G45-14.4 Mediation/Representation - General								
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR								

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

Schedule No.	DP#	Name	SUM OF PERCENT	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)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
			29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6
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
L49-15.3	L49-15.3	Financial Audits								
L49-15.4	L49-15.4	Program Audits								
L49-15.5	L49-15.5	Single Audits								
L49-15.6	L49-15.6	Audit Comm								
L49-15.7	L49-15.7	Financial Audit- Outdoors								
L49-15.8	L49-15.8	Financial Audit- Art								
L49-15.9	L49-15.9	Financial Audit- Clean Water								
L49-15.10	L49-15.10	Financial Audit- Parks & Trails								
L49-15.11	L49-15.11	Program Audit- Outdoors								
L49-15.12	L49-15.12	Program Audit- Art								
L49-15.13	L49-15.13	Program Audit- Clean Water								
L49-15.14	L49-15.14	Program Audit- Parks & Trails								
G61-16.2	G61-16.2	STATE AUDITOR								
G61-16.3	G61-16.3	State Auditor General								
17		17 SWIFT (Internally Developed Software Amortized ov								
99YYY	99YYY	Consumer Agencies								
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION								
G02-3.2	G02-3.2	ADMIN MGMT SERVICES								
G02-3.3	G02-3.3	Commissioner's Office								
G02-3.4	G02-3.4	Human Resources								
G02-3.5	G02-3.5	Financial Management and Reporting								
G02-3.6	G02-3.6	Fiscal Agent - Non allocable								
G02-4.2	G02-4.2	Government & Citizen Services								
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing								
G02-4.7	G02-4.7	Real Property								
G02-4.8	G02-4.8	Materials Management Division								
G02-4.10	G02-4.10	Central Mail								
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement								
G02-4.12	G02-4.12	Grants Management								
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
G46-6.3	G46-6.3	IT Spend								
G46-6.5	G46-6.5	OET - Non allocable								
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
G10-8.3	G10-8.3	Internal Controls & Accountability								
G10-9.2	G10-9.2	TREASURY DIVISION								
G10-9.3	G10-9.3	Treasury								
G10-9.4	G10-9.4	Treasury - Other								
G10-10.2	G10-10.2	MMB - BUDGET DIVISION								
G10-10.3	G10-10.3	Analysis & Control (EBO's)								
G10-10.4	G10-10.4	Budget Operations and Planning								
G10-10.5	G10-10.5	Budget Division - Non Allocable								
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION								
G10-11.3	G10-11.3	Central Payroll								
G10-11.4	G10-11.4	Accounting Services								
G10-11.5	G10-11.5	Financial Reporting								
G10-11.6	G10-11.6	Financial Reporting - Single Audit								
G10-11.7	G10-11.7	Accounting Services - Non Allocable								
G10-12.2	G10-12.2	MMB I.T. - MANAGEMENT AND ADMINISTRATION								
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support								
				7,582	7,582		4,646,524			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	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)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
			29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6
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
G10-12.5	G10-12.5	Personnel Operations and System Support					1,151,588			
G10-12.6	G10-12.6	Budget Service - Computer Operations					-			
G10-12.7	G10-12.7	Personnel Operations Special Billing					2,284,677			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					3,763,490			
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		536	536			2,886		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		2,272	2,272					
G10-13.3	G10-13.3	Personnel Administration								
G02-13.5	G02-13.5	Employee Relations - Non Allocable								
G45-14.2	G45-14.2	MEDIATION SERVICES	0.00%	78	78	-			0.00%	2
G45-14.3	G45-14.3	State Agencies	0.00%			-			0.00%	-
G45-14.4	G45-14.4	Mediation/Representation - General	0.00%			-			0.00%	-
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	0.09%	6,355	6,355	-		6,355	0.09%	92
L49-15.3	L49-15.3	Financial Audits	0.00%			-			0.00%	-
L49-15.4	L49-15.4	Program Audits	0.00%			-			0.00%	-
L49-15.5	L49-15.5	Single Audits	0.00%			-			0.00%	-
L49-15.6	L49-15.6	Audit Comm	0.00%			-			0.00%	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	0.00%			-			0.00%	-
L49-15.8	L49-15.8	Financial Audit- Art	0.00%			-			0.00%	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	0.00%			-			0.00%	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0.00%			-			0.00%	-
L49-15.11	L49-15.11	Program Audit- Outdoors								
L49-15.12	L49-15.12	Program Audit- Art								
L49-15.13	L49-15.13	Program Audit- Clean Water								
L49-15.14	L49-15.14	Program Audit- Parks & Trails								
G61-16.2	G61-16.2	STATE AUDITOR	0.00%	69	69	-		69	0.00%	2
G61-16.3	G61-16.3	State Auditor General	0.00%			-			0.00%	-
17.0	17	SWIFT (Internally Developed Software Amortized ov								
	99YYY	Consumer Agencies	0.00%			-			0.00%	-
	G02-0002	State Archaeology	0.01%	1,060	1,060	-		1,060	0.01%	27
	G02-0003	Public Broadcasting	0.00%	380	380	-		380	0.00%	10
	G02-0007	Information Policy Analysis	0.01%	2,043	2,043	-		2,043	0.01%	54
	G02-0009	Real Estate and Construction Services	0.04%	37,176	37,176	-		37,176	0.04%	414
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	-	-	-		-	0.00%	3
	G02-0012	STAR	0.01%	27,085	27,085	462,345		27,085	0.01%	62
	G02-0014	Capital Group Parking	0.06%	32,413	32,413	-		32,413	0.06%	78
	G02-0015a	Fleet Services	0.02%	194,777	194,777	-		194,777	0.02%	115
	G02-0016	Development Disabilities	0.01%	9,472	9,472	1,012,515		9,472	0.01%	104
	G02-0017a	Risk Management	0.02%	20,883	20,883	-		20,883	0.02%	80
	G02-0017b	Risk Management - Workers Compensation	0.04%	144,662	144,662	-		144,662	0.04%	248
	G02-0018	Gov's Res Cncl (Cereimonial Hse Gift)	0.00%	469	469	-		469	0.00%	16
	G02-0021a	Plant Management (Leases)	0.52%	170,759	170,759	-		170,759	0.52%	306
	G02-0021b	Plant Management (Repairs)	0.01%	9,115	9,115	-		9,115	0.01%	19
	G02-0021c	Plant Management (Materials Transfer)	0.00%	3,445	3,445	-		3,445	0.00%	15
	G02-0021f	Plant Management FR & R	0.00%	433	433	-		433	0.00%	39
	G02-0024	MN Bookstore	0.02%	22,744	22,744	-		22,744	0.02%	144
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%	-	-	-		-	0.00%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	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)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
			29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6
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
	G02-0029a	Cooperative Purchasing (CPV)	0.04%	3,753	3,753	-	-	3,753	0.04%	40
	G02-0029b	Cooperative Purchasing (MMCAP)	0.04%	5,872	5,872	-	-	5,872	0.04%	44
	G02-0031	Central Mail	0.02%	47,223	47,223	-	-	47,223	0.02%	50
	G02-0034	Other Non-Allocable	0.00%	-	-	-	-	-	0.00%	-
	G02-0036	Demography	0.02%	2,961	2,961	-	-	2,961	0.02%	81
	G02-0037	Mn Geospatial Information Office	0.02%	6,880	6,880	171,212	-	6,880	0.02%	163
	G02-0037a	MnGeo Service Bureau	0.02%	28	28	-	-	28	0.02%	28
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	0.01%	563	563	-	-	563	0.01%	25
	G02-0042	Surplus Services	0.02%	13,929	13,929	-	-	13,929	0.02%	80
	G02-0044	RECS - Energy	0.00%	240	240	-	-	240	0.00%	4
	G02-0045	SmART FMR	0.02%	654	654	-	-	654	0.02%	24
	G02-0046	SmART HR	0.00%	833	833	-	-	833	0.00%	17
	G02-0047	Grants Recovery	0.00%	-	-	-	-	-	0.00%	-
	G02-0048	Arts & Cultural Heritage	0.00%	1,980	1,980	-	-	1,980	0.00%	103
	G02-0049	Materials Management	0.00%	1,190	1,190	-	-	1,190	0.00%	10
	B04	AGRICULTURE DEPT	1.11%	426,760	426,760	7,320,977	-	426,760	1.11%	7,671
	B11	COSMETOLOGIST EXAMINERS BOARD	0.02%	25,805	25,805	-	-	25,805	0.02%	179
	B13	COMMERCE DEPT	0.75%	511,377	511,377	161,064,780	-	511,377	0.75%	2,635
	B14	ANIMAL HEALTH BOARD	0.19%	38,218	38,218	1,032,687	-	38,218	0.19%	1,266
	B15	BARBER EXAMINERS BOARD	0.00%	4,191	4,191	-	-	4,191	0.00%	72
	B20	EXPLORE MINNESOTA TOURISM	0.09%	21,906	21,906	-	-	21,906	0.09%	701
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	3.15%	7,316,016	7,316,016	2,459,085,596	-	7,316,016	3.15%	2,639
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	19,029	19,029	-	-	19,029	0.02%	1,091
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	1,578	1,578	-	-	1,578	0.00%	80
	B34	HOUSING FINANCE AGENCY	0.45%	134,617	134,617	-	-	134,617	0.45%	893
	B41	WORKERS COMP COURT OF APPEALS	0.02%	1,802	1,802	-	-	1,802	0.02%	27
	B42	LABOR AND INDUSTRY DEPT	0.70%	823,866	823,866	5,564,855	-	823,866	0.70%	1,341
	B43	IRON RANGE RESOURCES	0.15%	62,458	62,458	-	-	62,458	0.15%	819
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	10,516	10,516	-	-	10,516	0.01%	36
	B7G	COMBATIVE SPORTS COMMISSION	0.01%	1,579	1,579	-	-	1,579	0.01%	50
	B7P	ACCOUNTANCY BOARD	0.01%	10,092	10,092	-	-	10,092	0.01%	35
	B7S	PRIVATE DETECTIVES BOARD	0.00%	1,078	1,078	-	-	1,078	0.00%	36
	B82	PUBLIC UTILITIES COMM	0.27%	97,283	97,283	-	-	97,283	0.27%	273
	B9D	AMATEUR SPORTS COMM	0.00%	898	898	-	-	898	0.00%	37
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	14	14	-	-	14	0.00%	2
	E25	CENTER FOR ARTS EDUCATION	0.15%	42,615	42,615	-	-	42,615	0.15%	1,672
	E26	MN STATE COLLEGES/UNIVERSITIES	25.55%	12,264,606	12,264,606	1,146,826,683	-	12,264,606	25.55%	8,592
	E37	EDUCATION DEPARTMENT	0.66%	1,390,156	1,390,156	687,296,011	-	1,390,156	0.66%	9,056
	E40	HISTORICAL SOCIETY	0.00%	4,489	4,489	-	-	4,489	0.00%	72
	E44	MINNESOTA STATE ACADEMIES	0.43%	59,671	59,671	-	-	59,671	0.43%	2,207
	E50	ARTS BOARD	0.04%	31,957	31,957	1,048,236	-	31,957	0.04%	214
	E60	OFFICE OF HIGHER EDUCATION	0.15%	86,457	86,457	-	-	86,457	0.15%	1,357
	E77	ZOOLOGICAL BOARD	0.49%	137,671	137,671	-	-	137,671	0.49%	2,022

