

**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

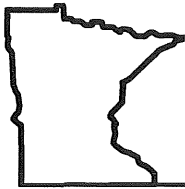
Table of Contents and Exhibit C Step-Down Schedules

TABLE OF CONTENTS

Roll Forward Costs by Department.....Exhibit A
 General Support Allocations - Federal Exhibit A – Federal
 General Support Allocations - All Exhibit A - All
Step-Down CalculationExhibit B
Description of Services & Estimated Cost Details for Section IExhibit C
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



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

Table of Contents and Exhibit C Step-Down Schedules

SCHEDULE NUMBER
1st STEP 2nd STEP

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

Allocation: Materials Management	4.8	22.8
Allocation: Central Mail	4.10	22.10
Allocation: Office of Enterprise Continuous Improvement	4.11	22.11
Allocation: Grants Management	4.12	22.12

MINNESOTA INFORMATION 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

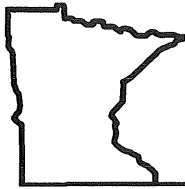
MMB—INTERNAL CONTROL & ACCOUNTABILITY

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



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

Table of Contents and Exhibit C Step-Down Schedules

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
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

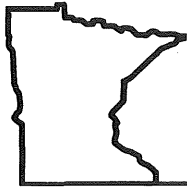
MMB—INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION

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

SCHEDULE NUMBER



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

Table of Contents and Exhibit C Step-Down Schedules

	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
 BUDGET PLANNING & ANALYSIS SYSTEM—(BPAS)		
(Internally developed software to be amortized over a ten (10) year period beginning in fiscal year 2013)		
Nature and Extent of Services	18.0	N/A
Schedule of Costs to be Allocated by Function.....	18.1	N/A

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2013 - Actual

DP#	Name	G02-0009 Real Estate and Construction Services	G02-0010 Oil Overcharge (Stripper Wells)	G02-0012 STAR	G02-0014 Capital Group Parking	G02-0015a 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	13,401	-	11,376	53,430	16,601	4,663	19,002	32,115	417,036
3.4	Human Resources	7,326	-	6,219	29,209	9,076	2,549	10,388	17,557	227,989
3.5	Financial Management and Reporting	30,211	6	31,723	43,275	169,991	10,806	25,540	144,785	182,011
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	2,203	1,102	-	2,203
4.7	Real Property	-	-	-	-	1,325	-	-	-	-
4.8	Materials Management	3,356	-	1,552	1,340	2,477	552	1,031	645	14,678
4.10	Central Mail	94	-	110	166	83	101	74	825	20
4.11	Office of Enterprise Continuous Improvement	25	-	21	98	30	9	35	59	763
4.12	Grants Mgt	50	-	56	-	-	434	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	2,836	-	105	222	4,356	852	1,707	4,176	3,765
6.4	Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	260	0	273	373	1,464	93	220	1,247	1,567
9.2	Treasury Division	-	-	-	-	-	-	-	-	-
9.3	Treasury	630	0	377	374	665	115	796	5,762	3,303
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	268	0	282	384	1,509	96	227	1,285	1,616
10.4	Budget Operations and Planning	442	-	439	334	6	528	-	767	1,715
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	226	-	192	901	280	79	321	542	7,035
11.4	Accounting Services	552	0	579	790	3,105	197	466	2,644	3,324
11.5	Financial Reporting	647	0	679	926	3,638	231	547	3,099	3,896
11.6	Financial Reporting - Single Audit	-	-	2	-	-	4	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	(2,234)	(0)	(2,346)	(3,200)	(12,570)	(799)	(1,889)	(10,706)	(13,458)
12.5	Personnel Operations and System Support	200	-	170	797	247	70	283	479	6,217
12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	1,020	-	866	4,066	1,263	355	1,446	2,444	31,734
12.8	Accounting & Procurement Operations Special Billing	2,331	0	2,448	3,339	13,116	834	1,971	11,171	14,044
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	542	-	460	2,161	671	189	768	1,299	16,866
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	State Agencies	10	-	8	38	12	3	14	23	299
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	4,047	-	-	-	-	-	-	2,802	-
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	-	-	3	-	-	6	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years beginning 1/1/13)	2,388	0	2,508	3,421	13,439	854	2,019	11,447	14,390
18	BPAS (Internally Developed Software Amortized over 10 years beginning 1/1/13)	-	-	-	-	-	-	-	-	-
20	Administration	17,482	-	371	3,689	7,838	495	7,354	26,913	27,869
	Total Actual	86,110	7	58,473	146,133	238,626	25,518	73,421	261,378	968,881
	Original Budget	102,079	-	58,936	83,237	232,212	22,438	61,029	290,200	852,390
	Rollforward Adjustment	-15,969	7	-463	62,896	6,414	3,080	12,392	-28,822	116,491

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2013 - Actual

	G02-0021b	G02-0021c	G02-0021d	G02-0021f	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031
DP#	Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management (Energy)	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	19,639	1,375	-	-	15,014	-	36,653	31,103
3.4	Human Resources	10,737	752	-	-	8,208	-	20,038	17,003
3.5	Financial Management and Reporting	13,019	211	-	569	23,577	-	4,917	47,392
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	7,711	1,102	1,102	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Materials Management	115	-	-	230	654	511	898	741
4.10	Central Mail	-	-	-	-	308	-	115	1,346
4.11	Office of Enterprise Continuous Improvement	36	3	-	-	27	67	65	57
4.12	Grants Mgt	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	0	-	-	-	462	1,224	6,983	1,761
6.4	Enterprise IT Security	-	-	-	-	-	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	112	2	-	5	203	42	69	408
9.2	Treasury Division	-	-	-	-	-	-	-	-
9.3	Treasury	44	5	-	12	274	105	259	178
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	116	2	-	5	209	44	71	421
10.4	Budget Operations and Planning	140	3	-	175	353	251	242	124
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	331	23	-	-	253	-	618	525
11.4	Accounting Services	238	4	-	10	431	-	90	866
11.5	Financial Reporting	279	5	-	12	505	105	171	1,014
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	(963)	(16)	-	(42)	(1,743)	-	(364)	(3,504)
12.5	Personnel Operations and System Support	293	21	-	-	224	-	546	464
12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	1,494	105	-	-	1,142	2,789	2,690	2,367
12.8	Accounting & Procurement Operations Special Billing	1,005	16	-	44	1,819	-	379	3,657
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	794	56	-	-	607	1,482	1,430	1,258
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	State Agencies	14	1	-	-	11	26	25	22
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	234	234	-
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)	1,029	17	-	45	1,864	389	630	3,747
18	BPAS (Internally Developed Software Amortized over 10 years)	-	-	-	-	-	-	-	-
20	Administration	114	4	-	1,276	1,010	1,475	3,075	7,699
	Total Actual	56,297	3,688	1,102	2,340	55,412	0	71,738	118,647
	Original Budget	14,110	18,736	-	2,018	55,749	196	47,780	71,451
	Rollforward Adjustment	42,187	-15,048	1,102	322	-337	-196	23,958	47,196

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2013 - Actual

	G02-0036	G02-0037	B04	B13	B14	B22	B42	E25	E26
		Mn Geospatial Information Office	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOPMENT	LABOR AND INDUSTRY DEPT	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/UNIV RSITIES
DP# Name	Demography								
3.2 Admin Management Services									
3.3 Commissioner's Office	-	1,888	-	-	-	-	-	-	-
3.4 Human Resources	-	1,032	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	44	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,102	-	9,915	7,711	-	56,183	3,305	8,813	-
4.7 Real Property	-	-	237	92	-	1,402	-	5,138	-
4.8 Materials Management	-	-	37,937	18,250	1,938	394,604	20,433	6,077	-
4.10 Central Mail	46	3	7,081	12,220	328	136	11,363	-	1,263
4.11 Office of Enterprise Continuous Improvement	-	3	1,694	1,196	221	4,664	1,102	266	40,052
4.12 Grants Mgt	-	-	2,163	49,420	-	154,298	1,007	234	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	41,294	31,414	4,002	219,539	38,699	903	861,901
6.4 Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	-	0	3,704	4,741	185	58,515	7,862	411	90,955
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	-	2	6,989	21,717	486	78,950	8,846	1,196	231,320
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	-	0	3,818	4,887	190	60,318	8,104	424	93,759
10.4 Budget Operations and Planning	-	-	42,630	10,873	2,733	13,794	4,970	5,699	27,226
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	32	15,628	11,037	2,040	43,025	10,166	2,456	369,467
11.4 Accounting Services	-	1	7,856	10,057	392	124,123	16,677	872	192,937
11.5 Financial Reporting	-	1	9,206	11,785	459	145,447	19,542	1,022	226,082
11.6 Financial Reporting - Single Audit	-	0	29	567	2	5,241	23	-	4,562
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	-	(3)	(31,805)	(40,715)	(1,586)	(502,492)	(67,515)	(3,531)	(781,073)
12.5 Personnel Operations and System Support	-	28	13,812	9,754	1,803	38,025	8,984	2,171	326,533
12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	-	144	70,497	49,788	9,201	194,088	45,858	11,081	1,666,682
12.8 Accounting & Procurement Operations Special Billing	-	3	33,188	42,486	1,655	524,345	70,452	3,685	815,042
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	76	37,467	26,461	4,890	103,153	24,373	5,889	885,800
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	-	1	665	470	87	1,832	433	105	15,729
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	17,227	69,243	860	209,097	30,272	43,509	51,564
15.4 Program Audits	-	-	7,643	-	-	13,537	-	-	-
15.5 Single Audits	-	-	-	34,537	-	192,061	-	-	-
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	-	0	43	850	4	7,848	34	-	6,831
17 SWIFT (Internally Developed Software Amortized over 10 years)	-	3	34,005	43,532	1,696	537,259	72,187	3,775	835,114
18 BPAS (Internally Developed Software Amortized over 10 years)	-	-	4,773	2,386	795	3,977	3,182	795	4,773
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	1,147	3,259	377,695	434,761	32,383	2,682,969	340,359	100,991	5,966,517
Original Budget	11,223	36,546	375,328	386,915	38,476	3,612,269	436,579	103,287	6,721,329
Rollforward Adjustment	-10,076	-33,287	2,367	47,846	-6,093	-929,300	-96,220	-2,296	-754,812

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

Federal Version

State Fiscal Year 2013 - Actual

	E37	E44	E50	E60	E77	G06	G09	G17	G19
DP# Name	EDUCATION DEPARTMENT	MINNESOTA STATE ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	HUMAN RIGHTS DEPT	INDIAN 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	3,305	1,102	-	-	-	1,102	-	2,203	1,102
4.7 Real Property	-	12,452	-	-	17,390	-	-	-	-
4.8 Materials Management	21,538	10,451	7,652	8,936	18,762	5,948	428	1,377	456
4.10 Central Mail	3,267	-	228	3,379	-	5,666	113	965	5
4.11 Office of Enterprise Continuous Improvement	1,048	660	64	223	789	724	86	74	13
4.12 Grants Mgt	53,493	-	28,985	1,537	-	-	-	-	672
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	111,738	1,990	1,920	7,609	5,092	14,506	327	2,452	88
6.4 Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	14,748	573	393	831	1,259	508	68	67	52
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	40,402	1,482	1,451	2,292	2,889	2,224	219	153	190
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	15,202	590	405	856	1,298	524	70	69	53
10.4 Budget Operations and Planning	20,165	8,203	1,569	5,814	6,609	3,243	640	1,031	391
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	9,664	6,087	595	2,058	7,283	6,677	791	680	123
11.4 Accounting Services	31,283	1,215	833	1,762	2,671	1,078	144	142	110
11.5 Financial Reporting	36,658	1,424	976	2,065	3,130	1,264	169	167	129
11.6 Financial Reporting - Single Audit	2,990	-	4	-	-	4	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	(126,646)	(4,918)	(3,371)	(7,134)	(10,812)	(4,366)	(584)	(576)	(445)
12.5 Personnel Operations and System Support	8,541	5,379	526	1,819	6,436	5,901	699	601	108
12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	43,595	27,457	2,684	9,284	32,852	30,120	3,568	3,066	553
12.8 Accounting & Procurement Operations Special Billing	132,153	5,132	3,518	7,445	11,282	4,555	609	601	464
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	23,169	14,593	1,426	4,934	17,460	16,008	1,896	1,629	294
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	411	259	25	88	310	284	34	29	5
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	153,111	27,682	8,551	20,533	8,344	21,351	21	-	1,106
15.4 Program Audits	291,141	-	-	-	-	-	-	-	15,084
15.5 Single Audits	142,836	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	3,092	-	1,632	-	-	-	-	-	-
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	4,478	-	7	-	-	7	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years t	135,408	5,258	3,605	7,628	11,560	4,668	624	616	476
18 BPAS (Internally Developed Software Amortized over 10 years b	4,773	2,386	795	3,182	1,591	1,591	795	1,591	-
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	1,181,565	129,457	64,472	85,142	146,194	123,588	10,718	16,935	21,031
Original Budget	815,105	115,892	41,259	80,667	131,801	118,659	12,854	16,997	31,767
Rollforward Adjustment	366,460	13,565	23,213	4,475	14,393	4,929	-2,136	-62	-10,736

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2013 - Actual

	G45	G46	G67	G92	G9L	G9M	G9N	G9Q	G9Y
DP# Name	MEDIATION SERVICES DEPT	MN.IT	REVENUE DEPT	OMBUDSPERSON FOR FAMILIES	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE	DISABILITY 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	1,102	19,829	8,813	-	1,102	1,102	1,102	-	1,102
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	428	22,104	12,974	152	295	331	355	-	562
4.10 Central Mail	124	20	108,372	3	7	10	130	-	62
4.11 Office of Enterprise Continuous Improvement	30	5,133	3,890	12	11	13	9	-	21
4.12 Grants Mgt	63	-	185	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	26,283	214,478	143	58	72	65	-	219
6.4 Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	25	2,417	1,418	14	27	41	32	56	50
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	75	8,354	4,557	40	110	115	102	39	143
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	26	2,491	1,462	15	28	42	32	58	52
10.4 Budget Operations and Planning	239	7,917	15,019	165	337	-	379	4,025	452
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	278	47,351	35,882	108	98	124	86	-	197
11.4 Accounting Services	53	5,127	3,009	30	57	86	67	119	106
11.5 Financial Reporting	62	6,008	3,526	35	67	101	78	140	124
11.6 Financial Reporting - Single Audit	-	0	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	(214)	(20,755)	(12,181)	(122)	(230)	(348)	(271)	(482)	(429)
12.5 Personnel Operations and System Support	245	41,849	31,713	96	87	109	76	-	174
12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	1,253	213,604	161,867	489	444	559	388	-	887
12.8 Accounting & Procurement Operations Special Billing	223	21,658	12,711	127	240	363	282	503	448
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	666	113,525	86,028	260	236	297	206	-	472
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	12	2,016	1,528	5	4	5	4	-	8
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	31,960	285,066	-	2,656	1,106	1,106	-	21
15.4 Program Audits	25,254	-	23,365	-	16,469	17,853	17,853	-	-
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	-	0	-	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	229	22,191	13,024	130	246	372	289	516	459
18 BPAS (Internally Developed Software Amortized over 10 years)	795	5,568	3,977	-	-	-	-	-	795
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	30,968	584,651	1,020,683	1,704	22,346	22,353	22,370	4,974	5,925
Original Budget	7,189	168,267	955,346	17,439	47,352	16,881	16,110	17,748	42,541
Rollforward Adjustment	23,779	416,384	65,337	-15,735	-25,006	5,472	6,260	-12,774	-36,616

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2013 - Actual

	H12	H55	H55(b)	H55(c)	H60	H75	H7S	J33	J52
DP# Name	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN-SURE	VETERANS AFFAIRS DEPT	EMERGENCY MEDICAL SERVICES BD	TRIAL COURTS	PUBLIC DEFENSE 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	9,915	67,200	-	-	5,508	1,102	-	-	-
4.7 Real Property	-	-	51,592	13,218	-	28,285	-	-	-
4.8 Materials Management	59,816	34,733	39,222	6,515	4,968	50,465	714	23,628	5,405
4.10 Central Mail	26,343	40,994	-	-	-	390	752	1,263	-
4.11 Office of Enterprise Continuous Improvement	3,955	4,508	10,493	2,033	-	3,810	32	5,282	1,394
4.12 Grants Mgt	81,286	88,750	-	-	-	931	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	193,923	1,334,612	34,411	5,407	622,130	57,943	517	78,154	13,422
6.4 Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	6,667	100,213	6,785	841	196	2,835	107	14,181	447
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	16,020	322,478	21,834	2,705	-	10,749	340	101,445	1,869
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	6,872	103,302	6,994	867	202	2,923	111	14,618	461
10.4 Budget Operations and Planning	25,734	43,334	22,135	9,689	951	15,713	1,457	23,987	6,441
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	36,488	41,587	96,794	18,753	-	35,143	298	48,727	12,859
11.4 Accounting Services	14,141	212,575	14,393	1,783	416	6,014	228	30,082	948
11.5 Financial Reporting	16,571	249,094	16,865	2,089	487	7,048	267	35,249	1,111
11.6 Financial Reporting - Single Audit	1,063	26,793	-	-	151	6	1	5	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	(57,249)	(860,574)	(58,266)	(7,219)	(1,683)	(24,349)	(923)	(121,780)	(3,839)
12.5 Personnel Operations and System Support	32,248	36,754	85,546	16,574	-	31,059	263	43,065	11,365
12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	164,598	187,599	436,641	84,595	-	158,531	1,344	219,810	58,008
12.8 Accounting & Procurement Operations Special Billing	59,739	898,000	60,800	7,533	1,756	25,408	963	127,076	4,006
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	87,480	99,704	232,064	44,960	-	84,256	714	116,824	30,830
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	1,553	1,770	4,121	798	-	1,496	13	2,074	547
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	37,398	174,169	41,375	67,522	-	33,828	-	53,199	-
15.4 Program Audits	12,077	421,972	-	-	-	-	-	-	-
15.5 Single Audits	79,669	415,760	-	-	-	-	-	-	-
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	1,592	40,120	-	-	226	9	1	7	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	61,210	920,116	62,297	7,718	1,799	26,033	986	130,206	4,104
18 BPAS (Internally Developed Software Amortized over 10 years)	9,546	7,955	-	-	2,386	2,386	-	-	1,591
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	988,653	5,013,517	1,186,093	286,381	639,495	562,016	8,185	947,102	150,971
Original Budget	923,456	5,881,714	1,045,769	306,633	-	539,208	23,570	1,049,947	114,351
Rollforward Adjustment	65,197	-868,197	140,324	-20,252	639,495	22,808	-15,385	-102,845	36,620

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2013 - Actual

	J65	P01	P07	P78	R29	R32	R9P	T79	
DP# Name	SUPREME COURT	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT	Federal Invoices Subtotal
3.2 Admin Management Services									
3.3 Commissioner's Office	-	-	-	-	-	-	-	-	708,649
3.4 Human Resources	-	-	-	-	-	-	-	-	387,410
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-	736,050
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	44,065	60,590	68,301	11,016	8,813	7,711	429,636
4.7 Real Property	-	135,117	581	173,191	96,407	466	-	125,668	662,561
4.8 Materials Management	7,716	62,836	81,225	141,690	178,734	22,657	10,635	638,057	1,989,783
4.10 Central Mail	2,754	1	126,348	1,144	21,504	4,048	213	6,778	390,694
4.11 Office of Enterprise Continuous Improvement	750	810	5,534	10,578	15,452	2,690	341	21,763	152,717
4.12 Grants Mgt	-	57	131,430	7,905	76,264	26,181	28,590	56,265	790,259
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	130,161	974	433,298	118,378	188,261	82,845	10,819	394,006	5,312,503
6.4 Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	960	2,414	26,908	7,003	32,243	3,967	474	152,696	554,224
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	3,159	9,148	58,362	22,767	49,070	5,106	1,259	71,002	1,124,554
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	989	2,488	27,737	7,219	33,237	4,090	489	157,403	571,308
10.4 Budget Operations and Planning	4,744	3,538	89,178	46,888	123,325	33,606	6,555	68,539	715,460
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	6,921	7,469	51,050	97,579	142,540	24,811	3,148	200,761	1,408,781
11.4 Accounting Services	2,036	5,120	57,078	14,855	68,395	8,415	1,006	323,905	1,175,640
11.5 Financial Reporting	2,386	6,000	66,883	17,408	80,144	9,861	1,179	379,550	1,377,608
11.6 Financial Reporting - Single Audit	2	230	489	4	160	92	5	2,984	45,415
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	(8,242)	(20,727)	(231,069)	(60,140)	(276,884)	(34,069)	(4,072)	(1,311,276)	(4,759,388)
12.5 Personnel Operations and System Support	6,117	6,601	45,118	86,239	125,976	21,928	2,782	177,432	1,245,072
12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	31,223	33,695	230,290	440,182	643,004	111,922	14,199	905,643	6,355,072
12.8 Accounting & Procurement Operations Special Billing	8,600	21,629	241,118	62,755	288,926	35,550	4,249	1,368,302	4,966,372
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	16,594	17,908	122,393	233,946	341,740	59,484	7,546	481,327	3,377,563
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	295	318	2,173	4,154	6,068	1,056	134	8,547	59,975
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	6,298	44,984	35,548	60,058	18,338	34,719	134,075	1,733,215
15.4 Program Audits	61,205	-	225,246	66,467	138,841	-	73,051	140,233	1,567,290
15.5 Single Audits	-	18,206	33,684	-	-	-	-	19,528	936,280
15.7 Financial Audit- Outdoors	-	-	-	-	33,869	-	-	-	33,869
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-	4,725
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	4	344	732	6	240	138	7	4,468	68,004
17 SWIFT (Internally Developed Software Amortized over 10 years)	8,812	22,161	247,056	64,301	296,041	36,426	4,354	1,402,000	5,088,680
18 BPAS (Internally Developed Software Amortized over 10 years)	1,591	2,386	7,159	9,546	3,182	6,364	3,182	7,955	113,755
20 Administration	-	-	-	-	-	-	-	-	106,663
Total Actual	288,778	345,021	2,169,050	1,670,204	2,835,097	496,989	213,677	5,945,323	39,430,398
Original Budget	174,427	369,720	2,034,659	1,433,594	2,527,706	527,551	127,629	6,751,665	40,175,285
Rollforward Adjustment	114,351	-24,699	134,391	236,610	307,391	-30,562	86,048	-806,342	-744,887

Statewide Cost Allocation Plan
 Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2013 - Actual

DP#	Name	Non Federal Invoices Subtotal	Total
3.2	Admin Management Services		
3.3	Commissioner's Office	47,604	756,253
3.4	Human Resources	26,025	413,434
3.5	Financial Management and Reporting	23,588	759,638
4.2	Government & Citizen Services	0	-
4.5	Real Estate and Construction Services - Leasing	60,590	490,226
4.7	Real Property	59,440	722,001
4.8	Materials Management	54,217	2,044,000
4.10	Central Mail	68,274	458,968
4.11	Office of Enterprise Continuous Improvement	5,979	158,697
4.12	Grants Mgt	77,664	867,922
6.2	Minnesota Information Technology	0	-
6.3	IT Spend	511,709	5,824,212
6.4	Enterprise IT Security	0	-
8.2	Minnesota Management & Budget	0	-
8.3	Internal Controls & Accountability	126,276	680,500
9.2	Treasury Division	0	-
9.3	Treasury	383,219	1,507,774
10.2	MMB - Budget Division	0	-
10.3	Analysis & Control (EBO's)	130,168	701,477
10.4	Budget Operations and Planning	57,656	773,117
11.2	MMB-Accounting Division	0	-
11.3	Central Payroll	55,159	1,463,940
11.4	Accounting Services	267,861	1,443,501
11.5	Financial Reporting	313,878	1,691,486
11.6	Financial Reporting - Single Audit	149	45,564
12.2	MMB I.T - Management and Administration	0	-
12.4	Accounting & Procurement Operations and System Support	-1,084,391	(5,843,779)
12.5	Personnel Operations and System Support	48,749	1,293,821
12.6	Budget Service - Computer Operations	0	-
12.7	Personnel Operations Special Billing	248,825	6,603,897
12.8	Accounting & Procurement Operations Special Billing	1,131,550	6,097,922
13.2	State HR, Benefits & Labor Relations	0	-
13.3	Personnel Administration	132,244	3,509,807
14.2	Mediation Services	0	-
14.3	State Agencies	2,348	62,323
15.2	Legislative Auditor	0	-
15.3	Financial Audits	602,450	2,335,665
15.4	Program Audits	0	1,567,290
15.5	Single Audits	0	936,280
15.7	Financial Audit- Outdoors	0	33,869
15.8	Financial Audit- Art	58,961	63,686
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	-
15.13	Program Audit- Clean Water	0	-
15.14	Program Audit- Parks & Trails	0	-
16.2	State Auditor	223	68,227
17	SWIFT (Internally Developed Software Amortized over 10 years l	1,159,417	6,248,097
18	BPAS (Internally Developed Software Amortized over 10 years b	54,093	167,848
20	Administration	1,579	108,242
	Total Actual	4,625,505	44,055,903
	Original Budget	4,301,241	44,476,526
	Rollforward Adjustment	324,264	-420,623

Statewide Cost Allocation Plan

Exhibit A - Rollforward Costs by

State Version (all agencies)

State Fiscal Year 2013 - Actual

G02-0002 G02-0003 G02-0005 G02-0007 G02-0009 G02-0010 G02-0012 G02-0013 G02-0014

DP#	Name	State Archaeology	Public Broadcasting	Materials Service and Distribution	Information Policy Analysis	Real Estate and Construction Services	Oil Overcharge (Stripper Wells)	STAR	Volunteer Services	Capital Group Parking
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	5,901	-	-	8,613	13,401	-	11,376	-	53,430
3.4	Human Resources	3,226	-	-	4,709	7,326	-	6,219	-	29,209
3.5	Financial Management and Reporting	1,271	338	-	3,181	30,211	6	31,723	-	43,275
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leas	-	1,102	25,338	-	-	-	-	1,102	-
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	55	18	-	170	3,356	-	1,552	-	1,340
4.10	Central Mail	-	-	-	4	94	-	110	-	166
4.11	Office of Enterprise Continuous Improvement	11	-	-	16	25	-	21	-	98
4.12	Grants Mgt	-	1,598	-	-	50	-	56	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	51	-	-	137	2,836	-	105	-	222
6.4	Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	11	3	-	27	260	0	273	-	373
9.2	Treasury Division	-	-	-	-	-	-	-	-	-
9.3	Treasury	23	10	-	-	630	0	377	-	374
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	11	3	-	28	268	0	282	-	384
10.4	Budget Operations and Planning	191	45	-	296	442	-	439	-	334
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	100	-	-	145	226	-	192	-	901
11.4	Accounting Services	23	6	-	58	552	0	579	-	790
11.5	Financial Reporting	27	7	-	68	647	0	679	-	926
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	2	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sys	(94)	(25)	-	(235)	(2,234)	(0)	(2,346)	-	(3,200)
12.5	Personnel Operations and System Support	88	-	-	128	200	-	170	-	797
12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	449	-	-	655	1,020	-	866	-	4,066
12.8	Accounting & Procurement Operations Special	98	26	-	245	2,331	0	2,448	-	3,339
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	239	-	-	348	542	-	460	-	2,161
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	State Agencies	4	-	-	6	10	-	8	-	38
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	4,047	-	-	-	-
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	-	-	-	-	-	-	3	-	-
17	SWIFT (Internally Developed Software Amortiz	100	27	-	252	2,388	0	2,508	-	3,421
18	BPAS (Internally Developed Software Amortiz	-	-	-	-	-	-	-	-	-
20	Administration	178	-	-	410	17,482	-	371	-	3,689
Total Actual		11,962	3,158	25,338	19,263	86,110	7	58,473	1,102	146,133
Original Budget		8,526	39,091	0	14,531	102,079	0	58,936	0	83,237
Rollforward Adjustment		3,436	-35,933	25,338	4,732	-15,969	7	-463	1,102	62,896

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2013 - Actual

	G02-0015a	G02-0016	G02-0017a	G02-0017b	G02-0018	G02-0021a	G02-0021b	G02-0021c	G02-0021d	
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)	Plant Management (Materials Transfer)	Plant Management (Energy)
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	16,601	4,663	19,002	32,115	-	417,036	19,639	1,375	-
3.4	Human Resources	9,076	2,549	10,388	17,557	-	227,989	10,737	752	-
3.5	Financial Management and Reporting	169,991	10,806	25,540	144,785	5	182,011	13,019	211	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasid	-	2,203	1,102	-	2,203	2,203	7,711	1,102	1,102
4.7	Real Property	1,325	-	-	-	-	-	-	-	-
4.8	Materials Management	2,477	552	1,031	645	9	14,678	115	-	-
4.10	Central Mail	83	101	74	825	1	20	-	-	-
4.11	Office of Enterprise Continuous Improvement	30	9	35	59	-	763	36	3	-
4.12	Grants Mgt	-	434	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	4,356	852	1,707	4,176	-	3,765	0	-	-
6.4	Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	1,464	93	220	1,247	0	1,567	112	2	-
9.2	Treasury Division	-	-	-	-	-	-	-	-	-
9.3	Treasury	665	115	796	5,762	0	3,303	44	5	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,509	96	227	1,285	0	1,616	116	2	-
10.4	Budget Operations and Planning	6	528	-	767	13	1,715	140	3	-
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	280	79	321	542	-	7,035	331	23	-
11.4	Accounting Services	3,105	197	466	2,644	0	3,324	238	4	-
11.5	Financial Reporting	3,638	231	547	3,099	0	3,896	279	5	-
11.6	Financial Reporting - Single Audit	-	4	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sys	(12,570)	(799)	(1,889)	(10,706)	(0)	(13,458)	(963)	(16)	-
12.5	Personnel Operations and System Support	247	70	283	479	-	6,217	293	21	-
12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	1,263	355	1,446	2,444	-	31,734	1,494	105	-
12.8	Accounting & Procurement Operations Special	13,116	834	1,971	11,171	0	14,044	1,005	16	-
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	671	189	768	1,299	-	16,866	794	56	-
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	State Agencies	12	3	14	23	-	299	14	1	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	2,802	-	-	-	-	-
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	-	6	-	-	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortiz	13,439	854	2,019	11,447	0	14,390	1,029	17	-
18	BPAS (Internally Developed Software Amortize	-	-	-	-	-	-	-	-	-
20	Administration	7,838	495	7,354	26,913	-	27,869	114	4	-
Total Actual		238,626	25,518	73,421	261,378	2,232	968,881	56,297	3,688	1,102
Original Budget		232,212	22,438	61,029	290,200	400	852,390	14,110	18,736	0
Rollforward Adjustment		6,414	3,080	12,392	-28,822	1,832	116,491	42,187	-15,048	1,102

Statewide Cost Allocation Plan

Exhibit A - Rollforward Costs by

State Version (State Agencies)

State Fiscal Year 2013 - Actual

G02-0021f G02-0024 G02-0028 G02-0029a G02-0029b G02-0031 G02-0034 G02-0036 G02-0037

DP#	Name	Plant Management FR & R	MN Bookstore	Office Supply Connection - Closed in FY2010	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail	Other Non-Allocable	Demography	Mn Geospatial Information Office
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	15,014	-	36,653	35,353	31,103	-	-	1,888
3.4	Human Resources	-	8,208	-	20,038	19,327	17,003	-	-	1,032
3.5	Financial Management and Reporting	569	23,577	-	4,917	7,973	47,392	64	-	44
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasli	-	-	-	-	-	-	-	1,102	-
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	230	654	-	511	898	741	-	-	-
4.10	Central Mail	-	308	-	115	130	1,346	-	46	3
4.11	Office of Enterprise Continuous Improvement	-	27	-	67	65	57	-	-	3
4.12	Grants Mgt	-	-	-	-	-	-	14,388	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	462	-	1,224	6,983	1,761	-	-	-
6.4	Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	5	203	-	42	69	408	1	-	0
9.2	Treasury Division	-	-	-	-	-	-	-	-	-
9.3	Treasury	12	274	-	105	259	178	2	-	2
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	5	209	-	44	71	421	1	-	0
10.4	Budget Operations and Planning	175	353	-	251	242	124	-	-	-
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	253	-	618	596	525	-	-	32
11.4	Accounting Services	10	431	-	90	146	866	1	-	1
11.5	Financial Reporting	12	505	-	105	171	1,014	1	-	1
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	0
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sys	(42)	(1,743)	-	(364)	(590)	(3,504)	(5)	-	(3)
12.5	Personnel Operations and System Support	-	224	-	546	527	464	-	-	28
12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	-	1,142	-	2,789	2,690	2,367	-	-	144
12.8	Accounting & Procurement Operations Special	44	1,819	-	379	615	3,657	5	-	3
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	607	-	1,482	1,430	1,258	-	-	76
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	State Agencies	-	11	-	26	25	22	-	-	1
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	234	234	-	-	-	-
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	-	-	-	-	-	-	-	-	0
17	SWIFT (Internally Developed Software Amortiz	45	1,864	-	389	630	3,747	5	-	3
18	BPAS (Internally Developed Software Amortiz	-	-	-	-	-	-	-	-	-
20	Administration	1,276	1,010	-	1,475	3,075	7,699	-	-	-
	Total Actual	2,340	55,412	0	71,738	80,918	118,647	14,462	1,147	3,259
	Original Budget	2,018	55,749	196	47,780	55,299	71,451	1,254	11,223	36,546
	Rollforward Adjustment	322	-337	-196	23,958	25,619	47,196	13,208	-10,076	-33,287

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2013 - Actual

	G02-0037a	G02-0038	G02-0042	G02-0043	G02-0044	G02-0045	G02-0046	G02-0047	G02-0048	
		Environmental Quality Board (transferred to MPCA in FY12)	Surplus Services - State	Surplus Services - Federal	RECS - Energy	SMART FMR	SMART HR	Grants Recovery	Arts & Cultural Heritage	
DP#	Name	MnGeo Service Bureau								
3.2	Admin Management Services	-	-	-	-	-	-	-	-	
3.3	Commissioner's Office	-	16,514	-	-	9,113	5,801	-	1,663	
3.4	Human Resources	-	9,028	-	-	4,982	3,171	-	909	
3.5	Financial Management and Reporting	-	15,351	-	-	376	594	-	2,408	
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	
4.5	Real Estate and Construction Services - Leasli	-	-	-	-	-	-	-	-	
4.7	Real Property	-	-	-	-	-	-	-	-	
4.8	Materials Management	-	359	55	-	18	32	-	170	
4.10	Central Mail	3	-	-	-	-	-	-	-	
4.11	Office of Enterprise Continuous Improvement	-	30	-	-	17	11	-	3	
4.12	Grants Mgt	-	-	-	-	-	-	-	7,187	
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	
6.3	IT Spend	-	862	-	-	-	-	-	16	
6.4	Enterprise IT Security	-	-	-	-	-	-	-	-	
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	
8.3	Internal Controls & Accountability	-	132	-	-	3	5	-	21	
9.2	Treasury Division	-	-	-	-	-	-	-	-	
9.3	Treasury	-	291	-	-	2	8	-	71	
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	
10.3	Analysis & Control (EBO's)	-	136	-	-	3	5	-	21	
10.4	Budget Operations and Planning	-	194	134	-	83	108	-	452	
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	
11.3	Central Payroll	-	279	-	-	154	98	-	28	
11.4	Accounting Services	-	280	-	-	7	11	-	44	
11.5	Financial Reporting	-	329	-	-	8	13	-	52	
11.6	Financial Reporting - Single Audit	-	1	-	-	-	-	-	-	
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	
12.4	Accounting & Procurement Operations and Sys	-	(1,135)	-	-	(28)	(44)	-	(178)	
12.5	Personnel Operations and System Support	-	246	-	-	136	86	-	25	
12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	
12.7	Personnel Operations Special Billing	-	1,257	-	-	693	441	-	127	
12.8	Accounting & Procurement Operations Special	-	1,184	-	-	29	46	-	186	
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	
13.3	Personnel Administration	-	668	-	-	369	235	-	67	
14.2	Mediation Services	-	-	-	-	-	-	-	-	
14.3	State Agencies	-	12	-	-	7	4	-	1	
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	
15.3	Financial Audits	-	-	-	-	-	-	-	2,741	
15.4	Program Audits	-	-	-	-	-	-	-	-	
15.5	Single Audits	-	-	-	-	-	-	-	-	
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	
15.8	Financial Audit- Art	-	-	-	-	-	-	-	52,433	
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	-	-	-	-	-	-	
17	SWIFT (Internally Developed Software Amortiz	-	1,214	-	-	30	47	-	190	
18	BPAS (Internally Developed Software Amortize	-	-	-	-	-	-	-	-	
20	Administration	-	734	-	-	126	49	-	81	
Total Actual		3	8	47,968	189	0	16,128	10,721	0	68,718
Original Budget		19,266	16,372	17,499	25,972	392	0	244	0	4,739
Rollforward Adjustment		-19,263	-16,364	30,469	-25,783	-392	16,128	10,477	0	63,979

Statewide Cost Allocation Plan

Exhibit A - Rollforward Costs by

State Version (Agencies)

State Fiscal Year 2013 - Actual

G02-0049 B04 B11 B13 B14 B15 B20 B22 B24

DP#	Name	Materials Management	AGRICULTURE DEPT	COSMETOLOGIST EXAMINERS BOARD	COMMERCE DEPT	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELOPMT	PUBLIC FACILITIES AUTHORITY
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 - Leas	-	9,915	-	7,711	-	-	1,102	56,183	-
4.7	Real Property	-	237	-	92	-	-	-	1,402	-
4.8	Materials Management	28	37,937	410	18,250	1,938	267	2,693	394,604	2,514
4.10	Central Mail	-	7,081	657	12,220	328	173	1,536	136	-
4.11	Office of Enterprise Continuous Improvement	-	1,694	34	1,196	221	7	141	4,664	25
4.12	Grants Mgt	-	2,163	-	49,420	-	-	1	154,298	33,168
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	41,294	760	31,414	4,002	320	5,525	219,539	62
6.4	Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	-	3,704	173	4,741	185	42	200	58,515	152
9.2	Treasury Division	-	-	-	-	-	-	-	-	-
9.3	Treasury	-	6,989	295	21,717	486	103	638	78,950	388
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	-	3,818	178	4,887	190	43	206	60,318	157
10.4	Budget Operations and Planning	-	42,630	636	10,873	2,733	468	2,288	13,794	3,825
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	15,628	311	11,037	2,040	66	1,304	43,025	233
11.4	Accounting Services	-	7,856	366	10,057	392	89	424	124,123	322
11.5	Financial Reporting	-	9,206	429	11,785	459	104	497	145,447	378
11.6	Financial Reporting - Single Audit	-	29	-	567	2	-	-	5,241	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sys	-	(31,805)	(1,484)	(40,715)	(1,586)	(360)	(1,718)	(502,492)	(1,305)
12.5	Personnel Operations and System Support	-	13,812	275	9,754	1,803	58	1,152	38,025	206
12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	-	70,497	1,401	49,788	9,201	299	5,882	194,088	1,050
12.8	Accounting & Procurement Operations Special	-	33,188	1,548	42,486	1,655	376	1,793	524,345	1,361
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	37,467	745	26,461	4,890	159	3,126	103,153	558
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	State Agencies	-	665	13	470	87	3	56	1,832	10
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	17,227	552	69,243	860	-	75	209,097	2,109
15.4	Program Audits	-	7,643	-	-	-	-	-	13,537	-
15.5	Single Audits	-	-	-	34,537	-	-	-	192,061	-
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	-	43	-	850	4	-	-	7,848	-
17	SWIFT (Internally Developed Software Amortiz	-	34,005	1,586	43,532	1,696	385	1,837	537,259	1,395
18	BPAS (Internally Developed Software Amortiz	-	4,773	-	2,386	795	-	795	3,977	-
20	Administration	-	-	-	-	-	-	-	-	-
Total Actual		28	377,695	8,886	434,761	32,383	2,602	29,555	2,682,969	46,607
Original Budget		1,421	375,328	21,788	386,915	38,476	3,345	39,075	3,612,269	16,979
Rollforward Adjustment		-1,393	2,367	-12,902	47,846	-6,093	-743	-9,520	-929,300	29,628

