

13 - 0893

State of Minnesota

Statewide Cost Allocation Plan



Fiscal Year 2012 Actual
Supplemental – Statewide Indirect Cost Allocation Plan
For the American Recovery and Reinvestment Act (ARRA)

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.



**DHHS DIVISION OF COST ALLOCATION (DCA)
CERTIFICATE OF SUPPLEMENTAL AMERICAN RECOVERY
AND REINVESTMENT ACT (ARRA) COST ALLOCATION
PLAN**


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

1. All costs included in this proposal dated December 6, 2011 to establish cost allocations or billings for the fiscal year ended June 30, 2012 are allowable in accordance with the requirements 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), the American Recovery and Reinvestment Act of 2009, and the federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to Federal ARRA awards on the basis of a beneficial or causal relationship between the expenses incurred and the ARRA awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare the foregoing is true and correct.

Minnesota Management and Budget

Governmental Unit


Signature

Barbara Ruckheim

Name of Official

Financial Reporting Director

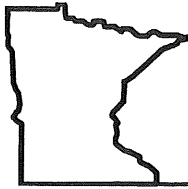
Title

June 6, 2013

Date of Execution

NOTE: WE WILL NOT BE ABLE TO PROCESS YOUR COST ALLOCATION PLAN WITHOUT THIS CERTIFICATION.

Send certificate along with your indirect cost proposal to your assigned Regional office of the Division of Cost Allocation. Rev. 6/09

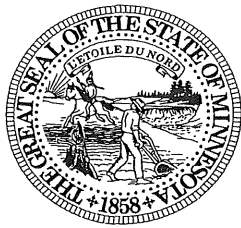


State of Minnesota
Supplemental ARRA Statewide Cost Allocation Plan
Fiscal Year 2012 Actual

Table of Contents

TABLE OF CONTENTS
Supplemental ARRA SWCAP—
Fiscal Year 2012 Actual

Certification.....	iii
Actual FY12 ARRA Allocations.....	Exhibit A
Step-Down Calculation.....	Exhibit B
Description of ARRA Services & Actual Cost Details.....	Exhibit C
Allocation Statistics.....	Exhibit D

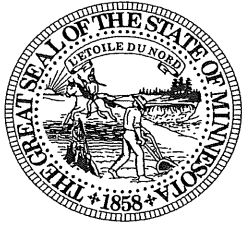


State of Minnesota

Minnesota ARRA Supplemental Statewide Cost Allocation Plan

Fiscal Year 2012 Actual

Prepared by Minnesota
Management and Budget
James Schowalter,
Commissioner
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155



State of Minnesota

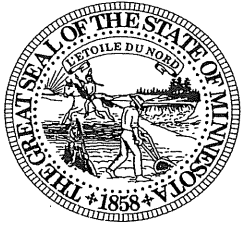
Exhibit A

ARRA Support Allocations

Minnesota
Supplemental-ARRA
Statewide Cost
Allocation Plan
Fiscal Year 2012 Actual

State of Minnesota
 ARRA Cost Allocation Supplement
 Budget Fiscal Year 2012
 Exhibit A - ARRA Support Allocations

	B13 COMMERCE DEPT	B22 EMPLOYMENT & ECONOMIC DEVELOPMENT	E37 EDUCATION DEPARTMENT	G10 MINNESOTA MANAGEMENT & BUDGET	H12 HEALTH DEPT	
Legislative Auditor	(14,068)	(5,685)	(36,675)	2,527	2,351	
Total Allocated	(14,068)	(5,685)	(36,675)	2,527	2,351	
	H55 HUMAN SERVICES DEPT	H55(b) HUMAN SERVICES INSTITUTIONS	P01 MILITARY AFFAIRS DEPT	T79 TRANSPORTATION DEPT	Total	
Legislative Auditor	(9,980)	(15,956)	(241)	(3,219)	(80,947)	
Total Allocated	(9,980)	(15,956)	(241)	(3,219)	(80,947)	



State of Minnesota

Exhibit B

Allocation of General Support Costs

Minnesota
Supplemental—ARRA
Statewide Cost
Allocation Plan
Fiscal Year 2012 Actual

State of Minnesota

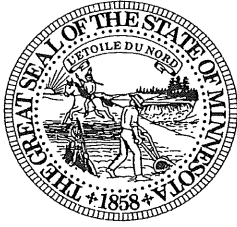
ARRA Supplemental - Statewide Cost Allocation Plan