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	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)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
			29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6
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
	E81	UNIVERSITY OF MINNESOTA	0.00%	3,866	3,866	-	-	3,866	0.00%	150
	E95	HUMANITIES COMMISSION	0.00%	192	192	-	-	192	0.00%	11
	E97	SCIENCE MUSEUM	0.00%	48	48	-	-	48	0.00%	7
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	189	189	-	-	189	0.00%	9
	G03	LOTTERY	0.24%	9,411	9,411	-	-	9,411	0.24%	297
	G05	RACING COMMISSION	0.04%	58,444	58,444	-	-	58,444	0.04%	249
	G06	ATTORNEY GENERAL	0.47%	40,885	40,885	975,726	-	40,885	0.47%	938
	G09	GAMBLING CONTROL BOARD	0.05%	6,587	6,587	-	-	6,587	0.05%	165
	G10	MINNESOTA MANAGEMENT & BUDGET	0.21%	69,239	69,239	-	-	69,239	0.21%	865
	G17	HUMAN RIGHTS DEPT	0.05%	6,846	6,846	-	-	6,846	0.05%	343
	G19	INDIAN AFFAIRS COUNCIL	0.01%	6,416	6,416	-	-	6,416	0.01%	86
	G38	INVESTMENT BOARD	0.03%	4,294	4,294	-	-	4,294	0.03%	75
	G39	GOVERNORS OFFICE	0.08%	7,362	7,362	-	-	7,362	0.08%	227
	G45	MEDIATION SERVICES DEPT	0.02%	2,206	2,206	-	-	2,206	0.02%	65
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	1.63%	223,174	223,174	-	-	223,174	1.63%	2,375
	G53	SECRETARY OF STATE	0.13%	63,895	63,895	4,140,139	-	63,895	0.13%	722
	G61	OFFICE OF THE STATE AUDITOR	0.19%	14,032	14,032	-	-	14,032	0.19%	418
	G62	MINN STATE RETIREMENT SYSTEM	0.15%	196,326	196,326	-	-	196,326	0.15%	162
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	291,021	291,021	-	-	291,021	0.13%	189
	G67	REVENUE DEPT	2.43%	149,890	149,890	-	-	149,890	2.43%	4,134
	G69	TEACHERS RETIREMENT ASSOC	0.12%	316,984	316,984	-	-	316,984	0.12%	53
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	4,440,461	4,440,461	-	-	4,440,461	0.00%	1,062
	G92	OMBUDSPERSON FOR FAMILIES	0.00%	2,089	2,089	-	-	2,089	0.00%	52
	G96	UNIFORM LAWS COMMISSION	0.00%	166	166	-	-	166	0.00%	7
	G9J	CAMPAIGN FINANCE BOARD	0.01%	3,839	3,839	-	-	3,839	0.01%	145
	G9K	ADMINISTRATIVE HEARINGS	0.11%	36,923	36,923	-	-	36,923	0.11%	196
	G9L	BLACK MINNESOTANS COUNCIL	0.01%	7,269	7,269	-	-	7,269	0.01%	189
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	3,041	3,041	-	-	3,041	0.01%	80
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	2,637	2,637	-	-	2,637	0.01%	77
	G9Q	MMB DEBT SERVICE	0.00%	6,009	6,009	-	-	6,009	0.00%	1,549
	G9R	MMB NON-OPERATING	0.00%	7,952,735	7,952,735	9,096,586	-	7,952,735	0.00%	1,192
	G9X	CAPITOL AREA ARCHITECT	0.00%	1,148	1,148	-	-	1,148	0.00%	46
	G9Y	DISABILITY COUNCIL	0.02%	5,722	5,722	-	-	5,722	0.02%	87
	GPR	PAYROLL CLEARING	0.00%	212	212	-	-	212	0.00%	-
	H12	HEALTH DEPT	2.55%	894,049	894,049	-	-	894,049	2.55%	5,193
	H55	HUMAN SERVICES DEPT	3.21%	12,523,433	12,523,433	235,336,347	-	12,523,433	3.21%	9,593
	H55b	HUMAN SERVICES SOS	6.51%	852,541	852,541	5,800,980,148	-	852,541	6.51%	6,849
	H55c	HUMAN SERVICES MSOP	1.21%	94,440	94,440	-	-	94,440	1.21%	2,935
	H75	VETERANS AFFAIRS DEPT	2.42%	294,580	294,580	6,119,851	-	294,580	2.42%	5,362
	H7B	MEDICAL PRACTICE BOARD	0.03%	30,982	30,982	-	-	30,982	0.03%	122
	H7C	NURSING BOARD	0.05%	55,333	55,333	-	-	55,333	0.05%	84
	H7D	PHARMACY BOARD	0.02%	16,808	16,808	163,100	-	16,808	0.02%	165
	H7F	DENTISTRY BOARD	0.03%	25,511	25,511	-	-	25,511	0.03%	145

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	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)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
			29.3	29.4	29.5	29.6	30.2	30.4	30.5	30.6
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
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	8,781	8,781	-	-	8,781	0.01%	78
	H7J	OPTOMETRY BOARD	0.00%	3,509	3,509	-	-	3,509	0.00%	67
	H7K	NURSING HOME ADMIN BOARD	0.02%	7,190	7,190	-	-	7,190	0.02%	191
	H7L	SOCIAL WORK BOARD	0.01%	19,313	19,313	-	-	19,313	0.01%	104
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	4,523	4,523	-	-	4,523	0.00%	93
	H7Q	PODIATRIC MEDICINE	0.00%	3,008	3,008	-	-	3,008	0.00%	79
	H7R	VETERINARY MEDICINE BOARD	0.00%	4,478	4,478	-	-	4,478	0.00%	61
	H7S	EMERGENCY MEDICAL SERVICES BD	0.03%	13,097	13,097	-	-	13,097	0.03%	334
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	2,945	2,945	-	-	2,945	0.00%	58
	H7V	PSYCHOLOGY BOARD	0.01%	8,891	8,891	-	-	8,891	0.01%	86
	H7W	PHYSICAL THERAPY BOARD	0.00%	6,968	6,968	-	-	6,968	0.00%	75
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	16,266	16,266	-	-	16,266	0.01%	116
	H9G	OMBUDSMAN MH/DD	0.03%	3,239	3,239	-	-	3,239	0.03%	46
	J33	TRIAL COURTS	3.29%	1,681,550	1,681,550	531,116	-	1,681,550	3.29%	6,675
	J50	GUARDIAN AD LITEM BOARD	0.38%	30,572	30,572	-	-	30,572	0.38%	590
	J52	PUBLIC DEFENSE BOARD	0.85%	48,254	48,254	555,442	-	48,254	0.85%	1,503
	J58	COURT OF APPEALS	0.13%	3,514	3,514	-	-	3,514	0.13%	64
	J65	SUPREME COURT	0.48%	120,888	120,888	594,080	-	120,888	0.48%	1,325
	J68	TAX COURT	0.01%	1,223	1,223	-	-	1,223	0.01%	23
	J70	JUDICIAL STANDARDS BOARD	0.00%	2,050	2,050	-	-	2,050	0.00%	42
	L10	LEGISLATURE	0.14%	20,913	20,913	-	-	20,913	0.14%	901
	L49	LEGISLATIVE AUDITOR	0.00%	6	6	-	-	6	0.00%	3
	P01	MILITARY AFFAIRS DEPT	0.51%	307,561	307,561	42,338,846	-	307,561	0.51%	1,309
	P07	PUBLIC SAFETY DEPT	3.72%	3,131,134	3,131,134	112,090,797	-	3,131,134	3.72%	20,757
	P78	CORRECTIONS DEPT	6.91%	803,468	803,468	378,960	-	803,468	6.91%	12,328
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	6,591	6,591	-	-	6,591	0.01%	197
	P9E	SENTENCING GUIDELINES COMM	0.01%	2,051	2,051	-	-	2,051	0.01%	43
	R28	MINN CONSERVATION CORPS	0.00%	136	136	-	-	136	0.00%	31
	R29	NATURAL RESOURCES DEPT	9.68%	4,392,283	4,392,283	52,973,565	-	4,392,283	9.68%	37,695
	R32	POLLUTION CONTROL AGENCY	1.83%	420,892	420,892	21,158,157	-	420,892	1.83%	7,874
	R9P	WATER & SOIL RESOURCES BOARD	0.18%	50,917	50,917	1,901,589	-	50,917	0.18%	1,405
	T79	TRANSPORTATION DEPT	13.49%	17,608,881	17,608,881	699,799,753	-	17,608,881	13.49%	14,048
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	1,264	1,264	-	-	1,264	0.00%	66
		OTHER	0.00%	58,957	58,957	-	-	58,957	0.00%	-
XXX		Total	99.43%	81,823,167	81,823,167	11,460,020,099	11,846,279	81,815,585	99.43%	202,511
XXX		Source	99.43%	81,823,167	81,823,167	11,460,020,097	11,846,279	81,815,585	99.43%	202,511
		Difference (Total - Source)	0.00%	0	0	-2	0	0	0.00%	0