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2013 - Actual

	B25	B34	B41	B42	B43	B7E	B7G	B7P	B7S	
	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	PRIVATE DETECTIVES BOARD	
DP#	Name									
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 - Leasli	-	1,102	-	3,305	2,203	-	1,102	-	
4.7	Real Property	-	-	-	-	7,056	-	-	-	
4.8	Materials Management	28	7,592	157	20,433	6,418	488	308	41	
4.10	Central Mail	-	1,494	83	11,363	-	678	275	-	
4.11	Office of Enterprise Continuous Improvement	1	708	31	1,102	256	24	12	3	
4.12	Grants Mgt	183	-	-	1,007	21,139	-	-	-	
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	
6.3	IT Spend	9	40,601	141	38,699	4,595	463	398	3	
6.4	Enterprise IT Security	-	-	-	-	-	-	-	-	
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	
8.3	Internal Controls & Accountability	8	1,257	19	7,862	604	111	102	8	
9.2	Treasury Division	-	-	-	-	-	-	-	-	
9.3	Treasury	-	4,986	52	8,846	2,228	336	246	22	
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	
10.3	Analysis & Control (EBO's)	8	1,295	20	8,104	623	115	105	9	
10.4	Budget Operations and Planning	232	3,446	181	4,970	2,304	207	178	124	
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	
11.3	Central Payroll	8	6,532	283	10,166	2,366	224	110	31	
11.4	Accounting Services	16	2,665	40	16,677	1,282	236	217	18	
11.5	Financial Reporting	19	3,123	47	19,542	1,502	277	254	21	
11.6	Financial Reporting - Single Audit	0	-	-	23	-	-	-	-	
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	
12.4	Accounting & Procurement Operations and Sys	(66)	(10,790)	(163)	(67,515)	(5,190)	(956)	(10)	(71)	
12.5	Personnel Operations and System Support	7	5,773	250	8,984	2,091	198	97	27	
12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	
12.7	Personnel Operations Special Billing	36	29,465	1,277	45,858	10,672	1,008	497	140	
12.8	Accounting & Procurement Operations Special	69	11,260	170	70,452	5,416	998	916	75	
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	
13.3	Personnel Administration	19	15,660	679	24,373	5,672	536	264	75	
14.2	Mediation Services	-	-	-	-	-	-	-	-	
14.3	State Agencies	0	278	12	433	101	10	5	1	
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	
15.3	Financial Audits	-	542	-	30,272	2,802	-	1,040	-	
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	0	-	-	34	-	-	-	-	
17	SWIFT (Internally Developed Software Amortiz	70	11,537	175	72,187	5,550	1,022	938	76	
18	BPAS (Internally Developed Software Amortiz	-	1,591	-	3,182	795	-	-	795	
20	Administration	-	-	-	-	-	-	-	-	
Total Actual		647	140,116	3,454	340,359	80,488	5,974	1,157	5,145	1,399
Original Budget		1,437	134,437	7,076	436,579	104,656	7,918	14,996	8,056	883
Rollforward Adjustment		-790	5,679	-3,622	-96,220	-24,168	-1,944	-13,839	-2,911	516

Statewide Cost Allocation Plan

Exhibit A - Rollforward Costs by

State Version (State Agencies)

State Fiscal Year 2013 - Actual

B82 B9D B9V E25 E26 E37 E40 E44 E50

DP#	Name	AGRICULTURE			MN STATE			HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES	ARTS BOARD
		PUBLIC UTILITIES COMM	AMATEUR SPORTS COMM	UTILIZATION RESRCH	CENTER FOR ARTS EDUCATION	COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT			
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 - Leasli	1,102	-	-	8,813	-	3,305	-	1,102	-
4.7	Real Property	-	22,446	-	5,138	-	-	28,988	12,452	-
4.8	Materials Management	1,731	-	5	6,077	-	21,538	161	10,451	7,652
4.10	Central Mail	-	-	-	-	1,263	3,267	-	-	228
4.11	Office of Enterprise Continuous Improvement	445	7	-	266	40,052	1,048	-	660	64
4.12	Grants Mgt	0	-	-	234	-	53,493	-	-	28,985
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	3,838	-	-	903	861,901	111,738	-	1,990	1,920
6.4	Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	961	6	0	411	90,955	14,748	12	573	393
9.2	Treasury Division	-	-	-	-	-	-	-	-	-
9.3	Treasury	563	13	0	1,196	231,320	40,402	70	1,482	1,451
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	991	6	0	424	93,759	15,202	12	590	405
10.4	Budget Operations and Planning	710	80	6	5,699	27,226	20,165	229	8,203	1,569
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	4,106	68	-	2,456	369,467	9,664	-	6,087	595
11.4	Accounting Services	2,039	13	0	872	192,937	31,283	25	1,215	833
11.5	Financial Reporting	2,389	15	0	1,022	226,082	36,658	30	1,424	976
11.6	Financial Reporting - Single Audit	-	-	-	-	4,562	2,990	-	-	4
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sys	(8,254)	(52)	(1)	(3,531)	(781,073)	(126,646)	(103)	(4,918)	(3,371)
12.5	Personnel Operations and System Support	3,629	60	-	2,171	326,533	8,541	-	5,379	526
12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	18,523	305	-	11,081	1,666,682	43,595	-	27,457	2,684
12.8	Accounting & Procurement Operations Special	8,613	55	1	3,685	815,042	132,153	107	5,132	3,518
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	9,845	162	-	5,889	885,800	23,169	-	14,593	1,426
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	State Agencies	175	3	-	105	15,729	411	-	259	25
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	18,438	1,742	-	43,509	51,564	153,111	14,096	27,682	8,551
15.4	Program Audits	-	-	-	-	-	291,141	-	-	-
15.5	Single Audits	-	-	-	-	-	142,836	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	3,092	4,166	-	1,632
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	-	-	-	-	6,831	4,478	-	-	7
17	SWIFT (Internally Developed Software Amortiz	8,825	56	1	3,775	835,114	135,408	110	5,258	3,605
18	BPAS (Internally Developed Software Amortiz	2,386	-	-	795	4,773	4,773	2,386	2,386	795
20	Administration	-	-	-	-	-	-	-	-	-
Total Actual		81,055	24,983	13	100,991	5,966,517	1,181,565	50,290	129,457	64,472
Original Budget		130,669	25,992	49	103,287	6,721,329	815,105	2,705	115,892	41,259
Rollforward Adjustment		-49,614	-1,009	-36	-2,296	-754,812	366,460	47,585	13,565	23,213

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2013 - Actual

	E60	E77	E81	E95	E97	E9W	G03	G05	G06
DP# Name	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL
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 - Leasir	-	-	-	-	-	-	2,203	-	1,102
4.7 Real Property	-	17,390	-	-	-	-	-	-	-
4.8 Materials Management	8,936	18,762	115	23	5	-	-	1,036	5,948
4.10 Central Mail	3,379	-	-	-	-	-	648	-	5,666
4.11 Office of Enterprise Continuous Improvement	223	789	-	-	2	2	393	57	724
4.12 Grants Mgt	1,537	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	7,609	5,092	-	-	-	-	20,241	1,705	14,506
6.4 Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	831	1,259	32	2	0	2	92	510	508
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	2,292	2,889	112	6	1	2	72	824	2,224
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	856	1,298	33	2	0	2	95	526	524
10.4 Budget Operations and Planning	5,814	6,609	372	35	10	29	719	1,419	3,243
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	2,058	7,283	-	-	22	18	3,627	529	6,677
11.4 Accounting Services	1,762	2,671	67	3	0	4	195	1,082	1,078
11.5 Financial Reporting	2,065	3,130	79	4	1	4	228	1,268	1,264
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	4
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and Sys	(7,134)	(10,812)	(273)	(13)	(2)	(15)	(789)	(4,381)	(4,366)
12.5 Personnel Operations and System Support	1,819	6,436	-	-	19	16	3,206	468	5,901
12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	9,284	32,852	-	-	99	79	16,363	2,387	30,120
12.8 Accounting & Procurement Operations Special	7,445	11,282	285	14	2	16	823	4,572	4,555
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	4,934	17,460	-	-	52	42	8,696	1,269	16,008
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	88	310	-	-	1	1	154	23	284
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	20,533	8,344	278	-	-	-	22,195	23,214	21,351
15.4 Program Audits	-	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	2,362	-	-	-	-	-
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	-	-	-	-	-	-	-	-	7
17 SWIFT (Internally Developed Software Amortiz	7,628	11,560	292	14	2	16	844	4,685	4,668
18 BPAS (Internally Developed Software Amortiz	3,182	1,591	2,386	-	-	-	-	1,591	1,591
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	85,142	146,194	3,778	2,451	214	216	80,006	42,783	123,588
Original Budget	80,667	131,801	8,460	285	72	343	49,429	50,393	118,659
Rollforward Adjustment	4,475	14,393	-4,682	2,166	142	-127	30,577	-7,610	4,929

Statewide Cost Allocation Plan

Exhibit A - Forward Costs by

State Version (all agencies)

State Fiscal Year 2013 - Actual

	G09	G10	G17	G19	G38	G39	G45	G46	G53
DP# Name	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNORS OFFICE	MEDIATION SERVICES DEPT	MN.IT	SECRETARY OF STATE
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 - Leasi	-	2,203	2,203	1,102	-	6,610	1,102	19,829	1,102
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	428	3,080	1,377	456	424	483	428	22,104	3,227
4.10 Central Mail	113	3,511	965	5	99	257	124	20	4,128
4.11 Office of Enterprise Continuous Improvement	86	607	74	13	51	133	30	5,133	209
4.12 Grants Mgt	-	-	-	672	-	-	63	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	327	228,131	2,452	88	8,267	1,336	-	26,283	29,540
6.4 Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	68	918	67	52	42	75	25	2,417	492
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	219	1,999	153	190	249	294	75	8,354	2,220
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	70	946	69	53	44	78	26	2,491	507
10.4 Budget Operations and Planning	640	5,445	1,031	391	220	856	239	7,917	2,542
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	791	5,596	680	123	470	1,227	278	47,351	1,931
11.4 Accounting Services	144	1,947	142	110	90	160	53	5,127	1,043
11.5 Financial Reporting	169	2,281	167	129	105	188	62	6,008	1,222
11.6 Financial Reporting - Single Audit	-	16	-	-	-	94	-	0	4
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and Sys	(584)	(7,880)	(576)	(445)	(363)	(648)	(214)	(20,755)	(4,223)
12.5 Personnel Operations and System Support	699	4,945	601	108	415	1,085	245	41,849	1,707
12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	3,568	25,242	3,066	553	2,121	5,537	1,253	213,604	8,713
12.8 Accounting & Procurement Operations Special	609	8,223	601	464	379	676	223	21,658	4,406
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,896	13,415	1,629	294	1,127	2,943	666	113,525	4,631
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	34	238	29	5	20	52	12	2,016	82
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	21	28,913	-	1,106	164,724	10,376	-	31,960	16,442
15.4 Program Audits	-	-	-	15,084	-	-	25,254	-	-
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	-	24	-	-	-	141	-	0	5
17 SWIFT (Internally Developed Software Amortiz	624	8,426	616	476	388	693	229	22,191	4,515
18 BPAS (Internally Developed Software Amortiz	795	6,364	1,591	-	1,591	795	795	5,568	1,591
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	10,718	344,590	16,935	21,031	180,462	33,441	30,968	584,651	86,038
Original Budget	12,854	290,384	16,997	31,767	182,911	38,516	7,189	168,267	158,707
Rollforward Adjustment	-2,136	54,206	-62	-10,736	-2,449	-5,075	23,779	416,384	-72,669

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2013 - Actual

	G61	G62	G63	G67	G69	G90	G92	G96	G9J
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	UNIFORM LAWS COMMISSION	CAMPAIGN FINANCE 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 - Leasi	2,203	-	-	8,813	-	-	-	-	-
4.7 Real Property	-	949	-	-	-	-	-	-	-
4.8 Materials Management	1,874	1,105	1,110	12,974	1,556	-	152	-	281
4.10 Central Mail	277	6,452	20,112	108,372	4,389	-	3	-	594
4.11 Office of Enterprise Continuous Improvement	286	253	208	3,890	193	-	12	-	19
4.12 Grants Mgt	-	-	-	185	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	350	66,651	21,828	214,478	32,481	-	143	-	1,813
6.4 Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	14	1,749	2,489	1,418	2,635	37,436	14	1	83
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	315	13,625	21,011	4,557	26,755	296,844	40	8	543
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	14	1,803	2,566	1,462	2,717	38,590	15	1	86
10.4 Budget Operations and Planning	270	582	627	15,019	188	2,772	165	35	649
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	2,642	2,330	1,915	35,882	1,781	-	108	-	179
11.4 Accounting Services	29	3,710	5,280	3,009	5,590	79,411	30	2	176
11.5 Financial Reporting	34	4,348	6,187	3,526	6,551	93,053	35	3	206
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and Sys	(117)	(15,020)	(21,374)	(12,181)	(22,632)	(321,483)	(122)	(9)	(712)
12.5 Personnel Operations and System Support	2,335	2,060	1,692	31,713	1,574	-	96	-	158
12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	11,917	10,513	8,638	161,867	8,035	-	489	-	807
12.8 Accounting & Procurement Operations Special	122	15,673	22,304	12,711	23,616	335,464	127	10	743
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	6,334	5,587	4,591	86,028	4,271	-	260	-	429
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	112	99	82	1,528	76	-	5	-	8
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	13,289	117,357	86,587	285,066	65,448	-	-	-	191
15.4 Program Audits	-	-	-	23,365	-	-	-	-	-
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 Amortiz	125	16,059	22,853	13,024	24,198	343,725	130	10	762
18 BPAS (Internally Developed Software Amortiz	2,386	2,386	795	3,977	1,591	-	-	-	795
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	44,812	258,273	209,499	1,020,683	191,014	905,812	1,704	60	7,810
Original Budget	63,992	265,214	271,237	955,346	237,546	1,425,255	17,439	225	31,676
Rollforward Adjustment	-19,180	-6,941	-61,738	65,337	-46,532	-519,443	-15,735	-165	-23,866

Statewide Cost Allocation Plan

Exhibit A - Rollforward Costs by

State Version (all agencies)

State Fiscal Year 2013 - Actual

G9K G9L G9M G9N G9Q G9R G9X G9Y GPR

DP#	Name	ADMINISTRATIVE HEARINGS	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE	MMB NON-OPERATING	CAPITOL AREA ARCHITECT	DISABILITY COUNCIL	PAYROLL CLEARING
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leas	1,102	1,102	1,102	1,102	-	-	-	1,102	-
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	1,381	295	331	355	-	276	180	562	-
4.10	Central Mail	5,135	7	10	130	-	-	11	62	-
4.11	Office of Enterprise Continuous Improvement	169	11	13	9	-	-	8	21	0
4.12	Grants Mgt	-	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	6,023	58	72	65	-	-	83	219	-
6.4	Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	370	27	41	32	56	72,006	14	50	2
9.2	Treasury Division	-	-	-	-	-	-	-	-	-
9.3	Treasury	624	110	115	102	39	448	44	143	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	381	28	42	32	58	74,226	14	52	2
10.4	Budget Operations and Planning	834	337	-	379	4,025	4,363	175	452	-
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	1,555	98	124	86	-	-	77	197	4
11.4	Accounting Services	784	57	86	67	119	152,742	29	106	5
11.5	Financial Reporting	919	67	101	78	140	178,982	34	124	6
11.6	Financial Reporting - Single Audit	-	-	-	-	-	34	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sys	(3,175)	(230)	(348)	(271)	(482)	(618,350)	(116)	(429)	(20)
12.5	Personnel Operations and System Support	1,374	87	109	76	-	-	68	174	4
12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	7,014	444	559	388	-	-	348	887	18
12.8	Accounting & Procurement Operations Special	3,313	240	363	282	503	645,241	121	448	21
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	3,728	236	297	206	-	-	185	472	10
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	State Agencies	66	4	5	4	-	-	3	8	0
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	2,656	1,106	1,106	-	-	-	21	-
15.4	Program Audits	-	16,469	17,853	17,853	-	-	-	-	-
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	-	-	-	-	-	51	-	-	-
17	SWIFT (Internally Developed Software Amortiz	3,395	246	372	289	516	661,132	124	459	21
18	BPAS (Internally Developed Software Amortiz	795	-	-	-	-	-	-	795	-
20	Administration	-	-	-	-	-	-	-	-	-
Total Actual		35,785	22,346	22,353	22,370	4,974	1,171,151	1,402	5,925	73
Original Budget		37,271	47,352	16,881	16,110	17,748	53,801	7,493	42,541	62
Rollforward Adjustment		-1,486	-25,006	5,472	6,260	-12,774	1,117,350	-6,091	-36,616	11

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2013 - Actual

H12 H55 H55b H55c H60 H75 H7B H7C H7D

DP#	Name	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN-SURE	VETERANS AFFAIRS DEPT	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY 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 - Leasi	9,915	67,200	-	-	5,508	1,102	-	-	-
4.7	Real Property	-	-	51,592	13,218	-	28,285	-	-	-
4.8	Materials Management	59,816	34,733	39,222	6,515	4,968	50,465	1,317	953	1,031
4.10	Central Mail	26,343	40,994	-	-	-	390	2,211	2,642	1,694
4.11	Office of Enterprise Continuous Improvement	3,955	4,508	10,493	2,033	-	3,810	46	74	37
4.12	Grants Mgt	81,286	88,750	-	-	-	931	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	193,923	1,334,612	34,411	5,407	622,130	57,943	3,688	3,496	2,989
6.4	Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	6,667	100,213	6,785	841	196	2,835	224	224	156
9.2	Treasury Division	-	-	-	-	-	-	-	-	-
9.3	Treasury	16,020	322,478	21,834	2,705	-	10,749	700	509	410
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	6,872	103,302	6,994	867	202	2,923	231	231	160
10.4	Budget Operations and Planning	25,734	43,334	22,135	9,689	951	15,713	850	710	1,076
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	36,488	41,587	96,794	18,753	-	35,143	428	679	338
11.4	Accounting Services	14,141	212,575	14,393	1,783	416	6,014	476	474	330
11.5	Financial Reporting	16,571	249,094	16,865	2,089	487	7,048	557	556	387
11.6	Financial Reporting - Single Audit	1,063	26,793	-	-	151	6	-	-	0
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sys	(57,249)	(860,574)	(58,266)	(7,219)	(1,683)	(24,349)	(1,925)	(1,920)	(1,336)
12.5	Personnel Operations and System Support	32,248	36,754	85,546	16,574	-	31,059	378	601	298
12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	164,598	187,599	436,641	84,595	-	158,531	1,930	3,065	1,524
12.8	Accounting & Procurement Operations Special	59,739	898,000	60,800	7,533	1,756	25,408	2,009	2,004	1,395
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	87,480	99,704	232,064	44,960	-	84,256	1,026	1,629	810
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	State Agencies	1,553	1,770	4,121	798	-	1,496	18	29	14
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	37,398	174,169	41,375	67,522	-	33,828	7,961	-	-
15.4	Program Audits	12,077	421,972	-	-	-	-	-	-	-
15.5	Single Audits	79,669	415,760	-	-	-	-	-	-	-
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	1,592	40,120	-	-	226	9	-	-	0
17	SWIFT (Internally Developed Software Amortiz	61,210	920,116	62,297	7,718	1,799	26,033	2,058	2,053	1,429
18	BPAS (Internally Developed Software Amortiz	9,546	7,955	-	-	2,386	2,386	-	-	-
20	Administration	-	-	-	-	-	-	-	-	-
Total Actual		988,653	5,013,517	1,186,093	286,381	639,495	562,016	24,184	18,007	12,741
Original Budget		923,456	5,881,714	1,045,769	306,633	0	539,208	23,228	39,631	14,262
Rollforward Adjustment		65,197	-868,197	140,324	-20,252	639,495	22,808	956	-21,624	-1,521

Statewide Cost Allocation Plan

Exhibit A - Rollforward Costs by

State Version (all agencies)

State Fiscal Year 2013 - Actual

	H7F	H7H	H7J	H7K	H7L	H7M	H7Q	H7R	H7S
DP# Name	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	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	-	-	-	-	-	-	-	-	-
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 - Leas	-	-	-	5,508	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	1,022	410	198	594	571	221	180	230	714
4.10 Central Mail	1,152	366	71	88	616	129	21	120	752
4.11 Office of Enterprise Continuous Improvement	44	13	3	33	26	6	2	7	32
4.12 Grants Mgt	-	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	1,106	105	53	2,612	1,200	73	7	58	517
6.4 Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	176	64	31	65	160	45	28	47	107
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	431	184	100	466	285	146	133	128	340
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	182	66	32	67	165	47	29	49	111
10.4 Budget Operations and Planning	1,095	617	445	1,435	627	579	423	461	1,457
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	406	124	29	304	239	52	21	66	298
11.4 Accounting Services	374	136	66	138	339	96	59	100	228
11.5 Financial Reporting	438	160	77	162	398	113	70	117	267
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	1
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and Sys	(1,515)	(552)	(266)	(560)	(1,374)	(389)	(240)	(405)	(923)
12.5 Personnel Operations and System Support	359	109	26	269	211	46	18	58	263
12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	1,832	559	131	1,371	1,077	233	93	297	1,344
12.8 Accounting & Procurement Operations Special	1,580	576	278	584	1,434	406	251	423	963
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	974	297	69	729	573	124	49	158	714
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	17	5	1	13	10	2	1	3	13
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	542	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	1
17 SWIFT (Internally Developed Software Amortiz	1,619	590	285	598	1,469	416	257	433	986
18 BPAS (Internally Developed Software Amortiz	-	-	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	11,837	3,831	1,628	14,478	8,026	2,344	1,400	2,352	8,185
Original Budget	14,828	7,498	2,150	14,994	10,425	2,308	1,531	2,056	23,570
Rollforward Adjustment	-2,991	-3,667	-522	-516	-2,399	36	-131	296	-15,385

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2013 - Actual

	H7U	H7V	H7W	H7X	H9G	J33	J50	J52	J58
DP# Name	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BD	OMBUDSMAN MH/DD	TRIAL COURTS	GUARDIAN AD LITEM BOARD	PUBLIC DEFENSE BOARD	COURT OF APPEALS
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 - Leasi	-	-	-	-	2,203	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	272	483	318	649	483	23,628	1,427	5,405	718
4.10 Central Mail	80	355	285	306	103	1,263	5	-	410
4.11 Office of Enterprise Continuous Improvement	2	27	7	12	45	5,282	605	1,394	212
4.12 Grants Mgt	-	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	74	565	332	379	2,463	78,154	1,381	13,422	2,534
6.4 Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	32	86	65	151	32	14,181	290	447	42
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	82	261	216	353	87	101,445	889	1,869	100
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	33	89	67	156	33	14,618	298	461	43
10.4 Budget Operations and Planning	461	566	563	764	592	23,987	2,654	6,441	255
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	14	251	60	111	416	48,727	5,582	12,859	1,951
11.4 Accounting Services	68	183	139	321	68	30,082	614	948	88
11.5 Financial Reporting	80	215	163	376	80	35,249	720	1,111	103
11.6 Financial Reporting - Single Audit	-	-	-	-	-	5	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and Sys	(275)	(742)	(562)	(1,300)	(277)	(121,780)	(2,486)	(3,839)	(357)
12.5 Personnel Operations and System Support	12	222	53	98	367	43,065	4,933	11,365	1,724
12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	63	1,133	273	503	1,876	219,810	25,181	58,008	8,802
12.8 Accounting & Procurement Operations Special	287	774	586	1,356	289	127,076	2,594	4,006	373
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	34	602	145	267	997	116,824	13,383	30,830	4,678
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	1	11	3	5	18	2,074	238	547	83
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	340	-	-	-	53,199	-	-	-
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	-	-	-	-	-	7	-	-	-
17 SWIFT (Internally Developed Software Amortiz	295	793	601	1,390	296	130,206	2,658	4,104	382
18 BPAS (Internally Developed Software Amortize	-	-	-	-	1,591	-	-	1,591	795
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	1,614	6,216	3,314	5,899	11,764	947,102	60,968	150,971	22,936
Original Budget	1,972	6,010	3,363	11,865	13,014	1,049,947	43,849	114,351	16,080
Rollforward Adjustment	-358	206	-49	-5,966	-1,250	-102,845	17,119	36,620	6,856

Statewide Cost Allocation Plan

Exhibit A - Rollforward Costs by

State Version (Agencies)

State Fiscal Year 2013 - Actual

	J65	J68	J70	L10	L49	P01	P07	P78	P7T
DP# Name	SUPREME COURT	TAX COURT	JUDICIAL STANDARDS BOARD	LEGISLATURE	LEGISLATIVE AUDITOR	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	PEACE OFFICERS BOARD (POST)
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 - Leas	-	-	-	-	1,102	-	44,065	60,590	-
4.7 Real Property	-	-	-	-	-	135,117	581	173,191	-
4.8 Materials Management	7,716	695	166	23	976	62,836	81,225	141,690	419
4.10 Central Mail	2,754	-	-	3,809	83	1	126,348	1,144	299
4.11 Office of Enterprise Continuous Improvement	750	17	7	201	144	810	5,534	10,578	24
4.12 Grants Mgt	-	-	-	-	-	57	131,430	7,905	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	130,161	234	54	9,290	-	974	433,298	118,378	1,327
6.4 Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	960	20	16	195	0	2,414	26,908	7,003	69
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	3,159	52	67	639	159	9,148	58,362	22,767	320
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	989	20	17	201	0	2,488	27,737	7,219	71
10.4 Budget Operations and Planning	4,744	105	165	1,925	19	3,538	89,178	46,888	916
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	6,921	161	66	1,853	1,332	7,469	51,050	97,579	224
11.4 Accounting Services	2,036	42	35	414	0	5,120	57,078	14,855	147
11.5 Financial Reporting	2,386	49	40	485	0	6,000	66,883	17,408	172
11.6 Financial Reporting - Single Audit	2	-	-	-	-	230	489	4	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and Sys	(8,242)	(170)	(140)	(1,676)	(0)	(20,727)	(231,069)	(60,140)	(594)
12.5 Personnel Operations and System Support	6,117	142	58	1,637	1,177	6,601	45,118	86,239	198
12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	31,223	725	297	8,357	6,009	33,695	230,290	440,182	1,011
12.8 Accounting & Procurement Operations Special	8,600	177	146	1,748	0	21,629	241,118	62,755	620
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	16,594	385	158	4,441	3,193	17,908	122,393	233,946	537
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	295	7	3	79	57	318	2,173	4,154	10
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	6,298	44,984	35,548	-
15.4 Program Audits	61,205	-	-	-	-	-	225,246	66,467	-
15.5 Single Audits	-	-	-	-	-	18,206	33,684	-	-
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	4	-	-	-	-	344	732	6	-
17 SWIFT (Internally Developed Software Amortiz	8,812	181	150	1,791	0	22,161	247,056	64,301	635
18 BPAS (Internally Developed Software Amortize	1,591	-	-	18,296	-	2,386	7,159	9,546	-
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	288,778	2,844	1,305	53,709	14,251	345,021	2,169,050	1,670,204	6,406
Original Budget	174,427	3,541	2,638	93,029	936	369,720	2,034,659	1,433,594	6,471
Rollforward Adjustment	114,351	-697	-1,333	-39,320	13,315	-24,699	134,391	236,610	-65

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2013 - Actual

	P9E	R28	R29	R32	R9P	T79	T9B	0	
DP# Name	SENTENCING GUIDELINES COMM	MINN CONSERVATION CORPS	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT	METROPOLITAN COUNCIL/TRANSP RT	OTHER	Total
3.2 Admin Management Services	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-	756,253
3.4 Human Resources	-	-	-	-	-	-	-	-	413,434
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-	759,638
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leas	-	-	68,301	11,016	8,813	7,711	-	-	490,226
4.7 Real Property	-	-	96,407	466	-	125,668	-	-	722,001
4.8 Materials Management	184	23	178,734	22,657	10,635	638,057	180	589	2,044,000
4.10 Central Mail	29	-	21,504	4,048	213	6,778	23	2,852	458,968
4.11 Office of Enterprise Continuous Improvement	13	-	15,452	2,690	341	21,763	-	(2)	158,697
4.12 Grants Mgt	-	-	76,264	26,181	28,590	56,265	-	-	867,922
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	1,457	-	188,261	82,845	10,819	394,006	-	(0)	5,824,212
6.4 Enterprise IT Security	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	17	1	32,243	3,967	474	152,696	883	332	680,500
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	63	1	49,070	5,106	1,259	71,002	26	59	1,507,774
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	17	1	33,237	4,090	489	157,403	911	342	701,477
10.4 Budget Operations and Planning	191	54	123,325	33,606	6,555	68,539	118	1,362	773,117
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	119	-	142,540	24,811	3,148	200,761	-	(17)	1,463,940
11.4 Accounting Services	36	1	68,395	8,415	1,006	323,905	1,874	704	1,443,501
11.5 Financial Reporting	42	2	80,144	9,861	1,179	379,550	2,196	825	1,691,486
11.6 Financial Reporting - Single Audit	-	-	160	92	5	2,984	-	-	45,564
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and Sys	(145)	(5)	(276,884)	(34,069)	(4,072)	(1,311,276)	(7,587)	(2,850)	(5,843,779)
12.5 Personnel Operations and System Support	105	-	125,976	21,928	2,782	177,432	-	(15)	1,293,821
12.6 Budget Service - Computer Operations	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	537	-	643,004	111,922	14,199	905,643	-	(79)	6,603,897
12.8 Accounting & Procurement Operations Special	151	5	288,926	35,550	4,249	1,368,302	7,917	2,974	6,097,922
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	285	-	341,740	59,484	7,546	481,327	-	(42)	3,509,807
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	5	-	6,068	1,056	134	8,547	-	(1)	62,323
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	60,058	18,338	34,719	134,075	458	-	2,335,665
15.4 Program Audits	-	-	138,841	-	73,051	140,233	-	-	1,567,290
15.5 Single Audits	-	-	-	-	-	19,528	-	-	936,280
15.7 Financial Audit- Outdoors	-	-	33,869	-	-	-	-	-	33,869
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-	63,686
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	-	-	240	138	7	4,468	-	-	68,227
17 SWIFT (Internally Developed Software Amortiz	155	6	296,041	36,426	4,354	1,402,000	8,112	3,047	6,248,097
18 BPAS (Internally Developed Software Amortiz	-	-	3,182	6,364	3,182	7,955	1,591	-	167,848
20 Administration	-	-	-	-	-	-	-	-	108,242
Total Actual	3,261	88	2,835,097	496,989	213,677	5,945,323	16,702	10,080	44,055,903
Original Budget	5,309	9,441	2,527,706	527,551	127,629	6,751,665	53,262	54,510	44,476,526
Rollforward Adjustment	-2,048	-9,353	307,391	-30,562	86,048	-806,342	-36,560	-44,430	-420,623

Statewide Budget Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Actual

				1.2	Net Administrative Expenditures by Agency	3.2	Sum Percent	3.3	Sum Percent	3.4	Accounting & Procurement Accounting Transactions	3.5
Schedule No.	DP#	Name	2013 Actual Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting				
	1.2	Equipment Use Charge	831,490	(831,490)								
G02-3.0	G02-3.0	Department of Administration	-	-								
G02-3.2	G02-3.2	Admin Management Services	-	-								
G02-3.3	G02-3.3	Commissioner's Office	828,030	-			(628,030)					
G02-3.4	G02-3.4	Human Resources	452,651	-				(452,651)				
G02-3.5	G02-3.5	Financial Management and Reporting	739,112	-							(739,112)	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-								
G02-4.2	G02-4.2	Government & Citizen Services	-	783			88,669	48,472			16,110	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	470,392	-								
G02-4.7	G02-4.7	Real Property	783,659	399								
G02-4.8	G02-4.8	Materials Management Division	1,945,175	-								
G02-4.10	G02-4.10	Central Mail	438,582	-								
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	150,817	-								
G02-4.12	G02-4.12	Grants Management	100,607	761,928								
G46-6.2	G46-6.2	Minnesota Information Technology	1,358,015	-								
G46-6.3	G46-6.3	IT Spend	4,551,771	-								
G46-6.4	G46-6.4	Enterprise IT Security	-	-								
G46-6.5	G46-6.5	MnIT - Non allocable	-	-								
G10-8.2	G10-8.2	Minnesota Management & Budget	2,373,113	36,546								
G10-8.3	G10-8.3	Internal Controls & Accountability	420,154	-								
G10-9.2	G10-9.2	Treasury Division	-	-								
G10-9.3	G10-9.3	Treasury	1,342,331	-								
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)	638,093	-								
G10-10.4	G10-10.4	Budget Operations and Planning	706,461	-								
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	1,198,640	-								
G10-11.4	G10-11.4	Accounting Services	1,181,116	-								
G10-11.5	G10-11.5	Financial Reporting	1,384,051	-								
G10-11.6	G10-11.6	Financial Reporting - Single Audit	37,259	-								
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-								
G10-12.2	G10-12.2	MMB I.T - Management and Administration	609,184	527								
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	(6,089,413)	-								
G10-12.5	G10-12.5	Personnel Operations and System Support	1,125,858	-								
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-								
G10-12.7	G10-12.7	Personnel Operations Special Billing	5,746,211	423								
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	5,301,915	477								
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	3,181,331	-								
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-								
G45-14.2	G45-14.2	Mediation Services	-	-								
G45-14.3	G45-14.3	State Agencies	61,688	-								
G45-14.4	G45-14.4	Mediation/Representation - General	(3,526)	-								
L49-15.2	L49-15.2	Legislative Auditor	1,349,045	404								
L49-15.3	L49-15.3	Financial Audits	2,373,257	-								
L49-15.4	L49-15.4	Program Audits	1,207,844	-								
L49-15.5	L49-15.5	Single Audits	725,012	-								
L49-15.6	L49-15.6	Audit Comm	-	1,930								
L49-15.7	L49-15.7	Financial Audit- Outdoors	25,055	-								
L49-15.8	L49-15.8	Financial Audit- Art	48,207	-								
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-								

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	2 of 105	-
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	33,632	28,073	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	6,252,277	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	174,212	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	27,761	15,176	7,203	-
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	Minnesota Information Technology	-	-	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - 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	-	-	-	-	-	-	-
G10-13.5	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	-	-	-	-	-	105	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	5,552	3,035	-	1,198
	G02-0003	Public Broadcasting	-	-	-	-	-	-	319
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	8,105	4,431	-	2,998
	G02-0009	Real Estate and Construction Services	-	-	-	12,610	6,893	-	28,468
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	6
	G02-0012	STAR	-	-	-	10,704	5,852	-	29,893
	G02-0013	Volunteer Services	-	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	50,275	27,483	-	40,778
	G02-0015a	Fleet Services	-	-	-	15,621	8,539	-	160,181
	G02-0016	Development Disabilities	-	-	-	4,388	2,399	-	10,182
	G02-0017a	Risk Management	-	-	-	17,880	9,774	-	24,066
	G02-0017b	Risk Management - Workers Compensation	-	-	-	30,219	16,520	-	136,429
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	5
	G02-0021a	Plant Mangement (Leases)	-	-	-	392,412	214,516	-	171,507
	G02-0021b	Plant Management (Repairs)	-	-	-	18,480	10,102	-	12,268
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	1,294	707	-	199
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-	-	536
	G02-0024	MN Bookstore	-	-	-	14,127	7,723	-	22,217
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	34,489	18,854	-	4,634
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	33,266	18,185	-	7,513
	G02-0031	Central Mail	-	-	-	29,266	15,999	-	44,657
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	60
	G02-0036	Demography	-	-	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	1,776	971	-	41
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	15,539	8,494	-	14,465
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	8,575	4,688	-	354
	G02-0046	SmART HR	-	-	-	5,458	2,984	-	560
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	1,564	855	-	2,269
	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
G38	INVESTMENT BOARD
G39	GOVERNORS OFFICE
G45	MEDIATION SERVICES DEPT
G46	MN.IT
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
H60	MMB - MnSURE
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
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	44,053,308	0	-	0	-	0	0	0	0
0	Source	44,053,308								
0	Difference (Total - Source)	0								

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
4.2	4.5	4.7	4.8	4.10	4.11

Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management	Central Mail	Office of Enterprise Continuous Improvement
	1.2	Equipment Use Charge						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	(154,033)					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	18,630	(489,022)				
G02-4.7	G02-4.7	Real Property	31,037	-	(815,095)			
G02-4.8	G02-4.8	Materials Management Division	77,039	-	-	(2,022,214)		
G02-4.10	G02-4.10	Central Mail	17,370	-	-	-	(455,952)	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	5,973	-	-	-	-	(156,790)
G02-4.12	G02-4.12	Grants Management	3,985	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	645	558	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	36	-	-
G10-9.2	G10-9.2	Treasury Division	-	-	-	232	-	-
G10-9.3	G10-9.3	Treasury	-	-	-	-	-	-
G10-9.4	G10-9.4	Treasury - Other	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	164	-	-
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	-	-	-	291	2,261	-
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	-	-	-	936	-	-
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	-	-	-	436	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G10-13.5	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	-	-	-	-	-	105	-
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 y	-	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	103,873	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	3,260	-	704	-	21	53
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	-	2,173	-	1,490	-	134	170
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	Minnesota Information Technology	-	-	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - 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 Suppor	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
G10-13.5	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	-	-	-	-	-	8 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	55	-	-	11
	G02-0003	Public Broadcasting	-	1,087	-	18	-	-	-
	G02-0005	Materials Service and Distribution	-	24,994	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	168	4	-	16
	G02-0009	Real Estate and Construction Services	-	-	-	3,312	92	-	24
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	1,531	109	-	21
	G02-0013	Volunteer Services	-	1,087	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	1,322	164	-	96
	G02-0015a	Fleet Services	-	-	1,305	2,445	82	-	30
	G02-0016	Development Disabilities	-	2,173	-	545	99	-	8
	G02-0017a	Risk Management	-	1,087	-	1,018	73	-	34
	G02-0017b	Risk Management - Workers Compensation	-	-	-	636	814	-	58
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	2,173	-	9	1	-	-
	G02-0021a	Plant Mangement (Leases)	-	2,173	-	14,485	19	-	752
	G02-0021b	Plant Management (Repairs)	-	7,607	-	114	-	-	35
	G02-0021c	Plant Management (Materials Transfer)	-	1,087	-	-	-	-	2
	G02-0021d	Plant Management (Energy)	-	1,087	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	227	-	-	-
	G02-0024	MN Bookstore	-	-	-	645	304	-	27
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	504	113	-	66
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	886	129	-	64
	G02-0031	Central Mail	-	-	-	732	1,328	-	56
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
	G02-0036	Demography	-	1,087	-	-	45	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	3	-	3
	G02-0037a	MnGeo Service Bureau	-	-	-	-	3	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	8	-	-
	G02-0042	Surplus Services	-	-	-	354	-	-	30
	G02-0043	Surplus Services - Federal	-	-	-	55	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	18	-	-	16
	G02-0046	SmART HR	-	-	-	32	-	-	10
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	168	-	-	3
	G02-0049	Materials Management	-	-	-	27	-	-	-
	B04	AGRICULTURE DEPT	-	9,780	234	37,440	6,988	-	1,671
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	404	648	-	33
	B13	COMMERCE DEPT	-	7,607	90	18,011	12,061	-	1,180
	B14	ANIMAL HEALTH BOARD	-	-	-	1,913	324	-	218
	B15	BARBER EXAMINERS BOARD	-	-	-	264	171	-	7
	B20	EXPLORE MINNESOTA TOURISM	-	1,087	-	2,658	1,516	-	139
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	55,422	1,381	389,432	134	-	4,601
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	2,481	-	-	25
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	27	-	-	1
	B34	HOUSING FINANCE AGENCY	-	1,087	-	7,493	1,474	-	699
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	154	82	-	30
	B42	LABOR AND INDUSTRY DEPT	-	3,260	-	20,165	11,215	-	1,087
	B43	IRON RANGE RESOURCES	-	2,173	6,951	6,334	-	-	253
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	482	669	-	24
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	0
	B7P	ACCOUNTANCY BOARD	-	1,087	-	304	271	-	12
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	41	-	-	3
	B82	PUBLIC UTILITIES COMM	-	1,087	-	1,708	-	-	439
	B9D	AMATEUR SPORTS COMM	-	-	22,111	-	-	-	7
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	5	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	8,694	5,061	5,998	-	-	263
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	1,247	-	39,514
	E37	EDUCATION DEPARTMENT	-	3,260	-	21,255	3,224	-	1,034
	E40	HISTORICAL SOCIETY	-	-	28,555	159	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	1,087	12,266	10,314	-	-	651