Allocation of General Support Costs

State Fiscal Year 2012 Actual

Section I Exhibit B

DP#	Name	Allocation Basis FY12 Estimated Audit Hours	Actual	Financial Audits	Total	Total	Rollforward Adjustment
			2012 Allocable costs		Allocated Actual	Allocated Budget	
0	First Stepdown						
L49-15.3	Legislative Auditor's Financial Audits		26,528	(26,528)	-	-	-
B04	AGRICULTURE DEPT			0	13,086	40,241	(27,155) (14,068)
B13	COMMERCE DEPT	373		13,086	2,509	10,704	(8,195) (5,685)
B22	EMPLOYMENT & ECONOMIC DEVELPMT	72		2,509	0	-	-
B24	PUBLIC FACILITIES AUTHORITY			0	0	-	-
B34	HOUSING FINANCE AGENCY			0	0	-	-
B42	LABOR AND INDUSTRY DEPT			0	0	-	-
B82	PUBLIC UTILITIES COMM			0	0	-	-
E26	MN STATE COLLEGES/UNIVERSITIES			0	7,739	52,153	(44,414) (36,675)
E37	EDUCATION DEPARTMENT	221		7,739	0	-	-
E50	ARTS BOARD			0	0	-	-
E81	UNIVERSITY OF MINNESOTA			0	0	-	-
G02	ADMINISTRATION			0	1,263	-	1,263 2,527
G10	MINNESOTA MANAGEMENT & BUDGET	36		1,263	1,176	-	1,176 2,351
H12	HEALTH DEPT	34		1,176	0	9,980	(9,980) (9,980)
H55	HUMAN SERVICES DEPT			0	70	16,096	(16,026) (15,956)
H55(b)	HUMAN SERVICES INSTITUTIONS	2		70	0	-	-
H75	VETERANS AFFAIRS DEPT			0	0	-	-
J33	TRIAL COURTS			0	0	-	-
J52	PUBLIC DEFENSE BOARD			0	0	-	-
J65	SUPREME COURT			0	684	1,610	(925) (241)
P01	MILITARY AFFAIRS DEPT	20		684	0	-	-
P07	PUBLIC SAFETY DEPT			0	0	-	-
P78	CORRECTIONS DEPT			0	0	-	-
R29	NATURAL RESOURCES DEPT			0	0	-	-
R32	POLLUTION CONTROL AGENCY			0	0	3,219	(3,219) (3,219)
T79	TRANSPORTATION DEPT			0			
Consumer Agencies Total		756	26,528	0	26,528	134,003	(107,475) (80,947)
		756					



State of Minnesota

Exhibit C

Description of ARRA Services and Actual Cost Details— Section 1

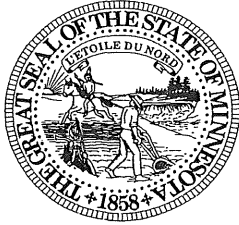
**Minnesota
Supplemental—ARRA
Statewide Cost
Allocation Plan**
Fiscal Year 2012 Actual

**State of Minnesota
ARRA Cost Allocation Supplement
Fiscal Year 2012 Actual**

Exhibit D - Stepdown Go Between Worksheet

Estimated ARRA
Audit Hours
Estimated ARRA
Financial Audit
Expenditures

<u>DP#</u>	<u>Name</u>	2012 ARRA Actual Allocable costs and applicable credits	Estimated ARRA Financial Audit Expenditures
	ARRA		
	Legislative Auditor's Office	26,528	
B13	COMMERCE DEPT		372.88
B22	EMPLOYMENT & ECONOMIC DEVELPMT		71.50
E37	EDUCATION DEPARTMENT		220.50
G10	MINNESOTA MANAGEMENT and BUDGET		33.50
H12	HEALTH		2.00
H55(b)	HUMAN SERVICES SOS		19.50
P01	MILITARY AFFAIRS DEPT		36.00
	Other		
<hr/>			
XXX	Total	<u>26,528</u>	<u>756</u>
<hr/>			
XXX	Source	26,528	756
XXX	Difference (Total - Source)	0	0



State of Minnesota

Exhibit D

Allocation Statistics

Minnesota
Supplemental-ARRA
Statewide Cost
Allocation Plan
Fiscal Year 2012 Actual

2012 OLA-FAD Hours - 7/1/2011 to 6/30/2012

ARRA

Sum of SumOFTOTALTIME

Row Labels	Federal-ARRA
Agency	755.88
Admin	
Amateur Sports Commission	
Arts Board	
Attorney General	
Black MN Council	
Board of Cosmetology	
Board of Psychology	
BWSR	
Campaign Finance	
Combative Sports	
Commerce	372.88
Corrections	
DEED	71.50
DNR	
DOLI	
Education	220.50
Health	33.50
Historical Society	
Housing Finance	
Human Services	2.00
Humanities Commission	
Judicial	
Lottery	
Medical Practice Board	
Military Affairs	19.50
Minnesota Zoo	
MMB	36.00
MnSCU	
MSRS	
OET	
PCA	
PERA	
Perpich Center for Arts	
Public Safety	
Revenue	
SBI	
Secretary of State	
State Auditor	
TRA	
Transportation	
Veterans Home - Mpls	
Direct Bill	
Metro Sports Facil	
State Fair	
General	
General Employee Benefits	
General Investigations Unapplied	
General Manager Time	
General Non-Audit	
General Unapplied	
Internal Project - IT	
Grand Total	755.88