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit Into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			30.7	30.8	31.2	31.3	32.2	32.3	33.2	33.3
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 Equipment Use Charge								
G02-3.0		G02-3.0 DEPARTMENT OF ADMINISTRATION								
G02-3.2		G02-3.2 ADMIN MGMT SERVICES								
G02-3.3		G02-3.3 Commissioner's Office								
G02-3.4		G02-3.4 Human Resources								
G02-3.5		G02-3.5 Financial Management and Reporting								
G02-3.6		G02-3.6 Fiscal Agent - Non allocable								
G02-4.2		G02-4.2 Government & Citizen Services								
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing								
G02-4.7		G02-4.7 Real Property								
G02-4.8		G02-4.8 Materials Management Division								
G02-4.10		G02-4.10 Central Mail								
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement								
G02-4.12		G02-4.12 Grants Management								
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY								
G46-6.3		G46-6.3 IT Spend								
G46-6.5		G46-6.5 OET - Non allocable								
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET								
G10-8.3		G10-8.3 Internal Controls & Accountability								
G10-9.2		G10-9.2 TREASURY DIVISION								
G10-9.3		G10-9.3 Treasury								
G10-9.4		G10-9.4 Treasury - Other								
G10-10.2		G10-10.2 MMB - BUDGET DIVISION								
G10-10.3		G10-10.3 Analysis & Control (EBO's)								
G10-10.4		G10-10.4 Budget Operations and Planning								
G10-10.5		G10-10.5 Budget Division - Non Allocable								
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION								
G10-11.3		G10-11.3 Central Payroll								
G10-11.4		G10-11.4 Accounting Services								
G10-11.5		G10-11.5 Financial Reporting								
G10-11.6		G10-11.6 Financial Reporting - Single Audit								
G10-11.7		G10-11.7 Accounting Services - Non Allocable								
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION								
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support								
G10-12.5		G10-12.5 Personnel Operations and System Support								
G10-12.6		G10-12.6 Budget Service - Computer Operations								
G10-12.7		G10-12.7 Personnel Operations Special Billing								
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing								
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable								
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations								
G10-13.3		G10-13.3 Personnel Administration								
G02-13.5		G02-13.5 Employee Relations - Non Allocable								
G45-14.2		G45-14.2 MEDIATION SERVICES								
G45-14.3		G45-14.3 State Agencies								
G45-14.4		G45-14.4 Mediation/Representation - General								
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR								

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

SUM OF PERCENT	Accounting & Procurement Transactions FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
30.7	30.8	31.2	31.3	32.2	32.3	33.2	33.3

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
L49-15.3	L49-15.3	Financial Audits								
L49-15.4	L49-15.4	Program Audits								
L49-15.5	L49-15.5	Single Audits								
L49-15.6	L49-15.6	Audit Comm								
L49-15.7	L49-15.7	Financial Audit- Outdoors								
L49-15.8	L49-15.8	Financial Audit- Art								
L49-15.9	L49-15.9	Financial Audit- Clean Water								
L49-15.10	L49-15.10	Financial Audit- Parks & Trails								
L49-15.11	L49-15.11	Program Audit- Outdoors								
L49-15.12	L49-15.12	Program Audit- Art								
L49-15.13	L49-15.13	Program Audit- Clean Water								
L49-15.14	L49-15.14	Program Audit- Parks & Trails								
G61-16.2	G61-16.2	STATE AUDITOR								
G61-16.3	G61-16.3	State Auditor General								
17	17	SWIFT (Internally Developed Software Amortized o								
99YYY	99YYY	Consumer Agencies								
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION								
G02-3.2	G02-3.2	ADMIN MGMT SERVICES								
G02-3.3	G02-3.3	Commissioner's Office								
G02-3.4	G02-3.4	Human Resources								
G02-3.5	G02-3.5	Financial Management and Reporting								
G02-3.6	G02-3.6	Fiscal Agent - Non allocable								
G02-4.2	G02-4.2	Government & Citizen Services								
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing								
G02-4.7	G02-4.7	Real Property								
G02-4.8	G02-4.8	Materials Management Division								
G02-4.10	G02-4.10	Central Mail								
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement								
G02-4.12	G02-4.12	Grants Management								
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY								
G46-6.3	G46-6.3	IT Spend								
G46-6.5	G46-6.5	OET - Non allocable								
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET								
G10-8.3	G10-8.3	Internal Controls & Accountability								
G10-9.2	G10-9.2	TREASURY DIVISION								
G10-9.3	G10-9.3	Treasury								
G10-9.4	G10-9.4	Treasury - Other								
G10-10.2	G10-10.2	MMB - BUDGET DIVISION								
G10-10.3	G10-10.3	Analysis & Control (EBO's)								
G10-10.4	G10-10.4	Budget Operations and Planning								
G10-10.5	G10-10.5	Budget Division - Non Allocable								
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION								
G10-11.3	G10-11.3	Central Payroll								
G10-11.4	G10-11.4	Accounting Services								
G10-11.5	G10-11.5	Financial Reporting								
G10-11.6	G10-11.6	Financial Reporting - Single Audit								
G10-11.7	G10-11.7	Accounting Services - Non Allocable								
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION								
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support								

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			30.7	30.8	31.2	31.3	32.2	32.3	33.2	33.3
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 E AUDITOR	Financial Audits
G10-12.5	G10-12.5	Personnel Operations and System Support								
G10-12.6	G10-12.6	Budget Service - Computer Operations								
G10-12.7	G10-12.7	Personnel Operations Special Billing								
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing								
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		2,886						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-					
G10-13.3	G10-13.3	Personnel Administration			2,825,387					
G02-13.5	G02-13.5	Employee Relations - Non Allocable			-					
G45-14.2	G45-14.2	MEDIATION SERVICES	0.00%			0.00%	-	0.00%		
G45-14.3	G45-14.3	State Agencies	0.00%			0.00%	46,820	0.00%		
G45-14.4	G45-14.4	Mediation/Representation - General	0.00%	-		0.00%	1,319,654	0.00%		
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR	0.09%	6,355		0.09%		0.09%		
L49-15.3	L49-15.3	Financial Audits	0.00%			0.00%		0.00%	2,315,728	
L49-15.4	L49-15.4	Program Audits	0.00%			0.00%		0.00%	1,078,958	
L49-15.5	L49-15.5	Single Audits	0.00%			0.00%		0.00%	309,686	
L49-15.6	L49-15.6	Audit Comm	0.00%			0.00%		0.00%	2,129	
L49-15.7	L49-15.7	Financial Audit- Outdoors	0.00%			0.00%		0.00%	65,455	
L49-15.8	L49-15.8	Financial Audit- Art	0.00%			0.00%		0.00%	86,505	
L49-15.9	L49-15.9	Financial Audit- Clean Water	0.00%			0.00%		0.00%	61,707	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0.00%			0.00%		0.00%	17,878	
L49-15.11	L49-15.11	Program Audit- Outdoors							11,173	
L49-15.12	L49-15.12	Program Audit- Art							6,522	
L49-15.13	L49-15.13	Program Audit- Clean Water							17,024	
L49-15.14	L49-15.14	Program Audit- Parks & Trails							5,754	
G61-16.2	G61-16.2	STATE AUDITOR	0.00%	69		0.00%		0.00%		4
G61-16.3	G61-16.3	State Auditor General	0.00%			0.00%		0.00%		-
17.0	17	SWIFT (Internally Developed Software Amortized ov								-
	99YYY	Consumer Agencies	0.00%			0.00%		0.00%		-
	G02-0002	State Archaeology	0.01%	1,060		0.01%		0.01%		-
	G02-0003	Public Broadcasting	0.00%	380		0.00%		0.00%		-
	G02-0007	Information Policy Analysis	0.01%	2,043		0.01%		0.01%		-
	G02-0009	Real Estate and Construction Services	0.04%	37,176		0.04%		0.04%		-
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	-		0.00%		0.00%		-
	G02-0012	STAR	0.01%	27,085		0.01%		0.01%		-
	G02-0014	Capital Group Parking	0.06%	32,413		0.06%		0.06%		-
	G02-0015a	Fleet Services	0.02%	194,777		0.02%		0.02%		-
	G02-0016	Development Disabilities	0.01%	9,472		0.01%		0.01%		-
	G02-0017a	Risk Management	0.02%	20,883		0.02%		0.02%		-
	G02-0017b	Risk Management - Workers Compensation	0.04%	144,662		0.04%		0.04%		33
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	469		0.00%		0.00%		-
	G02-0021a	Plant Management (Leases)	0.52%	170,759		0.52%		0.52%		-
	G02-0021b	Plant Management (Repairs)	0.01%	9,115		0.01%		0.01%		-
	G02-0021c	Plant Management (Materials Transfer)	0.00%	3,445		0.00%		0.00%		-
	G02-0021f	Plant Management FR & R	0.00%	433		0.00%		0.00%		-
	G02-0024	MN Bookstore	0.02%	22,744		0.02%		0.02%		-
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%	-		0.00%		0.00%		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
30.7	30.8	31.2	31.3	32.2	32.3	33.2	33.3