E50	ARTS BOARD	-	-	-	7,552	225	f 105	64
	OFFICE OF HIGHER EDUCATION	-	-	-	8,819	3,335		220
	ZOOLOGICAL BOARD	-	-	17,130	18,516	-		779
L01	UNIVERSITY OF MINNESOTA	-	-	-	114	-		-
E95	HUMANITIES COMMISSION	-	-	-	23	-		-
E97	SCIENCE MUSEUM	-	-	-	5	-		2
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-		2
G03	LOTTERY	-	2,173	-	-	639		388
G05	RACING COMMISSION	-	-	-	1,022	-		57
G06	ATTORNEY GENERAL	-	1,087	-	5,870	5,592		714
G09	GAMBLING CONTROL BOARD	-	-	-	423	112		85
G10	MINNESOTA MANAGEMENT & BUDGET	-	2,173	-	3,040	3,465		598
G17	HUMAN RIGHTS DEPT	-	2,173	-	1,359	952		73
G19	INDIAN AFFAIRS COUNCIL	-	1,087	-	450	5		13
G38	INVESTMENT BOARD	-	-	-	418	98		50
G39	GOVERNORS OFFICE	-	6,520	-	477	253		131
G45	MEDIATION SERVICES DEPT	-	1,087	-	423	123		30
G46	MN.IT	-	19,561	-	21,814	20		5,064
G53	SECRETARY OF STATE	-	1,087	-	3,185	4,074		207
G61	OFFICE OF THE STATE AUDITOR	-	2,173	-	1,849	274		283
G62	MINN STATE RETIREMENT SYSTEM	-	-	935	1,090	6,368		249
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	1,095	19,849		205
G67	REVENUE DEPT	-	8,694	-	12,804	106,958		3,838
G69	TEACHERS RETIREMENT ASSOC	-	-	-	1,536	4,332		191
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-		-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	150	3		12
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-		-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	277	586		19
G9K	ADMINISTRATIVE HEARINGS	-	1,087	-	1,363	5,068		166
G9L	BLACK MINNESOTANS COUNCIL	-	1,087	-	291	6		11
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	1,087	-	327	9		13
G9N	ASIAN-PACIFIC COUNCIL	-	1,087	-	350	128		9
G9Q	MMB DEBT SERVICE	-	-	-	-	-		-
G9R	MMB NON-OPERATING	-	-	-	273	-		-
G9X	CAPITOL AREA ARCHITECT	-	-	-	177	11		8
G9Y	DISABILITY COUNCIL	-	1,087	-	554	61		21
GPR	PAYROLL CLEARING	-	-	-	-	-		0
H12	HEALTH DEPT	-	9,780	-	59,032	25,999		3,902
H55	HUMAN SERVICES DEPT	-	66,290	-	34,278	40,459		4,448
H55b	HUMAN SERVICES SOS	-	-	50,822	38,708	-		10,352
H55c	HUMAN SERVICES MSOP	-	-	13,021	6,429	-		2,006
H60	MMB - MnSURE	-	5,434	-	4,903	-		-
H75	VETERANS AFFAIRS DEPT	-	1,087	27,862	49,804	385		3,759
H7B	MEDICAL PRACTICE BOARD	-	-	-	1,300	2,183		46
H7C	NURSING BOARD	-	-	-	941	2,607		73
H7D	PHARMACY BOARD	-	-	-	1,018	1,672		36
H7F	DENTISTRY BOARD	-	-	-	1,009	1,137		43
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	404	362		13
H7J	OPTOMETRY BOARD	-	-	-	195	70		3
H7K	NURSING HOME ADMIN BOARD	-	5,434	-	586	87		33
H7L	SOCIAL WORK BOARD	-	-	-	563	608		26
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	218	127		6
H7Q	PODIATRIC MEDICINE	-	-	-	177	21		2
H7R	VETERINARY MEDICINE BOARD	-	-	-	227	118		7
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	704	742		32
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	268	79		1
H7V	PSYCHOLOGY BOARD	-	-	-	477	351		27
H7W	PHYSICAL THERAPY BOARD	-	-	-	314	282		6
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	641	302		12
H9G	OMBUDSMAN MH/DD	-	2,173	-	477	102		44
J33	TRIAL COURTS	-	-	-	23,318	1,247		5,211
J50	GUARDIAN AD LITEM BOARD	-	-	-	1,409	5		597
J52	PUBLIC DEFENSE BOARD	-	-	-	5,334	-		1,375
J58	COURT OF APPEALS	-	-	-	709	404		209
J65	SUPREME COURT	-	-	-	7,615	2,718		740
J68	TAX COURT	-	-	-	686	-		17
J70	JUDICIAL STANDARDS BOARD	-	-	-	164	-		7
L10	LEGISLATURE	-	-	-	23	3,759		198

L49	LEGISLATIVE AUDITOR	-	1,087	-	963	82	10 of 105	142
P01	MILITARY AFFAIRS DEPT	-	-	133,100	62,013	1		799
P07	PUBLIC SAFETY DEPT	-	43,469	573	80,160	124,699		5,460
P78	CORRECTIONS DEPT	-	59,769	170,605	139,833	1,129		10,436
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	413	296		24
P9E	SENTENCING GUIDELINES COMM	-	-	-	182	28		13
R28	MINN CONSERVATION CORPS	-	-	-	23	-		-
R29	NATURAL RESOURCES DEPT	-	67,376	94,968	176,391	21,223		15,244
R32	POLLUTION CONTROL AGENCY	-	10,867	459	22,360	3,996		2,653
R9P	WATER & SOIL RESOURCES BOARD	-	8,694	-	10,496	210		337
T79	TRANSPORTATION DEPT	-	7,607	123,792	629,694	6,689		21,471
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	177	23		-
0	OTHER	-	-	-	582	2,814		(2)
0	Total	(0)	(0)	(0)	(68)	(0)		0
0	Source							
0	Difference (Total - Source)							

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Actual

Dollars
 of Grants received Net Administrative Expenditures by Division IT Spend IT Spend Net Administrative Expenditures by Division Accounting & Procurement Accounting Transactions - FY (Actual)

4.12 6.2 6.3 6.4 8.2 8.3

Schedule No.	DP#	Name	Grants Mgt	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
	1.2	Equipment Use Charge						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	(866,520)					
G46-6.2	G46-6.2	Minnesota Information Technology	-	(1,358,015)				
G46-6.3	G46-6.3	IT Spend	-	1,358,015	(5,909,786)			
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-		
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-		
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	64,242	-	(2,475,105)	
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	257,505	(677,696)
G10-9.2	G10-9.2	Treasury Division	-	-	-	-	-	-
G10-9.3	G10-9.3	Treasury	-	-	-	-	123,747	-
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)	-	-	-	-	58,824	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	65,127	-
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	-	-	-	-	110,500	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	108,885	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	127,593	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	3,435	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	56,159	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	147,758	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	103,790	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	529,731	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	488,772	-
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	-	-	-	-	293,280	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	649	-	-	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	-	-	7,137	-	-	51
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	-	-	-	-	12 of 105	-
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	-	-	3,481	-	-	109
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	647	-	-	66
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	-	-	11,684	-	-	147
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	Minnesota Information Technology	-	-	64,896	-	-	80
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - 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 Suppor	-	-	-	-	-	-
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	-	-	-	-	-	-
G10-13.5	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	-	-	-	-	-	105	-
17		SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
18		BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-	-
0	99, Y Y	Consumer Agencies	-	-	-	-	-	-	-
	99YYYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	50	-	-	-	11
	G02-0003	Public Broadcasting	1,595	-	-	-	-	-	3
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	135	-	-	-	27
	G02-0009	Real Estate and Construction Services	50	-	2,803	-	-	-	259
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	0
	G02-0012	STAR	56	-	104	-	-	-	272
	G02-0013	Volunteer Services	-	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	220	-	-	-	371
	G02-0015a	Fleet Services	-	-	4,306	-	-	-	1,457
	G02-0016	Development Disabilities	433	-	843	-	-	-	93
	G02-0017a	Risk Management	-	-	1,687	-	-	-	219
	G02-0017b	Risk Management - Workers Compensation	-	-	4,128	-	-	-	1,241
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	0
	G02-0021a	Plant Mangement (Leases)	-	-	3,722	-	-	-	1,560
	G02-0021b	Plant Management (Repairs)	-	-	0	-	-	-	112
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	2
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-	-	5
	G02-0024	MN Bookstore	-	-	457	-	-	-	202
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	1,210	-	-	-	42
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	6,902	-	-	-	68
	G02-0031	Central Mail	-	-	1,741	-	-	-	406
	G02-0034	Other Non-Allocable	14,364	-	-	-	-	-	1
	G02-0036	Demography	-	-	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-	0
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-	-
		Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	-	-
	G02-0042	Surplus Services	-	-	852	-	-	-	132
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-	-	-	3
	G02-0046	SmART HR	-	-	-	-	-	-	5
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	7,176	-	16	-	-	-	21
	G02-0049	Materials Management	-	-	-	-	-	-	-
	B04	AGRICULTURE DEPT	2,159	-	40,818	-	-	-	3,686
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	751	-	-	-	172
	B13	COMMERCE DEPT	49,340	-	31,051	-	-	-	4,718
	B14	ANIMAL HEALTH BOARD	-	-	3,956	-	-	-	184
	B15	BARBER EXAMINERS BOARD	-	-	316	-	-	-	42
	B20	EXPLORE MINNESOTA TOURISM	1	-	5,461	-	-	-	199
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	154,048	-	217,008	-	-	-	58,234
	B24	PUBLIC FACILITIES AUTHORITY	33,114	-	61	-	-	-	151
	B25	SCIENCE & TECHNOLOGY AUTHORITY	183	-	8	-	-	-	8
	B34	HOUSING FINANCE AGENCY	-	-	40,133	-	-	-	1,251
	B41	WORKERS COMP COURT OF APPEALS	-	-	139	-	-	-	19
	B42	LABOR AND INDUSTRY DEPT	1,005	-	38,253	-	-	-	7,824
	B43	IRON RANGE RESOURCES	21,105	-	4,542	-	-	-	602
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	458	-	-	-	111
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	1
	B7P	ACCOUNTANCY BOARD	-	-	393	-	-	-	102
	B7S	PRIVATE DETECTIVES BOARD	-	-	3	-	-	-	8
	B82	PUBLIC UTILITIES COMM	0	-	3,793	-	-	-	957
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-	6
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	0
	E25	CENTER FOR ARTS EDUCATION	234	-	892	-	-	-	409
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	851,962	-	-	-	90,520
	E37	EDUCATION DEPARTMENT	53,407	-	110,450	-	-	-	14,677
	E40	HISTORICAL SOCIETY	-	-	-	-	-	-	12
	E44	MINNESOTA STATE ACADEMIES	-	-	1,967	-	-	-	570

E50	ARTS BOARD	28,938	-	1,897	-	-	14 of 105	391
E60	OFFICE OF HIGHER EDUCATION	1,535	-	7,521	-	-		827
E77	ZOOLOGICAL BOARD	-	-	5,033	-	-		1,253
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-		32
E95	HUMANITIES COMMISSION	-	-	-	-	-		2
E97	SCIENCE MUSEUM	-	-	-	-	-		0
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-		2
G03	LOTTERY	-	-	20,008	-	-		91
G05	RACING COMMISSION	-	-	1,686	-	-		508
G06	ATTORNEY GENERAL	-	-	14,338	-	-		506
G09	GAMBLING CONTROL BOARD	-	-	323	-	-		68
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	225,501	-	-		913
G17	HUMAN RIGHTS DEPT	-	-	2,424	-	-		67
G19	INDIAN AFFAIRS COUNCIL	671	-	87	-	-		52
G38	INVESTMENT BOARD	-	-	8,171	-	-		42
G39	GOVERNORS OFFICE	-	-	1,321	-	-		75
G45	MEDIATION SERVICES DEPT	63	-	-	-	-		25
G46	MN.IT	-	-	25,980	-	-		2,405
G53	SECRETARY OF STATE	-	-	29,200	-	-		489
G61	OFFICE OF THE STATE AUDITOR	-	-	346	-	-		14
G62	MINN STATE RETIREMENT SYSTEM	-	-	65,883	-	-		1,741
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	21,577	-	-		2,477
G67	REVENUE DEPT	185	-	212,005	-	-		1,412
G69	TEACHERS RETIREMENT ASSOC	-	-	32,107	-	-		2,623
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-		37,257
G92	OMBUDSPERSON FOR FAMILIES	-	-	141	-	-		14
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-		1
G9J	CAMPAIGN FINANCE BOARD	-	-	1,792	-	-		83
G9K	ADMINISTRATIVE HEARINGS	-	-	5,954	-	-		368
G9L	BLACK MINNESOTANS COUNCIL	-	-	57	-	-		27
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	71	-	-		40
G9N	ASIAN-PACIFIC COUNCIL	-	-	64	-	-		31
G9Q	MMB DEBT SERVICE	-	-	-	-	-		56
G9R	MMB NON-OPERATING	-	-	-	-	-		71,661
G9X	CAPITOL AREA ARCHITECT	-	-	82	-	-		13
G9Y	DISABILITY COUNCIL	-	-	217	-	-		50
GPR	PAYROLL CLEARING	-	-	-	-	-		2
H12	HEALTH DEPT	81,155	-	191,687	-	-		6,635
H55	HUMAN SERVICES DEPT	88,607	-	1,319,222	-	-		99,733
H55b	HUMAN SERVICES SOS	-	-	34,014	-	-		6,753
H55c	HUMAN SERVICES MSOP	-	-	5,344	-	-		837
H60	MMB - MnSURE	-	-	614,956	-	-		195
H75	VETERANS AFFAIRS DEPT	930	-	57,275	-	-		2,822
H7B	MEDICAL PRACTICE BOARD	-	-	3,645	-	-		223
H7C	NURSING BOARD	-	-	3,456	-	-		223
H7D	PHARMACY BOARD	-	-	2,954	-	-		155
H7F	DENTISTRY BOARD	-	-	1,094	-	-		176
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	104	-	-		64
H7J	OPTOMETRY BOARD	-	-	53	-	-		31
H7K	NURSING HOME ADMIN BOARD	-	-	2,582	-	-		65
H7L	SOCIAL WORK BOARD	-	-	1,186	-	-		159
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	72	-	-		45
H7Q	PODIATRIC MEDICINE	-	-	6	-	-		28
H7R	VETERINARY MEDICINE BOARD	-	-	58	-	-		47
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	511	-	-		107
H7U	DIETETICS & NUTRITION PRACTICE	-	-	73	-	-		32
H7V	PSYCHOLOGY BOARD	-	-	558	-	-		86
H7W	PHYSICAL THERAPY BOARD	-	-	328	-	-		65
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	374	-	-		151
H9G	OMBUDSMAN MH/DD	-	-	2,435	-	-		32
J33	TRIAL COURTS	-	-	77,252	-	-		14,113
J50	GUARDIAN AD LITEM BOARD	-	-	1,365	-	-		288
J52	PUBLIC DEFENSE BOARD	-	-	13,268	-	-		445
J58	COURT OF APPEALS	-	-	2,505	-	-		41
J65	SUPREME COURT	-	-	128,660	-	-		955
J68	TAX COURT	-	-	231	-	-		20
J70	JUDICIAL STANDARDS BOARD	-	-	54	-	-		16
L10	LEGISLATURE	-	-	9,183	-	-		194

I 49	LEGISLATIVE AUDITOR	-	-	-	-	105	0
	MILITARY AFFAIRS DEPT	57	-	963	-	-	2,402
	PUBLIC SAFETY DEPT	131,218	-	428,302	-	-	26,779
F / 8	CORRECTIONS DEPT	7,892	-	117,013	-	-	6,970
P7T	PEACE OFFICERS BOARD (POST)	-	-	1,311	-	-	69
P9E	SENTENCING GUIDELINES COMM	-	-	1,440	-	-	17
R28	MINN CONSERVATION CORPS	-	-	-	-	-	1
R29	NATURAL RESOURCES DEPT	76,141	-	186,090	-	-	32,088
R32	POLLUTION CONTROL AGENCY	26,139	-	81,890	-	-	3,948
R9P	WATER & SOIL RESOURCES BOARD	28,544	-	10,694	-	-	472
T79	TRANSPORTATION DEPT	56,174	-	389,462	-	-	151,965
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	879
0	OTHER	-	-	(0)	-	-	330
0	Total	(0)	-	(0)	-	0	(0)
0	Source						
0	Difference (Total - Source)						

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

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	Number of Budget Transactions - FY (Actual)	10.4	Net Administrative Expenditures by Division	11.2
---	-----	--------------------------------	-----	---	------	--	------	---	------	---	------

Schedule No.	DP#	Name	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	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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	(232)					
G10-9.3	G10-9.3	Treasury	232	(1,466,309)				
G10-9.4	G10-9.4	Treasury - Other	-	-				
G10-10.2	G10-10.2	MMB - Budget Division	-	-	(164)			
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	78	(696,995)		
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	86		(771,674)	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-			
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-			(2,551)
G10-11.3	G10-11.3	Central Payroll	-	-	-			805
G10-11.4	G10-11.4	Accounting Services	-	-	-			793
G10-11.5	G10-11.5	Financial Reporting	-	-	-			929
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-			25
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	-	-	-			-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-			-
G45-14.2	G45-14.2	Mediation Services	-	-	-	1	9	-
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	-	-	-	53	275	-
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	-	-	-			-

Stat-stepdown FY13-FY15.xlsb
 Step

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	105	-
L49-15.11	L 1	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	L 2	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	-	-	-	112	-	812	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	67	-	961	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	53	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	52	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	48	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Cltizen Services	-	-	-	151	-	1,033	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	175	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	12	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	101	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	61	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	20	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	5	-	82	-	938	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - 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 Suppor	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	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	-	0	-	-	-	-	-
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	-	38	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	18 of 105
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	
0	99YYYY	Consumer Agencies	-	-	-	-	
	99YYYY	Consumer Agencies	-	-	-	-	
	G02-0002	State Archaeology	-	22	-	11	190
	G02-0003	Public Broadcasting	-	9	-	3	44
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	28	294
	G02-0009	Real Estate and Construction Services	-	613	-	266	439
	G02-0010	Oil Overcharge (Stripper Wells)	-	0	-	0	-
	G02-0012	STAR	-	366	-	280	436
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	-	364	-	381	332
	G02-0015a	Fleet Services	-	646	-	1,498	6
	G02-0016	Development Disabilities	-	112	-	95	524
	G02-0017a	Risk Management	-	773	-	225	-
	G02-0017b	Risk Management - Workers Compensation	-	5,599	-	1,276	761
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	0	13
	G02-0021a	Plant Mangement (Leases)	-	3,210	-	1,604	1,703
	G02-0021b	Plant Management (Repairs)	-	43	-	115	139
	G02-0021c	Plant Management (Materials Transfer)	-	5	-	2	3
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	11	-	5	174
	G02-0024	MN Bookstore	-	266	-	208	351
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	102	-	43	250
	G02-0029b	Cooperative Purchasing (MMCAP)	-	251	-	70	240
	G02-0031	Central Mail	-	173	-	418	123
	G02-0034	Other Non-Allocable	-	2	-	1	-
	G02-0036	Demography	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	1	-	0	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	283	-	135	193
	G02-0043	Surplus Services - Federal	-	-	-	-	133
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	-	2	-	3	82
	G02-0046	SmART HR	-	8	-	5	107
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	69	-	21	449
	G02-0049	Materials Management	-	-	-	-	-
	B04	AGRICULTURE DEPT	-	6,791	-	3,791	42,329
	B11	COSMETOLOGIST EXAMINERS BOARD	-	287	-	177	632
	B13	COMMERCE DEPT	-	21,104	-	4,853	10,796
	B14	ANIMAL HEALTH BOARD	-	472	-	189	2,714
	B15	BARBER EXAMINERS BOARD	-	100	-	43	464
	B20	EXPLORE MINNESOTA TOURISM	-	620	-	205	2,272
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	76,722	-	59,893	13,697
	B24	PUBLIC FACILITIES AUTHORITY	-	377	-	155	3,798
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	8	231
	B34	HOUSING FINANCE AGENCY	-	4,845	-	1,286	3,422
	B41	WORKERS COMP COURT OF APPEALS	-	50	-	19	180
	B42	LABOR AND INDUSTRY DEPT	-	8,596	-	8,047	4,935
	B43	IRON RANGE RESOURCES	-	2,165	-	619	2,288
	B7E	ARCHITECTURE, ENGINEERING BD	-	327	-	114	205
	B7G	COMBATIVE SPORTS COMMISSION	-	8	-	1	57
	B7P	ACCOUNTANCY BOARD	-	239	-	105	177
	B7S	PRIVATE DETECTIVES BOARD	-	21	-	9	123
	B82	PUBLIC UTILITIES COMM	-	547	-	984	705
	B9D	AMATEUR SPORTS COMM	-	13	-	6	79
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	0	6
	E25	CENTER FOR ARTS EDUCATION	-	1,162	-	421	5,659
	E26	MN STATE COLLEGES/UNIVERSITIES	-	224,790	-	93,097	27,033
	E37	EDUCATION DEPARTMENT	-	39,262	-	15,095	20,022
	E40	HISTORICAL SOCIETY	-	68	-	12	227
	E44	MINNESOTA STATE ACADEMIES	-	1,440	-	586	8,145

E50	ARTS BOARD	-	1,410	-	402	1,558
	OFFICE OF HIGHER EDUCATION	-	2,227	-	850	5,773
	ZOOLOGICAL BOARD	-	2,807	-	1,289	6,562
E01	UNIVERSITY OF MINNESOTA	-	108	-	33	370
E95	HUMANITIES COMMISSION	-	5	-	2	35
E97	SCIENCE MUSEUM	-	1	-	0	9
E9W	HIGHER ED FACILITIES AUTHORITY	-	2	-	2	28
G03	LOTTERY	-	70	-	94	714
G05	RACING COMMISSION	-	801	-	522	1,409
G06	ATTORNEY GENERAL	-	2,161	-	520	3,220
G09	GAMBLING CONTROL BOARD	-	213	-	70	635
G10	MINNESOTA MANAGEMENT & BUDGET	-	1,943	-	939	5,406
G17	HUMAN RIGHTS DEPT	-	148	-	69	1,024
G19	INDIAN AFFAIRS COUNCIL	-	185	-	53	389
G38	INVESTMENT BOARD	-	242	-	43	218
G39	GOVERNORS OFFICE	-	286	-	77	850
G45	MEDIATION SERVICES DEPT	-	73	-	26	237
G46	MN.IT	-	8,119	-	2,474	7,861
G53	SECRETARY OF STATE	-	2,158	-	503	2,524
G61	OFFICE OF THE STATE AUDITOR	-	306	-	14	269
G62	MINN STATE RETIREMENT SYSTEM	-	13,241	-	1,790	578
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	20,417	-	2,548	622
G67	REVENUE DEPT	-	4,428	-	1,452	14,913
G69	TEACHERS RETIREMENT ASSOC	-	26,000	-	2,698	186
G90	REVENUE INTERGOVT PAYMENTS	-	288,464	-	38,318	2,752
G92	OMBUDSPERSON FOR FAMILIES	-	39	-	15	164
G96	UNIFORM LAWS COMMISSION	-	7	-	1	35
G9J	CAMPAIGN FINANCE BOARD	-	528	-	85	645
G9K	ADMINISTRATIVE HEARINGS	-	606	-	378	828
G9L	BLACK MINNESOTANS COUNCIL	-	107	-	27	335
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	112	-	42	-
G9N	ASIAN-PACIFIC COUNCIL	-	99	-	32	376
G9Q	MMB DEBT SERVICE	-	38	-	58	3,997
G9R	MMB NON-OPERATING	-	435	-	73,702	4,332
G9X	CAPITOL AREA ARCHITECT	-	43	-	14	174
G9Y	DISABILITY COUNCIL	-	139	-	51	449
GPR	PAYROLL CLEARING	-	-	-	2	-
H12	HEALTH DEPT	-	15,568	-	6,824	25,551
H55	HUMAN SERVICES DEPT	-	313,375	-	102,573	43,027
H55b	HUMAN SERVICES SOS	-	21,217	-	6,945	21,978
H55c	HUMAN SERVICES MSOP	-	2,629	-	860	9,621
H60	MMB - MnSURE	-	-	-	201	945
H75	VETERANS AFFAIRS DEPT	-	10,446	-	2,902	15,602
H7B	MEDICAL PRACTICE BOARD	-	681	-	229	844
H7C	NURSING BOARD	-	494	-	229	705
H7D	PHARMACY BOARD	-	399	-	159	1,068
H7F	DENTISTRY BOARD	-	419	-	181	1,087
H7H	CHIROPRACTIC EXAMINERS BOARD	-	179	-	66	613
H7J	OPTOMETRY BOARD	-	97	-	32	442
H7K	NURSING HOME ADMIN BOARD	-	453	-	67	1,425
H7L	SOCIAL WORK BOARD	-	277	-	164	622
H7M	MARRIAGE & FAMILY THERAPY BD	-	142	-	46	575
H7Q	PODIATRIC MEDICINE	-	129	-	29	420
H7R	VETERINARY MEDICINE BOARD	-	125	-	48	458
H7S	EMERGENCY MEDICAL SERVICES BD	-	330	-	110	1,447
H7U	DIETETICS & NUTRITION PRACTICE	-	80	-	33	458
H7V	PSYCHOLOGY BOARD	-	253	-	88	562
H7W	PHYSICAL THERAPY BOARD	-	210	-	67	559
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	343	-	155	758
H9G	OMBUDSMAN MH/DD	-	85	-	33	588
J33	TRIAL COURTS	-	98,582	-	14,515	23,817
J50	GUARDIAN AD LITEM BOARD	-	864	-	296	2,635
J52	PUBLIC DEFENSE BOARD	-	1,816	-	458	6,395
J58	COURT OF APPEALS	-	97	-	43	253
J65	SUPREME COURT	-	3,069	-	982	4,711
J68	TAX COURT	-	51	-	20	104
J70	JUDICIAL STANDARDS BOARD	-	66	-	17	164
L10	LEGISLATURE	-	621	-	200	1,912

L49	LEGISLATIVE AUDITOR	-	155	-	0	19	20 of 105	-
P01	MILITARY AFFAIRS DEPT	-	8,890	-	2,471	3,513		-
P07	PUBLIC SAFETY DEPT	-	56,715	-	27,541	88,547		-
P78	CORRECTIONS DEPT	-	22,125	-	7,168	46,556		-
P7T	PEACE OFFICERS BOARD (POST)	-	311	-	71	910		-
P9E	SENTENCING GUIDELINES COMM	-	61	-	17	190		-
R28	MINN CONSERVATION CORPS	-	1	-	1	54		-
R29	NATURAL RESOURCES DEPT	-	47,685	-	33,002	122,452		-
R32	POLLUTION CONTROL AGENCY	-	4,962	-	4,061	33,368		-
R9P	WATER & SOIL RESOURCES BOARD	-	1,224	-	485	6,509		-
T79	TRANSPORTATION DEPT	-	68,998	-	156,293	68,054		-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	25	-	904	117		-
0	OTHER	-	58	-	340	1,352		-
0	Total	-	(533)	-	(0)	0		(0)
0	Source							
0	Difference (Total - Source)							

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Actual

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
11.3	11.4	11.5	11.6	12.2

Schedule No.	DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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	(1,309,945)				
G10-11.4	G10-11.4	Accounting Services	-	(1,290,793)			
G10-11.5	G10-11.5	Financial Reporting	-	-	(1,512,573)		
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	(40,719)	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	(666,806)
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	77,576
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	54,492
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	278,121
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	256,617
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	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	2	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	-	98	115	-	-
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	-	207	243
G61-16.3	G61-16.3	State Auditor General	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-
G02-3.0	G02-3.0	Department of Administration	445	125	146
G02-3.2	G02-3.2	Admin Management 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	1,420	279	327
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	Minnesota Information Technology	-	152	178
G46-6.3	G46-6.3	IT Spend	-	-	-
G46-6.5	G46-6.5	MnIT - 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 Suppor	-	-	-
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	-	-	-
G10-13.5	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	-	-	-

Code	Description	2013	2014	2015	2016
G61-16.3	State Auditor General	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-
18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-
0	Consumer Agencies	-	-	-	-
99YY	Consumer Agencies	-	-	-	-
G02-0002	State Archaeology	89	21	24	-
G02-0003	Public Broadcasting	-	6	6	-
G02-0005	Materials Service and Distribution	-	-	-	-
G02-0007	Information Policy Analysis	130	52	61	-
G02-0009	Real Estate and Construction Services	202	493	578	-
G02-0010	Oil Overcharge (Stripper Wells)	-	0	0	-
G02-0012	STAR	171	518	607	2
G02-0013	Volunteer Services	-	-	-	-
G02-0014	Capital Group Parking	805	706	828	-
G02-0015a	Fleet Services	250	2,775	3,251	-
G02-0016	Development Disabilities	70	176	207	3
G02-0017a	Risk Management	286	417	488	-
G02-0017b	Risk Management - Workers Compensation	484	2,363	2,769	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	0	-
G02-0021a	Plant Management (Leases)	6,286	2,971	3,481	-
G02-0021b	Plant Management (Repairs)	296	212	249	-
G02-0021c	Plant Management (Materials Transfer)	21	3	4	-
G02-0021d	Plant Management (Energy)	-	-	-	-
G02-0021f	Plant Management FR & R	-	9	11	-
G02-0024	MN Bookstore	226	385	451	-
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	552	80	94	-
G02-0029b	Cooperative Purchasing (MMCAP)	533	130	152	-
G02-0031	Central Mail	469	774	906	-
G02-0034	Other Non-Allocable	-	1	1	-
G02-0036	Demography	-	-	-	-
G02-0037	Mn Geospatial Information Office	28	1	1	0
G02-0037a	MnGeo Service Bureau	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-
G02-0042	Surplus Services	249	251	294	1
G02-0043	Surplus Services - Federal	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-
G02-0045	SmART FMR	137	6	7	-
G02-0046	SmART HR	87	10	11	-
G02-0047	Grants Recovery	-	-	-	-
G02-0048	Arts & Cultural Heritage	25	39	46	-
G02-0049	Materials Management	-	-	-	-
B04	AGRICULTURE DEPT	13,964	7,020	8,227	26
B11	COSMETOLOGIST EXAMINERS BOARD	278	327	384	-
B13	COMMERCE DEPT	9,862	8,987	10,531	507
B14	ANIMAL HEALTH BOARD	1,823	350	410	2
B15	BARBER EXAMINERS BOARD	59	79	93	-
B20	EXPLORE MINNESOTA TOURISM	1,165	379	444	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	38,444	110,918	129,975	4,684
B24	PUBLIC FACILITIES AUTHORITY	208	288	337	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	7	15	17	0
B34	HOUSING FINANCE AGENCY	5,836	2,382	2,791	-
B41	WORKERS COMP COURT OF APPEALS	253	36	42	-
B42	LABOR AND INDUSTRY DEPT	9,083	14,903	17,464	20
B43	IRON RANGE RESOURCES	2,114	1,146	1,343	-
B7E	ARCHITECTURE, ENGINEERING BD	200	211	247	-
B7G	COMBATIVE SPORTS COMMISSION	3	2	3	-
B7P	ACCOUNTANCY BOARD	98	194	227	-
B7S	PRIVATE DETECTIVES BOARD	28	16	18	-
B82	PUBLIC UTILITIES COMM	3,669	1,822	2,135	-
B9D	AMATEUR SPORTS COMM	60	12	14	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	0	-
E25	CENTER FOR ARTS EDUCATION	2,195	779	913	-
E26	MN STATE COLLEGES/UNIVERSITIES	330,131	172,411	202,034	4,077
E37	EDUCATION DEPARTMENT	8,635	27,955	32,758	2,672
E40	HISTORICAL SOCIETY	-	23	27	-
E44	MINNESOTA STATE ACADEMIES	5,439	1,086	1,272	-

E50	ARTS BOARD	532	744	872	4	-
E60	OFFICE OF HIGHER EDUCATION	1,839	1,575	1,845	-	-
E77	ZOOLOGICAL BOARD	6,507	2,387	2,797	-	-
E81	UNIVERSITY OF MINNESOTA	-	60	71	-	-
E95	HUMANITIES COMMISSION	-	3	3	-	-
E97	SCIENCE MUSEUM	20	0	1	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	16	3	4	-	-
G03	LOTTERY	3,241	174	204	-	-
G05	RACING COMMISSION	473	967	1,133	-	-
G06	ATTORNEY GENERAL	5,966	964	1,129	4	-
G09	GAMBLING CONTROL BOARD	707	129	151	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	5,000	1,740	2,038	14	-
G17	HUMAN RIGHTS DEPT	607	127	149	-	-
G19	INDIAN AFFAIRS COUNCIL	110	98	115	-	-
G38	INVESTMENT BOARD	420	80	94	-	-
G39	GOVERNORS OFFICE	1,097	143	168	84	-
G45	MEDIATION SERVICES DEPT	248	47	55	-	-
G46	MN.IT	42,310	4,581	5,369	0	-
G53	SECRETARY OF STATE	1,726	932	1,092	3	-
G61	OFFICE OF THE STATE AUDITOR	2,361	26	30	-	-
G62	MINN STATE RETIREMENT SYSTEM	2,082	3,315	3,885	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,711	4,718	5,529	-	-
G67	REVENUE DEPT	32,062	2,689	3,151	-	-
G69	TEACHERS RETIREMENT ASSOC	1,592	4,996	5,854	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	70,963	83,155	-	-
G92	OMBUDSPERSON FOR FAMILIES	97	27	32	-	-
G96	UNIFORM LAWS COMMISSION	-	2	2	-	-
G9J	CAMPAIGN FINANCE BOARD	160	157	184	-	-
G9K	ADMINISTRATIVE HEARINGS	1,389	701	821	-	-
G9L	BLACK MINNESOTANS COUNCIL	88	51	59	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	111	77	90	-	-
G9N	ASIAN-PACIFIC COUNCIL	77	60	70	-	-
G9Q	MMB DEBT SERVICE	-	106	125	-	-
G9R	MMB NON-OPERATING	-	136,492	159,943	31	-
G9X	CAPITOL AREA ARCHITECT	69	26	30	-	-
G9Y	DISABILITY COUNCIL	176	95	111	-	-
GPR	PAYROLL CLEARING	4	4	5	-	-
H12	HEALTH DEPT	32,603	12,637	14,808	950	-
H55	HUMAN SERVICES DEPT	37,159	189,959	222,598	23,944	-
H55b	HUMAN SERVICES SOS	86,488	12,861	15,071	-	-
H55c	HUMAN SERVICES MSOP	16,756	1,593	1,867	-	-
H60	MMB - MnSURE	-	372	435	135	-
H75	VETERANS AFFAIRS DEPT	31,401	5,375	6,298	6	-
H7B	MEDICAL PRACTICE BOARD	382	425	498	-	-
H7C	NURSING BOARD	607	424	497	-	-
H7D	PHARMACY BOARD	302	295	346	0	-
H7F	DENTISTRY BOARD	363	334	392	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	111	122	143	-	-
H7J	OPTOMETRY BOARD	26	59	69	-	-
H7K	NURSING HOME ADMIN BOARD	272	124	145	-	-
H7L	SOCIAL WORK BOARD	213	303	355	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	46	86	101	-	-
H7Q	PODIATRIC MEDICINE	18	53	62	-	-
H7R	VETERINARY MEDICINE BOARD	59	89	105	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	266	204	239	0	-
H7U	DIETETICS & NUTRITION PRACTICE	13	61	71	-	-
H7V	PSYCHOLOGY BOARD	225	164	192	-	-
H7W	PHYSICAL THERAPY BOARD	54	124	145	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	100	287	336	-	-
H9G	OMBUDSMAN MH/DD	372	61	72	-	-
J33	TRIAL COURTS	43,539	26,881	31,500	4	-
J50	GUARDIAN AD LITEM BOARD	4,988	549	643	-	-
J52	PUBLIC DEFENSE BOARD	11,490	847	993	-	-
J58	COURT OF APPEALS	1,743	79	92	-	-
J65	SUPREME COURT	6,185	1,819	2,132	2	-
J68	TAX COURT	144	37	44	-	-
J70	JUDICIAL STANDARDS BOARD	59	31	36	-	-
L10	LEGISLATURE	1,655	370	433	-	-

I 49	LEGISLATIVE AUDITOR	1,190	0	0	-	105	-
	MILITARY AFFAIRS DEPT	6,674	4,575	5,361	205		-
	PUBLIC SAFETY DEPT	45,615	51,005	59,769	437		-
P 78	CORRECTIONS DEPT	87,190	13,275	15,556	4		-
P7T	PEACE OFFICERS BOARD (POST)	200	131	154	-		-
P9E	SENTENCING GUIDELINES COMM	106	32	37	-		-
R28	MINN CONSERVATION CORPS	-	1	1	-		-
R29	NATURAL RESOURCES DEPT	127,364	61,118	71,619	143		-
R32	POLLUTION CONTROL AGENCY	22,169	7,520	8,812	82		-
R9P	WATER & SOIL RESOURCES BOARD	2,812	899	1,053	4		-
T79	TRANSPORTATION DEPT	179,387	289,445	339,177	2,667		-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1,675	1,962	-		-
0	OTHER	(16)	629	737	-		-
0	Total	(0)	(0)	0	(0)		0
0	Source						
0	Difference (Total - Source)						