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
	G02-0029a	Cooperative Purchasing (CPV)	0.04%	3,753		0.04%		0.04%		3
	G02-0029b	Cooperative Purchasing (MMCAP)	0.04%	5,872		0.04%		0.04%		3
	G02-0031	Central Mail	0.02%	47,223		0.02%		0.02%		-
	G02-0034	Other Non-Allocable	0.00%	-		0.00%		0.00%		-
	G02-0036	Demography	0.02%	2,961		0.02%		0.02%		-
	G02-0037	Mn Geospatial Information Office	0.02%	6,880		0.02%		0.02%		-
	G02-0037a	MnGeo Service Bureau	0.02%	28		0.02%		0.02%		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	0.01%	563		0.01%		0.01%		-
	G02-0042	Surplus Services	0.02%	13,929		0.02%		0.02%		-
	G02-0044	RECS - Energy	0.00%	240		0.00%		0.00%		-
	G02-0045	SmART FMR	0.02%	654		0.02%		0.02%		-
	G02-0046	SmART HR	0.00%	833		0.00%		0.00%		-
	G02-0047	Grants Recovery	0.00%	-		0.00%		0.00%		-
	G02-0048	Arts & Cultural Heritage	0.00%	1,980		0.00%		0.00%		-
	G02-0049	Materials Management	0.00%	1,190		0.00%		0.00%		-
	B04	AGRICULTURE DEPT	1.11%	426,760		1.11%		1.11%		381
	B11	COSMETOLOGIST EXAMINERS BOARD	0.02%	25,805		0.02%		0.02%		63
	B13	COMMERCE DEPT	0.75%	511,377		0.75%		0.75%		757
	B14	ANIMAL HEALTH BOARD	0.19%	38,218		0.19%		0.19%		10
	B15	BARBER EXAMINERS BOARD	0.00%	4,191		0.00%		0.00%		-
	B20	EXPLORE MINNESOTA TOURISM	0.09%	21,906		0.09%		0.09%		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	3.15%	7,316,016		3.15%		3.15%		2,788
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	19,029		0.02%		0.02%		-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	1,578		0.00%		0.00%		-
	B34	HOUSING FINANCE AGENCY	0.45%	134,617		0.45%		0.45%		7
	B41	WORKERS COMP COURT OF APPEALS	0.02%	1,802		0.02%		0.02%		27
	B42	LABOR AND INDUSTRY DEPT	0.70%	823,866		0.70%		0.70%		375
	B43	IRON RANGE RESOURCES	0.15%	62,458		0.15%		0.15%		373
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	10,516		0.01%		0.01%		27
	B7G	COMBATIVE SPORTS COMMISSION	0.01%	1,579		0.01%		0.01%		6
	B7P	ACCOUNTANCY BOARD	0.01%	10,092		0.01%		0.01%		27
	B7S	PRIVATE DETECTIVES BOARD	0.00%	1,078		0.00%		0.00%		-
	B82	PUBLIC UTILITIES COMM	0.27%	97,283		0.27%		0.27%		244
	B9D	AMATEUR SPORTS COMM	0.00%	898		0.00%		0.00%		1
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	14		0.00%		0.00%		-
	E25	CENTER FOR ARTS EDUCATION	0.15%	42,615		0.15%		0.15%		521
	E26	MN STATE COLLEGES/UNIVERSITIES	25.55%	12,264,606		25.55%		25.55%		519
	E37	EDUCATION DEPARTMENT	0.66%	1,390,156		0.66%		0.66%		1,662
	E40	HISTORICAL SOCIETY	0.00%	4,489		0.00%		0.00%		168
	E44	MINNESOTA STATE ACADEMIES	0.43%	59,671		0.43%		0.43%		81
	E50	ARTS BOARD	0.04%	31,957		0.04%		0.04%		101
	E60	OFFICE OF HIGHER EDUCATION	0.15%	86,457		0.15%		0.15%		242
	E77	ZOOLOGICAL BOARD	0.49%	137,671		0.49%		0.49%		31

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
30.7	30.8	31.2	31.3	32.2	32.3	33.2	33.3

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
	E81	UNIVERSITY OF MINNESOTA	0.00%	3,866		0.00%		0.00%		2
	E95	HUMANITIES COMMISSION	0.00%	192		0.00%		0.00%		-
	E97	SCIENCE MUSEUM	0.00%	48		0.00%		0.00%		-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	189		0.00%		0.00%		-
	G03	LOTTERY	0.24%	9,411		0.24%		0.24%		15
	G05	RACING COMMISSION	0.04%	58,444		0.04%		0.04%		300
	G06	ATTORNEY GENERAL	0.47%	40,885		0.47%		0.47%		395
	G09	GAMBLING CONTROL BOARD	0.05%	6,587		0.05%		0.05%		27
	G10	MINNESOTA MANAGEMENT & BUDGET	0.21%	69,239		0.21%		0.21%		337
	G17	HUMAN RIGHTS DEPT	0.05%	6,846		0.05%		0.05%		-
	G19	INDIAN AFFAIRS COUNCIL	0.01%	6,416		0.01%		0.01%		-
	G38	INVESTMENT BOARD	0.03%	4,294		0.03%		0.03%		2,037
	G39	GOVERNORS OFFICE	0.08%	7,362		0.08%		0.08%		250
	G45	MEDIATION SERVICES DEPT	0.02%	2,206		0.02%		0.02%		-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	1.63%	223,174		1.63%		1.63%		348
	G53	SECRETARY OF STATE	0.13%	63,895		0.13%		0.13%		332
	G61	OFFICE OF THE STATE AUDITOR	0.19%	14,032		0.19%		0.19%		288
	G62	MINN STATE RETIREMENT SYSTEM	0.15%	196,326		0.15%		0.15%		1,682
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	291,021		0.13%		0.13%		1,033
	G67	REVENUE DEPT	2.43%	149,890		2.43%		2.43%		3,326
	G69	TEACHERS RETIREMENT ASSOC	0.12%	316,984		0.12%		0.12%		807
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	4,440,461		0.00%		0.00%		-
	G92	OMBUDSPERSON FOR FAMILIES	0.00%	2,089		0.00%		0.00%		27
	G96	UNIFORM LAWS COMMISSION	0.00%	166		0.00%		0.00%		-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	3,839		0.01%		0.01%		2
	G9K	ADMINISTRATIVE HEARINGS	0.11%	36,923		0.11%		0.11%		-
	G9L	BLACK MINNESOTANS COUNCIL	0.01%	7,269		0.01%		0.01%		87
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	3,041		0.01%		0.01%		-
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	2,637		0.01%		0.01%		27
	G9Q	MMB DEBT SERVICE	0.00%	6,009		0.00%		0.00%		-
	G9R	MMB NON-OPERATING	0.00%	7,952,735		0.00%		0.00%		-
	G9X	CAPITOL AREA ARCHITECT	0.00%	1,148		0.00%		0.00%		-
	G9Y	DISABILITY COUNCIL	0.02%	5,722		0.02%		0.02%		-
	GPR	PAYROLL CLEARING	0.00%	212		0.00%		0.00%		-
	H12	HEALTH DEPT	2.55%	894,049		2.55%		2.55%		47
	H55	HUMAN SERVICES DEPT	3.21%	12,523,433		3.21%		3.21%		2,060
	H55b	HUMAN SERVICES SOS	6.51%	852,541		6.51%		6.51%		391
	H55c	HUMAN SERVICES MSOP	1.21%	94,440		1.21%		1.21%		630
	H75	VETERANS AFFAIRS DEPT	2.42%	294,580		2.42%		2.42%		98
	H7B	MEDICAL PRACTICE BOARD	0.03%	30,982		0.03%		0.03%		5
	H7C	NURSING BOARD	0.05%	55,333		0.05%		0.05%		27
	H7D	PHARMACY BOARD	0.02%	16,808		0.02%		0.02%		27
	H7F	DENTISTRY BOARD	0.03%	25,511		0.03%		0.03%		6

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
30.7	30.8	31.2	31.3	32.2	32.3	33.2	33.3

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
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	8,781		0.01%		0.01%		27
	H7J	OPTOMETRY BOARD	0.00%	3,509		0.00%		0.00%		-
	H7K	NURSING HOME ADMIN BOARD	0.02%	7,190		0.02%		0.02%		37
	H7L	SOCIAL WORK BOARD	0.01%	19,313		0.01%		0.01%		-
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	4,523		0.00%		0.00%		-
	H7Q	PODIATRIC MEDICINE	0.00%	3,008		0.00%		0.00%		-
	H7R	VETERINARY MEDICINE BOARD	0.00%	4,478		0.00%		0.00%		-
	H7S	EMERGENCY MEDICAL SERVICES BD	0.03%	13,097		0.03%		0.03%		64
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	2,945		0.00%		0.00%		-
	H7V	PSYCHOLOGY BOARD	0.01%	8,891		0.01%		0.01%		2
	H7W	PHYSICAL THERAPY BOARD	0.00%	6,968		0.00%		0.00%		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	16,266		0.01%		0.01%		35
	H9G	OMBUDSMAN MH/DD	0.03%	3,239		0.03%		0.03%		-
	J33	TRIAL COURTS	3.29%	1,681,550		3.29%		3.29%		464
	J50	GUARDIAN AD LITEM BOARD	0.38%	30,572		0.38%		0.38%		-
	J52	PUBLIC DEFENSE BOARD	0.85%	48,254		0.85%		0.85%		-
	J58	COURT OF APPEALS	0.13%	3,514		0.13%		0.13%		-
	J65	SUPREME COURT	0.48%	120,888		0.48%		0.48%		-
	J68	TAX COURT	0.01%	1,223		0.01%		0.01%		-
	J70	JUDICIAL STANDARDS BOARD	0.00%	2,050		0.00%		0.00%		-
	L10	LEGISLATURE	0.14%	20,913		0.14%		0.14%		-
	L49	LEGISLATIVE AUDITOR	0.00%	6		0.00%		0.00%		-
	P01	MILITARY AFFAIRS DEPT	0.51%	307,561		0.51%		0.51%		20
	P07	PUBLIC SAFETY DEPT	3.72%	3,131,134		3.72%		3.72%		186
	P78	CORRECTIONS DEPT	6.91%	803,468		6.91%		6.91%		583
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	6,591		0.01%		0.01%		-
	P9E	SENTENCING GUIDELINES COMM	0.01%	2,051		0.01%		0.01%		27
	R28	MINN CONSERVATION CORPS	0.00%	136		0.00%		0.00%		-
	R29	NATURAL RESOURCES DEPT	9.68%	4,392,283		9.68%		9.68%		65
	R32	POLLUTION CONTROL AGENCY	1.83%	420,892		1.83%		1.83%		120
	R9P	WATER & SOIL RESOURCES BOARD	0.18%	50,917		0.18%		0.18%		385
	T79	TRANSPORTATION DEPT	13.49%	17,608,881		13.49%		13.49%		1,013
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	1,264		0.00%		0.00%		58
		OTHER	0.00%	58,957		0.00%		0.00%		406
XXX		Total	99.43%	81,815,585	2,825,387	99.43%	1,366,474	99.43%	3,978,519	26,753
XXX		Source	99.43%	81,815,585	2,825,387	99.43%	1,366,474	99.43%	3,978,519	26,753
		Difference (Total - Source)	0.00%	0	0	0.00%	0	0.00%	0	0

Stepdown Go Between Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
33.4	33.5	33.7	33.8	33.9	33.10	33.11	33.12	33.13

Schedule No.	DP#	Name	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
		1.2 Equipment Use Charge									
G02-3.0		G02-3.0 DEPARTMENT OF ADMINISTRATION									
G02-3.2		G02-3.2 ADMIN MGMT SERVICES									
G02-3.3		G02-3.3 Commissioner's Office									
G02-3.4		G02-3.4 Human Resources									
G02-3.5		G02-3.5 Financial Management and Reporting									
G02-3.6		G02-3.6 Fiscal Agent - Non allocable									
G02-4.2		G02-4.2 Government & Citizen Services									
G02-4.5		G02-4.5 Real Estate and Construction Services - Leasing									
G02-4.7		G02-4.7 Real Property									
G02-4.8		G02-4.8 Materials Management Division									
G02-4.10		G02-4.10 Central Mail									
G02-4.11		G02-4.11 Office of Enterprise Continuous Improvement									
G02-4.12		G02-4.12 Grants Management									
G46-6.2		G46-6.2 OFFICE OF ENTERPRISE TECHNOLOGY									
G46-6.3		G46-6.3 IT Spend									
G46-6.5		G46-6.5 OET - Non allocable									
G10-8.2		G10-8.2 MINNESOTA MANAGEMENT & BUDGET									
G10-8.3		G10-8.3 Internal Controls & Accountability									
G10-9.2		G10-9.2 TREASURY DIVISION									
G10-9.3		G10-9.3 Treasury									
G10-9.4		G10-9.4 Treasury - Other									
G10-10.2		G10-10.2 MMB - BUDGET DIVISION									
G10-10.3		G10-10.3 Analysis & Control (EBO's)									
G10-10.4		G10-10.4 Budget Operations and Planning									
G10-10.5		G10-10.5 Budget Division - Non Allocable									
G10-11.2		G10-11.2 MMB-ACCOUNTING DIVISION									
G10-11.3		G10-11.3 Central Payroll									
G10-11.4		G10-11.4 Accounting Services									
G10-11.5		G10-11.5 Financial Reporting									
G10-11.6		G10-11.6 Financial Reporting - Single Audit									
G10-11.7		G10-11.7 Accounting Services - Non Allocable									
G10-12.2		G10-12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION									
G10-12.4		G10-12.4 Accounting & Procurement Operations and System Support									
G10-12.5		G10-12.5 Personnel Operations and System Support									
G10-12.6		G10-12.6 Budget Service - Computer Operations									
G10-12.7		G10-12.7 Personnel Operations Special Billing									
G10-12.8		G10-12.8 Accounting & Procurement Operations Special Billing									
G10-12.9		G10-12.9 MMB - OTHER - Non-Allocable									
G10-13.2		G10-13.2 State HR, Benefits & Labor Relations									
G10-13.3		G10-13.3 Personnel Administration									
G02-13.5		G02-13.5 Employee Relations - Non Allocable									
G45-14.2		G45-14.2 MEDIATION SERVICES									
G45-14.3		G45-14.3 State Agencies									
G45-14.4		G45-14.4 Mediation/Representation - General									
L49-15.2		L49-15.2 LEGISLATIVE AUDITOR									

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
33.4	33.5	33.7	33.8	33.9	33.10	33.11	33.12	33.13

Schedule No.	DP#	Name	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	STATE AUDITOR									
G61-16.3	G61-16.3	State Auditor General									
17	17	SWIFT (Internally Developed Software Amortized on									
99YYY	99YYY	Consumer Agencies									
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION									
G02-3.2	G02-3.2	ADMIN MGMT SERVICES									
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services									
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY									
G46-6.3	G46-6.3	IT Spend									
G46-6.5	G46-6.5	OET - Non allocable									
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET									
G10-8.3	G10-8.3	Internal Controls & Accountability									
G10-9.2	G10-9.2	TREASURY DIVISION									
G10-9.3	G10-9.3	Treasury									
G10-9.4	G10-9.4	Treasury - Other									
G10-10.2	G10-10.2	MMB - BUDGET DIVISION									
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION									
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION									
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support									

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
33.4	33.5	33.7	33.8	33.9	33.10	33.11	33.12	33.13

Schedule No.	DP#	Name	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
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G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable									
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations									
G10-13.3	G10-13.3	Personnel Administration									
G02-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	MEDIATION SERVICES									
G45-14.3	G45-14.3	State Agencies									
G45-14.4	G45-14.4	Mediation/Representation - General									
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR									
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	STATE AUDITOR									
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-	-
17.0		17 SWIFT (Internally Developed Software Amortized ov									
	99YYY	Consumer Agencies	-	-	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	-	-	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	-	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	-	-	-	-	-	-
	G02-0015a	Fleet Services	-	-	-	-	-	-	-	-	-
	G02-0016	Development Disabilities	-	-	-	-	-	-	-	-	-
	G02-0017a	Risk Management	-	-	-	-	-	-	-	-	-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-	-	-	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	-	-	-	-	-	-	-	-	-
	G02-0021b	Plant Management (Repairs)	-	-	-	-	-	-	-	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-	-	-	-	-
	G02-0024	MN Bookstore	-	-	-	-	-	-	-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			33.4	33.5	33.7	33.8	33.9	33.10	33.11	33.12	33.13
Schedule No.	DP#	Name	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-	-	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-	-	-	-	-
	G02-0031	Central Mail	-	-	-	-	-	-	-	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-	-	-
	G02-0036	Demography	-	-	-	-	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-	-	-	-	-	-
	G02-0046	SmART HR	-	-	-	-	-	-	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	251	-	-	-	-	-
	G02-0049	Materials Management	-	-	-	-	-	-	-	-	-
	B04	AGRICULTURE DEPT	54	-	-	-	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
	B13	COMMERCE DEPT	-	412	-	-	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	208	1,546	-	-	-	-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	54	-	-	-	-	-	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	-	-	-	-
	B43	IRON RANGE RESOURCES	-	-	-	-	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	51	-	-	-	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	-	-	-	-
	B9D	AMATEUR SPORTS COMM	51	-	-	-	-	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	50	-	-	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	2,430	965	-	374	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	605	-	-	-	34	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	749	-	-	-	51	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
33.4	33.5	33.7	33.8	33.9	33.10	33.11	33.12	33.13