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
12.4		12.5		12.6	
				12.7	
				12.8	

Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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	5,864,079				
G10-12.5	G10-12.5	Personnel Operations and System Support	-	(1,284,141)			
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-		
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	(6,554,486)	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	(6,047,780)
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	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	(9)	-	-	-	9
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	(444)	-	-	-	458
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	-	-	-	-	105	-
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	(942)	-	-	-	-	971
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	(567)	-	-	-	-	585
G02-3.2	G02-3.2	Admin Management Services	-	436	-	2,225	-	-
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	(1,268)	1,392	-	7,107	-	1,307
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	Minnesota Information Technology	(691)	-	-	-	-	712
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - 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	-	-	-	-	-	-
G10-13.5	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	-	-	-	-	28 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	(94)	87	-	445	-	97
	G02-0003	Public Broadcasting	(25)	-	-	-	-	26
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	(236)	127	-	650	-	243
	G02-0009	Real Estate and Construction Services	(2,240)	198	-	1,011	-	2,310
	G02-0010	Oil Overcharge (Stripper Wells)	(0)	-	-	-	-	0
	G02-0012	STAR	(2,352)	168	-	858	-	2,426
	G02-0013	Volunteer Services	-	-	-	-	-	-
	G02-0014	Capital Group Parking	(3,209)	789	-	4,030	-	3,309
	G02-0015a	Fleet Services	(12,605)	245	-	1,252	-	13,000
	G02-0016	Development Disabilities	(801)	69	-	352	-	826
	G02-0017a	Risk Management	(1,894)	281	-	1,433	-	1,953
	G02-0017b	Risk Management - Workers Compensation	(10,736)	475	-	2,422	-	11,072
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	(0)	-	-	-	-	0
	G02-0021a	Plant Management (Leases)	(13,496)	6,162	-	31,452	-	13,919
	G02-0021b	Plant Management (Repairs)	(965)	290	-	1,481	-	996
	G02-0021c	Plant Management (Materials Transfer)	(16)	20	-	104	-	16
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	(42)	-	-	-	-	43
	G02-0024	MN Bookstore	(1,748)	222	-	1,132	-	1,803
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	(365)	542	-	2,764	-	376
	G02-0029b	Cooperative Purchasing (MMCAP)	(591)	522	-	2,666	-	610
	G02-0031	Central Mail	(3,514)	460	-	2,346	-	3,624
	G02-0034	Other Non-Allocable	(5)	-	-	-	-	5
	G02-0036	Demography	-	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	(3)	28	-	142	-	3
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	-
	G02-0042	Surplus Services	(1,138)	244	-	1,245	-	1,174
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-
	G02-0045	SmART FMR	(28)	135	-	687	-	29
	G02-0046	SmART HR	(44)	86	-	437	-	45
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	(179)	25	-	125	-	184
	G02-0049	Materials Management	-	-	-	-	-	-
	B04	AGRICULTURE DEPT	(31,894)	13,689	-	69,870	-	32,893
	B11	COSMETOLOGIST EXAMINERS BOARD	(1,488)	272	-	1,389	-	1,534
	B13	COMMERCE DEPT	(40,829)	9,668	-	49,346	-	42,108
	B14	ANIMAL HEALTH BOARD	(1,591)	1,787	-	9,120	-	1,640
	B15	BARBER EXAMINERS BOARD	(361)	58	-	296	-	372
	B20	EXPLORE MINNESOTA TOURISM	(1,723)	1,142	-	5,830	-	1,777
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	(503,901)	37,687	-	192,362	-	519,686
	B24	PUBLIC FACILITIES AUTHORITY	(1,308)	204	-	1,041	-	1,349
	B25	SCIENCE & TECHNOLOGY AUTHORITY	(66)	7	-	35	-	68
	B34	HOUSING FINANCE AGENCY	(10,821)	5,721	-	29,203	-	11,160
	B41	WORKERS COMP COURT OF APPEALS	(164)	248	-	1,266	-	169
	B42	LABOR AND INDUSTRY DEPT	(67,705)	8,905	-	45,450	-	69,826
	B43	IRON RANGE RESOURCES	(5,205)	2,072	-	10,578	-	5,368
	B7E	ARCHITECTURE, ENGINEERING BD	(959)	196	-	999	-	989
	B7G	COMBATIVE SPORTS COMMISSION	(10)	3	-	16	-	10
	B7P	ACCOUNTANCY BOARD	(880)	96	-	492	-	907
	B7S	PRIVATE DETECTIVES BOARD	(72)	27	-	139	-	74
	B82	PUBLIC UTILITIES COMM	(8,277)	3,597	-	18,358	-	8,536
	B9D	AMATEUR SPORTS COMM	(53)	59	-	302	-	54
	B9V	AGRICULTURE UTILIZATION RESRCH	(1)	-	-	-	-	1
	E25	CENTER FOR ARTS EDUCATION	(3,541)	2,152	-	10,982	-	3,652
	E26	MN STATE COLLEGES/UNIVERSITIES	(783,263)	323,628	-	1,651,856	-	807,800
	E37	EDUCATION DEPARTMENT	(127,001)	8,465	-	43,207	-	130,979
	E40	HISTORICAL SOCIETY	(103)	-	-	-	-	106
	E44	MINNESOTA STATE ACADEMIES	(4,932)	5,331	-	27,213	-	5,086

E50	ARTS BOARD	(3,304)	521	-	2,660	3,487
E60	OFFICE OF HIGHER EDUCATION	(7)	1,803	-	9,202	7,379
E77	ZOOLOGICAL BOARD	(10)	6,379	-	32,560	11,182
E81	UNIVERSITY OF MINNESOTA	(274)	-	-	-	282
E95	HUMANITIES COMMISSION	(13)	-	-	-	14
E97	SCIENCE MUSEUM	(2)	19	-	98	2
E9W	HIGHER ED FACILITIES AUTHORITY	(15)	15	-	79	15
G03	LOTTERY	(791)	3,177	-	16,217	816
G05	RACING COMMISSION	(4,394)	463	-	2,366	4,531
G06	ATTORNEY GENERAL	(4,378)	5,849	-	29,852	4,515
G09	GAMBLING CONTROL BOARD	(585)	693	-	3,536	604
G10	MINNESOTA MANAGEMENT & BUDGET	(7,903)	4,901	-	25,017	8,150
G17	HUMAN RIGHTS DEPT	(577)	595	-	3,038	595
G19	INDIAN AFFAIRS COUNCIL	(446)	107	-	548	460
G38	INVESTMENT BOARD	(364)	412	-	2,102	375
G39	GOVERNORS OFFICE	(650)	1,075	-	5,488	670
G45	MEDIATION SERVICES DEPT	(215)	243	-	1,242	222
G46	MN.IT	(20,813)	41,477	-	211,704	21,465
G53	SECRETARY OF STATE	(4,234)	1,692	-	8,635	4,367
G61	OFFICE OF THE STATE AUDITOR	(117)	2,314	-	11,811	121
G62	MINN STATE RETIREMENT SYSTEM	(15,062)	2,041	-	10,419	15,534
G63	PUBLIC EMPLOYEES RETIRE ASSOC	(21,434)	1,677	-	8,561	22,106
G67	REVENUE DEPT	(12,215)	31,430	-	160,427	12,598
G69	TEACHERS RETIREMENT ASSOC	(22,695)	1,560	-	7,964	23,406
G90	REVENUE INTERGOVT PAYMENTS	(322,384)	-	-	-	332,483
G92	OMBUDSPERSON FOR FAMILIES	(122)	95	-	485	126
G96	UNIFORM LAWS COMMISSION	(9)	-	-	-	10
G9J	CAMPAIGN FINANCE BOARD	(714)	157	-	800	737
G9K	ADMINISTRATIVE HEARINGS	(3,184)	1,362	-	6,951	3,284
G9L	BLACK MINNESOTANS COUNCIL	(230)	86	-	440	238
G9M	CHICANO LATINO AFFAIRS COUNCIL	(349)	108	-	554	360
G9N	ASIAN-PACIFIC COUNCIL	(271)	75	-	384	280
G9Q	MMB DEBT SERVICE	(484)	-	-	-	499
G9R	MMB NON-OPERATING	(620,083)	-	-	-	639,508
G9X	CAPITOL AREA ARCHITECT	(117)	68	-	345	120
G9Y	DISABILITY COUNCIL	(431)	172	-	879	444
GPR	PAYROLL CLEARING	(20)	4	-	18	21
H12	HEALTH DEPT	(57,409)	31,961	-	163,134	59,208
H55	HUMAN SERVICES DEPT	(862,987)	36,427	-	185,930	890,021
H55b	HUMAN SERVICES SOS	(58,429)	84,785	-	432,757	60,260
H55c	HUMAN SERVICES MSOP	(7,239)	16,426	-	83,843	7,466
H60	MMB - MnSURE	(1,688)	-	-	-	1,741
H75	VETERANS AFFAIRS DEPT	(24,417)	30,783	-	157,121	25,182
H7B	MEDICAL PRACTICE BOARD	(1,931)	375	-	1,913	1,991
H7C	NURSING BOARD	(1,926)	595	-	3,038	1,986
H7D	PHARMACY BOARD	(1,340)	296	-	1,510	1,382
H7F	DENTISTRY BOARD	(1,519)	356	-	1,816	1,566
H7H	CHIROPRACTIC EXAMINERS BOARD	(554)	108	-	554	571
H7J	OPTOMETRY BOARD	(267)	25	-	129	276
H7K	NURSING HOME ADMIN BOARD	(561)	266	-	1,359	579
H7L	SOCIAL WORK BOARD	(1,378)	209	-	1,068	1,421
H7M	MARRIAGE & FAMILY THERAPY BD	(390)	45	-	231	403
H7Q	PODIATRIC MEDICINE	(241)	18	-	92	248
H7R	VETERINARY MEDICINE BOARD	(407)	58	-	295	419
H7S	EMERGENCY MEDICAL SERVICES BD	(925)	261	-	1,332	954
H7U	DIETETICS & NUTRITION PRACTICE	(276)	12	-	63	285
H7V	PSYCHOLOGY BOARD	(744)	220	-	1,123	767
H7W	PHYSICAL THERAPY BOARD	(563)	53	-	270	581
H7X	BEHAVIORAL HEALTH & THERAPY BD	(1,304)	98	-	498	1,344
H9G	OMBUDSMAN MH/DD	(277)	364	-	1,859	286
J33	TRIAL COURTS	(122,121)	42,682	-	217,855	125,947
J50	GUARDIAN AD LITEM BOARD	(2,493)	4,890	-	24,957	2,571
J52	PUBLIC DEFENSE BOARD	(3,850)	11,264	-	57,492	3,970
J58	COURT OF APPEALS	(358)	1,709	-	8,724	370
J65	SUPREME COURT	(8,265)	6,063	-	30,945	8,524
J68	TAX COURT	(170)	141	-	719	176
J70	JUDICIAL STANDARDS BOARD	(140)	58	-	294	145
L10	LEGISLATURE	(1,680)	1,623	-	8,283	1,733

L49	LEGISLATIVE AUDITOR	(0)	1,167	-	5,955	30 of 105	0
P01	MILITARY AFFAIRS DEPT	(20,785)	6,543	-	33,395		21,437
P07	PUBLIC SAFETY DEPT	(231,717)	44,716	-	228,241		238,976
P78	CORRECTIONS DEPT	(60,309)	85,472	-	436,266		62,198
P7T	PEACE OFFICERS BOARD (POST)	(596)	196	-	1,002		615
P9E	SENTENCING GUIDELINES COMM	(145)	104	-	532		150
R28	MINN CONSERVATION CORPS	(5)	-	-	-		5
R29	NATURAL RESOURCES DEPT	(277,660)	124,855	-	637,284		286,358
R32	POLLUTION CONTROL AGENCY	(34,164)	21,733	-	110,927		35,234
R9P	WATER & SOIL RESOURCES BOARD	(4,084)	2,757	-	14,072		4,212
T79	TRANSPORTATION DEPT	(1,314,951)	175,853	-	897,588		1,356,144
T9B	METROPOLITAN COUNCIL/TRANSPORT	(7,608)	-	-	-		7,846
0	OTHER	(2,858)	(15)	-	(78)		2,948
0	Total	(0)	0	-	0		0
0	Source						
0	Difference (Total - Source)						

Statewide Budget Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
13.2	13.3	14.2	14.3	15.2

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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	(436)				
G10-13.3	G10-13.3	Personnel Administration	436	(3,475,047)			
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-			
G45-14.2	G45-14.2	Mediation Services	-	-	(665)		
G45-14.3	G45-14.3	State Agencies	-	-	705	(62,393)	
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	(40)	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	(1,357,192)
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	735,485
L49-15.4	L49-15.4	Program Audits	-	-	-	-	374,317
L49-15.5	L49-15.5	Single Audits	-	-	-	-	224,685
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	7,765
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	14,940
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 y	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	1,180	-	21
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	-	3,768	-	68
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	Minnesota Information Technology	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-
G46-6.5	G46-6.5	MnIT - 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	-	-	-	-
G10-13.5	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	-	-	-	-	105
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	236	-	4	-
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	344	-	6	-
	G02-0009	Real Estate and Construction Services	-	536	-	10	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	455	-	8	-
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	-	2,136	-	38	-
	G02-0015a	Fleet Services	-	664	-	12	-
	G02-0016	Development Disabilities	-	186	-	3	-
	G02-0017a	Risk Management	-	760	-	14	-
	G02-0017b	Risk Management - Workers Compensation	-	1,284	-	23	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a	Plant Management (Leases)	-	16,675	-	299	-
	G02-0021b	Plant Management (Repairs)	-	785	-	14	-
	G02-0021c	Plant Management (Materials Transfer)	-	55	-	1	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-
	G02-0024	MN Bookstore	-	600	-	11	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	1,466	-	26	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	1,414	-	25	-
	G02-0031	Central Mail	-	1,244	-	22	-
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	75	-	1	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	660	-	12	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	-	364	-	7	-
	G02-0046	SmART HR	-	232	-	4	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	66	-	1	-
	G02-0049	Materials Management	-	-	-	-	-
	B04	AGRICULTURE DEPT	-	37,043	-	665	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	736	-	13	-
	B13	COMMERCE DEPT	-	26,162	-	470	-
	B14	ANIMAL HEALTH BOARD	-	4,835	-	87	-
	B15	BARBER EXAMINERS BOARD	-	157	-	3	-
	B20	EXPLORE MINNESOTA TOURISM	-	3,091	-	55	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	101,986	-	1,831	-
	B24	PUBLIC FACILITIES AUTHORITY	-	552	-	10	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	19	-	0	-
	B34	HOUSING FINANCE AGENCY	-	15,483	-	278	-
	B41	WORKERS COMP COURT OF APPEALS	-	671	-	12	-
	B42	LABOR AND INDUSTRY DEPT	-	24,097	-	433	-
	B43	IRON RANGE RESOURCES	-	5,608	-	101	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	530	-	10	-
	B7G	COMBATIVE SPORTS COMMISSION	-	9	-	0	-
	B7P	ACCOUNTANCY BOARD	-	261	-	5	-
	B7S	PRIVATE DETECTIVES BOARD	-	74	-	1	-
	B82	PUBLIC UTILITIES COMM	-	9,733	-	175	-
	B9D	AMATEUR SPORTS COMM	-	160	-	3	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	5,823	-	105	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	875,779	-	15,724	-
	E37	EDUCATION DEPARTMENT	-	22,907	-	411	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	14,428	-	259	-

E50	ARTS BOARD	-	1,410	-	25	34 of 105
E60	OFFICE OF HIGHER EDUCATION	-	4,878	-	88	-
E77	ZOOLOGICAL BOARD	-	17,262	-	310	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	52	-	1	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	42	-	1	-
G03	LOTTERY	-	8,598	-	154	-
G05	RACING COMMISSION	-	1,254	-	23	-
G06	ATTORNEY GENERAL	-	15,827	-	284	-
G09	GAMBLING CONTROL BOARD	-	1,875	-	34	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	13,264	-	238	-
G17	HUMAN RIGHTS DEPT	-	1,611	-	29	-
G19	INDIAN AFFAIRS COUNCIL	-	291	-	5	-
G38	INVESTMENT BOARD	-	1,114	-	20	-
G39	GOVERNORS OFFICE	-	2,909	-	52	-
G45	MEDIATION SERVICES DEPT	-	658	-	12	-
G46	MN.IT	-	112,241	-	2,015	-
G53	SECRETARY OF STATE	-	4,578	-	82	-
G61	OFFICE OF THE STATE AUDITOR	-	6,262	-	112	-
G62	MINN STATE RETIREMENT SYSTEM	-	5,524	-	99	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	4,539	-	81	-
G67	REVENUE DEPT	-	85,055	-	1,527	-
G69	TEACHERS RETIREMENT ASSOC	-	4,222	-	76	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	257	-	5	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	424	-	8	-
G9K	ADMINISTRATIVE HEARINGS	-	3,685	-	66	-
G9L	BLACK MINNESOTANS COUNCIL	-	233	-	4	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	294	-	5	-
G9N	ASIAN-PACIFIC COUNCIL	-	204	-	4	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	183	-	3	-
G9Y	DISABILITY COUNCIL	-	466	-	8	-
GPR	PAYROLL CLEARING	-	9	-	0	-
H12	HEALTH DEPT	-	86,490	-	1,553	-
H55	HUMAN SERVICES DEPT	-	98,576	-	1,770	-
H55b	HUMAN SERVICES SOS	-	229,438	-	4,119	-
H55c	HUMAN SERVICES MSOP	-	44,452	-	798	-
H60	MMB - MnSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	-	83,302	-	1,496	-
H7B	MEDICAL PRACTICE BOARD	-	1,014	-	18	-
H7C	NURSING BOARD	-	1,611	-	29	-
H7D	PHARMACY BOARD	-	801	-	14	-
H7F	DENTISTRY BOARD	-	963	-	17	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	294	-	5	-
H7J	OPTOMETRY BOARD	-	69	-	1	-
H7K	NURSING HOME ADMIN BOARD	-	721	-	13	-
H7L	SOCIAL WORK BOARD	-	566	-	10	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	122	-	2	-
H7Q	PODIATRIC MEDICINE	-	49	-	1	-
H7R	VETERINARY MEDICINE BOARD	-	156	-	3	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	706	-	13	-
H7U	DIETETICS & NUTRITION PRACTICE	-	33	-	1	-
H7V	PSYCHOLOGY BOARD	-	596	-	11	-
H7W	PHYSICAL THERAPY BOARD	-	143	-	3	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	264	-	5	-
H9G	OMBUDSMAN MH/DD	-	986	-	18	-
J33	TRIAL COURTS	-	115,502	-	2,074	-
J50	GUARDIAN AD LITEM BOARD	-	13,232	-	238	-
J52	PUBLIC DEFENSE BOARD	-	30,481	-	547	-
J58	COURT OF APPEALS	-	4,625	-	83	-
J65	SUPREME COURT	-	16,407	-	295	-
J68	TAX COURT	-	381	-	7	-
J70	JUDICIAL STANDARDS BOARD	-	156	-	3	-
L10	LEGISLATURE	-	4,391	-	79	-

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
0	Source
0	Difference (Total - Source)

-	3,157	-	57	105	-
-	17,705	-	318	-	-
-	121,008	-	2,173	-	-
-	231,299	-	4,153	-	-
-	531	-	10	-	-
-	282	-	5	-	-
-	-	-	-	-	-
-	337,874	-	6,066	-	-
-	58,811	-	1,056	-	-
-	7,461	-	134	-	-
-	475,882	-	8,544	-	-
-	-	-	-	-	-
-	(41)	-	(1)	-	-
-	0	(0)	0	-	0

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

Financial Audits	15.3	Program Audits	15.4	Single Audits	15.5	Legislative Auditor General Support	15.6	Financial Audits Outdoor	15.7
------------------	------	----------------	------	---------------	------	-------------------------------------	------	--------------------------	------

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	(3,108,742)				
L49-15.4	L49-15.4	Program Audits	-	(1,582,161)			
L49-15.5	L49-15.5	Single Audits	-	-	(949,697)		
L49-15.6	L49-15.6	Audit Comm	-	-	-	(1,930)	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	1,046	(33,866)
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	532	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	320	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	105	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	11	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	21	-
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	372	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	722	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	61,874	-	-	-	-	-
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	7,762	-	-	-	-	-
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	Minnesota Information Technology	955	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	189,010	-	-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-
G10-9.2	G10-9.2	Treasury Division	32,168	-	-	-	-	-
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	451,259	-	-	13,515	-	-
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	29,275	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-
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	-	-	15,034	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G10-13.5	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	-	-	-	-	38 of 105
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	
0	99YYY	Consumer Agencies	-	-	-	-	
	99YYY	Consumer Agencies	-	-	-	-	
	G02-0002	State Archaeology	-	-	-	-	
	G02-0003	Public Broadcasting	-	-	-	-	
	G02-0005	Materials Service and Distribution	-	-	-	-	
	G02-0007	Information Policy Analysis	-	-	-	-	
	G02-0009	Real Estate and Construction Services	4,046	-	-	-	
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	
	G02-0012	STAR	-	-	-	-	
	G02-0013	Volunteer Services	-	-	-	-	
	G02-0014	Capital Group Parking	-	-	-	-	
	G02-0015a	Fleet Services	-	-	-	-	
	G02-0016	Development Disabilities	-	-	-	-	
	G02-0017a	Risk Management	-	-	-	-	
	G02-0017b	Risk Management - Workers Compensation	2,802	-	-	-	
	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)	-	-	-	-	
	G02-0021d	Plant Management (Energy)	-	-	-	-	
	G02-0021f	Plant Management FR & R	-	-	-	-	
	G02-0024	MN Bookstore	-	-	-	-	
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	
	G02-0029a	Cooperative Purchasing (CPV)	233	-	-	-	
	G02-0029b	Cooperative Purchasing (MMCAP)	233	-	-	-	
	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	-	-	-	-	
	G02-0043	Surplus Services - Federal	-	-	-	-	
	G02-0044	RECS - Energy	-	-	-	-	
	G02-0045	SmART FMR	-	-	-	-	
	G02-0046	SmART HR	-	-	-	-	
	G02-0047	Grants Recovery	-	-	-	-	
	G02-0048	Arts & Cultural Heritage	2,741	-	-	-	
	G02-0049	Materials Management	-	-	-	-	
	B04	AGRICULTURE DEPT	17,225	7,642	-	-	
	B11	COSMETOLOGIST EXAMINERS BOARD	552	-	-	-	
	B13	COMMERCE DEPT	69,233	-	-	34,533	
	B14	ANIMAL HEALTH BOARD	860	-	-	-	
	B15	BARBER EXAMINERS BOARD	-	-	-	-	
	B20	EXPLORE MINNESOTA TOURISM	75	-	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	209,069	13,535	-	192,041	
	B24	PUBLIC FACILITIES AUTHORITY	2,109	-	-	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	
	B34	HOUSING FINANCE AGENCY	542	-	-	-	
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	
	B42	LABOR AND INDUSTRY DEPT	30,268	-	-	-	
	B43	IRON RANGE RESOURCES	2,802	-	-	-	
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	
	B7G	COMBATIVE SPORTS COMMISSION	1,040	-	-	-	
	B7P	ACCOUNTANCY BOARD	-	-	-	-	
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	
	B82	PUBLIC UTILITIES COMM	18,435	-	-	-	
	B9D	AMATEUR SPORTS COMM	1,741	-	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	
	E25	CENTER FOR ARTS EDUCATION	43,503	-	-	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	51,557	-	-	-	
	E37	EDUCATION DEPARTMENT	153,090	291,111	-	142,821	
	E40	HISTORICAL SOCIETY	14,094	-	-	-	
	E44	MINNESOTA STATE ACADEMIES	27,678	-	-	-	

E50	ARTS BOARD	8,550	-	-	-
E60	OFFICE OF HIGHER EDUCATION	20,522	-	-	-
E77	ZOOLOGICAL BOARD	8,34	-	-	-
E81	UNIVERSITY OF MINNESOTA	278	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-
G03	LOTTERY	22,192	-	-	-
G05	RACING COMMISSION	23,211	-	-	-
G06	ATTORNEY GENERAL	21,348	-	-	-
G09	GAMBLING CONTROL BOARD	21	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	28,909	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	1,106	15,083	-	-
G38	INVESTMENT BOARD	164,702	-	-	-
G39	GOVERNORS OFFICE	10,374	-	-	-
G45	MEDIATION SERVICES DEPT	-	25,252	-	-
G46	MN.IT	31,956	-	-	-
G53	SECRETARY OF STATE	16,440	-	-	-
G61	OFFICE OF THE STATE AUDITOR	13,287	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	117,341	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	86,575	-	-	-
G67	REVENUE DEPT	285,027	23,362	-	-
G69	TEACHERS RETIREMENT ASSOC	65,439	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	191	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	2,656	16,467	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	1,106	17,851	-	-
G9N	ASIAN-PACIFIC COUNCIL	1,106	17,851	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-
G9Y	DISABILITY COUNCIL	21	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-
H12	HEALTH DEPT	37,393	12,076	79,660	-
H55	HUMAN SERVICES DEPT	174,145	421,928	415,717	-
H55b	HUMAN SERVICES SOS	41,369	-	-	-
H55c	HUMAN SERVICES MSOP	67,512	-	-	-
H60	MMB - MnSURE	-	-	-	-
H75	VETERANS AFFAIRS DEPT	33,824	-	-	-
H7B	MEDICAL PRACTICE BOARD	7,960	-	-	-
H7C	NURSING BOARD	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-
H7F	DENTISTRY BOARD	542	-	-	-
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	340	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-
J33	TRIAL COURTS	53,192	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-
J65	SUPREME COURT	-	61,198	-	-
J68	TAX COURT	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-
L10	LEGISLATURE	-	-	-	-

L49	LEGISLATIVE AUDITOR	-	-	-	-	40 of 105	-
P01	MILITARY AFFAIRS DEPT	6,297	-	-	18,204	-	-
P07	PUBLIC SAFETY DEPT	44,977	225,222	-	33,680	-	-
P78	CORRECTIONS DEPT	35,543	66,460	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	60,049	138,826	-	-	-	33,866
R32	POLLUTION CONTROL AGENCY	18,336	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	34,714	73,043	-	-	-	-
T79	TRANSPORTATION DEPT	134,057	140,218	-	19,526	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	458	-	-	-	-	-
0	OTHER	-	-	-	-	-	-
0	Total	0	0	0	0	(0)	-
0	Source						
0	Difference (Total - Source)						

Statewide Budget Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Actual

Financial Audits Art 15.8 Financial Audits Clean Water 15.9 Financial Audits Parks & Trails 15.10 Program Audits Outdoor 15.11 Program Audits Art 15.12

Schedule No.	DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	(63,679)				
L49-15.9	L49-15.9	Financial Audit- Clean Water		(320)			

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	(11)
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	(21)
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 y	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-
G46-6.5	G46-6.5	MnIT - 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 Suppor	-	-	-	-
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	-	-	-	-
G10-13.5	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	17	SWIFT (Internally Developed Software Amortized over 10 y
18	18	BPAS (Internally Developed Software Amortized over 10 ye
0	99YYY	Consumer Agencies
	99YYY	Consumer Agencies
	G02-0002	State Archaeology
	G02-0003	Public Broadcasting
	G02-0005	Materials Service and Distribution
	G02-0007	Information Policy Analysis
	G02-0009	Real Estate and Construction Services
	G02-0010	Oil Overcharge (Stripper Wells)
	G02-0012	STAR
	G02-0013	Volunteer Services
	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)
	G02-0021d	Plant Management (Energy)
	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
		Environmental Quality Board (transferred to MPCA in
	G02-0038	FY12
	G02-0042	Surplus Services
	G02-0043	Surplus Services - Federal
	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

52,427

3,092

4,166

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
G39	GOVERNORS OFFICE
G45	MEDIATION SERVICES DEPT
G46	MN.IT
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
H60	MMB - MnSURE
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
J58	COURT OF APPEALS
J65	SUPREME COURT
J68	TAX COURT
J70	JUDICIAL STANDARDS BOARD
L10	LEGISLATURE

1,632

2,362

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
0 Source
0 Difference (Total - Source)

-	-	-	-	105	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
0	0	(320)	-	(11)	(21)

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users
15.13	15.14	16.2	17.0	18.0

Schedule No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	-	-	-	(67,071)	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	(6,252,277)	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	(174,212)
99YYYY	99YYYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	604	6,364
G02-3.2	G02-3.2	Admin Management 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	-	-	-	-	1,352	-
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	Minnesota Information Technology	-	-	-	-	736	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - 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 Suppor	-	-	-	-	-	-
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	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	10	-
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	-	-	-	-	473	-
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	-	-	-	-	1,004	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	48 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	100	-	-
	G02-0003	Public Broadcasting	-	-	-	27	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	252	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	2,388	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	0	-	-
	G02-0012	STAR	-	-	3	2,508	-	-
	G02-0013	Volunteer Services	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	3,421	-	-
	G02-0015a	Fleet Services	-	-	-	13,439	-	-
	G02-0016	Development Disabilities	-	-	6	854	-	-
	G02-0017a	Risk Management	-	-	-	2,019	-	-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	11,447	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	0	-	-
	G02-0021a	Plant Management (Leases)	-	-	-	14,390	-	-
	G02-0021b	Plant Management (Repairs)	-	-	-	1,029	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	17	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	45	-	-
	G02-0024	MN Bookstore	-	-	-	1,864	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	389	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	630	-	-
	G02-0031	Central Mail	-	-	-	3,747	-	-
	G02-0034	Other Non-Allocable	-	-	-	5	-	-
	G02-0036	Demography	-	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	-	0	3	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	-
	G02-0042	Surplus Services	-	-	1	1,214	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	30	-	-
	G02-0046	SmART HR	-	-	-	47	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	190	-	-
	G02-0049	Materials Management	-	-	-	-	-	-
	B04	AGRICULTURE DEPT	-	-	43	34,005	-	4,773
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	1,586	-	-
	B13	COMMERCE DEPT	-	-	835	43,532	-	2,386
	B14	ANIMAL HEALTH BOARD	-	-	4	1,696	-	795
	B15	BARBER EXAMINERS BOARD	-	-	-	385	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	1,837	-	795
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	7,715	537,259	-	3,977
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	1,395	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0	70	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	11,537	-	1,591
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	175	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	33	72,187	-	3,182
	B43	IRON RANGE RESOURCES	-	-	-	5,550	-	795
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	1,022	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	11	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	938	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	76	-	795
	B82	PUBLIC UTILITIES COMM	-	-	-	8,825	-	2,386
	B9D	AMATEUR SPORTS COMM	-	-	-	56	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	1	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	3,775	-	795
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	835,114	-	4,773
	E37	EDUCATION DEPARTMENT	-	-	4,402	135,408	-	4,773
	E40	HISTORICAL SOCIETY	-	-	-	110	-	2,386
	E44	MINNESOTA STATE ACADEMIES	-	-	-	5,258	-	2,386

E50	ARTS BOARD	-	-	6	3,605	105	795
E60	OFFICE OF HIGHER EDUCATION	-	-	-	7,628	-	3,182
E77	ZOOLOGICAL BOARD	-	-	-	11,560	-	1,591
E81	UNIVERSITY OF MINNESOTA	-	-	-	292	-	2,386
E95	HUMANITIES COMMISSION	-	-	-	14	-	-
E97	SCIENCE MUSEUM	-	-	-	2	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	16	-	-
G03	LOTTERY	-	-	-	844	-	-
G05	RACING COMMISSION	-	-	-	4,685	-	1,591
G06	ATTORNEY GENERAL	-	-	6	4,668	-	1,591
G09	GAMBLING CONTROL BOARD	-	-	-	624	-	795
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	24	8,426	-	6,364
G17	HUMAN RIGHTS DEPT	-	-	-	616	-	1,591
G19	INDIAN AFFAIRS COUNCIL	-	-	-	476	-	-
G38	INVESTMENT BOARD	-	-	-	388	-	1,591
G39	GOVERNORS OFFICE	-	-	138	693	-	795
G45	MEDIATION SERVICES DEPT	-	-	-	229	-	795
G46	MN.IT	-	-	0	22,191	-	5,568
G53	SECRETARY OF STATE	-	-	5	4,515	-	1,591
G61	OFFICE OF THE STATE AUDITOR	-	-	-	125	-	2,386
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	16,059	-	2,386
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	22,853	-	795
G67	REVENUE DEPT	-	-	-	13,024	-	3,977
G69	TEACHERS RETIREMENT ASSOC	-	-	-	24,198	-	1,591
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	343,725	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	130	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	10	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	762	-	795
G9K	ADMINISTRATIVE HEARINGS	-	-	-	3,395	-	795
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	246	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	372	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	289	-	-
G9Q	MMB DEBT SERVICE	-	-	-	516	-	-
G9R	MMB NON-OPERATING	-	-	51	661,132	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	124	-	-
G9Y	DISABILITY COUNCIL	-	-	-	459	-	795
GPR	PAYROLL CLEARING	-	-	-	21	-	-
H12	HEALTH DEPT	-	-	1,565	61,210	-	9,546
H55	HUMAN SERVICES DEPT	-	-	39,440	920,116	-	7,955
H55b	HUMAN SERVICES SOS	-	-	-	62,297	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	7,718	-	-
H60	MMB - MnSURE	-	-	222	1,799	-	2,386
H75	VETERANS AFFAIRS DEPT	-	-	9	26,033	-	2,386
H7B	MEDICAL PRACTICE BOARD	-	-	-	2,058	-	-
H7C	NURSING BOARD	-	-	-	2,053	-	-
H7D	PHARMACY BOARD	-	-	0	1,429	-	-
H7F	DENTISTRY BOARD	-	-	-	1,619	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	590	-	-
H7J	OPTOMETRY BOARD	-	-	-	285	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	598	-	-
H7L	SOCIAL WORK BOARD	-	-	-	1,469	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	416	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	257	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	433	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	1	986	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	295	-	-
H7V	PSYCHOLOGY BOARD	-	-	-	793	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	601	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	1,390	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	296	-	1,591
J33	TRIAL COURTS	-	-	7	130,206	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	2,658	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	4,104	-	1,591
J58	COURT OF APPEALS	-	-	-	382	-	795
J65	SUPREME COURT	-	-	4	8,812	-	1,591
J68	TAX COURT	-	-	-	181	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	150	-	-
L10	LEGISLATURE	-	-	-	1,791	-	18,296

L49	LEGISLATIVE AUDITOR	-	-	-	0	50 of 105	-
P01	MILITARY AFFAIRS DEPT	-	-	338	22,161		2,386
P07	PUBLIC SAFETY DEPT	-	-	720	247,056		7,159
P78	CORRECTIONS DEPT	-	-	6	64,301		9,546
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	635		-
P9E	SENTENCING GUIDELINES COMM	-	-	-	155		-
R28	MINN CONSERVATION CORPS	-	-	-	6		-
R29	NATURAL RESOURCES DEPT	-	-	236	296,041		3,182
R32	POLLUTION CONTROL AGENCY	-	-	136	36,426		6,364
R9P	WATER & SOIL RESOURCES BOARD	-	-	7	4,354		3,182
T79	TRANSPORTATION DEPT	-	-	4,392	1,402,000		7,955
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	8,112		1,591
0	OTHER	-	-	-	3,047		-
0	Total	-	-	0	0		(0)
0	Source						
0	Difference (Total - Source)						

Statewide Budget Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

Net Administrative Expenditures	20.0	Net Administrative Expenditures by Agency	21.2	Sum Percent	21.3	Sum Percent	21.4	Accounting & Procurement Accounting Transactions	21.5
---------------------------------	------	---	------	-------------	------	-------------	------	--	------

Schedule No.	DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	17	SWIFT (Internally Developed Software Amortized over 10 y						
18	18	BPAS (Internally Developed Software Amortized over 10 ye						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	(113,324)					
G02-3.2	G02-3.2	Admin Management Services	1,737	(122,364)				
G02-3.3	G02-3.3	Commissioner's Office	-	50,164	(50,217)			
G02-3.4	G02-3.4	Human Resources	-	27,423	-	(27,475)		
G02-3.5	G02-3.5	Financial Management and Reporting	-	44,777	-	-		(44,826)
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-		-
G02-4.2	G02-4.2	Government & Citizen Services	3,345	-	5,564	3,044		987
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	Minnesota Information Technology	-	-	-	-		-
G46-6.3	G46-6.3	IT Spend	-	-	-	-		-
G46-6.5	G46-6.5	MnIT - 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	-	-	-	-		-
G10-13.5	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	-	-	-	-	105	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	178	-	348	191	-	73
	G02-0003	Public Broadcasting	-	-	-	-	-	20
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	410	-	509	278	-	184
	G02-0009	Real Estate and Construction Services	17,482	-	791	433	-	1,744
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	0
	G02-0012	STAR	371	-	672	368	-	1,831
	G02-0013	Volunteer Services	-	-	-	-	-	-
	G02-0014	Capital Group Parking	3,689	-	3,155	1,726	-	2,497
	G02-0015a	Fleet Services	7,838	-	980	536	-	9,810
	G02-0016	Development Disabilities	495	-	275	151	-	624
	G02-0017a	Risk Management	7,354	-	1,122	614	-	1,474
	G02-0017b	Risk Management - Workers Compensation	26,913	-	1,896	1,037	-	8,356
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	0
	G02-0021a	Plant Mangement (Leases)	27,869	-	24,624	13,472	-	10,504
	G02-0021b	Plant Management (Repairs)	114	-	1,160	634	-	751
	G02-0021c	Plant Management (Materials Transfer)	4	-	81	44	-	12
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	1,276	-	-	-	-	33
	G02-0024	MN Bookstore	1,010	-	886	485	-	1,361
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	1,475	-	2,164	1,184	-	284
	G02-0029b	Cooperative Purchasing (MMCAP)	3,075	-	2,087	1,142	-	460
	G02-0031	Central Mail	7,699	-	1,836	1,005	-	2,735
	G02-0034	Other Non-Allocable	-	-	-	-	-	4
	G02-0036	Demography	-	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	-	111	61	-	3
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	-
	G02-0042	Surplus Services	734	-	975	533	-	886
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-
	G02-0045	SmART FMR	126	-	538	294	-	22
	G02-0046	SmART HR	49	-	342	187	-	34
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	81	-	98	54	-	139
	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
G38	INVESTMENT BOARD
G39	GOVERNORS OFFICE
G45	MEDIATION SERVICES DEPT
G46	MN.IT
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
H60	MMB - MnSURE
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
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
0 Source
0 Difference (Total - Source)

0 0 (0) (0) 0

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

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)	22.10
---	------	--------	------	--------------------------------------	------	-----------------------------	------	--	-------

Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	17	SWIFT (Internally Developed Software Amortized over 10 y						
18	18	BPAS (Internally Developed Software Amortized over 10 ye						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	(53,436)					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	6,463	(6,638)				
G02-4.7	G02-4.7	Real Property	10,767	-	(10,779)			
G02-4.8	G02-4.8	Materials Management Division	26,726	-	-	(26,826)		
G02-4.10	G02-4.10	Central Mail	6,026	-	-	-	(6,026)	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	2,072	-	-	-	-	
G02-4.12	G02-4.12	Grants Management	1,382	-	-	-	-	
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-	
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	9	7	
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	0	-	
G10-9.2	G10-9.2	Treasury Division	-	-	-	-	-	
G10-9.3	G10-9.3	Treasury	-	-	-	3	-	
G10-9.4	G10-9.4	Treasury - Other	-	-	-	-	-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	2	-	
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	-	-	-	1	3	
G10-11.4	G10-11.4	Accounting Services	-	-	-	1	27	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	1	-	
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	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	
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	-	-	-	5	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	2	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	1	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	6	-	
G10-13.5	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	-	-	-	-	58 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	1	-	-
	G02-0003	Public Broadcasting	-	15	-	0	-	-
	G02-0005	Materials Service and Distribution	-	343	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	2	-	0
	G02-0009	Real Estate and Construction Services	-	-	-	44	-	1
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	20	-	1
	G02-0013	Volunteer Services	-	15	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	18	-	2
	G02-0015a	Fleet Services	-	-	20	32	-	1
	G02-0016	Development Disabilities	-	30	-	7	-	1
	G02-0017a	Risk Management	-	15	-	14	-	1
	G02-0017b	Risk Management - Workers Compensation	-	-	-	8	-	11
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	30	-	0	-	0
	G02-0021a	Plant Mangement (Leases)	-	30	-	192	-	0
	G02-0021b	Plant Management (Repairs)	-	104	-	2	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	15	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	15	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	3	-	-
	G02-0024	MN Bookstore	-	-	-	9	-	4
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	7	-	1
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	12	-	2
	G02-0031	Central Mail	-	-	-	10	-	18
	G02-0034	Other Non-Allocable	-	-	-	-	-	-
	G02-0036	Demography	-	15	-	-	-	1
	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	-	-	-	5	-	-
	G02-0043	Surplus Services - Federal	-	-	-	1	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	0	-	-
	G02-0046	SmART HR	-	-	-	0	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	2	-	-
	G02-0049	Materials Management	-	-	-	0	-	-
	B04	AGRICULTURE DEPT	-	134	4	497	-	92
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	5	-	9
	B13	COMMERCE DEPT	-	104	1	239	-	159
	B14	ANIMAL HEALTH BOARD	-	-	-	25	-	4
	B15	BARBER EXAMINERS BOARD	-	-	-	3	-	2
	B20	EXPLORE MINNESOTA TOURISM	-	15	-	35	-	20
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	761	21	5,172	-	2
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	33	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0	-	-
	B34	HOUSING FINANCE AGENCY	-	15	-	100	-	19
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	2	-	1
	B42	LABOR AND INDUSTRY DEPT	-	45	-	268	-	148
	B43	IRON RANGE RESOURCES	-	30	105	84	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	6	-	9
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	15	-	4	-	4
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	1	-	-
	B82	PUBLIC UTILITIES COMM	-	15	-	23	-	-
	B9D	AMATEUR SPORTS COMM	-	-	335	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	-	-
	E25	CENTER FOR ARTS EDUCATION	-	119	77	80	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	16
	E37	EDUCATION DEPARTMENT	-	45	-	282	-	43
	E40	HISTORICAL SOCIETY	-	-	433	2	-	-
	E44	MINNESOTA STATE ACADEMIES	-	15	186	137	-	-

E50	ARTS BOARD	-	-	-	100	3
E60	OFFICE OF HIGHER EDUCATION	-	-	-	117	44
E77	ZOOLOGICAL BOARD	-	-	260	246	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	2	-
E95	HUMANITIES COMMISSION	-	-	-	0	-
E97	SCIENCE MUSEUM	-	-	-	0	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	30	-	-	8
G05	RACING COMMISSION	-	-	-	14	-
G06	ATTORNEY GENERAL	-	15	-	78	74
G09	GAMBLING CONTROL BOARD	-	-	-	6	1
G10	MINNESOTA MANAGEMENT & BUDGET	-	30	-	40	46
G17	HUMAN RIGHTS DEPT	-	30	-	18	13
G19	INDIAN AFFAIRS COUNCIL	-	15	-	6	0
G38	INVESTMENT BOARD	-	-	-	6	1
G39	GOVERNORS OFFICE	-	89	-	6	3
G45	MEDIATION SERVICES DEPT	-	15	-	6	2
G46	MN.IT	-	268	-	290	0
G53	SECRETARY OF STATE	-	15	-	42	54
G61	OFFICE OF THE STATE AUDITOR	-	30	-	25	4
G62	MINN STATE RETIREMENT SYSTEM	-	-	14	14	84
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	15	262
G67	REVENUE DEPT	-	119	-	170	1,414
G69	TEACHERS RETIREMENT ASSOC	-	-	-	20	57
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	2	0
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	4	8
G9K	ADMINISTRATIVE HEARINGS	-	15	-	18	67
G9L	BLACK MINNESOTANS COUNCIL	-	15	-	4	0
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	15	-	4	0
G9N	ASIAN-PACIFIC COUNCIL	-	15	-	5	2
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	4	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	2	0
G9Y	DISABILITY COUNCIL	-	15	-	7	1
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	134	-	784	344
H55	HUMAN SERVICES DEPT	-	910	-	455	535
H55b	HUMAN SERVICES SOS	-	-	770	514	-
H55c	HUMAN SERVICES MSOP	-	-	197	85	-
H60	MMB - MnSURE	-	75	-	65	-
H75	VETERANS AFFAIRS DEPT	-	15	422	661	5
H7B	MEDICAL PRACTICE BOARD	-	-	-	17	29
H7C	NURSING BOARD	-	-	-	12	34
H7D	PHARMACY BOARD	-	-	-	14	22
H7F	DENTISTRY BOARD	-	-	-	13	15
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	5	5
H7J	OPTOMETRY BOARD	-	-	-	3	1
H7K	NURSING HOME ADMIN BOARD	-	75	-	8	1
H7L	SOCIAL WORK BOARD	-	-	-	7	8
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	3	2
H7Q	PODIATRIC MEDICINE	-	-	-	2	0
H7R	VETERINARY MEDICINE BOARD	-	-	-	3	2
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	9	10
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	4	1
H7V	PSYCHOLOGY BOARD	-	-	-	6	5
H7W	PHYSICAL THERAPY BOARD	-	-	-	4	4
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	9	4
H9G	OMBUDSMAN MH/DD	-	30	-	6	1
J33	TRIAL COURTS	-	-	-	310	16
J50	GUARDIAN AD LITEM BOARD	-	-	-	19	0
J52	PUBLIC DEFENSE BOARD	-	-	-	71	-
J58	COURT OF APPEALS	-	-	-	9	5
J65	SUPREME COURT	-	-	-	101	36
J68	TAX COURT	-	-	-	9	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	2	-
L10	LEGISLATURE	-	-	-	0	50

L49	LEGISLATIVE AUDITOR	-	15	-	13	60 of 105	1
P01	MILITARY AFFAIRS DEPT	-	-	2,017	824		0
P07	PUBLIC SAFETY DEPT	-	597	9	1,065		1,649
P78	CORRECTIONS DEPT	-	820	2,586	1,857		15
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	5		4
P9E	SENTENCING GUIDELINES COMM	-	-	-	2		0
R28	MINN CONSERVATION CORPS	-	-	-	0		-
R29	NATURAL RESOURCES DEPT	-	925	1,439	2,342		281
R32	POLLUTION CONTROL AGENCY	-	149	7	297		53
R9P	WATER & SOIL RESOURCES BOARD	-	119	-	139		3
T79	TRANSPORTATION DEPT	-	104	1,876	8,362		88
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	2		0
0	OTHER	-	-	-	8		37
0	Total	(0)	0	0	(0)		(0)
0	Source						
0	Difference (Total - Source)						

Statewide Budget Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Actual

Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Spend	IT Spend
22.11	22.12	24.2	24.3	24.4

Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	17	SWIFT (Internally Developed Software Amortized over 10 y						
18	18	BPAS (Internally Developed Software Amortized over 10 ye						
99YY	99YY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	(2,133)					
G02-4.12	G02-4.12	Grants Management	0	(1,403)				
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	(68,045)			
G46-6.3	G46-6.3	IT Spend	-	-	68,045		(68,045)	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-			
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-		749	
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 Suppor	-	-	-			
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	-	-	-			
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-			
G45-14.2	G45-14.2	Mediation Services	-	-	-		8	
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	-	-	-		83	
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	-	-	-		41	

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	105
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	0	-	-	-	1
	G02-0003	Public Broadcasting	-	3	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	0	-	-	-	2
	G02-0009	Real Estate and Construction Services	0	0	-	-	33
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	0	0	-	-	1
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	1	-	-	-	3
	G02-0015a	Fleet Services	0	-	-	-	50
	G02-0016	Development Disabilities	0	1	-	-	10
	G02-0017a	Risk Management	0	-	-	-	20
	G02-0017b	Risk Management - Workers Compensation	1	-	-	-	48
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	10	-	-	-	43
	G02-0021b	Plant Management (Repairs)	0	-	-	-	0
	G02-0021c	Plant Management (Materials Transfer)	0	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-
	G02-0024	MN Bookstore	0	-	-	-	5
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	1	-	-	-	14
	G02-0029b	Cooperative Purchasing (MMCAP)	1	-	-	-	81
	G02-0031	Central Mail	1	-	-	-	20
	G02-0034	Other Non-Allocable	-	23	-	-	-
	G02-0036	Demography	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	0	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
		Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0038	Surplus Services	0	-	-	-	10
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	0	-	-	-	-
	G02-0046	SmART HR	0	-	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	0	12	-	-	0
	G02-0049	Materials Management	-	-	-	-	-
	B04	AGRICULTURE DEPT	23	3	-	-	476
	B11	COSMETOLOGIST EXAMINERS BOARD	0	-	-	-	9
	B13	COMMERCE DEPT	16	80	-	-	362
	B14	ANIMAL HEALTH BOARD	3	-	-	-	46
	B15	BARBER EXAMINERS BOARD	0	-	-	-	4
	B20	EXPLORE MINNESOTA TOURISM	2	0	-	-	64
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	63	249	-	-	2,532
	B24	PUBLIC FACILITIES AUTHORITY	0	54	-	-	1
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	0	-	-	0
	B34	HOUSING FINANCE AGENCY	10	-	-	-	468
	B41	WORKERS COMP COURT OF APPEALS	0	-	-	-	2
	B42	LABOR AND INDUSTRY DEPT	15	2	-	-	446
	B43	IRON RANGE RESOURCES	3	34	-	-	53
	B7E	ARCHITECTURE, ENGINEERING BD	0	-	-	-	5
	B7G	COMBATIVE SPORTS COMMISSION	0	-	-	-	-
	B7P	ACCOUNTANCY BOARD	0	-	-	-	5
	B7S	PRIVATE DETECTIVES BOARD	0	-	-	-	0
	B82	PUBLIC UTILITIES COMM	6	0	-	-	44
	B9D	AMATEUR SPORTS COMM	0	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	4	0	-	-	10
	E26	MN STATE COLLEGES/UNIVERSITIES	538	-	-	-	9,939
	E37	EDUCATION DEPARTMENT	14	86	-	-	1,289
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	9	-	-	-	23

E50	ARTS BOARD	1	47	-	22	64 of 105
E60	OFFICE OF HIGHER EDUCATION	3	2	-	88	-
E77	ZOOLOGICAL BOARD	11	-	-	59	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	0	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	-
G03	LOTTERY	5	-	-	233	-
G05	RACING COMMISSION	1	-	-	20	-
G06	ATTORNEY GENERAL	10	-	-	167	-
G09	GAMBLING CONTROL BOARD	1	-	-	4	-
G10	MINNESOTA MANAGEMENT & BUDGET	8	-	-	2,631	-
G17	HUMAN RIGHTS DEPT	1	-	-	28	-
G19	INDIAN AFFAIRS COUNCIL	0	1	-	1	-
G38	INVESTMENT BOARD	1	-	-	95	-
G39	GOVERNORS OFFICE	2	-	-	15	-
G45	MEDIATION SERVICES DEPT	0	0	-	-	-
G46	MN.IT	69	-	-	303	-
G53	SECRETARY OF STATE	3	-	-	341	-
G61	OFFICE OF THE STATE AUDITOR	4	-	-	4	-
G62	MINN STATE RETIREMENT SYSTEM	3	-	-	769	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	3	-	-	252	-
G67	REVENUE DEPT	52	0	-	2,473	-
G69	TEACHERS RETIREMENT ASSOC	3	-	-	375	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	0	-	-	2	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	0	-	-	21	-
G9K	ADMINISTRATIVE HEARINGS	2	-	-	69	-
G9L	BLACK MINNESOTANS COUNCIL	0	-	-	1	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	0	-	-	1	-
G9N	ASIAN-PACIFIC COUNCIL	0	-	-	1	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	0	-	-	1	-
G9Y	DISABILITY COUNCIL	0	-	-	3	-
GPR	PAYROLL CLEARING	0	-	-	-	-
H12	HEALTH DEPT	53	131	-	2,236	-
H55	HUMAN SERVICES DEPT	61	143	-	15,390	-
H55b	HUMAN SERVICES SOS	141	-	-	397	-
H55c	HUMAN SERVICES MSOP	27	-	-	62	-
H60	MMB - MnSURE	-	-	-	7,174	-
H75	VETERANS AFFAIRS DEPT	51	2	-	668	-
H7B	MEDICAL PRACTICE BOARD	1	-	-	43	-
H7C	NURSING BOARD	1	-	-	40	-
H7D	PHARMACY BOARD	0	-	-	34	-
H7F	DENTISTRY BOARD	1	-	-	13	-
H7H	CHIROPRACTIC EXAMINERS BOARD	0	-	-	1	-
H7J	OPTOMETRY BOARD	0	-	-	1	-
H7K	NURSING HOME ADMIN BOARD	0	-	-	30	-
H7L	SOCIAL WORK BOARD	0	-	-	14	-
H7M	MARRIAGE & FAMILY THERAPY BD	0	-	-	1	-
H7Q	PODIATRIC MEDICINE	0	-	-	0	-
H7R	VETERINARY MEDICINE BOARD	0	-	-	1	-
H7S	EMERGENCY MEDICAL SERVICES BD	0	-	-	6	-
H7U	DIETETICS & NUTRITION PRACTICE	0	-	-	1	-
H7V	PSYCHOLOGY BOARD	0	-	-	7	-
H7W	PHYSICAL THERAPY BOARD	0	-	-	4	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	0	-	-	4	-
H9G	OMBUDSMAN MH/DD	1	-	-	28	-
J33	TRIAL COURTS	71	-	-	901	-
J50	GUARDIAN AD LITEM BOARD	8	-	-	16	-
J52	PUBLIC DEFENSE BOARD	19	-	-	155	-
J58	COURT OF APPEALS	3	-	-	29	-
J65	SUPREME COURT	10	-	-	1,501	-
J68	TAX COURT	0	-	-	3	-
J70	JUDICIAL STANDARDS BOARD	0	-	-	1	-
L10	LEGISLATURE	3	-	-	107	-

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
0	Source
0	Difference (Total - Source)

2	-	-	-	f 105	-
1	0	-	-	11	-
7	212	-	-	4,997	-
142	13	-	-	1,365	-
0	-	-	-	15	-
0	-	-	-	17	-
-	-	-	-	-	-
207	123	-	-	2,171	-
36	42	-	-	955	-
5	46	-	-	125	-
292	91	-	-	4,544	-
-	-	-	-	-	-
(0)	-	-	-	(0)	-
(3)	0	-	-	(0)	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - 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
26.2	26.3	27.2	27.3	28.2

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	17	SWIFT (Internally Developed Software Amortized over 10 y						
18	18	BPAS (Internally Developed Software Amortized over 10 ye						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget	(189,776)					
G10-8.3	G10-8.3	Internal Controls & Accountability	3,258	(3,258)				
G10-9.2	G10-9.2	Treasury Division	10,408	-	(42,576)			
G10-9.3	G10-9.3	Treasury	-	-	42,576	(42,579)		
G10-9.4	G10-9.4	Treasury - Other	-	-	-	-		
G10-10.2	G10-10.2	MMB - Budget Division	10,425	-	-	-		(10,427)
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-		4,949
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-		5,479
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-		-
G10-11.2	G10-11.2	MMB - Accounting Division	29,472	-	-	-		-
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	111,545	-	-	-		-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-		-
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	24,667	-	-	-		-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-		-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-		-
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	-	0	-	0		-
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	-	1		-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	68 of 105
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	0	-	1	-
	G02-0003	Public Broadcasting	-	0	-	0	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	0	-	-	-
	G02-0009	Real Estate and Construction Services	-	1	-	18	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	0	-	0	-
	G02-0012	STAR	-	1	-	11	-
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	-	2	-	11	-
	G02-0015a	Fleet Services	-	7	-	19	-
	G02-0016	Development Disabilities	-	0	-	3	-
	G02-0017a	Risk Management	-	1	-	22	-
	G02-0017b	Risk Management - Workers Compensation	-	6	-	163	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	0	-
	G02-0021a	Plant Mangement (Leases)	-	8	-	93	-
	G02-0021b	Plant Management (Repairs)	-	1	-	1	-
	G02-0021c	Plant Management (Materials Transfer)	-	0	-	0	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	0	-	0	-
	G02-0024	MN Bookstore	-	1	-	8	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	0	-	3	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	0	-	7	-
	G02-0031	Central Mail	-	2	-	5	-
	G02-0034	Other Non-Allocable	-	0	-	0	-
	G02-0036	Demography	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	0	-	0	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	1	-	8	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	-	0	-	0	-
	G02-0046	SmART HR	-	0	-	0	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	0	-	2	-
	G02-0049	Materials Management	-	-	-	-	-
	B04	AGRICULTURE DEPT	-	18	-	197	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	1	-	8	-
	B13	COMMERCE DEPT	-	23	-	613	-
	B14	ANIMAL HEALTH BOARD	-	1	-	14	-
	B15	BARBER EXAMINERS BOARD	-	0	-	3	-
	B20	EXPLORE MINNESOTA TOURISM	-	1	-	18	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	280	-	2,229	-
	B24	PUBLIC FACILITIES AUTHORITY	-	1	-	11	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	-	-
	B34	HOUSING FINANCE AGENCY	-	6	-	141	-
	B41	WORKERS COMP COURT OF APPEALS	-	0	-	1	-
	B42	LABOR AND INDUSTRY DEPT	-	38	-	250	-
	B43	IRON RANGE RESOURCES	-	3	-	63	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	1	-	9	-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	-	0	-
	B7P	ACCOUNTANCY BOARD	-	0	-	7	-
	B7S	PRIVATE DETECTIVES BOARD	-	0	-	1	-
	B82	PUBLIC UTILITIES COMM	-	5	-	16	-
	B9D	AMATEUR SPORTS COMM	-	0	-	0	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	0	-
	E25	CENTER FOR ARTS EDUCATION	-	2	-	34	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	435	-	6,530	-
	E37	EDUCATION DEPARTMENT	-	71	-	1,141	-
	E40	HISTORICAL SOCIETY	-	0	-	2	-
	E44	MINNESOTA STATE ACADEMIES	-	3	-	42	-

E50	ARTS BOARD	-	2	-	41
E60	OFFICE OF HIGHER EDUCATION	-	4	-	65
E77	ZOOLOGICAL BOARD	-	6	-	82
E81	UNIVERSITY OF MINNESOTA	-	0	-	3
E95	HUMANITIES COMMISSION	-	0	-	0
E97	SCIENCE MUSEUM	-	0	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	-	0	-	0
G03	LOTTERY	-	0	-	2
G05	RACING COMMISSION	-	2	-	23
G06	ATTORNEY GENERAL	-	2	-	63
G09	GAMBLING CONTROL BOARD	-	0	-	6
G10	MINNESOTA MANAGEMENT & BUDGET	-	4	-	56
G17	HUMAN RIGHTS DEPT	-	0	-	4
G19	INDIAN AFFAIRS COUNCIL	-	0	-	5
G38	INVESTMENT BOARD	-	0	-	7
G39	GOVERNORS OFFICE	-	0	-	8
G45	MEDIATION SERVICES DEPT	-	0	-	2
G46	MN.IT	-	12	-	236
G53	SECRETARY OF STATE	-	2	-	63
G61	OFFICE OF THE STATE AUDITOR	-	0	-	9
G62	MINN STATE RETIREMENT SYSTEM	-	8	-	385
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	12	-	593
G67	REVENUE DEPT	-	7	-	129
G69	TEACHERS RETIREMENT ASSOC	-	13	-	755
G90	REVENUE INTERGOVT PAYMENTS	-	179	-	8,380
G92	OMBUDSPERSON FOR FAMILIES	-	0	-	1
G96	UNIFORM LAWS COMMISSION	-	0	-	0
G9J	CAMPAIGN FINANCE BOARD	-	0	-	15
G9K	ADMINISTRATIVE HEARINGS	-	2	-	18
G9L	BLACK MINNESOTANS COUNCIL	-	0	-	3
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	0	-	3
G9N	ASIAN-PACIFIC COUNCIL	-	0	-	3
G9Q	MMB DEBT SERVICE	-	0	-	1
G9R	MMB NON-OPERATING	-	345	-	13
G9X	CAPITOL AREA ARCHITECT	-	0	-	1
G9Y	DISABILITY COUNCIL	-	0	-	4
GPR	PAYROLL CLEARING	-	0	-	-
H12	HEALTH DEPT	-	32	-	452
H55	HUMAN SERVICES DEPT	-	480	-	9,103
H55b	HUMAN SERVICES SOS	-	32	-	616
H55c	HUMAN SERVICES MSOP	-	4	-	76
H60	MMB - MnSURE	-	1	-	-
H75	VETERANS AFFAIRS DEPT	-	14	-	303
H7B	MEDICAL PRACTICE BOARD	-	1	-	20
H7C	NURSING BOARD	-	1	-	14
H7D	PHARMACY BOARD	-	1	-	12
H7F	DENTISTRY BOARD	-	1	-	12
H7H	CHIROPRACTIC EXAMINERS BOARD	-	0	-	5
H7J	OPTOMETRY BOARD	-	0	-	3
H7K	NURSING HOME ADMIN BOARD	-	0	-	13
H7L	SOCIAL WORK BOARD	-	1	-	8
H7M	MARRIAGE & FAMILY THERAPY BD	-	0	-	4
H7Q	PODIATRIC MEDICINE	-	0	-	4
H7R	VETERINARY MEDICINE BOARD	-	0	-	4
H7S	EMERGENCY MEDICAL SERVICES BD	-	1	-	10
H7U	DIETETICS & NUTRITION PRACTICE	-	0	-	2
H7V	PSYCHOLOGY BOARD	-	0	-	7
H7W	PHYSICAL THERAPY BOARD	-	0	-	6
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	1	-	10
H9G	OMBUDSMAN MH/DD	-	0	-	2
J33	TRIAL COURTS	-	68	-	2,864
J50	GUARDIAN AD LITEM BOARD	-	1	-	25
J52	PUBLIC DEFENSE BOARD	-	2	-	53
J58	COURT OF APPEALS	-	0	-	3
J65	SUPREME COURT	-	5	-	89
J68	TAX COURT	-	0	-	1
J70	JUDICIAL STANDARDS BOARD	-	0	-	2
L10	LEGISLATURE	-	1	-	18

L49	LEGISLATIVE AUDITOR	-	0	-	4	70 of 105	-
P01	MILITARY AFFAIRS DEPT	-	12	-	258		-
P07	PUBLIC SAFETY DEPT	-	129	-	1,647		-
P78	CORRECTIONS DEPT	-	34	-	643		-
P7T	PEACE OFFICERS BOARD (POST)	-	0	-	9		-
P9E	SENTENCING GUIDELINES COMM	-	0	-	2		-
R28	MINN CONSERVATION CORPS	-	0	-	0		-
R29	NATURAL RESOURCES DEPT	-	154	-	1,385		-
R32	POLLUTION CONTROL AGENCY	-	19	-	144		-
R9P	WATER & SOIL RESOURCES BOARD	-	2	-	36		-
T79	TRANSPORTATION DEPT	-	731	-	2,004		-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	4	-	1		-
0	OTHER	-	2	-	2		-
0	Total	0	0	-	(15)		-
0	Source						
0	Difference (Total - Source)						

Statewide Budget Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

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

Schedule No.	DP#	Name	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 Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	17	SWIFT (Internally Developed Software Amortized over 10 y					
18	18	BPAS (Internally Developed Software Amortized over 10 ye					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.5	G46-6.5	MnIT - 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)	(4,949)				
G10-10.4	G10-10.4	Budget Operations and Planning	-	(5,479)			
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-			
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	(494,246)		
G10-11.3	G10-11.3	Central Payroll	-	-	155,857	(155,861)	
G10-11.4	G10-11.4	Accounting Services	-	-	153,578	-	(153,607)
G10-11.5	G10-11.5	Financial Reporting	-	-	179,966	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	4,845	-	-
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	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	0	-	-	-	0
G45-14.3	G45-14.3	State Agencies	-	0	-	-	-
G45-14.4	G45-14.4	Mediation/Representation - General	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	0	2	-	-	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	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	6	-	-	25

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	105	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	0	1	-	11	2	
	G02-0003	Public Broadcasting	0	0	-	-	1	
	G02-0005	Materials Service and Distribution	-	-	-	-	-	
	G02-0007	Information Policy Analysis	0	2	-	15	6	
	G02-0009	Real Estate and Construction Services	2	3	-	24	59	
	G02-0010	Oil Overcharge (Stripper Wells)	0	-	-	-	0	
	G02-0012	STAR	2	3	-	20	62	
	G02-0013	Volunteer Services	-	-	-	-	-	
	G02-0014	Capital Group Parking	3	2	-	96	84	
	G02-0015a	Fleet Services	11	0	-	30	330	
	G02-0016	Development Disabilities	1	4	-	8	21	
	G02-0017a	Risk Management	2	-	-	34	50	
	G02-0017b	Risk Management - Workers Compensation	9	5	-	58	281	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	-	-	0	
	G02-0021a	Plant Management (Leases)	11	12	-	749	354	
	G02-0021b	Plant Management (Repairs)	1	1	-	35	25	
	G02-0021c	Plant Management (Materials Transfer)	0	0	-	2	0	
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	
	G02-0021f	Plant Management FR & R	0	1	-	-	1	
	G02-0024	MN Bookstore	1	2	-	27	46	
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	
	G02-0029a	Cooperative Purchasing (CPV)	0	2	-	66	10	
	G02-0029b	Cooperative Purchasing (MMCAP)	0	2	-	63	15	
	G02-0031	Central Mail	3	1	-	56	92	
	G02-0034	Other Non-Allocable	0	-	-	-	0	
	G02-0036	Demography	-	-	-	-	-	
	G02-0037	Mn Geospatial Information Office	0	-	-	3	0	
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	
		Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	
	G02-0038		-	-	-	-	-	
	G02-0042	Surplus Services	1	1	-	30	30	
	G02-0043	Surplus Services - Federal	-	1	-	-	-	
	G02-0044	RECS - Energy	-	-	-	-	-	
	G02-0045	SmART FMR	0	1	-	16	1	
	G02-0046	SmART HR	0	1	-	10	1	
	G02-0047	Grants Recovery	-	-	-	-	-	
	G02-0048	Arts & Cultural Heritage	0	3	-	3	5	
	G02-0049	Materials Management	-	-	-	-	-	
	B04	AGRICULTURE DEPT	27	302	-	1,664	836	
	B11	COSMETOLOGIST EXAMINERS BOARD	1	5	-	33	39	
	B13	COMMERCE DEPT	34	77	-	1,175	1,070	
	B14	ANIMAL HEALTH BOARD	1	19	-	217	42	
	B15	BARBER EXAMINERS BOARD	0	3	-	7	9	
	B20	EXPLORE MINNESOTA TOURISM	1	16	-	139	45	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	425	98	-	4,581	13,205	
	B24	PUBLIC FACILITIES AUTHORITY	1	27	-	25	34	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	2	-	1	2	
	B34	HOUSING FINANCE AGENCY	9	24	-	695	284	
	B41	WORKERS COMP COURT OF APPEALS	0	1	-	30	4	
	B42	LABOR AND INDUSTRY DEPT	57	35	-	1,082	1,774	
	B43	IRON RANGE RESOURCES	4	16	-	252	136	
	B7E	ARCHITECTURE, ENGINEERING BD	1	1	-	24	25	
	B7G	COMBATIVE SPORTS COMMISSION	0	0	-	0	0	
	B7P	ACCOUNTANCY BOARD	1	1	-	12	23	
	B7S	PRIVATE DETECTIVES BOARD	0	1	-	3	2	
	B82	PUBLIC UTILITIES COMM	7	5	-	437	217	
	B9D	AMATEUR SPORTS COMM	0	1	-	7	1	
	B9V	AGRICULTURE UTILIZATION RESRCH	0	0	-	-	0	
	E25	CENTER FOR ARTS EDUCATION	3	40	-	262	93	
	E26	MN STATE COLLEGES/UNIVERSITIES	661	193	-	39,336	20,526	
	E37	EDUCATION DEPARTMENT	107	143	-	1,029	3,328	
	E40	HISTORICAL SOCIETY	0	2	-	-	3	
	E44	MINNESOTA STATE ACADEMIES	4	58	-	648	129	

E50	ARTS BOARD	3	11	-	63	74 of 105	89
E60	OFFICE OF HIGHER EDUCATION	6	41	-	219		187
E77	ZOOLOGICAL BOARD	9	47	-	775		284
E81	UNIVERSITY OF MINNESOTA	0	3	-	-		7
E95	HUMANITIES COMMISSION	0	0	-	-		0
E97	SCIENCE MUSEUM	0	0	-	2		0
E9W	HIGHER ED FACILITIES AUTHORITY	0	0	-	2		0
G03	LOTTERY	1	5	-	386		21
G05	RACING COMMISSION	4	10	-	56		115
G06	ATTORNEY GENERAL	4	23	-	711		115
G09	GAMBLING CONTROL BOARD	0	5	-	84		15
G10	MINNESOTA MANAGEMENT & BUDGET	7	39	-	596		207
G17	HUMAN RIGHTS DEPT	0	7	-	72		15
G19	INDIAN AFFAIRS COUNCIL	0	3	-	13		12
G38	INVESTMENT BOARD	0	2	-	50		10
G39	GOVERNORS OFFICE	1	6	-	131		17
G45	MEDIATION SERVICES DEPT	0	2	-	30		6
G46	MN.IT	18	56	-	5,041		545
G53	SECRETARY OF STATE	4	18	-	206		111
G61	OFFICE OF THE STATE AUDITOR	0	2	-	281		3
G62	MINN STATE RETIREMENT SYSTEM	13	4	-	248		395
G63	PUBLIC EMPLOYEES RETIRE ASSOC	18	4	-	204		562
G67	REVENUE DEPT	10	106	-	3,820		320
G69	TEACHERS RETIREMENT ASSOC	19	1	-	190		595
G90	REVENUE INTERGOVT PAYMENTS	272	20	-	-		8,448
G92	OMBUDSPERSON FOR FAMILIES	0	1	-	12		3
G96	UNIFORM LAWS COMMISSION	0	0	-	-		0
G9J	CAMPAIGN FINANCE BOARD	1	5	-	19		19
G9K	ADMINISTRATIVE HEARINGS	3	6	-	166		83
G9L	BLACK MINNESOTANS COUNCIL	0	2	-	10		6
G9M	CHICANO LATINO AFFAIRS COUNCIL	0	-	-	13		9
G9N	ASIAN-PACIFIC COUNCIL	0	3	-	9		7
G9Q	MMB DEBT SERVICE	0	28	-	-		13
G9R	MMB NON-OPERATING	524	31	-	-		16,250
G9X	CAPITOL AREA ARCHITECT	0	1	-	8		3
G9Y	DISABILITY COUNCIL	0	3	-	21		11
GPR	PAYROLL CLEARING	0	-	-	0		1
H12	HEALTH DEPT	48	182	-	3,885		1,504
H55	HUMAN SERVICES DEPT	729	307	-	4,428		22,615
H55b	HUMAN SERVICES SOS	49	157	-	10,305		1,531
H55c	HUMAN SERVICES MSOP	6	69	-	1,997		190
H60	MMB - MnSURE	1	7	-	-		44
H75	VETERANS AFFAIRS DEPT	21	111	-	3,742		640
H7B	MEDICAL PRACTICE BOARD	2	6	-	46		51
H7C	NURSING BOARD	2	5	-	72		50
H7D	PHARMACY BOARD	1	8	-	36		35
H7F	DENTISTRY BOARD	1	8	-	43		40
H7H	CHIROPRACTIC EXAMINERS BOARD	0	4	-	13		15
H7J	OPTOMETRY BOARD	0	3	-	3		7
H7K	NURSING HOME ADMIN BOARD	0	10	-	32		15
H7L	SOCIAL WORK BOARD	1	4	-	25		36
H7M	MARRIAGE & FAMILY THERAPY BD	0	4	-	5		10
H7Q	PODIATRIC MEDICINE	0	3	-	2		6
H7R	VETERINARY MEDICINE BOARD	0	3	-	7		11
H7S	EMERGENCY MEDICAL SERVICES BD	1	10	-	32		24
H7U	DIETETICS & NUTRITION PRACTICE	0	3	-	1		7
H7V	PSYCHOLOGY BOARD	1	4	-	27		19
H7W	PHYSICAL THERAPY BOARD	0	4	-	6		15
H7X	BEHAVIORAL HEALTH & THERAPY BD	1	5	-	12		34
H9G	OMBUDSMAN MH/DD	0	4	-	44		7
J33	TRIAL COURTS	103	170	-	5,188		3,200
J50	GUARDIAN AD LITEM BOARD	2	19	-	594		65
J52	PUBLIC DEFENSE BOARD	3	46	-	1,369		101
J58	COURT OF APPEALS	0	2	-	208		9
J65	SUPREME COURT	7	34	-	737		217
J68	TAX COURT	0	1	-	17		4
J70	JUDICIAL STANDARDS BOARD	0	1	-	7		4
L10	LEGISLATURE	1	14	-	197		44

L49	LEGISLATIVE AUDITOR	0	0	-	142	105	0
P01	MILITARY AFFAIRS DEPT		25	-	795		545
P07	PUBLIC SAFETY DEPT	10	631	-	5,435		6,072
P78	CORRECTIONS DEPT	51	332	-	10,389		1,580
P7T	PEACE OFFICERS BOARD (POST)	1	6	-	24		16
P9E	SENTENCING GUIDELINES COMM	0	1	-	13		4
R28	MINN CONSERVATION CORPS	0	0	-	-		0
R29	NATURAL RESOURCES DEPT	234	873	-	15,176		7,276
R32	POLLUTION CONTROL AGENCY	29	238	-	2,642		895
R9P	WATER & SOIL RESOURCES BOARD	3	46	-	335		107
T79	TRANSPORTATION DEPT	1,110	485	-	21,374		34,459
T9B	METROPOLITAN COUNCIL/TRANSPORT	6	1	-	-		199
0	OTHER	2	10	-	(2)		75
0	Total	(0)	(0)	(0)	(0)		0
0	Source						
0	Difference (Total - Source)						

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
29.5	29.6	30.2	30.4	30.5

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
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	-15.11	Program Audit- Outdoors						
L49-15.12	-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 y						
18	18	BPAS (Internally Developed Software Amortized over 10 ye						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.5	G46-6.5	MnIT - 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	(179,967)					
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	(4,845)				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	(140,826)			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	16,384	(16,384)		
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	11,508	-		(11,508)
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-		-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	58,738	-		-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	54,196	-		-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	0		-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-		-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-		-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-		-
G45-14.2	G45-14.2	Mediation Services	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	14	-	-	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	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	29	-	-	3		-

G61-16.3		G61-16.3		State Auditor General				78 of 105	
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	3	-	-	-	0	-	1
	G02-0003	Public Broadcasting	1	-	-	-	0	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	7	-	-	-	1	-	1
	G02-0009	Real Estate and Construction Services	69	-	-	-	6	-	2
	G02-0010	Oil Overcharge (Stripper Wells)	0	-	-	-	0	-	-
	G02-0012	STAR	72	0	-	-	7	-	2
	G02-0013	Volunteer Services	-	-	-	-	-	-	-
	G02-0014	Capital Group Parking	99	-	-	-	9	-	7
	G02-0015a	Fleet Services	387	-	-	-	35	-	2
	G02-0016	Development Disabilities	25	0	-	-	2	-	1
	G02-0017a	Risk Management	58	-	-	-	5	-	3
	G02-0017b	Risk Management - Workers Compensation	330	-	-	-	30	-	4
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	-	-	-	0	-	-
	G02-0021a	Plant Mangement (Leases)	414	-	-	-	38	-	55
	G02-0021b	Plant Management (Repairs)	30	-	-	-	3	-	3
	G02-0021c	Plant Management (Materials Transfer)	0	-	-	-	0	-	0
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	1	-	-	-	0	-	-
	G02-0024	MN Bookstore	54	-	-	-	5	-	2
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	11	-	-	-	1	-	5
	G02-0029b	Cooperative Purchasing (MMCAP)	18	-	-	-	2	-	5
	G02-0031	Central Mail	108	-	-	-	10	-	4
	G02-0034	Other Non-Allocable	0	-	-	-	0	-	-
	G02-0036	Demography	-	-	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	0	0	-	-	0	-	0
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	-	-
	G02-0042	Surplus Services	35	0	-	-	3	-	2
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-	-
	G02-0045	SmART FMR	1	-	-	-	0	-	1
	G02-0046	SmART HR	1	-	-	-	0	-	1
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	5	-	-	-	0	-	0
	G02-0049	Materials Management	-	-	-	-	-	-	-
	B04	AGRICULTURE DEPT	979	3	-	-	89	-	123
	B11	COSMETOLOGIST EXAMINERS BOARD	46	-	-	-	4	-	2
	B13	COMMERCE DEPT	1,254	60	-	-	114	-	87
	B14	ANIMAL HEALTH BOARD	49	0	-	-	4	-	16
	B15	BARBER EXAMINERS BOARD	11	-	-	-	1	-	1
	B20	EXPLORE MINNESOTA TOURISM	53	-	-	-	5	-	10
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	15,471	557	-	-	1,408	-	338
	B24	PUBLIC FACILITIES AUTHORITY	40	-	-	-	4	-	2
	B25	SCIENCE & TECHNOLOGY AUTHORITY	2	0	-	-	0	-	0
	B34	HOUSING FINANCE AGENCY	332	-	-	-	30	-	51
	B41	WORKERS COMP COURT OF APPEALS	5	-	-	-	0	-	2
	B42	LABOR AND INDUSTRY DEPT	2,079	2	-	-	189	-	80
	B43	IRON RANGE RESOURCES	160	-	-	-	15	-	19
	B7E	ARCHITECTURE, ENGINEERING BD	29	-	-	-	3	-	2
	B7G	COMBATIVE SPORTS COMMISSION	0	-	-	-	0	-	0
	B7P	ACCOUNTANCY BOARD	27	-	-	-	2	-	1
	B7S	PRIVATE DETECTIVES BOARD	2	-	-	-	0	-	0
	B82	PUBLIC UTILITIES COMM	254	-	-	-	23	-	32
	B9D	AMATEUR SPORTS COMM	2	-	-	-	0	-	1
	B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	-	0	-	-
	E25	CENTER FOR ARTS EDUCATION	109	-	-	-	10	-	19
	E26	MN STATE COLLEGES/UNIVERSITIES	24,048	485	-	-	2,189	-	2,904
	E37	EDUCATION DEPARTMENT	3,899	318	-	-	355	-	76
	E40	HISTORICAL SOCIETY	3	-	-	-	0	-	-
	E44	MINNESOTA STATE ACADEMIES	151	-	-	-	14	-	48