Schedule No.	DP#	Name	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	E81	UNIVERSITY OF MINNESOTA	2,106	-	-	-	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	409	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	-	-	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	233	12	72	6	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-	-	-
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	-	-	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-	-	-	-
	G67	REVENUE DEPT	-	-	18	18	18	18	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	259	-	-	-	-	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-
	H12	HEALTH DEPT	-	719	-	-	-	-	-	-	-
	H55	HUMAN SERVICES DEPT	1,842	4,089	-	-	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	1,375	-	-	-	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics

			Program Audits	Single Audits	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			33.4	33.5	33.7	33.8	33.9	33.10	33.11	33.12	33.13
Schedule No.	DP#	Name	Program Audits	Single Audits	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
		H7H CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
		H7J OPTOMETRY BOARD	-	-	-	-	-	-	-	-	-
		H7K NURSING HOME ADMIN BOARD	-	-	-	-	-	-	-	-	-
		H7L SOCIAL WORK BOARD	-	-	-	-	-	-	-	-	-
		H7M MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-	-	-	-
		H7Q PODIATRIC MEDICINE	-	-	-	-	-	-	-	-	-
		H7R VETERINARY MEDICINE BOARD	-	-	-	-	-	-	-	-	-
		H7S EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-	-	-	-
		H7U DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-	-	-	-
		H7V PSYCHOLOGY BOARD	-	-	-	-	-	-	-	-	-
		H7W PHYSICAL THERAPY BOARD	-	-	-	-	-	-	-	-	-
		H7X BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-	-	-	-
		H9G OMBUDSMAN MH/DD	-	-	-	-	-	-	-	-	-
		J33 TRIAL COURTS	-	-	-	-	-	-	-	-	-
		J50 GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	-	-	-
		J52 PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-	-	-
		J58 COURT OF APPEALS	-	-	-	-	-	-	-	-	-
		J65 SUPREME COURT	-	-	-	-	-	-	-	-	-
		J68 TAX COURT	-	-	-	-	-	-	-	-	-
		J70 JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-	-	-
		L10 LEGISLATURE	7,693	-	-	-	-	-	88	51	134
		L49 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
		P01 MILITARY AFFAIRS DEPT	-	204	-	-	-	-	-	-	-
		P07 PUBLIC SAFETY DEPT	3,508	-	-	-	-	-	-	-	-
		P78 CORRECTIONS DEPT	-	-	-	-	-	-	-	-	-
		P7T PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-	-	-
		P9E SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-	-	-
		R28 MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-
		R29 NATURAL RESOURCES DEPT	793	-	1,352	-	359	487	139	-	35
		R32 POLLUTION CONTROL AGENCY	-	-	-	-	899	-	-	-	85
		R9P WATER & SOIL RESOURCES BOARD	374	-	259	-	412	-	5	-	101
		T79 TRANSPORTATION DEPT	54	375	-	-	-	-	-	-	-
		T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-	-
		OTHER	-	-	-	-	-	-	-	-	-
XXX		Total	20,851	8,310	1,862	2,467	1,760	510	233	136	355
XXX		Source	20,851	8,310	1,862	2,467	1,760	510	233	136	355
		Difference (Total - Source)	0	0	0	0	0	0	0	0	0

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	
No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
		1.2 Equipment Use Charge		1,620,924
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION		0
	G02-3.2	ADMIN MGMT SERVICES		0
	G02-3.3	Commissioner's Office		1,222,662
	G02-3.4	Human Resources		1,066,317
	G02-3.5	Financial Management and Reporting		2,098,019
	G02-3.6	Fiscal Agent - Non allocable		8,166,477
	G02-4.2	Government & Citizen Services		7,928
	G02-4.5	Real Estate and Construction Services - Leasing		1,348,346
	G02-4.7	Real Property		2,323,172
	G02-4.8	Materials Management Division		5,711,380
	G02-4.10	Central Mail		1,305,550
	G02-4.11	Office of Enterprise Continuous Improvement		371,208
	G02-4.12	Grants Management		337,872
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY		13,518,378
	G46-6.3	IT Spend		10,922,743
	G46-6.5	OET - Non allocable		0
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET		7,015,999
	G10-8.3	Internal Controls & Accountability		1,327,375
	G10-9.2	TREASURY DIVISION		1,840,418
	G10-9.3	Treasury		5,101,778
	G10-9.4	Treasury - Other		0
	G10-10.2	MMB - BUDGET DIVISION		1,981,927
	G10-10.3	Analysis & Control (EBO's)		3,652,512
	G10-10.4	Budget Operations and Planning		1,708,036
	G10-10.5	Budget Division - Non Allocable		278,634
	G10-11.2	MMB-ACCOUNTING DIVISION		3,663,464
	G10-11.3	Central Payroll		3,711,957
	G10-11.4	Accounting Services		3,504,976
	G10-11.5	Financial Reporting		4,018,085
	G10-11.6	Financial Reporting - Single Audit		73,746
	G10-11.7	Accounting Services - Non Allocable		0
	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION		25,408,510
	G10-12.4	Accounting & Procurement Operations and System Support		9,525,699
	G10-12.5	Personnel Operations and System Support		1,951,571
	G10-12.6	Budget Service - Computer Operations		0
	G10-12.7	Personnel Operations Special Billing		8,670,959
	G10-12.8	Accounting & Procurement Operations Special Billing		14,362,989
	G10-12.9	MMB - OTHER - Non-Allocable		478,367
	G10-13.2	State HR, Benefits & Labor Relations		2,874,178
	G10-13.3	Personnel Administration		8,891,315
	G02-13.5	Employee Relations - Non Allocable		0
G45-14.2	G45-14.2	MEDIATION SERVICES		5,785
	G45-14.3	State Agencies		151,054
	G45-14.4	Mediation/Representation - General		1,319,654
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR		3,408,235

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
L49-15.3	L49-15.3	Financial Audits	33.14	34.2	35.0	7,022,573
L49-15.4	L49-15.4	Program Audits				2,157,916
L49-15.5	L49-15.5	Single Audits				939,140
L49-15.6	L49-15.6	Audit Comm				4,258
L49-15.7	L49-15.7	Financial Audit- Outdoors				198,496
L49-15.8	L49-15.8	Financial Audit- Art				262,331
L49-15.9	L49-15.9	Financial Audit- Clean Water				187,129
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				54,216
L49-15.11	L49-15.11	Program Audit- Outdoors				22,346
L49-15.12	L49-15.12	Program Audit- Art				13,044
L49-15.13	L49-15.13	Program Audit- Clean Water				34,048
L49-15.14	L49-15.14	Program Audit- Parks & Trails				11,508
G61-16.2	G61-16.2	STATE AUDITOR				493,191
G61-16.3	G61-16.3	State Auditor General				0
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				10,590,166
99YYY	99YYY	Consumer Agencies				0
G02-3.0	G02-3.0	DEPARTMENT OF ADMINISTRATION				38,182
G02-3.2	G02-3.2	ADMIN MGMT SERVICES				9,653,634
G02-3.3	G02-3.3	Commissioner's Office				388,931
G02-3.4	G02-3.4	Human Resources				320,068
G02-3.5	G02-3.5	Financial Management and Reporting				665,329
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				8,166,477
G02-4.2	G02-4.2	Government & Citizen Services				4,353,588
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				446,173
G02-4.7	G02-4.7	Real Property				700,287
G02-4.8	G02-4.8	Materials Management Division				1,890,190
G02-4.10	G02-4.10	Central Mail				430,493
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				118,104
G02-4.12	G02-4.12	Grants Management				106,436
G46-6.2	G46-6.2	OFFICE OF ENTERPRISE TECHNOLOGY				3,898,856
G46-6.3	G46-6.3	IT Spend				3,045,412
G46-6.5	G46-6.5	OET - Non allocable				0
G10-8.2	G10-8.2	MINNESOTA MANAGEMENT & BUDGET				228,352
G10-8.3	G10-8.3	Internal Controls & Accountability				435,898
G10-9.2	G10-9.2	TREASURY DIVISION				1,754,639
G10-9.3	G10-9.3	Treasury				1,838,807
G10-9.4	G10-9.4	Treasury - Other				0
G10-10.2	G10-10.2	MMB - BUDGET DIVISION				1,993,373
G10-10.3	G10-10.3	Analysis & Control (EBO's)				1,150,138
G10-10.4	G10-10.4	Budget Operations and Planning				537,883
G10-10.5	G10-10.5	Budget Division - Non Allocable				278,637
G10-11.2	G10-11.2	MMB-ACCOUNTING DIVISION				3,644,013
G10-11.3	G10-11.3	Central Payroll				1,255,160
G10-11.4	G10-11.4	Accounting Services				1,085,538
G10-11.5	G10-11.5	Financial Reporting				1,296,916
G10-11.6	G10-11.6	Financial Reporting - Single Audit				23,802
G10-11.7	G10-11.7	Accounting Services - Non Allocable				0
G10-12.2	G10-12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION				14,393,445
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support				5,371,988

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
			33.14	34.2	35.0	
						2,272,069
G10-12.5	G10-12.5	Personnel Operations and System Support				0
G10-12.6	G10-12.6	Budget Service - Computer Operations				6,231,849
G10-12.7	G10-12.7	Personnel Operations Special Billing				4,865,914
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				489,086
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable				2,894,287
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				2,826,188
G10-13.3	G10-13.3	Personnel Administration				0
G02-13.5	G02-13.5	Employee Relations - Non Allocable				3,535
G45-14.2	G45-14.2	MEDIATION SERVICES				46,820
G45-14.3	G45-14.3	State Agencies				1,319,654
G45-14.4	G45-14.4	Mediation/Representation - General				497,225
L49-15.2	L49-15.2	LEGISLATIVE AUDITOR				2,315,728
L49-15.3	L49-15.3	Financial Audits				1,078,958
L49-15.4	L49-15.4	Program Audits				309,686
L49-15.5	L49-15.5	Single Audits				2,129
L49-15.6	L49-15.6	Audit Comm				65,455
L49-15.7	L49-15.7	Financial Audit- Outdoors				86,505
L49-15.8	L49-15.8	Financial Audit- Art				61,707
L49-15.9	L49-15.9	Financial Audit- Clean Water				17,878
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				11,173
L49-15.11	L49-15.11	Program Audit- Outdoors				6,522
L49-15.12	L49-15.12	Program Audit- Art				17,024
L49-15.13	L49-15.13	Program Audit- Clean Water				5,754
L49-15.14	L49-15.14	Program Audit- Parks & Trails				2,345
G61-16.2	G61-16.2	STATE AUDITOR	1	-	-	0
G61-16.3	G61-16.3	State Auditor General	-	-	-	0
17.0	17	SWIFT (Internally Developed Software Amortized over 99YYY Consumer Agencies)	-	-	-	0
	G02-0002	State Archaeology	-	-	1,060	225,590
	G02-0003	Public Broadcasting	-	-	380	3,592,369
	G02-0007	Information Policy Analysis	-	-	2,043	506,658
	G02-0009	Real Estate and Construction Services	-	-	37,176	29,045,660
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	12
	G02-0012	STAR	-	462,345	27,085	2,865,911
	G02-0014	Capital Group Parking	-	-	32,413	3,883,068
	G02-0015a	Fleet Services	-	-	194,777	12,887,033
	G02-0016	Development Disabilities	-	1,012,515	9,472	6,123,912
	G02-0017a	Risk Management	-	-	20,883	9,057,882
	G02-0017b	Risk Management - Workers Compensation	-	-	144,662	37,176,530
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	469	18,686
	G02-0021a	Plant Management (Leases)	-	-	170,759	40,365,403
	G02-0021b	Plant Management (Repairs)	-	-	9,115	313,032
	G02-0021c	Plant Management (Materials Transfer)	-	-	3,445	189,577
	G02-0021f	Plant Management FR & R	-	-	433	194,349
	G02-0024	MN Bookstore	-	-	22,744	1,429,083
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	2

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

Schedule No.	DP#	Name	Program Audits - Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
			Program Audit - Parks & Trails	STATE AUDITOR		
	G02-0029a	Cooperative Purchasing (CPV)	-	-	3,753	1,663,745
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	5,872	4,576,348
	G02-0031	Central Mail	-	-	47,223	9,322,927
	G02-0034	Other Non-Allocable	-	-	-	0
	G02-0036	Demography	-	-	2,961	674,003
	G02-0037	Mn Geospatial Information Office	-	171,212	6,880	3,620,284
	G02-0037a	MnGeo Service Bureau	-	-	28	551,905
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	563	53,957
	G02-0042	Surplus Services	-	-	13,929	1,245,916
	G02-0044	RECS - Energy	-	-	240	4,570
	G02-0045	SmART FMR	-	-	654	139,395
	G02-0046	SmART HR	-	-	833	111,146
	G02-0047	Grants Recovery	-	-	-	0
	G02-0048	Arts & Cultural Heritage	-	-	1,980	8,806,546
	G02-0049	Materials Management	-	-	1,190	24,776
	B04	AGRICULTURE DEPT	-	7,320,977	426,760	44,467,437
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	25,805	491,496
	B13	COMMERCE DEPT	-	161,064,780	511,377	794,436,536
	B14	ANIMAL HEALTH BOARD	-	1,032,687	38,218	6,594,462
	B15	BARBER EXAMINERS BOARD	-	-	4,191	75,784
	B20	EXPLORE MINNESOTA TOURISM	-	-	21,906	2,774,822
	B22	EMPLOYMENT & ECONOMIC DEVELOPMT	-	2,459,085,596	7,316,016	10,284,768,967
	B24	PUBLIC FACILITIES AUTHORITY	-	-	19,029	53,325,674
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	1,578	180,262
	B34	HOUSING FINANCE AGENCY	-	-	134,617	10,199,616
	B41	WORKERS COMP COURT OF APPEALS	-	-	1,802	62,064
	B42	LABOR AND INDUSTRY DEPT	-	5,564,855	823,866	43,455,600
	B43	IRON RANGE RESOURCES	-	-	62,458	33,746,093
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	10,516	238,648
	B7G	COMBATIVE SPORTS COMMISSION	-	-	1,579	24,037
	B7P	ACCOUNTANCY BOARD	-	-	10,092	213,598
	B7S	PRIVATE DETECTIVES BOARD	-	-	1,078	15,750
	B82	PUBLIC UTILITIES COMM	-	-	97,283	2,271,364
	B9D	AMATEUR SPORTS COMM	-	-	898	1,584,942
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	14	208
	E25	CENTER FOR ARTS EDUCATION	-	-	42,615	2,209,851
	E26	MN STATE COLLEGES/UNIVERSITIES	-	1,146,826,683	12,264,606	4,938,131,359
	E37	EDUCATION DEPARTMENT	-	687,296,011	1,390,156	2,916,015,329
	E40	HISTORICAL SOCIETY	-	-	4,489	3,123,335
	E44	MINNESOTA STATE ACADEMIES	-	-	59,671	2,425,552
	E50	ARTS BOARD	-	1,048,236	31,957	65,487,421
	E60	OFFICE OF HIGHER EDUCATION	-	-	86,457	5,204,146
	E77	ZOOLOGICAL BOARD	-	-	137,671	4,450,248

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits	Federal Cash	Accounting & Procurement		
			Parks & Trails	Receipts - FY (Actual)	Transactions - FY (Actual)		
			33.14	34.2	35.0		
					SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)		
			Program Audit-Parks & Trails	STATE AUDITOR			
	E81	UNIVERSITY OF MINNESOTA	-	-	3,866	59,898	
	E95	HUMANITIES COMMISSION	-	-	192	3,593	
	E97	SCIENCE MUSEUM	-	-	48	712	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	189	2,692	
	G03	LOTTERY	-	-	9,411	3,665,308	
	G05	RACING COMMISSION	-	-	58,444	1,087,904	
	G06	ATTORNEY GENERAL	-	975,726	40,885	5,497,538	
	G09	GAMBLING CONTROL BOARD	-	-	6,587	606,958	
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	69,239	10,446,257	
	G17	HUMAN RIGHTS DEPT	-	-	6,846	841,240	
	G19	INDIAN AFFAIRS COUNCIL	-	-	6,416	1,074,806	
	G38	INVESTMENT BOARD	-	-	4,294	1,111,992	
	G39	GOVERNORS OFFICE	-	-	7,362	299,648	
	G45	MEDIATION SERVICES DEPT	-	-	2,206	332,570	
	G46	OFFICE OF ENTERPRISE TECHNOLOGY	-	-	223,174	21,653,280	
	G53	SECRETARY OF STATE	-	4,140,139	63,895	23,693,520	
	G61	OFFICE OF THE STATE AUDITOR	-	-	14,032	1,245,153	
	G62	MINN STATE RETIREMENT SYSTEM	-	-	196,326	8,728,591	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	291,021	8,758,082	
	G67	REVENUE DEPT	-	-	149,890	44,375,055	
	G69	TEACHERS RETIREMENT ASSOC	-	-	316,984	11,665,728	
	G90	REVENUE INTERGOVT PAYMENTS	-	-	4,440,461	64,304,728	
	G92	OMBUDSPERSON FOR FAMILIES	-	-	2,089	66,073	
	G96	UNIFORM LAWS COMMISSION	-	-	166	2,428	
	G9J	CAMPAIGN FINANCE BOARD	-	-	3,839	374,101	
	G9K	ADMINISTRATIVE HEARINGS	-	-	36,923	1,626,091	
	G9L	BLACK MINNESOTANS COUNCIL	-	-	7,269	123,254	
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	3,041	63,690	
	G9N	ASIAN-PACIFIC COUNCIL	-	-	2,637	52,787	
	G9Q	MMB DEBT SERVICE	-	-	6,009	90,658	
	G9R	MMB NON-OPERATING	-	9,096,586	7,952,735	147,732,828	
	G9X	CAPITOL AREA ARCHITECT	-	-	1,148	30,416	
	G9Y	DISABILITY COUNCIL	-	-	5,722	167,388	
	GPR	PAYROLL CLEARING	-	-	212	2,968	
	H12	HEALTH DEPT	-	-	894,049	160,995,040	
	H55	HUMAN SERVICES DEPT	-	235,336,347	12,523,433	1,444,430,855	
	H55b	HUMAN SERVICES SOS	-	5,800,980,148	852,541	23,228,031,210	
	H55c	HUMAN SERVICES MSOP	-	-	94,440	6,833,109	
	H75	VETERANS AFFAIRS DEPT	-	6,119,851	294,580	35,735,070	
	H7B	MEDICAL PRACTICE BOARD	-	-	30,982	1,072,542	
	H7C	NURSING BOARD	-	-	55,333	1,413,858	
	H7D	PHARMACY BOARD	-	163,100	16,808	1,375,956	
	H7F	DENTISTRY BOARD	-	-	25,511	515,255	