E50	ARTS BOARD	104	-	0	-	9	-	5
T60	OFFICE OF HIGHER EDUCATION	220	-	-	-	20	-	16
77	ZOOLOGICAL BOARD	333	-	-	-	30	-	57
E81	UNIVERSITY OF MINNESOTA	8	-	-	-	1	-	-
E95	HUMANITIES COMMISSION	0	-	-	-	0	-	-
E97	SCIENCE MUSEUM	0	-	-	-	0	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	0	-	0
G03	LOTTERY	24	-	-	-	2	-	29
G05	RACING COMMISSION	135	-	-	-	12	-	4
G06	ATTORNEY GENERAL	134	0	-	-	12	-	52
G09	GAMBLING CONTROL BOARD	18	-	-	-	2	-	6
G10	MINNESOTA MANAGEMENT & BUDGET	243	2	-	-	22	-	44
G17	HUMAN RIGHTS DEPT	18	-	-	-	2	-	5
G19	INDIAN AFFAIRS COUNCIL	14	-	-	-	1	-	1
G38	INVESTMENT BOARD	11	-	-	-	1	-	4
G39	GOVERNORS OFFICE	20	10	-	-	2	-	10
G45	MEDIATION SERVICES DEPT	7	-	-	-	1	-	2
G46	MN.IT	639	0	-	-	58	-	372
G53	SECRETARY OF STATE	130	0	-	-	12	-	15
G61	OFFICE OF THE STATE AUDITOR	4	-	-	-	0	-	21
G62	MINN STATE RETIREMENT SYSTEM	462	-	-	-	42	-	18
G63	PUBLIC EMPLOYEES RETIRE ASSOC	658	-	-	-	60	-	15
G67	REVENUE DEPT	375	-	-	-	34	-	282
G69	TEACHERS RETIREMENT ASSOC	697	-	-	-	63	-	14
G90	REVENUE INTERGOVT PAYMENTS	9,898	-	-	-	901	-	-
G92	OMBUDSPERSON FOR FAMILIES	4	-	-	-	0	-	1
G96	UNIFORM LAWS COMMISSION	0	-	-	-	0	-	-
G9J	CAMPAIGN FINANCE BOARD	22	-	-	-	2	-	1
G9K	ADMINISTRATIVE HEARINGS	98	-	-	-	9	-	12
G9L	BLACK MINNESOTANS COUNCIL	7	-	-	-	1	-	1
G9M	CHICANO LATINO AFFAIRS COUNCIL	11	-	-	-	1	-	1
G9N	ASIAN-PACIFIC COUNCIL	8	-	-	-	1	-	1
G9Q	MMB DEBT SERVICE	15	-	-	-	1	-	-
G9R	MMB NON-OPERATING	19,038	4	-	-	1,733	-	-
G9X	CAPITOL AREA ARCHITECT	4	-	-	-	0	-	1
G9Y	DISABILITY COUNCIL	13	-	-	-	1	-	2
GPR	PAYROLL CLEARING	1	-	-	-	0	-	0
H12	HEALTH DEPT	1,763	113	-	-	160	-	287
H55	HUMAN SERVICES DEPT	26,496	2,849	-	-	2,412	-	327
H55b	HUMAN SERVICES SOS	1,794	-	-	-	163	-	761
H55c	HUMAN SERVICES MSOP	222	-	-	-	20	-	147
H60	MMB - MnSURE	52	16	-	-	5	-	-
H75	VETERANS AFFAIRS DEPT	750	1	-	-	68	-	276
H7B	MEDICAL PRACTICE BOARD	59	-	-	-	5	-	3
H7C	NURSING BOARD	59	-	-	-	5	-	5
H7D	PHARMACY BOARD	41	0	-	-	4	-	3
H7F	DENTISTRY BOARD	47	-	-	-	4	-	3
H7H	CHIROPRACTIC EXAMINERS BOARD	17	-	-	-	2	-	1
H7J	OPTOMETRY BOARD	8	-	-	-	1	-	0
H7K	NURSING HOME ADMIN BOARD	17	-	-	-	2	-	2
H7L	SOCIAL WORK BOARD	42	-	-	-	4	-	2
H7M	MARRIAGE & FAMILY THERAPY BD	12	-	-	-	1	-	0
H7Q	PODIATRIC MEDICINE	7	-	-	-	1	-	0
H7R	VETERINARY MEDICINE BOARD	12	-	-	-	1	-	1
H7S	EMERGENCY MEDICAL SERVICES BD	28	0	-	-	3	-	2
H7U	DIETETICS & NUTRITION PRACTICE	8	-	-	-	1	-	0
H7V	PSYCHOLOGY BOARD	23	-	-	-	2	-	2
H7W	PHYSICAL THERAPY BOARD	17	-	-	-	2	-	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	40	-	-	-	4	-	1
H9G	OMBUDSMAN MH/DD	9	-	-	-	1	-	3
J33	TRIAL COURTS	3,749	0	-	-	341	-	383
J50	GUARDIAN AD LITEM BOARD	77	-	-	-	7	-	44
J52	PUBLIC DEFENSE BOARD	118	-	-	-	11	-	101
J58	COURT OF APPEALS	11	-	-	-	1	-	15
J65	SUPREME COURT	254	0	-	-	23	-	54
J68	TAX COURT	5	-	-	-	0	-	1
J70	JUDICIAL STANDARDS BOARD	4	-	-	-	0	-	1
L10	LEGISLATURE	52	-	-	-	5	-	15

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
0	Source
0	Difference (Total - Source)

0	-	-	0	80 of 105	10
638	24	-	58		59
7,114	52	-	648		401
1,852	0	-	169		767
18	-	-	2		2
4	-	-	0		1
0	-	-	0		-
8,525	17	-	776		1,121
1,049	10	-	95		195
125	1	-	11		25
40,373	317	-	3,675		1,578
234	-	-	21		-
88	-	-	8		(0)
0	(0)	-	0		(0)

Statewide Budget Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
30.6	30.7	30.8	31.2	31.3

Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	17	SWIFT (Internally Developed Software Amortized over 10 y					
18	18	BPAS (Internally Developed Software Amortized over 10 ye					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.5	G46-6.5	MnIT - 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 Suppor					
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			(58,743)		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			-	(54,198)	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	0	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-	-	(39,702)
G10-13.3	G10-13.3	Personnel Administration			-	-	39,702
G10-13.5	G02-13.5	Employee Relations - Non Allocable			-	-	(39,707)
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			-	4	-
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			-	9	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	105
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-
	G02-0002	State Archaeology	4	1	-	3
	G02-0003	Public Broadcasting	-	0	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-
	G02-0007	Information Policy Analysis	6	2	-	4
	G02-0009	Real Estate and Construction Services	9	21	-	6
	G02-0010	Oil Overcharge (Stripper Wells)	-	0	-	-
	G02-0012	STAR	8	22	-	5
	G02-0013	Volunteer Services	-	-	-	-
	G02-0014	Capital Group Parking	36	30	-	24
	G02-0015a	Fleet Services	11	117	-	8
	G02-0016	Development Disabilities	3	7	-	2
	G02-0017a	Risk Management	13	18	-	9
	G02-0017b	Risk Management - Workers Compensation	22	99	-	15
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	-
	G02-0021a	Plant Mangement (Leases)	282	125	-	191
	G02-0021b	Plant Management (Repairs)	13	9	-	9
	G02-0021c	Plant Management (Materials Transfer)	-	0	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-
	G02-0021f	Plant Management FR & R	-	0	-	-
	G02-0024	MN Bookstore	10	16	-	7
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	25	3	-	17
	G02-0029b	Cooperative Purchasing (MMCAP)	24	5	-	16
	G02-0031	Central Mail	21	32	-	14
	G02-0034	Other Non-Allocable	-	0	-	-
	G02-0036	Demography	-	-	-	-
	G02-0037	Mn Geospatial Information Office	1	0	-	1
	G02-0037a	MnGeo Service Bureau	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-
	G02-0042	Surplus Services	11	11	-	8
	G02-0043	Surplus Services - Federal	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-
	G02-0045	SmART FMR	6	0	-	4
	G02-0046	SmART HR	4	0	-	3
	G02-0047	Grants Recovery	-	-	-	-
	G02-0048	Arts & Cultural Heritage	1	2	-	1
	G02-0049	Materials Management	-	-	-	-
	B04	AGRICULTURE DEPT	627	295	-	424
	B11	COSMETOLOGIST EXAMINERS BOARD	12	14	-	8
	B13	COMMERCE DEPT	443	378	-	299
	B14	ANIMAL HEALTH BOARD	82	15	-	55
	B15	BARBER EXAMINERS BOARD	3	3	-	2
	B20	EXPLORE MINNESOTA TOURISM	52	16	-	35
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	1,726	4,659	-	1,167
	B24	PUBLIC FACILITIES AUTHORITY	9	12	-	6
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	1	-	0
	B34	HOUSING FINANCE AGENCY	262	100	-	177
	B41	WORKERS COMP COURT OF APPEALS	11	2	-	8
	B42	LABOR AND INDUSTRY DEPT	408	626	-	276
	B43	IRON RANGE RESOURCES	95	48	-	64
	B7E	ARCHITECTURE, ENGINEERING BD	9	9	-	6
	B7G	COMBATIVE SPORTS COMMISSION	0	0	-	0
	B7P	ACCOUNTANCY BOARD	4	8	-	3
	B7S	PRIVATE DETECTIVES BOARD	1	1	-	1
	B82	PUBLIC UTILITIES COMM	165	77	-	111
	B9D	AMATEUR SPORTS COMM	3	0	-	2
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-
	E25	CENTER FOR ARTS EDUCATION	99	33	-	67
	E26	MN STATE COLLEGES/UNIVERSITIES	14,825	7,242	-	10,021
	E37	EDUCATION DEPARTMENT	388	1,174	-	262
	E40	HISTORICAL SOCIETY	-	1	-	-
	E44	MINNESOTA STATE ACADEMIES	244	46	-	165

E50	ARTS BOARD	-	24	31	-	84 of 105	16
E60	OFFICE OF HIGHER EDUCATION	-	83	66	-		56
E77	ZOOLOGICAL BOARD	-	292	100	-		198
E81	UNIVERSITY OF MINNESOTA	-	-	3	-		-
E95	HUMANITIES COMMISSION	-	-	0	-		-
E97	SCIENCE MUSEUM	-	1	0	-		1
E9W	HIGHER ED FACILITIES AUTHORITY	-	1	0	-		0
G03	LOTTERY	-	146	7	-		98
G05	RACING COMMISSION	-	21	41	-		14
G06	ATTORNEY GENERAL	-	268	40	-		181
G09	GAMBLING CONTROL BOARD	-	32	5	-		21
G10	MINNESOTA MANAGEMENT & BUDGET	-	225	73	-		152
G17	HUMAN RIGHTS DEPT	-	27	5	-		18
G19	INDIAN AFFAIRS COUNCIL	-	5	4	-		3
G38	INVESTMENT BOARD	-	19	3	-		13
G39	GOVERNORS OFFICE	-	49	6	-		33
G45	MEDIATION SERVICES DEPT	-	11	2	-		8
G46	MN.IT	-	1,900	192	-		1,284
G53	SECRETARY OF STATE	-	78	39	-		52
G61	OFFICE OF THE STATE AUDITOR	-	106	1	-		72
G62	MINN STATE RETIREMENT SYSTEM	-	94	139	-		63
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	77	198	-		52
G67	REVENUE DEPT	-	1,440	113	-		973
G69	TEACHERS RETIREMENT ASSOC	-	71	210	-		48
G90	REVENUE INTERGOVT PAYMENTS	-	-	2,981	-		-
G92	OMBUDSPERSON FOR FAMILIES	-	4	1	-		3
G96	UNIFORM LAWS COMMISSION	-	-	0	-		-
G9J	CAMPAIGN FINANCE BOARD	-	7	7	-		5
G9K	ADMINISTRATIVE HEARINGS	-	62	29	-		42
G9L	BLACK MINNESOTANS COUNCIL	-	4	2	-		3
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	5	3	-		3
G9N	ASIAN-PACIFIC COUNCIL	-	3	3	-		2
G9Q	MMB DEBT SERVICE	-	-	4	-		-
G9R	MMB NON-OPERATING	-	-	5,733	-		-
G9X	CAPITOL AREA ARCHITECT	-	3	1	-		2
G9Y	DISABILITY COUNCIL	-	8	4	-		5
GPR	PAYROLL CLEARING	-	0	0	-		0
H12	HEALTH DEPT	-	1,464	531	-		990
H55	HUMAN SERVICES DEPT	-	1,669	7,979	-		1,128
H55b	HUMAN SERVICES SOS	-	3,884	540	-		2,625
H55c	HUMAN SERVICES MSOP	-	752	67	-		509
H60	MMB - MnSURE	-	-	16	-		-
H75	VETERANS AFFAIRS DEPT	-	1,410	226	-		953
H7B	MEDICAL PRACTICE BOARD	-	17	18	-		12
H7C	NURSING BOARD	-	27	18	-		18
H7D	PHARMACY BOARD	-	14	12	-		9
H7F	DENTISTRY BOARD	-	16	14	-		11
H7H	CHIROPRACTIC EXAMINERS BOARD	-	5	5	-		3
H7J	OPTOMETRY BOARD	-	1	2	-		1
H7K	NURSING HOME ADMIN BOARD	-	12	5	-		8
H7L	SOCIAL WORK BOARD	-	10	13	-		6
H7M	MARRIAGE & FAMILY THERAPY BD	-	2	4	-		1
H7Q	PODIATRIC MEDICINE	-	1	2	-		1
H7R	VETERINARY MEDICINE BOARD	-	3	4	-		2
H7S	EMERGENCY MEDICAL SERVICES BD	-	12	9	-		8
H7U	DIETETICS & NUTRITION PRACTICE	-	1	3	-		0
H7V	PSYCHOLOGY BOARD	-	10	7	-		7
H7W	PHYSICAL THERAPY BOARD	-	2	5	-		2
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	4	12	-		3
H9G	OMBUDSMAN MH/DD	-	17	3	-		11
J33	TRIAL COURTS	-	1,955	1,129	-		1,322
J50	GUARDIAN AD LITEM BOARD	-	224	23	-		151
J52	PUBLIC DEFENSE BOARD	-	516	36	-		349
J58	COURT OF APPEALS	-	78	3	-		53
J65	SUPREME COURT	-	278	76	-		188
J68	TAX COURT	-	6	2	-		4
J70	JUDICIAL STANDARDS BOARD	-	3	1	-		2
L10	LEGISLATURE	-	74	16	-		50

L49	LEGISLATIVE AUDITOR	-	53	0	-	105	36
P01	MILITARY AFFAIRS DEPT	-	300	192	-		203
P07	PUBLIC SAFETY DEPT	-	2,048	2,143	-		1,385
P78	CORRECTIONS DEPT	-	3,915	558	-		2,647
P7T	PEACE OFFICERS BOARD (POST)	-	9	6	-		6
P9E	SENTENCING GUIDELINES COMM	-	5	1	-		3
R28	MINN CONSERVATION CORPS	-	-	0	-		-
R29	NATURAL RESOURCES DEPT	-	5,720	2,567	-		3,866
R32	POLLUTION CONTROL AGENCY	-	996	316	-		673
R9P	WATER & SOIL RESOURCES BOARD	-	126	38	-		85
T79	TRANSPORTATION DEPT	-	8,056	12,158	-		5,445
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	70	-		-
0	OTHER	-	(1)	26	-		(0)
0	Total	-	0	0	-		0
0	Source	-			-		
0	Difference (Total - Source)	-			-		

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

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

Schedule No.	DP#	Name	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	17	SWIFT (Internally Developed Software Amortized over 10 y						
18	18	BPAS (Internally Developed Software Amortized over 10 ye						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.5	G46-6.5	MnIT - 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 Suppor						
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						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services	(18)					
G45-14.3	G45-14.3	State Agencies	19	(19)				
G45-14.4	G45-14.4	Mediation/Representation - General	(1)	-				
L49-15.2	L49-15.2	Legislative Auditor	-	-	(590)			
L49-15.3	L49-15.3	Financial Audits	-	-	320	(320)		
L49-15.4	L49-15.4	Program Audits	-	-	163	-	(163)	
L49-15.5	L49-15.5	Single Audits	-	-	98	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	3	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	6	-	-	
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	-	-	-	0	-	

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	88 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	-	0	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	0	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	0	-	1	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012	STAR	-	0	-	-	-	-
	G02-0013	Volunteer Services	-	-	-	-	-	-
	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	-	0	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	-	0	-	-	-	-
	G02-0021b	Plant Management (Repairs)	-	0	-	-	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	0	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-	-
	G02-0024	MN Bookstore	-	0	-	-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	0	-	0	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	0	-	0	-	-
	G02-0031	Central Mail	-	0	-	-	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-	-
	G02-0036	Demography	-	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	0	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-
		Environmental Quality Board (transferred to MPCA in	-	-	-	-	-	-
	G02-0038	FY12	-	-	-	-	-	-
	G02-0042	Surplus Services	-	0	-	-	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-
	G02-0045	SmART FMR	-	0	-	-	-	-
	G02-0046	SmART HR	-	0	-	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	0	-	0	-	-
	G02-0049	Materials Management	-	-	-	-	-	-
	B04	AGRICULTURE DEPT	-	0	-	2	-	1
	B11	COSMETOLOGIST EXAMINERS BOARD	-	0	-	0	-	-
	B13	COMMERCE DEPT	-	0	-	9	-	-
	B14	ANIMAL HEALTH BOARD	-	0	-	0	-	-
	B15	BARBER EXAMINERS BOARD	-	0	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	0	-	0	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	1	-	29	-	1
	B24	PUBLIC FACILITIES AUTHORITY	-	0	-	0	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	0	-	0	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	0	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	0	-	4	-	-
	B43	IRON RANGE RESOURCES	-	0	-	0	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	0	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	-	0	-	-
	B7P	ACCOUNTANCY BOARD	-	0	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	0	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	0	-	3	-	-
	B9D	AMATEUR SPORTS COMM	-	0	-	0	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	0	-	6	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	5	-	7	-	-
	E37	EDUCATION DEPARTMENT	-	0	-	21	-	30
	E40	HISTORICAL SOCIETY	-	-	-	2	-	-
	E44	MINNESOTA STATE ACADEMIES	-	0	-	4	-	-

E50	ARTS BOARD	-	0	-	1	-	-
E60	OFFICE OF HIGHER EDUCATION	-	0	-	3	-	-
E77	ZOOLOGICAL BOARD	-	0	-	1	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	0	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	0	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	0	-	-	-	-
G03	LOTTERY	-	0	-	3	-	-
G05	RACING COMMISSION	-	0	-	3	-	-
G06	ATTORNEY GENERAL	-	0	-	3	-	-
G09	GAMBLING CONTROL BOARD	-	0	-	0	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	0	-	4	-	-
G17	HUMAN RIGHTS DEPT	-	0	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	0	-	0	-	2
G38	INVESTMENT BOARD	-	0	-	23	-	-
G39	GOVERNORS OFFICE	-	0	-	1	-	-
G45	MEDIATION SERVICES DEPT	-	0	-	-	-	3
G46	MN.IT	-	1	-	4	-	-
G53	SECRETARY OF STATE	-	0	-	2	-	-
G61	OFFICE OF THE STATE AUDITOR	-	0	-	2	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	0	-	16	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	0	-	12	-	-
G67	REVENUE DEPT	-	0	-	39	-	2
G69	TEACHERS RETIREMENT ASSOC	-	0	-	9	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	0	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	0	-	0	-	-
G9K	ADMINISTRATIVE HEARINGS	-	0	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	0	-	0	-	2
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	0	-	0	-	2
G9N	ASIAN-PACIFIC COUNCIL	-	0	-	0	-	2
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	0	-	-	-	-
G9Y	DISABILITY COUNCIL	-	0	-	0	-	-
GPR	PAYROLL CLEARING	-	0	-	-	-	-
H12	HEALTH DEPT	-	0	-	5	-	1
H55	HUMAN SERVICES DEPT	-	1	-	24	-	44
H55b	HUMAN SERVICES SOS	-	1	-	6	-	-
H55c	HUMAN SERVICES MSOP	-	0	-	9	-	-
H60	MMB - MnSURE	-	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	-	0	-	5	-	-
H7B	MEDICAL PRACTICE BOARD	-	0	-	1	-	-
H7C	NURSING BOARD	-	0	-	-	-	-
H7D	PHARMACY BOARD	-	0	-	-	-	-
H7F	DENTISTRY BOARD	-	0	-	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	-	0	-	-
H7W	PHYSICAL THERAPY BOARD	-	0	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	0	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	0	-	-	-	-
J33	TRIAL COURTS	-	1	-	7	-	-
J50	GUARDIAN AD LITEM BOARD	-	0	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	0	-	-	-	-
J58	COURT OF APPEALS	-	0	-	-	-	-
J65	SUPREME COURT	-	0	-	-	-	-
J68	TAX COURT	-	0	-	-	-	6
J70	JUDICIAL STANDARDS BOARD	-	0	-	-	-	-
L10	LEGISLATURE	-	0	-	-	-	-

L49	LEGISLATIVE AUDITOR	-	0	-	-	90 of 105	-
P01	MILITARY AFFAIRS DEPT	-	0	-	1	-	-
P07	PUBLIC SAFETY DEPT	-	1	-	6	-	23
P78	CORRECTIONS DEPT	-	1	-	5	-	7
P7T	PEACE OFFICERS BOARD (POST)	-	0	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	0	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	2	-	8	-	14
R32	POLLUTION CONTROL AGENCY	-	0	-	3	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	0	-	5	-	8
T79	TRANSPORTATION DEPT	-	3	-	18	-	15
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	0	-	-
0	OTHER	-	(0)	-	-	-	-
0	Total	(0)	0	0	0	0	0
0	Source						
0	Difference (Total - Source)						

Statewide Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
33.5	33.6	33.7	33.8	33.9

Schedule No.	DP#	Name	Single Audits	Audit Committee	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 Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	17	SWIFT (Internally Developed Software Amortized over 10 y						
18	18	BPAS (Internally Developed Software Amortized over 10 ye						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.5	G46-6.5	MnIT - 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 Suppor						
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						
G10-13.5	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	(98)					
L49-15.6	L49-15.6	Audit Comm	-					
L49-15.7	L49-15.7	Financial Audit- Outdoors	-			(3)		
L49-15.8	L49-15.8	Financial Audit- Art	-			-		(6)
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 y	-	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-	-	-
	G02-0013	Volunteer Services	-	-	-	-	-	-	-
	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)	-	-	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-	-	-	-
	G02-0046	SmART HR	-	-	-	-	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-	-	5	-
	G02-0049	Materials Management	-	-	-	-	-	-	-
	B04	AGRICULTURE DEPT	-	-	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	-
	B13	COMMERCE DEPT	-	4	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	20	-	-	-	-	-
	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	-	15	-	-	-	0	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-	0	-
	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
G39	GOVERNORS OFFICE
G45	MEDIATION SERVICES DEPT
G46	MN.IT
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
H60	MMB - MnSURE
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
J58	COURT OF APPEALS
J65	SUPREME COURT
J68	TAX COURT
J70	JUDICIAL STANDARDS BOARD
L10	LEGISLATURE

8
43

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
0	Source
0	Difference (Total - Source)

-	-	-	-	-	-	f 105	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	3	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	0	-	-	-	-	-	0
0	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
 Exhibit B - Step-Down Calculation
 Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2013 - Actual

Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
33.1	33.1	33.1	33.1	33.1

Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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	17	SWIFT (Internally Developed Software Amortized over 10 y							
18	18	BPAS (Internally Developed Software Amortized over 10 ye							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.5	G46-6.5	MnIT - 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							
G10-13.5	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 State Auditor General
 17 SWIFT (Internally Developed Software Amortized over 10 y
 18 BPAS (Internally Developed Software Amortized over 10 ye
 0 99YYY Consumer Agencies
 99YYY Consumer Agencies

G02-0002	State Archaeology
G02-0003	Public Broadcasting
G02-0005	Materials Service and Distribution
G02-0007	Information Policy Analysis
G02-0009	Real Estate and Construction Services
G02-0010	Oil Overcharge (Stripper Wells)
G02-0012	STAR
G02-0013	Volunteer Services
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)
G02-0021d	Plant Management (Energy)
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
G02-0043	Surplus Services - Federal
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
G17	HUMAN RIGHTS DEPT
G19	INDIAN AFFAIRS COUNCIL
G38	INVESTMENT BOARD
G39	GOVERNORS OFFICE
G45	MEDIATION SERVICES DEPT
G46	MN.IT
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
H60	MMB - MnSURE
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
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
0	Source
0	Difference (Total - Source)

-	-	-	-	100 of 105	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2013 - Actual

Federal Cash Receipts - FY (Actual) 34.2
 Accounting & Procurement Transactions - FY (Actual) 35.0
 Number of BPAS Users 36.0

Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
	1.2	Equipment Use Charge				-
G02-3.0	G02-3.0	Department of Administration				-
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology				-
G46-6.3	G46-6.3	IT Spend				-
G46-6.4	G46-6.4	Enterprise IT Security				-
G46-6.5	G46-6.5	MnIT - 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				-
G10-13.5	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				-

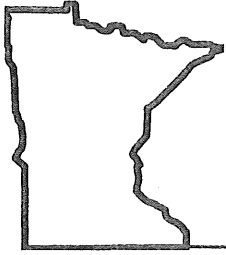
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-
L49-15.12	L49-15.12	Program Audit- Art	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-
G61-16.2	G61-16.2	State Auditor	-
G61-16.3	G61-16.3	State Auditor General	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-
99YYY	99YYY	Consumer Agencies	-
G02-3.0	G02-3.0	Department of Administration	-
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology	-
G46-6.3	G46-6.3	IT Spend	-
G46-6.5	G46-6.5	MnIT - 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 Suppor	-
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
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-
G10-13.3	G10-13.3	Personnel Administration	-
G10-13.5	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	(1)
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	-

(1,157)

G61-16.3	G61-16.3	State Auditor General	-	-	-	100 of 105
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	
18	18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	
0	99YYY	Consumer Agencies	-	-	-	
	99YYY	Consumer Agencies	-	-	-	
	G02-0002	State Archaeology	-	-	-	11,962
	G02-0003	Public Broadcasting	-	-	-	3,158
	G02-0005	Materials Service and Distribution	-	-	-	25,338
	G02-0007	Information Policy Analysis	-	-	-	19,263
	G02-0009	Real Estate and Construction Services	-	-	-	86,110
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	7
	G02-0012	STAR	0	-	-	58,473
	G02-0013	Volunteer Services	-	-	-	1,102
	G02-0014	Capital Group Parking	-	-	-	146,133
	G02-0015a	Fleet Services	-	-	-	238,626
	G02-0016	Development Disabilities	0	-	-	25,518
	G02-0017a	Risk Management	-	-	-	73,421
	G02-0017b	Risk Management - Workers Compensation	-	-	-	261,378
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	2,232
	G02-0021a	Plant Mangement (Leases)	-	-	-	968,881
	G02-0021b	Plant Management (Repairs)	-	-	-	56,297
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	3,688
	G02-0021d	Plant Management (Energy)	-	-	-	1,102
	G02-0021f	Plant Management FR & R	-	-	-	2,340
	G02-0024	MN Bookstore	-	-	-	55,412
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	71,738
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	80,918
	G02-0031	Central Mail	-	-	-	118,647
	G02-0034	Other Non-Allocable	-	-	-	14,462
	G02-0036	Demography	-	-	-	1,147
	G02-0037	Mn Geospatial Information Office	0	-	-	3,259
	G02-0037a	MnGeo Service Bureau	-	-	-	3
		Environmental Quality Board (transferred to MPCA in				
	G02-0038	FY12	-	-	-	8
	G02-0042	Surplus Services	0	-	-	47,968
	G02-0043	Surplus Services - Federal	-	-	-	189
	G02-0044	RECS - Energy	-	-	-	-
	G02-0045	SmART FMR	-	-	-	16,128
	G02-0046	SmART HR	-	-	-	10,721
	G02-0047	Grants Recovery	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	68,718
	G02-0049	Materials Management	-	-	-	28
	B04	AGRICULTURE DEPT	1	-	-	377,695
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	8,886
	B13	COMMERCE DEPT	14	-	-	434,761
	B14	ANIMAL HEALTH BOARD	0	-	-	32,383
	B15	BARBER EXAMINERS BOARD	-	-	-	2,602
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	29,555
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	133	-	-	2,682,969
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	46,607
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	-	-	647
	B34	HOUSING FINANCE AGENCY	-	-	-	140,116
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	3,454
	B42	LABOR AND INDUSTRY DEPT	1	-	-	340,359
	B43	IRON RANGE RESOURCES	-	-	-	80,488
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	5,974
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	1,157
	B7P	ACCOUNTANCY BOARD	-	-	-	5,145
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	1,399
	B82	PUBLIC UTILITIES COMM	-	-	-	81,055
	B9D	AMATEUR SPORTS COMM	-	-	-	24,983
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	13
	E25	CENTER FOR ARTS EDUCATION	-	-	-	100,991
	E26	MN STATE COLLEGES/UNIVERSITIES	116	-	-	5,966,517
	E37	EDUCATION DEPARTMENT	76	-	-	1,181,565
	E40	HISTORICAL SOCIETY	-	-	-	50,290
	E44	MINNESOTA STATE ACADEMIES	-	-	-	129,457

E50	ARTS BOARD		0	-	-	64,472	104 of 105
E60	OFFICE OF HIGHER EDUCATION		-	-	-	85,142	
E77	ZOOLOGICAL BOARD		-	-	-	146,194	
E81	UNIVERSITY OF MINNESOTA		-	-	-	3,778	
E95	HUMANITIES COMMISSION		-	-	-	2,451	
E97	SCIENCE MUSEUM		-	-	-	214	
E9W	HIGHER ED FACILITIES AUTHORITY		-	-	-	216	
G03	LOTTERY		-	-	-	80,006	
G05	RACING COMMISSION		-	-	-	42,783	
G06	ATTORNEY GENERAL		0	-	-	123,588	
G09	GAMBLING CONTROL BOARD		-	-	-	10,718	
G10	MINNESOTA MANAGEMENT & BUDGET		0	-	-	344,590	
G17	HUMAN RIGHTS DEPT		-	-	-	16,935	
G19	INDIAN AFFAIRS COUNCIL		-	-	-	21,031	
G38	INVESTMENT BOARD		-	-	-	180,462	
G39	GOVERNORS OFFICE		2	-	-	33,441	
G45	MEDIATION SERVICES DEPT		-	-	-	30,968	
G46	MN.IT		0	-	-	584,651	
G53	SECRETARY OF STATE		0	-	-	86,038	
G61	OFFICE OF THE STATE AUDITOR		-	-	-	44,812	
G62	MINN STATE RETIREMENT SYSTEM		-	-	-	258,273	
G63	PUBLIC EMPLOYEES RETIRE ASSOC		-	-	-	209,499	
G67	REVENUE DEPT		-	-	-	1,020,683	
G69	TEACHERS RETIREMENT ASSOC		-	-	-	191,014	
G90	REVENUE INTERGOVT PAYMENTS		-	-	-	905,812	
G92	OMBUDSPERSON FOR FAMILIES		-	-	-	1,704	
G96	UNIFORM LAWS COMMISSION		-	-	-	60	
G9J	CAMPAIGN FINANCE BOARD		-	-	-	7,810	
G9K	ADMINISTRATIVE HEARINGS		-	-	-	35,785	
G9L	BLACK MINNESOTANS COUNCIL		-	-	-	22,346	
G9M	CHICANO LATINO AFFAIRS COUNCIL		-	-	-	22,353	
G9N	ASIAN-PACIFIC COUNCIL		-	-	-	22,370	
G9Q	MMB DEBT SERVICE		-	-	-	4,974	
G9R	MMB NON-OPERATING		1	-	-	1,171,151	
G9X	CAPITOL AREA ARCHITECT		-	-	-	1,402	
G9Y	DISABILITY COUNCIL		-	-	-	5,925	
GPR	PAYROLL CLEARING		-	-	-	73	
H12	HEALTH DEPT		27	-	-	988,653	
H55	HUMAN SERVICES DEPT		680	-	-	5,013,517	
H55b	HUMAN SERVICES SOS		-	-	-	1,186,093	
H55c	HUMAN SERVICES MSOP		-	-	-	286,381	
H60	MMB - MnSURE		4	-	-	639,495	
H75	VETERANS AFFAIRS DEPT		0	-	-	562,016	
H7B	MEDICAL PRACTICE BOARD		-	-	-	24,184	
H7C	NURSING BOARD		-	-	-	18,007	
H7D	PHARMACY BOARD		0	-	-	12,741	
H7F	DENTISTRY BOARD		-	-	-	11,837	
H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	-	3,831	
H7J	OPTOMETRY BOARD		-	-	-	1,628	
H7K	NURSING HOME ADMIN BOARD		-	-	-	14,478	
H7L	SOCIAL WORK BOARD		-	-	-	8,026	
H7M	MARRIAGE & FAMILY THERAPY BD		-	-	-	2,344	
H7Q	PODIATRIC MEDICINE		-	-	-	1,400	
H7R	VETERINARY MEDICINE BOARD		-	-	-	2,352	
H7S	EMERGENCY MEDICAL SERVICES BD		0	-	-	8,185	
H7U	DIETETICS & NUTRITION PRACTICE		-	-	-	1,614	
H7V	PSYCHOLOGY BOARD		-	-	-	6,216	
H7W	PHYSICAL THERAPY BOARD		-	-	-	3,314	
H7X	BEHAVIORAL HEALTH & THERAPY BD		-	-	-	5,899	
H9G	OMBUDSMAN MH/DD		-	-	-	11,764	
J33	TRIAL COURTS		0	-	-	947,102	
J50	GUARDIAN AD LITEM BOARD		-	-	-	60,968	
J52	PUBLIC DEFENSE BOARD		-	-	-	150,971	
J58	COURT OF APPEALS		-	-	-	22,936	
J65	SUPREME COURT		0	-	-	288,778	
J68	TAX COURT		-	-	-	2,844	
J70	JUDICIAL STANDARDS BOARD		-	-	-	1,305	
L10	LEGISLATURE		-	-	-	53,709	

L49	LEGISLATIVE AUDITOR	-	-	-	14,251	105
P01	MILITARY AFFAIRS DEPT	6	-	-	345,021	
P07	PUBLIC SAFETY DEPT	12	-	-	2,169,050	
P78	CORRECTIONS DEPT	0	-	-	1,670,204	
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	6,406	
P9E	SENTENCING GUIDELINES COMM	-	-	-	3,261	
R28	MINN CONSERVATION CORPS	-	-	-	88	
R29	NATURAL RESOURCES DEPT	4	-	-	2,835,097	
R32	POLLUTION CONTROL AGENCY	2	-	-	496,989	
R9P	WATER & SOIL RESOURCES BOARD	0	-	-	213,677	
T79	TRANSPORTATION DEPT	76	-	-	5,945,323	
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	16,702	
0	OTHER	-	-	-	10,080	
0	Total	(0)	-	-	44,052,337	
0	Source					
0	Difference (Total - Source)					



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 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, 2013. Equipment usage charges are not included for units of Administration funded through revolving funds.

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

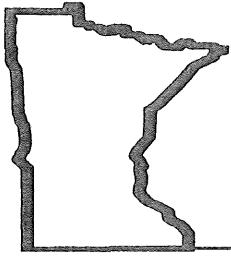
Exhibit C

**State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown**

EQUIPMENT USE CHARGE

Schedule No. 1.1

	1.2
Equipment Use Charge	General Support Allocation
Total Eligible Direct Costs:	831,490
Add: Allocated Costs	
Sum of Allocated Costs	831,490
Distribution of Allocated Costs	0
Total Allocated Costs	831,490
Less: Disallowed Costs	0
Net Allocable Costs	831,490



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

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

SCHEDULE 3.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

- > 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 2013.
- > 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 2013.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2013 net cost of these sub-centers.

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

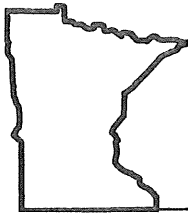
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.2

	3.3	3.4	3.5	3.6	
	Administration Mgmt <u>Services</u>	Commissioners <u>Office</u>	Human <u>Resources</u>	Financial Mgmt <u>and Rptg</u>	Fiscal Agent - Non <u>Allocable</u>
Total Eligible Direct Costs:	2,019,793	828,030	452,651	739,112	0
Add: Allocated Costs					
Equipment Use Charge	0				
Sum of Allocated Costs	2,019,793	828,030	452,651	739,112	0
Distribution of Allocated Costs	0				
Total Allocated Costs	2,019,793	828,030	452,651	739,112	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,019,793	828,030	452,651	739,112	0



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

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

SCHEDULE 4.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES

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

- > Government and Citizen Services – General support costs allocated to this cost center have been apportioned amount its activities based on FY 2013 net cost of these activities.
- > Resource Recovery administers the recycling program, including the State Recycling center. Costs are allowable for plan purposes and have been allocated based on operating costs paid in FY 2013.
- > 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 2013.
- > Real Property Enterprise System is a computer aided facility management system. It helps state agencies manage building operations and preventative maintenance, manage leased properties, space and forecast future needs. The cost of this internally generated software have been collected over the life of the project and amortized over 10 year. Costs are allowable for plan purposes and have been allocated based on the square feet of agencies using the system.
- > Materials Management facilitates the strategic acquisition of goods and services for the State of Minnesota and other governmental entities and to provide retail and publishing services through Minnesota's Bookstore. Costs are allocated based on the count of FY 2013 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 2013 postage charges. Costs of postage are directly charged through a revolving fund.
- > Enterprise Performance Improvement provides assistance to agencies on improving organizational performance through enhanced or re-engineered processes that improve efficiency and quality, and reduce processing time and cost. Leadership, coordination, and support is provided for reporting state agency goals, priorities, and progress to the public. These costs are allowable for plan purposes and have been allocated based on actual FTE's for FY 2013.
- > Grants Management standardizes, streamlines and improves state grant-making practices and increases public information about state grant opportunities.
- > Small Agency Resource Teams (SmART) offer expert human resource (HR) and financial management (FMR) business support services to their clients in state government. HR costs are allocated to supported agencies based on actual FTE's for FY 2013. FMR costs are allocated to supported agencies based on count of accounting transactions for FY 2013.
- > Legislature appropriates money in lieu of paying rent for space occupied by the legislature and certain veterans' organizations.
- > The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2013 net cost of these activities.

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

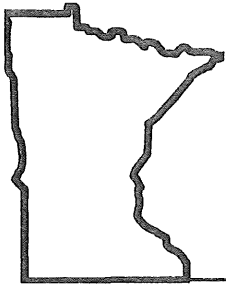
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1

	4.2	4.5	4.7	4.8	4.10	4.11	4.12	
	Government & Citizen Services	General Support	Real Estate & Constr Services	Real Prop Enterprise System	Materials Mgmt	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:	3,889,232	0	470,392	783,659	1,945,175	438,582	150,817	100,607
Add: Allocated Costs								
1.2 Equipment Use Charge	763,110	783	0	399	0	0	0	761,928
3.2 Admin Mgmt-Commissioner's Office	88,669	88,669						
3.4 Admin Mgmt-Human Resources	48,472	48,472						
3.5 Admin Mgmt-Financial Mgmt & Rptg	16,110	16,110						
Sum of Allocated Costs	4,805,593	154,033	470,392	784,058	1,945,175	438,582	150,817	862,535
Distribution of Allocated Costs	(0)	(154,033)	18,630	31,037	77,039	17,370	5,973	3,985
Total Allocated Costs	4,805,593	0	489,022	815,095	2,022,214	455,952	156,790	866,520
Less: Disallowed Costs	0							
Net Allocable Costs	4,805,593	0	489,022	815,095	2,022,214	455,952	156,790	866,520



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT

Minnesota Information Technology (MN.IT) 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. Costs are allocated as follows:

- > 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.
- > General support costs allocated to this cost center have been apportioned among its activities based on FY 2013 net cost of these activities.