SWACAP			Schedule	Approp	Allmt	ALLTMT	FY 14 Budget	FY 14 (Allocable) Budget	SWACAP Line Total	Differ Btwn FY act 12 and Bud 14	FY 14 Non-Alloc Budget
Agency	Line	Fund	Name	ID		Name					
1.2			Equipment Use Charge				810,462	810,462	810,462		
G02	G02-3.2		ADMIN Management Services			SPECIAL PROJECTS/PURCHASES					
G02	G02-3.3	1000	Commissioner's Office	G027100	G0221001	COMMISSIONERS OFFICE	424,800	424,800			
					G0221002	CO COPIER ACCOUNT	20,000	20,000			
Total	G02-3.3								444,800	55,869	
G02	G02-3.4	1000		G027102	G0221041	Human Resources	426,181	426,181			
				G027101	G0221041	Human Resources	0	0			
Total	G02-3.4		Human Resources						426,181	106,113	
G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020	FINANCIAL MGMT	767,361	767,361			
	G02-3.5								767,361	102,032	
									0		
G02	G02-3.6	1000	IN LIEW OF RENT	G029100	G0229090	IN LIEW OF RENT	8,158,000				8,158,000
G02	G02-3.6	1000	LAND SALE REVOLVING LOAN	G029108	G0223102	LAND SALE REVOLVING LOAN	14,000				14,000
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	40,810	
G02	G02-4.5	1000	Real Estate & Construction Services	G021109	G0223201	REAL ESTATE & Const Services	2,551,000	456,000	456,000	9,827	2,095,000
G02-3.6	G02-4.7	1000	Real Estate & Construction Services Internally Developed Software Amortized over 10 years	G021109	G0223230	ENTERPRISE REAL PROPERTY	674,000	674,000			
							248,598	248,598	922,598	922,598	
	G02-4.10	1000	PLANT MANAGEMENT	G021108	G0224752	Central Mail - General Fund	444,564	444,564	444,564	14,071	
	G02-4.11	1000	OFFICE OF ENTERPRISE CONT IMP	G021119	G0221901	OFFICE OF ENTERPRISE CONT IMP	135,000	135,000	135,000	16,896	
	G02-4.12	1000	Office of Grants Management	G021106		GRANTS MGMT OPERATING	125,000	125,000	125,000	18,564	0
G10	G10-8.2	1000	MMB (Management Services)	G100009	G1029000	MANAGEMENT SERVICES	4,028,654	4,028,654	4,028,654	1,788,453	
	G10-8.3			G100009	G1029100	INTERNAL CONTROLS	459,328	459,328	459,328	25,305	
	G10-9.2	1000	TREASURY DIVISION								
	G10-9.3	1000	TREASURY	G100005	G1025000	TREASURY	1,016,340	1,016,340		0	0
	G10-9.3	1000	TREASURY	G100005	G1025100	BANK FEES	600,000	600,000	1,616,340	-126,379	
G10	G10-10.2	1000	BUDGET SERVICES	G100002	G1022000	BUDGET SERVICES	2,078,034				
	G10-10.3	1000	Analysis and Control (EBO's)					1,351,962			
	G10-10.4	1000	Budget Operations and Planning					632,270			
	G10-10.5	1000	Budget-Non-allocable								93,802
	G10-10.5	1000	LOCAL IMPACT NOTES	G100010	G1022100	LOCAL MANDATES BUDGET	207,000				207,000
	G10-10.3	1000	Analysis and Control (EBO's)						1,351,962	201,824	
	G10-10.4	1000	Budget Operations and Planning						632,270	94,387	
	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	1,214,171	1,214,171	1,214,171	-34,722	
G10	G10-11.4	1000	ACCOUNTING SERVICES			ACCOUNTING SERVICES			0		

SWACAP			Schedule	Approp	Alltmt	ALLTMT	FY 14	FY 14	SWACAP	Differ	FY 14
Agency	Line	Fund	Name	ID		Name	Budget	(Allocable) Budget	Line Total	Btwn FY act 12 and Bud 14	Non-Alloc Budget
G10	G10-11.4	1000	ACCOUNTING SERVICES	G100001	G1021300	AGENCY SUPPORT	1,400,488	1,400,488			
	G10-11.4	1000							1,400,488	348,244	
G10	G10-11.5	1000	ACCOUNTING SERVICES	G100001	G1021200	FINANCIAL REPORTING	1,450,517	1,424,375	1,424,375	127,520	
	G10-11.6	1000	ACCOUNTING SERVICES			SINGLE AUDIT		26,142	26,142	2,340	
G10	G10-12.2	1000	INFORMATION SERVICES			MANAGEMENT & ADMINISTRATION			0		
G10	G10-12.2	1000	INFORMATION SERVICES	G100004	G1024400	TECHNICAL SUPPORT	1,092,260	1,092,260			
Total	G10-12.2			G100004	G1024000	TECHNICAL SERVICES	716,720	716,720			
				G100004	G1024100	SYST SOFTWARE & DATABASE	1,124,400	1,124,400			
									2,933,380	1,677,461	
G10	G10-12.4	1000	INFORMATION SERVICES	G100004	G1024200	SWIFT OPERATIONS & SYSTEMS SUP	818,660	818,660			
G10	G10-12.4	3610		G100090	G1021410	Tech Lease Project	0	0			
G10	G10-12.4								818,660	-3,827,864	
G10	G10-12.5	1000	INFORMATION SERVICES	G100004	G1024100	SEMA4 OPERATIONS & SUPPORT	0	0			
G10	G10-12.5	1000							0	-1,151,588	
G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024100	SEMA4		0	3,750,000	1,465,323	
G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024200	SSSB	10,000,000	10,000,000		0	
G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024400	TECHNICAL SUPPORT UNIT		0	0	0	
G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING			BILLING BIS		0	0	0	
Total	G10-12.8								6,250,000	2,486,510	
G10	G10-12.90	1000	ECONOMIC ANALYSIS	G100003	G203000	ECONOMIC ANALYSIS	443,421			0	443,421
Total	G10-12.90									0	
G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100007	G1027000	ADMINISTRATIVE SERVICES	1,923,951	1,923,951			
			HUMAN RESOURCE MGMT	G100007	G1027600	WORKFORCE PLANNING	447,990	447,990			
G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100008	G1028000	LABOR RELATIONS & COMPENSATION	868,600	868,600			
Total	G24-13.3								0	3,240,541	415,154
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	1,669,000	57,414			1,611,586
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							57,414	10,594	
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	1,485,495	1,485,495			
		1000		G465000	G4625111	Admin Allocation	4,754	4,754	1,490,249	644,449	0
	G46-6.2		OET Administrative Costs								
G46	G46-6.4	1000	IT Spend	G465010	G4625106	Enterprise IT Security	4,831,919	4,831,919	4,831,919	1,786,507	0
						IT Service Consolidation					
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	6,063,681			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

SWACAP			Schedule	Approp	Alltmt	ALLTMT	FY 14	FY 14	SWACAP	Differ	FY 14
Agency	Line	Fund	Name	ID		Name	Budget	(Allocable) Budget	Line Total	Btwn FY act 12 and Bud 14	Non-Alloc Budget
G61	G61-16.2	1000	AUDIT PRACTICE			FIELD OFFICE SUPPORT					
G61	G61-16.2	1000	AUDIT PRACTICE	G615000	G6125000	OPERATIONS MANAGEMENT	750,750				
G61	G61-16.2	1000	AUDIT PRACTICE			OPERATIONS MANAGEMENT STATEWID					
G61	G61-16.2	1000	CONSTITUTIONAL OFFICE	G610000	G6120000	CONSTITUTIONAL OFFICE	258,200				
G61	G61-16.2	1000	CONSTITUTIONAL OFFICE			CONSTITUTIONAL OFFICE					
G61	G61-16.2	1000	PENSION	G614000	G6124000	PENSION	431,850				
G61	G61-16.2	1000	GOVERNMENT INFORMATION	G613000	G6123000	GOVERNMENT INFORMATION	510,600				
G61	G61-16.2	1000	SPECIAL INVESTIGATIONS	G612000	G6122000	SPECIAL INVESTIGATIONS	510,600				
G61	G61-16.2	1000	TAX INCREMENT FINANCING			TAX INCREMENT FINANCING					0
				G616000	G6126000	JOBZ	77,800				
G61	G61-16.2	1000	LOCAL PERFORMANCE MEAS & RPTG	G613001	G6123000		2,000				
Total	G61-16.2 (non-all)								0	-36,516	8,605,481
L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921300	SUPPORT SERVICES DIVISION	1,206,850	1,206,850			0
	L49-15.2	1000		L491000	L4922000	OLA CARRY FORWARD	155,000	155,000	1,361,850	-193,665	
L49	L49-15.3	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921100	FINANCIAL AUDIT DIVISION	2,977,359	2,391,117.0129	2,391,117	75,389	0
L49	L49-15.5	1000	LEGISLATIVE AUDITOR'S OFFICE			SINGLE AUDIT		319,768	319,768	10,082	
						Legacy - Outdoors		67,586	67,586		
						Legacy - Arts		89,321	89,321		
						Legacy - Clean Water		63,715	63,715		
						Legacy - Parks & Trails		18,460	18,460		
L49	L49-15.4	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921200	PROGRAM EVALUATION DIVISION				-1,078,958	
L49	L49-15.6	1000	LEGISLATIVE AUDIT COMMISSION	L490000	L4921000	LEGISLATIVE AUDIT COMM EXP	7,000		0	-2,129	7,000
	SWIFT(amortize 10 years)						5,295,083	5,295,083	5,295,083	0	