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

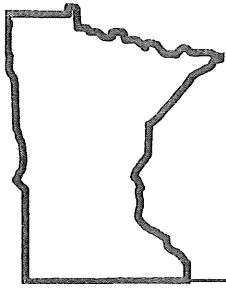
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

Schedule No. 6.1

Minnesota Information Technology

	6.2	6.3	6.4
Minnesota Information Technology	5,909,786	1,358,015	4,551,771
Enterprise IT Security			0
Total Eligible Direct Costs:			
Add: Allocated Costs			
1.2 Equipment Use Charge	0	0	
4.2 Admin - Government & Citizen Services	0		
4.8 Materials Management	0	0	
4.11 Office of Enterprise Continuous Improvement	0	0	
Sum of Allocated Costs	5,909,786	1,358,015	4,551,771
Distribution of Allocated Costs		(1,358,015)	1,358,015
Total Allocated Costs	5,909,786	0	5,909,786
Less: Disallowed Costs	0		
Net Allocable Costs	5,909,786	0	5,909,786



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 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 AND ADMINISTRATION

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes internal controls and accountability, personnel, accounting services, and treasury.) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2013, allocated as follows:

- > Services related to economic analysis, and accounting for state debt and investment records are considered general government expense and are, therefore, unallowable.
- > The Office of the State Treasurer's division is responsible for cash management; bank account administration and reconciliation; check (warrant) signing and processing; and other related activities. Costs of these services have been separated and are allowable for plan purposes. They have been allocated based on the total number of accounting transactions issued for each department.
- > The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2013 net cost of these activities.

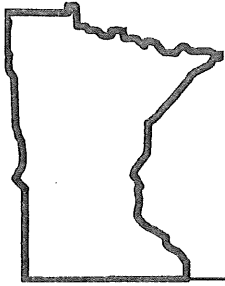
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

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

Schedule No. 8.1

	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 - IT Mgmt & Administration	Other Non- Allocable	State HR Benefits & Labor Rel
Total Eligible Direct Costs:	2,373,113	2,373,113						
Add: Allocated Costs								
1.2 Equipment Use Charge	36,546	36,546						
4.2 Admin - Government & Citizen Services	0							
4.8 Materials Management	645	645						
4.10.0 Central Mail	558	558						
4.11 Office of Enterprise Continuous Improvement	0							
6.2 Minnesota Information Technology	0							
6.3 IT Spend	64,242	64,242						
Sum of Allocated Costs	2,475,105	2,475,105	0	0	0	0	0	0
Distribution of Allocated Costs	(1,969,903)	(2,475,105)	257,505	123,747	123,951	350,412	1,326,210	0 293,280
Total Allocated Costs	505,203	0	257,505	123,747	123,951	350,412	1,326,210	0 293,280
Less: Disallowed Costs	0							
Net Allocable Costs	505,203	0	257,505	123,747	123,951	350,412	1,326,210	0 293,280



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 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 general fund activities based on FY 2013 net cost of these activities.

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

Exhibit C

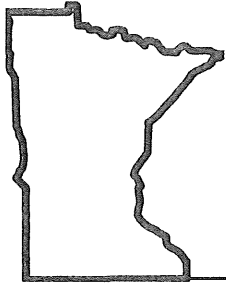
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

MMB - Internal Controls & Accountability

Schedule No. 8.3.1

8.3	14.2	15.2	16.2		
-----	------	------	------	--	--

	<u>Internal Control & Accountability</u>	<u>General Support</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	420,154	420,154				
Add: Allocated Costs						
4.2 Admin - Government & Citizen Services	0					
4.8 Materials Management	36	36				
4.10.0 Central Mail	0	0				
4.11 Office of Enterprise Continuous Improvement	0	0				
8.2 Minnesota Management & Budget	0					
8.3 Internal Controls & Accountability	257,505	257,505				
Sum of Allocated Costs	677,696	677,696	0	0	0	0
Distribution of Allocated Costs	0	(677,696)	1	51	109	677,535
Total Allocated Costs	677,696	0	1	51	109	677,535
Less: Disallowed Costs	0					
Net Allocable Costs	677,696	0	1	51	109	677,535



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (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 2013 net cost of these activities.

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

Exhibit C

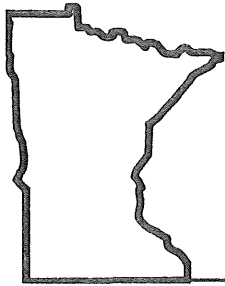
State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2013
 First Stepdown

MMB - Treasury Division

Schedule No. 9.1

9.2	9.3	
-----	-----	--

	<u>MMB - Treasury Division</u>	<u>General Support</u>	<u>Treasury</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	1,342,331		1,342,331	
Add: Allocated Costs				
4.2 Admin - Government & Citizen Services	0			
4.8 Materials Management	232	232		
4.11 Office of Enterprise Continuous Improvement	0	0		
6.2 Minnesota Information Technology	0			
6.3 IT Spend	0	0		
9.2 MMB - Treasury Division	0	(232)	232	
9.3 Treasury	123,747		123,747	
8.2 Minnesota Management & Budget	0			
8.3 Internal Controls & Accountability	0	0		
Sum of Allocated Costs	1,466,309	0	1,466,309	0
Distribution of Allocated Costs	(0)	0	(1,466,309)	1,466,309
Total Allocated Costs	1,466,309	0	0	1,466,309
Less: Disallowed Costs	0			
Net Allocable Costs	1,466,309	0	0	1,466,309



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 10.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —BUDGET DIVISION

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A finance department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2013. 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 2013.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2013 net cost of these activities.

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

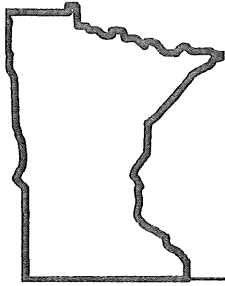
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

MMB - Budget Division

Schedule No. 10.1

	10.2	10.3	10.4	14.2	15.2	16.2		
	<u>MMB - Budget Division</u>	<u>General Support</u>	<u>Analysis & Control</u>	<u>Budget Operations & Planning</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	1,344,554	0	638,093	706,461				
Add: Allocated Costs								
4.2 Admin - Government & Citizen Services	0							
4.8 Materials Management	164	164						
4.11 Office of Enterprise Continuous Improvement	0	(164)	78	86				
6.2 Minnesota Information Technology	0							
6.3 IT Spend	0	0						
10.2 MMB - Budget Division	0							
10.2.1 General Support	0	0						
8.2 Minnesota Management & Budget	0							
8.3 Internal Controls & Accountability	0	0						
Sum of Allocated Costs	1,344,718	(0)	638,171	706,547	0	0	0	0
Distribution of Allocated Costs	0		(638,171)		1	53	112	638,005
Distribution of Allocated Costs	0	0		(706,547)	9	275	812	705,451
Total Allocated Costs	1,344,718	0	0	0	10	328	924	1,343,456
Less: Disallowed Costs	0							
Net Allocable Costs	1,344,718	0	0	0	10	328	924	1,343,456



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 11.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division includes: Financial Reporting, General Accounting, Agency Support and Payroll. Financial Reporting reviews and reports on expenditures and revenues to complete the state's Comprehensive Annual Financial Report (CAFR). Financial Reporting is also responsible for the preparation of the Statewide Cost Allocation Plan (SWCAP). These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2013.

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 2013.

The cost of central payroll is allowable and has been allocated based on total FY 2013 FTE's.

Agency Support 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 2013.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2013 net cost of these activities.

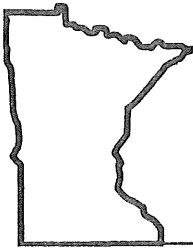
Ref.: OMB A-87, Attachment B, Parts 4, 8
OMB Circular A-102 2. Post Award Policies

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

MMB - Accounting Division

Schedule No. 11.1

		11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2	16.2	
MMB - Accounting Division		General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		3,801,066	0	1,198,640	1,181,116	1,384,051	37,259				
Add: Allocated Costs											
4.2	Admin - Government & Citizen Services	0									
4.8	Materials Management	291									
4.10.0	Central Mail	2,261	2,261								
4.11	Office of Enterprise Continuous Improvement	0	0								
6.2	Minnesota Information Technology	0									
6.3	IT Spend	0	0								
11.2	MMB - Accounting Division	0									
11.2.1	General Support	0									
8.2	Minnesota Management & Budget	350,412	110,500	108,885	127,593	3,435					
8.3	Internal Controls & Accountability	0	0								
Sum of Allocated Costs		4,154,029	2,551	1,309,140	1,290,001	1,511,644	40,694	0	0	0	0
Distribution of Allocated Costs		(0)	(2,551)	805	793	929	25				
Sum of Allocated Costs		4,154,029	0	1,309,945	1,290,793	1,512,573	40,719	0	0	0	0
Distribution of Allocated Costs		0		(1,309,945)							1,309,945
Distribution of Allocated Costs		(0)			(1,290,793)			2	98	207	1,290,486
Distribution of Allocated Costs		0				(1,512,573)		2	115	243	1,512,213
Distribution of Allocated Costs		0					(40,719)				40,719
Total Allocated Costs		4,154,030	0	0	0	0	0	0	4	213	450
Less: Disallowed Costs		0									
Net Allocable Costs		4,154,030	0	0	0	0	0	0	4	213	450



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

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

SCHEDULE 12.0

MINNESOTA MANAGEMENT AND BUDGET (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: accounting and procurement (SWIFT), payroll and human resources (SEMA4), biennial budget, capital budget, fiscal notes, performance reporting (BPAS), and information access (IA). This division also provides Minnesota Management and Budget programs Local Area Network (LAN) support and voice communications support. These costs are allowable and have been allocated as follows:

- > The SWIFT costs are allocated based upon accounting transactions.
- > The SEMA 4 costs are allocated based upon FTE counts.
- > The BPAS costs are allocated based upon user counts.
- > The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2013 net cost of these activities.

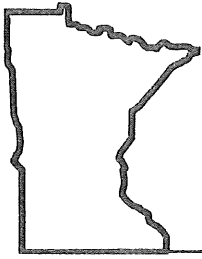
Ref.: OMB A-87, Attachment A, parts C and F
OMB Circular A-102 2. Post Award Policies

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

MMB - IT Management & Administration

Schedule No. 12.1

		12.2	12.4	12.5	12.6	12.7	12.8	12.9	14.2	15.2	16.2	
		MMB - Information Systems	Accounting & Procurement Sys Support	Personnel Operations Sys Support	Budget Serv Computer Operations	Personnel Operations Spec Billing	Accounting & Procurement Spec Billing	Other Non-Allocable	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		6,693,755	609,184	(6,089,413)	1,125,858	0	5,746,211	5,301,915	0			
Add: Allocated Costs												
1.2	Equipment Use Charge	1,427	527	0	0	0	423	477				
4.2	Admin - Government & Citizen Services	0										
4.8	Materials Management	936	936									
4.11	Office of Enterprise Continuous Improvement	0										
6.2	Minnesota Information Technology	0										
6.3	IT Spend	0										
12.2	MMB - IT Management & Administration	0										
12.2.1	General Support	0										
8.2	Minnesota Management & Budget	1,326,210	56,159	147,758	103,790	0	529,731	488,772				
8.3	Internal Controls & Accountability	0										
Sum of Allocated Costs		8,022,328	666,806	(5,941,655)	1,229,648	0	6,276,365	5,791,164	0	0	0	0
Distribution of Allocated Costs		0	(666,806)	77,576	54,492	0	278,121	256,617	0	0	0	0
Sum of Allocated Costs		8,022,328	0	(5,864,079)	1,284,141	0	6,554,486	6,047,780	0	0	0	0
Distribution of Allocated Costs		(0)		5,864,079						(9)	(444)	(942)
Distribution of Allocated Costs		0			(1,284,141)							1,284,141
Distribution of Allocated Costs		0					(6,554,486)					6,554,486
Distribution of Allocated Costs		(0)						(6,047,780)	9	458	971	6,046,342
Total Allocated Costs		8,022,328	0	0	0	0	0	0	0	14	29	8,022,285
Less: Disallowed Costs		0							0	0	0	0
Net Allocable Costs		8,022,328	0	0	0	0	0	0	0	14	29	8,022,285



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

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

SCHEDULE 13.0

MINNESOTA MANAGEMENT AND BUDGET (MMB)—HUMAN RESOURCE MANAGEMENT AND EMPLOYEE INSURANCE

The functions of this department are as follows:

- > Labor Relations and Compensation, Human Resource Management, Employee Insurance, Information Systems and Administration to Minnesota Management and Budget (MMB). 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 2013.
- > 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.
- > The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2013 net cost of these activities.

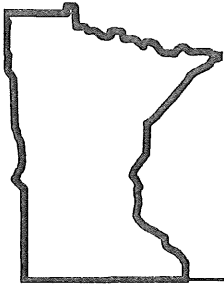
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

MMB - HR, Benefits & Labor Relations

Schedule No. 13.1

	13.2	13.3	13.5	
	HR, Benefits & Labor Relations	General Support	Personnel Administration	Employee Relations Non-Alloc
				Consumer Activities
Total Eligible Direct Costs:	3,181,331	0	3,181,331	0
Add: Allocated Costs				
4.2 Admin - Government & Citizen Services	0			
4.8 Materials Management	436	436		
4.11 Office of Enterprise Continuous Improvement	0			
6.2 Minnesota Information Technology	0			
6.3 IT Spend	0			
13.2 MMB - HR, Benefits & Labor Relations	0			
13.3 Personnel	(0)	(436)	436	
8.2 Minnesota Management & Budget	293,280		293,280	
8.3 Internal Controls & Accountability	0			
Sum of Allocated Costs	3,475,047	0	3,475,047	0
Distribution of Allocated Costs	0		(3,475,047)	0
Total Allocated Costs	3,475,047	0	0	0
Less: Disallowed Costs	0			
Net Allocable Costs	3,475,047	0	0	0



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

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 2013.

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

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2013 net cost of these activities.

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

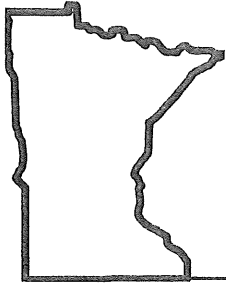
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

Mediation Services

Schedule No. 14.1

	14.2	14.3	14.4		
	Mediation <u>Services</u>	General <u>Support</u>	State <u>Agencies</u>	Other Non- <u>Allocable</u>	Consumer <u>Activities</u>
Total Eligible Direct Costs:	58,162	0	61,688	(3,526)	
Add: Allocated Costs					
4.2 Admin - Government & Citizen Services	0				
4.8 Materials Management	0				
4.10.0 Central Mail	0				
4.11 Office of Enterprise Continuous Improvement	0				
6.2 Minnesota Information Technology	0				
6.3 IT Spend	649	649			
8.3 Internal Controls & Accountability	1	1			
9.2 MMB - Treasury Division	0				
9.3 Treasury	0				
10.2 MMB - Budget Division	0				
10.3 Analysis & Control (EBO's)	1	1			
10.4 Budget Operations & Planning	9	9			
11.2 MMB - Accounting Division	0				
11.3 Central Payroll	0				
11.4 Accounting Services	2	2			
11.5 Financial Reporting	2	2			
12.2 MMB - IT Management & Administration	0				
12.4 Accounting & Procurement Ops & Sys Support	(9)	(9)			
12.5 Personnel Operations & Sys Support	0				
12.6 Budget Service - Computer Operations	0				
12.7 Personnel Operations Special Billing	0				
12.8 Accounting & Procurement Ops Special Billing	9	9			
13.2 MMB - HR, Benefits & Labor Relations	0				
13.3 Personnel Administration	0				
Sum of Allocated Costs	58,827	665	61,688	(3,526)	0
Distribution of Allocated Costs	0	(665)	705	(40)	
Sum of Allocated Costs	58,827	(0)	62,393	(3,566)	0
Distribution of Allocated Costs	(0)		(62,393)		62,393
Total Allocated Costs	58,827	(0)	0	(3,566)	62,393
Less: Disallowed Costs	3,566			3,566	
Net Allocable Costs	62,393	(0)	0	0	62,393



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 15.0

OFFICE OF LEGISLATIVE AUDITOR

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

Audits of revenues and expenditures are conducted to ensure conformance with generally accepted accounting principles, federal audit requirements, and state law. Special audits are conducted to assist in improving the efficiency and dependability of department and agency accounting practices. Costs for these financial audits have been allocated based on the average hours of service provided over a four-year period. The resulting number of hours is used as the FY 2013 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 2013.

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.

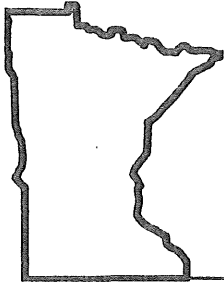
The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2013 net cost of these activities.

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

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

Legislative Auditor

Schedule No. 15.1	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	16.2		
	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	State Auditor	Consumer Activities
Total Eligible Direct Costs:	5,728,420	1,349,045	2,373,257	1,207,844	725,012	0	25,055	48,207	0	0	0	0	0	0	0	0
Add: Allocated Costs																
1.2 Equipment Use Charge	2,334	404	0	0	0	1,930	0	0	0	0	0	0	0	0	0	0
4.2 Admin - Government & Citizen Services	0															
4.8 Materials Management	0															
4.10.0 Central Mail	0															
4.11 Office of Enterprise Continuous Improvement	0															
6.2 Minnesota Information Technology	0															
6.3 IT Spend	7,137	7,137														
8.2 Minnesota Management & Budget	0															
8.3 Internal Controls & Accountability	51	51														
9.2 MMB - Treasury Division	0															
9.3 Treasury	0															
10.2 MMB - Budget Division	0															
10.3 Analysis & Control (EBO's)	53	53														
10.4 Budget Operations & Planning	275	275														
11.2 MMB - Accounting Division	0															
11.3 Central Payroll	0															
11.4 Accounting Services	98	98														
11.5 Financial Reporting	115	115														
12.2 MMB - IT Management & Administration	0															
12.4 Accounting & Procurement Ops & Sys Support	(444)	(444)														
12.5 Personnel Operations & Sys Support	0															
12.6 Budget Service - Computer Operations	0															
12.7 Personnel Operations Special Billing	0															
12.8 Accounting & Procurement Ops Special Billing	458	458														
13.2 MMB - HR, Benefits & Labor Relations	0															
13.3 Personnel Administration	0															
14.2 Mediation Services	0															
14.3 State Agencies	0															
Sum of Allocated Costs	5,738,497	1,357,192	2,373,257	1,207,844	725,012	1,930	25,055	48,207	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,357,192)	735,485	374,317	224,685	0	7,765	14,940	0	0	0	0	0	0	0	0
Sum of Allocated Costs	5,738,497	(0)	3,108,742	1,582,161	949,697	1,930	32,820	63,147	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(3,108,742)												372	3,108,370
Distribution of Allocated Costs	(0)			(1,582,161)												1,582,161
Distribution of Allocated Costs	(0)				(949,697)											949,697
Distribution of Allocated Costs	0					(1,930)	1,046	532	320	0	11	21				
Sum of Allocated Costs	5,738,496	(0)	0	0	0	0	33,866	63,679	320	0	11	21	0	0	372	5,640,228
Distribution of Allocated Costs							(33,866)									33,866
Distribution of Allocated Costs								(63,679)								63,679
Distribution of Allocated Costs									(320)							320
Distribution of Allocated Costs										(11)						11
Distribution of Allocated Costs											(21)					21
Total Allocated Costs	5,738,496	(0)	0	0	0	0	0	0	0	0	0	0	0	0	372	5,738,125
Less: Disallowed Costs	0															
Net Allocable Costs	5,738,496	(0)	0	0	0	0	0	0	0	0	0	0	0	0	372	5,738,125



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 16.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

These audits determine whether:

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

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

Costs are allocated based on federal cash receipts during FY 2013.

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

Exhibit C

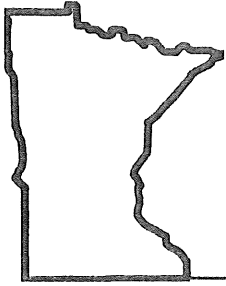
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

State Auditor

Schedule No. 16.1

16.2	
------	--

	State Auditor	General Support	Consumer Activities
Total Eligible Direct Costs:	33,632	33,632	0
Add: Allocated Costs			
1.2 Equipment Use Charge	28,073	28,073	0
4.2 Admin - Government & Citizen Services	0		
4.8 Materials Management	0		
4.11 Office of Enterprise Continuous Improvement	0		
6.2 Minnesota Information Technology	0		
6.3 IT Spend	3,481	3,481	
8.2 Minnesota Management & Budget	0		
8.3 Internal Controls & Accountability	109	109	
9.2 MMB - Treasury Division	0		
9.3 Treasury	0		
10.2 MMB - Budget Division	0		
10.3 Analysis & Control (EBO's)	112	112	
10.4 Budget Operations & Planning	812	812	
11.2 MMB - Accounting Division	0		
11.3 Central Payroll	0		
11.4 Accounting Services	207	207	
11.5 Financial Reporting	243	243	
12.2 MMB - IT Management & Administration	0		
12.4 Accounting & Procurement Ops & Sys Support	(942)	(942)	
12.5 Personnel Operations & Sys Support	0		
12.6 Budget Service - Computer Operations	0		
12.7 Personnel Operations Special Billing	0		
12.8 Accounting & Procurement Ops Special Billing	971	971	
13.2 MMB - HR, Benefits & Labor Relations	0		
13.3 Personnel Administration	0		
14.2 Mediation Services	0		
14.3 State Agencies	0		
15.2 Legislative Auditor	0		
15.3 Financial Audits	372	372	
Sum of Allocated Costs	67,071	67,071	0
Distribution of Allocated Costs	0	(67,071)	67,071
Total Allocated Costs	67,071	0	67,071
Less: Disallowed Costs	0		
Net Allocable Costs	67,071	0	67,071



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

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, 2011, the Statewide Integrated Financial Tools (SWIFT) Project team, in collaboration with Minnesota state government agencies, successfully replaced the Minnesota Accounting and Procurement System (MAPS) 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 2013. 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 6

Exhibit C

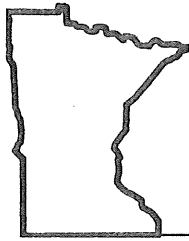
**State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown**

**Statewide Integrated Financial Tools (SWIFT)
 (Internally developed software amortized over 10 years beginning BFY13)**

Schedule No. 17.1

17	
----	--

	<u>SWIFT</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	6,252,277	6,252,277	0
Add: Allocated Costs			
Sum of Allocated Costs	6,252,277	6,252,277	0
Distribution of Allocated Costs	(0)	(6,252,277)	6,252,277
Total Allocated Costs	6,252,277	0	6,252,277
Less: Disallowed Costs	0		
Net Allocable Costs	6,252,277	0	6,252,277



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 18.0

Budget Planning and Analysis System (BPAS)

(Internally developed software to be amortized over ten (10) years beginning fiscal year 2013)

On August 27, 2012, the Budget Planning and Analysis System (BPAS) project team at Minnesota management and Budget, in collaboration with Minnesota state agencies successfully replaced the state's biennial budget system.

BPAS utilizes data from SWIFT, the statewide accounting system, for the purposes of preparing and presenting biennial budget information to the legislature.

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 system users for each department in FY 2013.

Ref.: OMB A-87, Attachment A part C and Attachment B part 6

Exhibit C

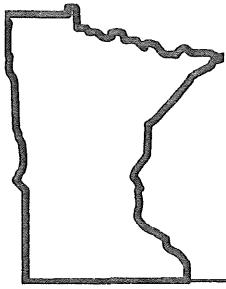
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 First Stepdown

Budget Planning and Analysis System (BPAS)
 (Internally developed software amortized over 10 years beginning BFY13)

Schedule No. 18.1

18	
----	--

	<u>BPAS</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	174,212	174,212	0
Add: Allocated Costs			
Sum of Allocated Costs	174,212	174,212	0
Distribution of Allocated Costs	0	(174,212)	174,212
Total Allocated Costs	174,212	0	174,212
Less: Disallowed Costs	0		
Net Allocable Costs	174,212	0	174,212



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

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.

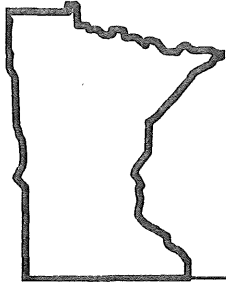
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 Second Stepdown

Administration

Schedule No. 20.1

		20.0	21.2	22.2	
	Dept of <u>Administration</u>	<u>General Support</u>	<u>Admin - Management Services</u>	<u>Government & Citizen Services</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:		0			
Add: Allocated Costs					
3.2	Admin - Management Services	0			
3.3	Commissioner's Office	0			
3.4	Human Resources	0			
3.5	Financial Management & Reporting	0			
4.2	Admin - Government & Citizen Services	0			
4.5	Real Estate & Construction Services	0			
4.7	Real Property	103,873	103,873		
4.8	Materials Management	0			
4.10.0	Central Mail	0			
4.11	Office of Enterprise Continuous Improvement	0			
6.2	Minnesota Information Technology	0			
6.3	IT Spend	0			
8.2	Minnesota Management & Budget	0			
8.3	Internal Controls & Accountability	0			
9.2	MMB - Treasury Division	0			
9.3	Treasury	0			
10.2	MMB - Budget Division	0			
10.3	Analysis & Control (EBO's)	67	67		
10.4	Budget Operations & Planning	961	961		
11.2	MMB - Accounting Division	0			
11.3	Central Payroll	445	445		
11.4	Accounting Services	125	125		
11.5	Financial Reporting	146	146		
12.2	MMB - IT Management & Administration	0			
12.4	Accounting & Procurement Ops & Sys Support	(567)	(567)		
12.5	Personnel Operations & Sys Support	0			
12.6	Budget Service - Computer Operations	0			
12.7	Personnel Operations Special Billing	0			
12.8	Accounting & Procurement Ops Special Billing	585	585		
13.2	MMB - HR, Benefits & Labor Relations	0			
13.3	Personnel Administration	0			
14.2	Mediation Services	0			
14.3	State Agencies	0			
15.2	Legislative Auditor	0			
15.3	Financial Audits	722	722		
17	SWIFT	604	604		
18	BPAS	6,364	6,364		
Sum of Allocated Costs		113,324	113,324	0	0
Distribution of Allocated Costs		(0)	(113,324)	1,737	3,345
Total Allocated Costs		113,324	0	1,737	3,345
Less: Disallowed Costs		0			
Net Allocable Costs		113,324	0	1,737	3,345
					108,242



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

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.

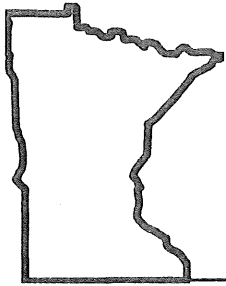
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 Second Stepdown

Department of Administration - Management Services

Schedule No. 21.1

	21.2	21.3	21.4	21.5	21.6	22.2		
	Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
3.2 Admin - Management Services	0							
3.3 Commissioner's Office	27,761	27,761						
3.4 Human Resources	15,176	15,176						
3.5 Financial Management & Reporting	7,203	7,203						
4.2 Admin - Government & Citizen Services	0							
4.5 Real Estate & Construction Services	3,260	3,260						
4.7 Real Property	0							
4.8 Materials Management	705	704			0			
4.10.0 Central Mail	21	21			0			
4.11 Office of Enterprise Continuous Improvement	53	53						
6.2 Minnesota Information Technology	0							
6.3 IT Spend	647	647						
8.2 Minnesota Management & Budget	0							
8.3 Internal Controls & Accountability	66	66						
9.2 MMB - Treasury Division	0							
9.3 Treasury	153		53	52	48			
10.2 MMB - Budget Division	0							
10.3 Analysis & Control (EBO's)	0							
10.4 Budget Operations & Planning	0							
11.2 MMB - Accounting Division	0							
11.3 Central Payroll	0							
11.4 Accounting Services	0							
11.5 Financial Reporting	0							
12.2 MMB - IT Management & Administration	0							
12.4 Accounting & Procurement Ops & Sys Support	0							
12.5 Personnel Operations & Sys Support	436	436						
12.6 Budget Service - Computer Operations	0							
12.7 Personnel Operations Special Billing	2,225	2,225						
12.8 Accounting & Procurement Ops Special Billing	0							
13.2 MMB - HR, Benefits & Labor Relations	0							
13.3 Personnel Administration	1,180	1,180						
14.2 Mediation Services	0							
14.3 State Agencies	21	21						
15.2 Legislative Auditor	0							
15.3 Financial Audits	61,874	61,874						
17 SWIFT	0							
20 Department of Administration	1,737	1,737						
20.1 General Support	0							
Sum of Allocated Costs	122,517	122,364	53	52	49	0	0	0
Distribution of Allocated Costs	0	(122,364)	50,164	27,423	44,777			
Sum of Allocated Costs	122,518	0	50,217	27,475	44,826	0	0	0
Distribution of Allocated Costs	0		(50,217)				5,564	44,653
Distribution of Allocated Costs	0			(27,475)			3,044	24,431
Distribution of Allocated Costs	0				(44,826)		987	43,839
Total Allocated Costs	122,518	0	0	0	0	0	9,595	112,923
Less: Disallowed Costs	0					0	0	0
Net Allocable Costs	122,518	0	0	0	0	0	9,595	112,923



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

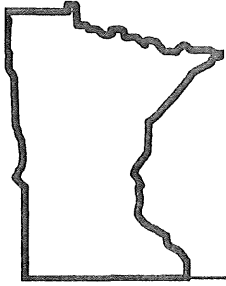
EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 22.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT AND CITIZEN SERVICES

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

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



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 24.0

MN.IT

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.

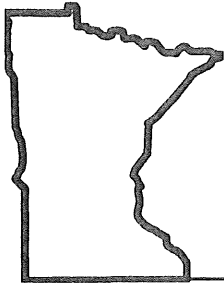
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 Second Stepdown

Minnesota Information Technology

Schedule No. 24.1

	24.2	24.3	24.5	26.2	32.2	33.2	34.2	
	General Support	IT Spend	Other Non-Allocable	Minnesota Mgmt & Budget	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Minnesota Information Technology								
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
4.2 Admin - Government & Citizen Services	0							
4.8 Materials Management	0							
4.11 Office of Enterprise Continuous Improvement	0							
6.2 Minnesota Information Technology	0							
6.3 IT Spend	64,896	64,896						
8.2 Minnesota Management & Budget	0							
8.3 Internal Controls & Accountability	80	80						
9.2 MMB - Treasury Division	0							
9.3 Treasury	5	5						
10.2 MMB - Budget Division	0							
10.3 Analysis & Control (EBO's)	82	82						
10.4 Budget Operations & Planning	938	938						
11.2 MMB - Accounting Division	0							
11.3 Central Payroll	0							
11.4 Accounting Services	152	152						
11.5 Financial Reporting	178	178						
12.2 MMB - IT Management & Administration	0							
12.4 Accounting & Procurement Ops & Sys Support	(691)	(691)						
12.5 Personnel Operations & Sys Support	0							
12.6 Budget Service - Computer Operations	0							
12.7 Personnel Operations Special Billing	0							
12.8 Accounting & Procurement Ops Special Billing	712	712						
13.2 MMB - HR, Benefits & Labor Relations	0							
13.3 Personnel Administration	0							
14.2 Mediation Services	0							
14.3 State Agencies	0							
15.2 Legislative Auditor	0							
15.3 Financial Audits	955	955						
17 SWIFT	736	736						
Sum of Allocated Costs	68,045	68,045	0	0	0	0	0	0
Distribution of Allocated Costs	0	(68,045)	68,045					
Sum of Allocated Costs	68,045	0	68,045	0	0	0	0	0
Distribution of Allocated Costs	0		(68,045)	749	8	83	41	67,164
Total Allocated Costs	68,045	0	0	749	8	83	41	67,164
Less: Disallowed Costs	0							
Net Allocable Costs	68,045	0	0	749	8	83	41	67,164



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — FISCAL MANAGEMENT AND ADMINISTRATION

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

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

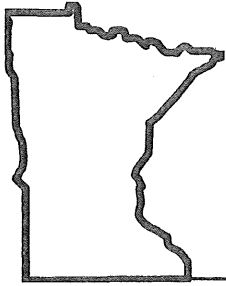
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 Second Stepdown

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

Schedule No. 26.1

	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 Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
15.3 Financial Audits	189,010	189,010						
17 SWIFT	0							
22.8 Materials Management	9	9						
22.1 Central Mail	7	7						
24.3 IT Spend	749	749						
Sum of Allocated Costs	189,776	189,776	0	0	0	0	0	0
Distribution of Allocated Costs	0	(189,776)	3,258	10,408	10,425	29,472	111,545	0
Total Allocated Costs	189,776	0	3,258	10,408	10,425	29,472	111,545	0
Less: Disallowed Costs	0							
Net Allocable Costs	189,776	0	3,258	10,408	10,425	29,472	111,545	0



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.3

MINNESOTA MANAGEMENT & BUDGET (MMB) --- INTERNAL CONTROL & 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.

Exhibit C

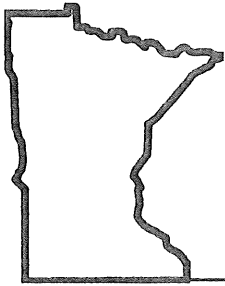
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 Second Stepdown

MMB - Internal Controls & Accountability

Schedule No. 26.3.1

26.3	34.2	
------	------	--

	Internal Controls & <u>Accountability</u>	General <u>Support</u>	State <u>Auditor</u>	Consumer <u>Activities</u>
Total Eligible Direct Costs:	0			
Add: Allocated Costs				
8.2 Minnesota Management & Budget	0			
8.3 Internal Controls & Accountability	3,258	3,258		
9.2 MMB - Treasury Division	0			
9.3 Treasury	0			
10.2 MMB - Budget Division	0			
10.3 Analysis & Control (EBO's)	0			
10.4 Budget Operations & Planning	0			
11.2 MMB - Accounting Division	0			
11.3 Central Payroll	0			
11.4 Accounting Services	0			
11.5 Financial Reporting	0			
12.2 MMB - IT Management & Administration	0			
12.4 Accounting & Procurement Ops & Sys Support	0			
12.5 Personnel Operations & Sys Support	0			
12.6 Budget Service - Computer Operations	0			
12.7 Personnel Operations Special Billing	0			
12.8 Accounting & Procurement Ops Special Billing	0			
13.2 MMB - State HR, Benefits & Labor Relations	0			
13.3 Personnel Administration	0			
14.2 Mediation Services	0			
14.3 State Agencies	0			
17 SWIFT	0			
Sum of Allocated Costs	3,258	3,258	0	0
Distribution of Allocated Costs	(0)	(3,258)	1	3,257
Total Allocated Costs	3,258	(0)	1	3,257
Less: Disallowed Costs	0			
Net Allocable Costs	3,258	(0)	1	3,257



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 27.0

MINNESOTA MANAGEMENT AND BUDGET (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.

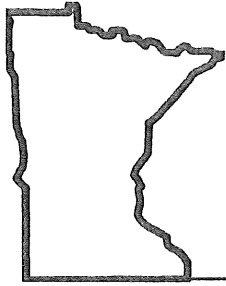
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 Second Stepdown

MMB - Treasury Division

Schedule No. 27.1

	27.2	27.3	27.4	34.2		
	<u>Treasury Division</u>	<u>General Support</u>	<u>Treasury</u>	<u>Treasury - Other</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
15.3 Financial Audits	32,168	32,168				
22.8 Materials Management	3		3			
26.2 Minnesota Management & Budget	10,408	10,408				
Sum of Allocated Costs	42,579	42,576	3	0	0	0
Distribution of Allocated Costs	0	(42,576)	42,576	0	0	0
Sum of Allocated Costs	42,579	0	42,579	0	0	0
Distribution of Allocated Costs	(0)		(42,579)		1	42,578
Total Allocated Costs	42,579	0	0	0	1	42,578
Less: Disallowed Costs	0					
Net Allocable Costs	42,579	0	0	0	1	42,578



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 28.0

MINNESOTA MANAGEMENT AND BUDGET (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.

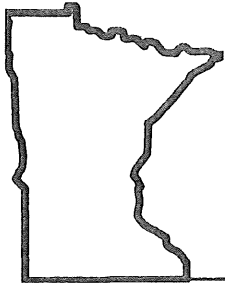
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 Second Stepdown

MMB - Budget Division

Schedule No. 28.1

	28.2	28.3	28.4	28.5	33.2	34.2	
Budget Division	General Support	Analysis & Controls (EBO's)	Budget Planning & Operations	Budget Division Non-Allocable	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0						
Add: Allocated Costs							
22.8 Materials Management	2	2					
26.2 Minnesota Management & Budget	10,425	10,425					
Sum of Allocated Costs	10,427	10,427	0	0	0	0	0
Distribution of Allocated Costs	0	(10,427)	4,949	5,479			
Sum of Allocated Costs	10,427	0	4,949	5,479	0	0	0
Distribution of Allocated Costs	0		(4,949)			1	4,948
Distribution of Allocated Costs	0			(5,479)		2	5,471
Total Allocated Costs	10,428	0	0	0	0	2	10,419
Less: Disallowed Costs	0						
Net Allocable Costs	10,428	0	0	0	0	2	10,419



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 29.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

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

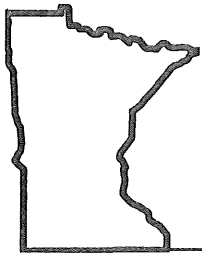
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 Second Stepdown

MMB - Accounting Division

Schedule No. 29.1

	29.2	29.3	29.4	29.5	29.6	33.2	34.2		
	Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0								
Add: Allocated Costs									
15.3 Financial Audits	451,259	451,259							
15.5 Single Audits	13,515	13,515							
22.8 Materials Management	3		1	1	1				
22.10 Central Mail	30		3	27					
26.2 Minnesota Management & Budget	29,472	29,472							
Sum of Allocated Costs	494,279	494,246	4	28	1	0	0	0	0
Distribution of Allocated Costs	(0)	(494,246)	155,857	153,578	179,966	4,845			
Sum of Allocated Costs	494,279	0	155,861	153,607	179,967	4,845	0	0	0
Distribution of Allocated Costs	0		(155,861)						155,861
Distribution of Allocated Costs	0			(153,607)			12	25	153,570
Distribution of Allocated Costs	0				(179,967)		14	29	179,924
Distribution of Allocated Costs	0					(4,845)			4,845
Total Allocated Costs	494,280	0	0	0	0	0	26	54	494,200
Less: Disallowed Costs	0								
Net Allocable Costs	494,280	0	0	0	0	0	26	54	494,200



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

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

SCHEDULE 30.0

MINNESOTA MANAGEMENT & BUDGET (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.

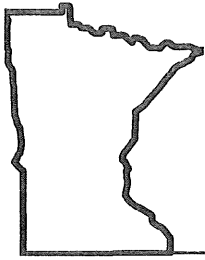
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 Second Stepdown

MMB - IT Management & Administration

Schedule No. 30.1

	30.2	30.4	30.5	30.6	30.7	30.8	33.2	34.2		
	IT Mgmt & Administration	General Support	Acctg & Procur Ops Sys Support	Personnel Operations Sys Support	Bdgt Services Computer Operations	Personnel Spec Billing	Acctg & Procurement Spec Billing	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0									
Add: Allocated Costs										
15.3 Financial Audits	29,275	29,275								
22.8 Materials Management	12	5				5	2			
26.2 Minnesota Management & Budget	111,545	111,545								
Sum of Allocated Costs	140,833	140,826	0	0	0	5	2	0	0	0
Distribution of Allocated Costs	0	(140,826)	16,384	11,508	0	58,738	54,196			
Sum of Allocated Costs	140,833	0	16,384	11,508	0	58,743	54,198	0	0	0
Distribution of Allocated Costs	0		(16,384)					1	3	16,380
Distribution of Allocated Costs	(0)			(11,508)						11,508
Distribution of Allocated Costs	0					(58,743)				58,743
Distribution of Allocated Costs	0						(54,198)	4	9	54,185
Total Allocated Costs	140,833	0	0	0	0	0	0	5	12	140,816
Less: Disallowed Costs	0									
Net Allocable Costs	140,833	0	0	11,508	0	58,743	54,198	5	12	140,816



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

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

SCHEDULE 31.0

MINNESOTA MANAGEMENT & BUDGET (MMB) — HUMAN RESOURCE MANAGEMENT AND EMPLOYEE INSURANCE

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

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

Exhibit C

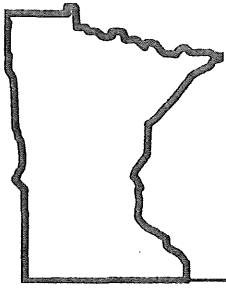
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 Second Stepdown

MMB - State HR, Benefits & Labor Relations

Schedule No. 31.1

31.2	31.3	
------	------	--

	State HR, Benefits & Labor Rel	General Support	Personnel Administration	Consumer Activities
Total Eligible Direct Costs:	0			
Add: Allocated Costs				
15.4 Program Audits	15,034	15,034		
26.2 Minnesota Management & Budget	24,667	24,667		
Sum of Allocated Costs	39,702	39,702	0	0
Distribution of Allocated Costs	0	(39,702)	39,702	
Sum of Allocated Costs	39,702	0	39,702	0
Distribution of Allocated Costs	0		(39,702)	39,702
Total Allocated Costs	39,702	0	0	39,702
Less: Disallowed Costs	0			
Net Allocable Costs	39,702	0	0	39,702



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 32.0

DEPARTMENT OF MEDIATION SERVICES

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

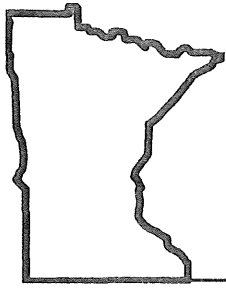
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2013
 Second Stepdown

Mediation Services

Schedule No. 32.1

	32.2	32.3	32.4		
	Mediation Services	General Support	Mediation Services - State Agencies	Mediation / Representation - General	Consumer Activities
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
17 SWIFT	10	10			
24.3 IT Spend	8	8			
29.5 Financial Reporting	1	1			
Sum of Allocated Costs	18	18	0	0	0
Distribution of Allocated Costs	0	(18)	19	(1)	
Sum of Allocated Costs	18	0	19	(1)	0
Distribution of Allocated Costs	0		(19)		19
Total Allocated Costs	18	0	0	(1)	19
Less: Disallowed Costs	1			1	
Net Allocable Costs	19	0	0	0	19



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

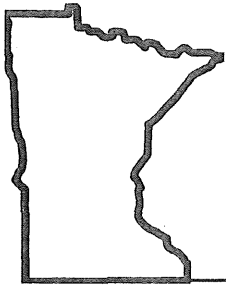
EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 33.0

OFFICE OF LEGISLATIVE AUDITOR

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

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



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 34.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2013
 Second Stepdown

Schedule No. 34.1

State Auditor

34.2	
------	--

	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0		
Add: Allocated Costs			
9.3 Treasury	38	38	
17 SWIFT	1,004	1,004	
24.3 IT Spend	41	41	
26.3 Internal Controls & Accountability	1	1	
27.3 Treasury	1	1	
28.3 Analysis & Control (EBO's)	1	1	
28.4 Budget Operations & Planning	6	6	
29.4 Accounting Services	25	25	
29.5 Financial Reporting	29	29	
30.4 Accounting & Procurement Operations and System Support	3	3	
30.8 Accounting & Procurement Operations Special Billing	9	9	
Sum of Allocated Costs	1,157	1,157	0
Distribution of Allocated Costs	0	(1,157)	1,157
Total Allocated Costs	1,157	0	1,157
Less: Disallowed Costs	0		
Net Allocable Costs	1,157	0	1,157

Statewide Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2013 Actual 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 OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	1.2	Equipment Use Charge	831,490						
G02-3.0	G02-3.0	Department of Administration		0					
G02-3.2	G02-3.2	Admin Management Services		0	0				
G02-3.3	G02-3.3	Commissioner's Office	828,030	0	828,030				
G02-3.4	G02-3.4	Human Resources	452,651	0	452,651				
G02-3.5	G02-3.5	Financial Management and Reporting	739,112	0	739,112				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable		0	0				
G02-4.2	G02-4.2	Government & Citizen Services				0.11%	0.11%	16,869	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	470,392	11,737					470,392
G02-4.7	G02-4.7	Real Property	783,659	0					783,659
G02-4.8	G02-4.8	Materials Management Division	1,945,175	5,983					1,945,175
G02-4.10	G02-4.10	Central Mail	438,582	0					438,582
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	150,817	0					150,817
G02-4.12	G02-4.12	Grants Management	100,607	0					100,607
G46-6.2	G46-6.2	Minnesota Information Technology	1,358,015	11,423,208					
G46-6.3	G46-6.3	IT Spend	4,551,771	0					
G46-6.4	G46-6.4	Enterprise IT Security	0	0					
G46-6.5	G46-6.5	MnIT - Non allocable		0					
G10-8.2	G10-8.2	Minnesota Management & Budget	2,373,113	547,923					
G10-8.3	G10-8.3	Internal Controls & Accountability	420,154	0					
G10-9.2	G10-9.2	Treasury Division	0	0					
G10-9.3	G10-9.3	Treasury	1,342,331	0					
G10-9.4	G10-9.4	Treasury - Other		0					
G10-10.2	G10-10.2	MMB - Budget Division	0	0					
G10-10.3	G10-10.3	Analysis & Control (EBO's)	638,093	0					
G10-10.4	G10-10.4	Budget Operations and Planning	706,461	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	1,198,640	0					
G10-11.4	G10-11.4	Accounting Services	1,181,116	0					
G10-11.5	G10-11.5	Financial Reporting	1,384,051	0					
G10-11.6	G10-11.6	Financial Reporting - Single Audit	37,259	0					
G10-11.7	G10-11.7	Accounting Services - Non Allocable		0					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	609,184	7,899					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc	-6,089,413	0					
G10-12.5	G10-12.5	Personnel Operations and System Support	1,125,858	0					
G10-12.6	G10-12.6	Budget Service - Computer Operations	0	0					
G10-12.7	G10-12.7	Personnel Operations Special Billing	5,746,211	6,346					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	5,301,915	7,146					
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	3,181,331	0					
G10-13.5	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	61,688	0					
G45-14.4	G45-14.4	Mediation/Representation - General	-3,526	0					
L49-15.2	L49-15.2	Legislative Auditor	1,349,045	6,058					
L49-15.3	L49-15.3	Financial Audits	2,373,257	0					
L49-15.4	L49-15.4	Program Audits	1,207,844	0					
L49-15.5	L49-15.5	Single Audits	725,012	0					
L49-15.6	L49-15.6	Audit Comm		28,935					
L49-15.7	L49-15.7	Financial Audit- Outdoors	25,055						
L49-15.8	L49-15.8	Financial Audit- Art	48,207						
L49-15.9	L49-15.9	Financial Audit- Clean Water	0						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2013 Actual 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 OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
				1.2	3.2	3.3	3.4	3.5	4.2
L49-15.11	L49-15.11	Program Audit- Outdoors		0					
L49-15.12	L49-15.12	Program Audit- Art		0					
L49-15.13	L49-15.13	Program Audit- Clean Water		0					
L49-15.14	L49-15.14	Program Audit- Parks & Trails		0					
G61-16.2	G61-16.2	State Auditor	33,632	420,881					
G61-16.3	G61-16.3	State Auditor General		0					
17	17	SWIFT (Internally Developed Software Amortized over 10	6,252,277						
18	18	BPAS (Internally Developed Software Amortized over 10	174,212						
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration				0.00%	0.00%		0
G02-3.2	G02-3.2	Admin Management Services				0.03%	0.03%		7,543
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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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							
G10-13.5	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 Budget Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2013 Actual 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 OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
				1.2	3.2	3.3	3.4	3.5	4.2
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							
G61-16.3	G61-16.3	State Auditor General							
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)							
18	18	BPAS (Internally Developed Software Amortized over 10 years beginning BFY13)							
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology				0.01%	0.01%	1,254	
	G02-0003	Public Broadcasting				0.00%	0.00%	334	
	G02-0005	Materials Service and Distribution							
	G02-0007	Information Policy Analysis				0.01%	0.01%	3,139	
	G02-0009	Real Estate and Construction Services				0.02%	0.02%	29,810	
	G02-0010	Oil Overcharge (Stripper Wells)				0.00%	0.00%	6	
	G02-0012	STAR				0.01%	0.01%	31,302	
	G02-0013	Volunteer Services							
	G02-0014	Capital Group Parking				0.06%	0.06%	42,700	
	G02-0015a	Fleet Services				0.02%	0.02%	167,733	
	G02-0016	Development Disabilities				0.01%	0.01%	10,662	
	G02-0017a	Risk Management				0.02%	0.02%	25,201	
	G02-0017b	Risk Management - Workers Compensation				0.04%	0.04%	142,861	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)				0.00%	0.00%	5	
	G02-0021a	Plant Management (Leases)				0.48%	0.48%	179,593	
	G02-0021b	Plant Management (Repairs)				0.02%	0.02%	12,846	
	G02-0021c	Plant Management (Materials Transfer)				0.00%	0.00%	208	
	G02-0021d	Plant Management (Energy)							
	G02-0021f	Plant Management FR & R				0.00%	0.00%	561	
	G02-0024	MN Bookstore				0.02%	0.02%	23,264	
	G02-0028	Office Supply Connection - Closed in FY2010				0.00%	0.00%	-	
	G02-0029a	Cooperative Purchasing (CPV)				0.04%	0.04%	4,852	
	G02-0029b	Cooperative Purchasing (MMCAP)				0.04%	0.04%	7,867	
	G02-0031	Central Mail				0.04%	0.04%	46,762	
	G02-0034	Other Non-Allocable				0.00%	0.00%	63	
	G02-0036	Demography				0.00%	0.00%	-	
	G02-0037	Mn Geospatial Information Office				0.00%	0.00%	43	
	G02-0037a	MnGeo Service Bureau				0.00%	0.00%	-	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)				0.00%	0.00%	-	
	G02-0042	Surplus Services				0.02%	0.02%	15,147	
	G02-0043	Surplus Services - Federal							
	G02-0044	RECS - Energy				0.00%	0.00%	-	
	G02-0045	SmART FMR				0.01%	0.01%	371	
	G02-0046	SmART HR				0.01%	0.01%	586	
	G02-0047	Grants Recovery				0.00%	0.00%	-	
	G02-0048	Arts & Cultural Heritage				0.00%	0.00%	2,376	
	G02-0049	Materials Management				0.00%	0.00%	-	

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
1.2	3.2	3.3	3.4	3.5	4.2

Schedule No.	DP#	Name	2013 Actual Allocable costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	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							
	G39	GOVERNORS OFFICE							
	G45	MEDIATION SERVICES DEPT							
	G46	MN.IT							
	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							

Statewide Budget Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2013 Actual 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 OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
				1.2	3.2	3.3	3.4	3.5	4.2
	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							
	H60	MMB - MnSURE							
	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							
	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							
		OTHER							
		Total	44,053,308	12,466,116	2,019,793	1.01%	1.01%	773,958	3,889,232
		Source	44,053,308	12,466,116	2,019,793	1.01%	1.01%	773,958	3,889,232
		Difference (Total - Source)	0	0	0	0.00%	0.00%	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	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						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology	-	-	-	-	0.00%	-
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	142	13,232	0.00%	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	8	-	0.00%	-
G10-9.2	G10-9.2	Treasury Division	-	-	51	-	0.00%	-
G10-9.3	G10-9.3	Treasury						
G10-9.4	G10-9.4	Treasury - Other						
G10-10.2	G10-10.2	MMB - Budget Division	-	-	36	-	0.00%	-
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	-	-	64	53,576	0.00%	-
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	-	-	206	-	0.00%	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp						
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	-	0.00%	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	96	-	0.00%	-
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	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	-	-	-	-	0.00%	-
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						

Statewide Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
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%	-
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
18	18	BPAS (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	-	3,692,615	-	-	0.00%	-
G02-3.2	G02-3.2	Admin Management Services	3	-	155	489	0.03%	-
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	2	-	328	3,165	0.11%	
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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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 Supp						
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						
G10-13.5	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

			Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			4.5	4.7	4.8	4.10	4.11	4.12
Schedule No.	DP#	Name	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						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
18	18	BPAS (Internally Developed Software Amortized over 10)						
	99YYY	Consumer Agencies						
G02-0002		State Archaeology	-	-	12	-	0.01%	-
G02-0003		Public Broadcasting	1	-	4	-	0.00%	1,678,874
G02-0005		Materials Service and Distribution	23	-	-	-	-	-
G02-0007		Information Policy Analysis	-	-	37	85.83	0.01%	-
G02-0009		Real Estate and Construction Services	-	-	729	2,187.70	0.02%	52,755
G02-0010		Oil Overcharge (Stripper Wells)	-	-	-	-	0.00%	-
G02-0012		STAR	-	-	337	2,578.71	0.01%	58,944
G02-0013		Volunteer Services	1	-	-	-	-	-
G02-0014		Capital Group Parking	-	-	291	3,881.07	0.06%	-
G02-0015a		Fleet Services	-	46,395	538	1,941.81	0.02%	-
G02-0016		Development Disabilities	2	-	120	2,351.27	0.01%	455,530
G02-0017a		Risk Management	1	-	224	1,740.95	0.02%	-
G02-0017b		Risk Management - Workers Compensation	-	-	140	19,296.20	0.04%	-
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	2	-	2	31.97	0.00%	-
G02-0021a		Plant Mangement (Leases)	2	-	3,188	456.84	0.48%	-
G02-0021b		Plant Management (Repairs)	7	-	25	-	0.02%	-
G02-0021c		Plant Management (Materials Transfer)	1	-	-	-	0.00%	-
G02-0021d		Plant Management (Energy)	1	-	-	-	-	-
G02-0021f		Plant Management FR & R	-	-	50	-	0.00%	-
G02-0024		MN Bookstore	-	-	142	7,201.20	0.02%	-
G02-0028		Office Supply Connection - Closed in FY2010	-	-	-	-	0.00%	-
G02-0029a		Cooperative Purchasing (CPV)	-	-	111	2,684.69	0.04%	-
G02-0029b		Cooperative Purchasing (MMCAP)	-	-	195	3,046.92	0.04%	-
G02-0031		Central Mail	-	-	161	31,479.91	0.04%	-
G02-0034		Other Non-Allocable	-	-	-	-	0.00%	15,115,000
G02-0036		Demography	1	-	-	1,066.70	0.00%	-
G02-0037		Mn Geospatial Information Office	-	-	-	63.89	0.00%	-
G02-0037a		MnGeo Service Bureau	-	-	-	77.09	0.00%	-
G02-0038		Environmental Quality Board (transferred to MPCA in FY12	-	-	-	195.82	0.00%	-
G02-0042		Surplus Services	-	-	78	-	0.02%	-
G02-0043		Surplus Services - Federal	-	-	12	-	-	-
G02-0044		RECS - Energy	-	-	-	-	0.00%	-
G02-0045		SmART FMR	-	-	4	-	0.01%	-
G02-0046		SmART HR	-	-	7	-	0.01%	-
G02-0047		Grants Recovery	-	-	-	-	0.00%	-
G02-0048		Arts & Cultural Heritage	-	-	37	-	0.00%	7,550,731
G02-0049		Materials Management	-	-	6	-	0.00%	-

Statewide Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Real Estate and Construction Services -		Materials Management		Office of Enterprise		Grants Management
			Leasing	Real Property	Division	Central Mail	Continuous Improvement		
	B04	AGRICULTURE DEPT	9	8,304	8,240	165,614.00	1.06%	2,271,932	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	89	15,364.00	0.02%	-	
	B13	COMMERCE DEPT	7	3,216	3,964	285,830.00	0.75%	51,918,949	
	B14	ANIMAL HEALTH BOARD	-	-	421	7,679.00	0.14%	-	
	B15	BARBER EXAMINERS BOARD	-	-	58	4,049.00	0.00%	-	
	B20	EXPLORE MINNESOTA TOURISM	1	-	585	35,936.00	0.09%	576	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	51	49,087	85,708	3,184.00	2.93%	162,099,205	
	B24	PUBLIC FACILITIES AUTHORITY	-	-	546	-	0.02%	34,844,973	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	6	-	0.00%	192,290	
	B34	HOUSING FINANCE AGENCY	1	-	1,649	34,942.00	0.45%	-	
	B41	WORKERS COMP COURT OF APPEALS	-	-	34	1,949.00	0.02%	-	
	B42	LABOR AND INDUSTRY DEPT	3	-	4,438	265,779.00	0.69%	1,057,983	
	B43	IRON RANGE RESOURCES	2	247,104	1,394	-	0.16%	22,207,904	
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	106	15,852.00	0.02%	-	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0.00%	-	
	B7P	ACCOUNTANCY BOARD	1	-	67	6,426.00	0.01%	-	
	B7S	PRIVATE DETECTIVES BOARD	-	-	9	-	0.00%	-	
	B82	PUBLIC UTILITIES COMM	1	-	376	-	0.28%	320	
	B9D	AMATEUR SPORTS COMM	-	786,021	-	-	0.00%	-	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	0.00%	-	
	E25	CENTER FOR ARTS EDUCATION	8	179,921	1,320	-	0.17%	246,237	
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	29,550.00	25.18%	-	
	E37	EDUCATION DEPARTMENT	3	-	4,678	76,409.00	0.66%	56,198,148	
	E40	HISTORICAL SOCIETY	-	1,015,125	35	-	0.00%	-	
	E44	MINNESOTA STATE ACADEMIES	1	436,058	2,270	-	0.41%	-	
	E50	ARTS BOARD	-	-	1,662	5,338.00	0.04%	30,450,862	
	E60	OFFICE OF HIGHER EDUCATION	-	-	1,941	79,034.00	0.14%	1,614,955	
	E77	ZOOLOGICAL BOARD	-	608,976	4,075	-	0.50%	-	
	E81	UNIVERSITY OF MINNESOTA	-	-	25	-	0.00%	-	
	E95	HUMANITIES COMMISSION	-	-	5	-	0.00%	-	
	E97	SCIENCE MUSEUM	-	-	1	-	0.00%	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0.00%	-	
	G03	LOTTERY	2	-	-	15,146.00	0.25%	-	
	G05	RACING COMMISSION	-	-	225	-	0.04%	-	
	G06	ATTORNEY GENERAL	1	-	1,292	132,530.00	0.46%	-	
	G09	GAMBLING CONTROL BOARD	-	-	93	2,650.00	0.05%	-	
	G10	MINNESOTA MANAGEMENT & BUDGET	2	-	669	82,128.00	0.38%	-	
	G17	HUMAN RIGHTS DEPT	2	-	299	22,570.00	0.05%	-	
	G19	INDIAN AFFAIRS COUNCIL	1	-	99	122.00	0.01%	706,389	
	G38	INVESTMENT BOARD	-	-	92	2,316.00	0.03%	-	
	G39	GOVERNORS OFFICE	6	-	105	6,005.00	0.08%	-	
	G45	MEDIATION SERVICES DEPT	1	-	93	2,909.00	0.02%	65,800	
	G46	MN.IT	18	-	4,801	471.00	3.23%	-	
	G53	SECRETARY OF STATE	1	-	701	96,544.00	0.13%	-	
	G61	OFFICE OF THE STATE AUDITOR	2	-	407	6,483.00	0.18%	-	
	G62	MINN STATE RETIREMENT SYSTEM	-	33,249	240	150,922.00	0.16%	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	241	470,412.00	0.13%	-	
	G67	REVENUE DEPT	8	-	2,818	2,534,840.00	2.45%	194,400	
	G69	TEACHERS RETIREMENT ASSOC	-	-	338	102,657.00	0.12%	-	
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	0.00%	-	
	G92	OMBUDSPERSON FOR FAMILIES	-	-	33	81.00	0.01%	-	
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	0.00%	-	
	G9J	CAMPAIGN FINANCE BOARD	-	-	61	13,888.00	0.01%	-	
	G9K	ADMINISTRATIVE HEARINGS	1	-	300	120,100.00	0.11%	-	
	G9L	BLACK MINNESOTANS COUNCIL	1	-	64	153.00	0.01%	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Real Estate and Construction Services -		Materials Management		Office of Enterprise		Grants Management
			Leasing	Real Property	Division	Central Mail	Continuous Improvement		
	G9M	CHICANO LATINO AFFAIRS COUNCIL	1	-	72	225.00	0.01%	-	
	G9N	ASIAN-PACIFIC COUNCIL	1	-	77	3,034.00	0.01%	-	
	G9Q	MMB DEBT SERVICE	-	-	-	-	0.00%	-	
	G9R	MMB NON-OPERATING	-	-	60	-	0.00%	-	
	G9X	CAPITOL AREA ARCHITECT	-	-	39	250.00	0.01%	-	
	G9Y	DISABILITY COUNCIL	1	-	122	1,447.00	0.01%	-	
	GPR	PAYROLL CLEARING	-	-	-	-	0.00%	-	
	H12	HEALTH DEPT	9	-	12,992	616,163.00	2.49%	85,396,087	
	H55	HUMAN SERVICES DEPT	61	-	7,544	958,842.00	2.83%	93,237,551	
	H55b	HUMAN SERVICES SOS	-	1,806,687	8,519	-	6.60%	-	
	H55c	HUMAN SERVICES MSOP	-	462,873	1,415	-	1.28%	-	
	H60	MMB - MnSURE	5	-	1,079	-	0.00%	-	
	H75	VETERANS AFFAIRS DEPT	1	990,489	10,961	9,124.00	2.39%	978,466	
	H7B	MEDICAL PRACTICE BOARD	-	-	286	51,724.00	0.03%	-	
	H7C	NURSING BOARD	-	-	207	61,788.00	0.05%	-	
	H7D	PHARMACY BOARD	-	-	224	39,632.00	0.02%	-	
	H7F	DENTISTRY BOARD	-	-	222	26,942.00	0.03%	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	89	8,568.00	0.01%	-	
	H7J	OPTOMETRY BOARD	-	-	43	1,652.00	0.00%	-	
	H7K	NURSING HOME ADMIN BOARD	5	-	129	2,059.00	0.02%	-	
	H7L	SOCIAL WORK BOARD	-	-	124	14,411.00	0.02%	-	
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	48	3,010.00	0.00%	-	
	H7Q	PODIATRIC MEDICINE	-	-	39	493.00	0.00%	-	
	H7R	VETERINARY MEDICINE BOARD	-	-	50	2,808.00	0.00%	-	
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	155	17,591.00	0.02%	-	
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	59	1,868.00	0.00%	-	
	H7V	PSYCHOLOGY BOARD	-	-	105	8,308.00	0.02%	-	
	H7W	PHYSICAL THERAPY BOARD	-	-	69	6,674.00	0.00%	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	141	7,169.00	0.01%	-	
	H9G	OMBUDSMAN MH/DD	2	-	105	2,419.00	0.03%	-	
	J33	TRIAL COURTS	-	-	5,132	29,547.00	3.32%	-	
	J50	GUARDIAN AD LITEM BOARD	-	-	310	122.00	0.38%	-	
	J52	PUBLIC DEFENSE BOARD	-	-	1,174	-	0.88%	-	
	J58	COURT OF APPEALS	-	-	156	9,585.00	0.13%	-	
	J65	SUPREME COURT	-	-	1,676	64,418.00	0.47%	-	
	J68	TAX COURT	-	-	151	-	0.01%	-	
	J70	JUDICIAL STANDARDS BOARD	-	-	36	-	0.00%	-	
	L10	LEGISLATURE	-	-	5	89,088.00	0.13%	-	
	L49	LEGISLATIVE AUDITOR	1	-	212	1,934.00	0.09%	-	
	P01	MILITARY AFFAIRS DEPT	-	4,731,620	13,648	21.00	0.51%	60,000	
	P07	PUBLIC SAFETY DEPT	40	20,360	17,642	2,955,289.00	3.48%	138,075,736	
	P78	CORRECTIONS DEPT	55	6,064,907	30,775	26,767.00	6.65%	8,304,946	
	P7T	PEACE OFFICERS BOARD (POST)	-	-	91	7,004.00	0.02%	-	
	P9E	SENTENCING GUIDELINES COMM	-	-	40	668.00	0.01%	-	
	R28	MINN CONSERVATION CORPS	-	-	5	-	0.00%	-	
	R29	NATURAL RESOURCES DEPT	62	3,376,050	38,821	502,972.00	9.71%	80,120,595	
	R32	POLLUTION CONTROL AGENCY	10	16,314	4,921	94,693.00	1.69%	27,504,609	
	R9P	WATER & SOIL RESOURCES BOARD	8	-	2,310	4,981.00	0.21%	30,035,865	
	T79	TRANSPORTATION DEPT	7	4,400,713	138,586	158,529.00	13.68%	59,110,101	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	39	547.00	0.00%	-	
		OTHER	-	-	128	66,697	0.00%	-	
		Total	450	28,976,084	445,058	10,805,756	99.91%	911,806,714	
		Source	450	28,976,084	445,058	10,805,756	99.91%	911,806,714	
		Difference (Total - Source)	0	0	0	0	0.00%	0	

Statewide Allocation Plan
Exhibit D - Allocation Statistics

Net Administrative Expenditures by Division	IT Spend	IT Spend	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
6.2	6.3	6.4	8.2	8.3	9.2

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION
	1.2	Equipment Use Charge						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend	4,551,771	-	-			
G46-6.4	G46-6.4	Enterprise IT Security		-	-			
G46-6.5	G46-6.5	MnIT - Non allocable		-	-			
G10-8.2	G10-8.2	Minnesota Management & Budget		6,696,791	6,696,791	2,373,113		
G10-8.3	G10-8.3	Internal Controls & Accountability		-	-	420,154		
G10-9.2	G10-9.2	Treasury Division		-	-	-		
G10-9.3	G10-9.3	Treasury		-	-	1,342,331		1,342,331
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)		-	-	638,093		-
G10-10.4	G10-10.4	Budget Operations and Planning		-	-	706,461		-
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		-	-	1,198,640		-
G10-11.4	G10-11.4	Accounting Services		-	-	1,181,116		-
G10-11.5	G10-11.5	Financial Reporting		-	-	1,384,051		-
G10-11.6	G10-11.6	Financial Reporting - Single Audit		-	-	37,259		-
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-	-	-		-
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	609,184		-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc		-	-	1,602,793		-
G10-12.5	G10-12.5	Personnel Operations and System Support		-	-	1,125,858		-
G10-12.6	G10-12.6	Budget Service - Computer Operations		-	-	-		-
G10-12.7	G10-12.7	Personnel Operations Special Billing		-	-	5,746,211		-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing		-	-	5,301,915		-
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		-	-	3,181,331		-
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-	-	-		-
G45-14.2	G45-14.2	Mediation Services		67,616	67,616	-	122	
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		744,027	744,027	-	5,909	
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		-	-	-		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Net Administrative Expenditures by Division	IT Spend	IT Spend	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
6.2	6.3	6.4	8.2	8.3	9.2

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION
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		362,905	362,905		12,535	
G61-16.3	G61-16.3	State Auditor General					-	
17	17	SWIFT (Internally Developed Software Amortized over 10					-	
18	18	BPAS (Internally Developed Software Amortized over 10					-	
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services		67,494	67,494		7,543	
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		1,217,948	1,217,948		16,869	
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	Minnesota Information Technology		6,764,968	6,764,968		9,190	
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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 Suppc						
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						
G10-13.5	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 Allocation Plan
Exhibit D - Allocation Statistics

Net Administrative Expenditures by Division	IT Spend	IT Spend	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
6.2	6.3	6.4	8.2	8.3	9.2

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY 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						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
18	18	BPAS (Internally Developed Software Amortized over 10)						
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology		5,257	5,257		1,254	
	G02-0003	Public Broadcasting		-	-		334	
	G02-0005	Materials Service and Distribution		-	-			
	G02-0007	Information Policy Analysis		14,099	14,099		3,139	
	G02-0009	Real Estate and Construction Services		292,175	292,175		29,810	
	G02-0010	Oil Overcharge (Stripper Wells)		-	-		6	
	G02-0012	STAR		10,836	10,836		31,302	
	G02-0013	Volunteer Services		-	-			
	G02-0014	Capital Group Parking		22,884	22,884		42,700	
	G02-0015a	Fleet Services		448,852	448,852		167,733	
	G02-0016	Development Disabilities		87,834	87,834		10,662	
	G02-0017a	Risk Management		175,881	175,881		25,201	
	G02-0017b	Risk Management - Workers Compensation		430,288	430,288		142,861	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		-	-		5	
	G02-0021a	Plant Management (Leases)		387,958	387,958		179,593	
	G02-0021b	Plant Management (Repairs)		3	3		12,846	
	G02-0021c	Plant Management (Materials Transfer)		-	-		208	
	G02-0021d	Plant Management (Energy)		-	-			
	G02-0021f	Plant Management FR & R		-	-		561	
	G02-0024	MN Bookstore		47,645	47,645		23,264	
	G02-0028	Office Supply Connection - Closed in FY2010		-	-			
	G02-0029a	Cooperative Purchasing (CPV)		126,156	126,156		4,852	
	G02-0029b	Cooperative Purchasing (MMCAP)		719,506	719,506		7,867	
	G02-0031	Central Mail		181,469	181,469		46,762	
	G02-0034	Other Non-Allocable		-	-		63	
	G02-0036	Demography		-	-			
	G02-0037	Mn Geospatial Information Office		-	-		43	
	G02-0037a	MnGeo Service Bureau		-	-			
		Environmental Quality Board (transferred to MPCA in FY12		-	-			
	G02-0038	Surplus Services		88,833	88,833		15,147	
	G02-0043	Surplus Services - Federal		-	-			
	G02-0044	RECS - Energy		-	-			
	G02-0045	SmART FMR		-	-		371	
	G02-0046	SmART HR		-	-		586	
	G02-0047	Grants Recovery		-	-			
	G02-0048	Arts & Cultural Heritage		1,628	1,628		2,376	
	G02-0049	Materials Management		-	-			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Net Administrative Expenditures by Division	IT Spend	IT Spend	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
6.2	6.3	6.4	8.2	8.3	9.2

Schedule No.	DP#	Name	Minnesota Information Technology		MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION
			IT Spend	Enterprise IT Security			
	B04	AGRICULTURE DEPT	4,255,000	4,255,000		424,408	
	B11	COSMETOLOGIST EXAMINERS BOARD	78,338	78,338		19,797	
	B13	COMMERCE DEPT	3,236,872	3,236,872		543,309	
	B14	ANIMAL HEALTH BOARD	412,381	412,381		21,166	
	B15	BARBER EXAMINERS BOARD	32,965	32,965		4,805	
	B20	EXPLORE MINNESOTA TOURISM	569,306	569,306		22,928	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	22,621,419	22,621,419		6,705,377	
	B24	PUBLIC FACILITIES AUTHORITY	6,388	6,388		17,408	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	879	879		879	
	B34	HOUSING FINANCE AGENCY	4,183,588	4,183,588		143,991	
	B41	WORKERS COMP COURT OF APPEALS	14,517	14,517		2,178	
	B42	LABOR AND INDUSTRY DEPT	3,987,594	3,987,594		900,941	
	B43	IRON RANGE RESOURCES	473,511	473,511		69,262	
	B7E	ARCHITECTURE, ENGINEERING BD	47,719	47,719		12,757	
	B7G	COMBATIVE SPORTS COMMISSION	-	-		133	
	B7P	ACCOUNTANCY BOARD	40,986	40,986		11,708	
	B7S	PRIVATE DETECTIVES BOARD	301	301		954	
	B82	PUBLIC UTILITIES COMM	395,440	395,440		110,144	
	B9D	AMATEUR SPORTS COMM	-	-		700	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-		14	
	E25	CENTER FOR ARTS EDUCATION	93,033	93,033		47,118	
	E26	MN STATE COLLEGES/UNIVERSITIES	88,810,671	88,810,671		10,422,830	
	E37	EDUCATION DEPARTMENT	11,513,559	11,513,559		1,689,990	
	E40	HISTORICAL SOCIETY	-	-		1,371	
	E44	MINNESOTA STATE ACADEMIES	205,023	205,023		65,629	
	E50	ARTS BOARD	197,792	197,792		44,988	
	E60	OFFICE OF HIGHER EDUCATION	784,048	784,048		95,204	
	E77	ZOOLOGICAL BOARD	524,658	524,658		144,280	
	E81	UNIVERSITY OF MINNESOTA	-	-		3,641	
	E95	HUMANITIES COMMISSION	-	-		178	
	E97	SCIENCE MUSEUM	-	-		26	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-		199	
	G03	LOTTERY	2,085,659	2,085,659		10,530	
	G05	RACING COMMISSION	175,715	175,715		58,466	
	G06	ATTORNEY GENERAL	1,494,681	1,494,681		58,256	
	G09	GAMBLING CONTROL BOARD	33,700	33,700		7,787	
	G10	MINNESOTA MANAGEMENT & BUDGET	23,506,758	23,506,758		105,159	
	G17	HUMAN RIGHTS DEPT	252,643	252,643		7,682	
	G19	INDIAN AFFAIRS COUNCIL	9,073	9,073		5,938	
	G38	INVESTMENT BOARD	851,797	851,797		4,842	
	G39	GOVERNORS OFFICE	137,678	137,678		8,648	
	G45	MEDIATION SERVICES DEPT	-	-		2,858	
	G46	MN.IT	2,708,223	2,708,223		276,961	
	G53	SECRETARY OF STATE	3,043,846	3,043,846		56,347	
	G61	OFFICE OF THE STATE AUDITOR	36,043	36,043		1,557	
	G62	MINN STATE RETIREMENT SYSTEM	6,867,758	6,867,758		200,431	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,249,211	2,249,211		285,226	
	G67	REVENUE DEPT	22,099,950	22,099,950		162,549	
	G69	TEACHERS RETIREMENT ASSOC	3,346,865	3,346,865		302,003	
	G90	REVENUE INTERGOVT PAYMENTS	-	-		4,289,941	
	G92	OMBUDSPERSON FOR FAMILIES	14,714	14,714		1,627	
	G96	UNIFORM LAWS COMMISSION	-	-		125	
	G9J	CAMPAIGN FINANCE BOARD	186,814	186,814		9,505	
	G9K	ADMINISTRATIVE HEARINGS	620,648	620,648		42,367	
	G9L	BLACK MINNESOTANS COUNCIL	5,950	5,950		3,066	

Statewide Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division	IT Spend	IT Spend	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			6.2	6.3	6.4	8.2	8.3	9.2
			Minnesota Information			MINNESOTA MANAGEMENT & BUDGET		TREASURY DIVISION
		Technology	IT Spend	Enterprise IT Security		Internal Controls & Accountability		
	G9M	CHICANO LATINO AFFAIRS COUNCIL		7,376		7,376		4,647
	G9N	ASIAN-PACIFIC COUNCIL		6,696		6,696		3,610
	G9Q	MMB DEBT SERVICE		-		-		6,438
	G9R	MMB NON-OPERATING		-		-		8,251,408
	G9X	CAPITOL AREA ARCHITECT		8,564		8,564		1,551
	G9Y	DISABILITY COUNCIL		22,575		22,575		5,730
	GPR	PAYROLL CLEARING		-		-		266
	H12	HEALTH DEPT		19,981,924		19,981,924		763,942
	H55	HUMAN SERVICES DEPT		137,518,978		137,518,978		11,483,713
	H55b	HUMAN SERVICES SOS		3,545,724		3,545,724		777,517
	H55c	HUMAN SERVICES MSOP		557,105		557,105		96,327
	H60	MMB - MnSURE		64,104,533		64,104,533		22,459
	H75	VETERANS AFFAIRS DEPT		5,970,492		5,970,492		324,914
	H7B	MEDICAL PRACTICE BOARD		379,973		379,973		25,691
	H7C	NURSING BOARD		360,224		360,224		25,625
	H7D	PHARMACY BOARD		307,937		307,937		17,834
	H7F	DENTISTRY BOARD		114,003		114,003		20,211
	H7H	CHIROPRACTIC EXAMINERS BOARD		10,840		10,840		7,367
	H7J	OPTOMETRY BOARD		5,500		5,500		3,555
	H7K	NURSING HOME ADMIN BOARD		269,170		269,170		7,467
	H7L	SOCIAL WORK BOARD		123,598		123,598		18,340
	H7M	MARRIAGE & FAMILY THERAPY BD		7,554		7,554		5,194
	H7Q	PODIATRIC MEDICINE		677		677		3,206
	H7R	VETERINARY MEDICINE BOARD		6,019		6,019		5,410
	H7S	EMERGENCY MEDICAL SERVICES BD		53,302		53,302		12,311
	H7U	DIETETICS & NUTRITION PRACTICE		7,656		7,656		3,676
	H7V	PSYCHOLOGY BOARD		58,218		58,218		9,901
	H7W	PHYSICAL THERAPY BOARD		34,235		34,235		7,495
	H7X	BEHAVIORAL HEALTH & THERAPY BD		39,031		39,031		17,346
	H9G	OMBUDSMAN MH/DD		253,838		253,838		3,690
	J33	TRIAL COURTS		8,052,987		8,052,987		1,625,063
	J50	GUARDIAN AD LITEM BOARD		142,326		142,326		33,175
	J52	PUBLIC DEFENSE BOARD		1,383,050		1,383,050		51,226
	J58	COURT OF APPEALS		261,088		261,088		4,768
	J65	SUPREME COURT		13,411,814		13,411,814		109,982
	J68	TAX COURT		24,095		24,095		2,265
	J70	JUDICIAL STANDARDS BOARD		5,580		5,580		1,867
	L10	LEGISLATURE		957,225		957,225		22,359
	L49	LEGISLATIVE AUDITOR		-		-		2
	P01	MILITARY AFFAIRS DEPT		100,338		100,338		276,590
	P07	PUBLIC SAFETY DEPT		44,647,241		44,647,241		3,083,443
	P78	CORRECTIONS DEPT		12,197,707		12,197,707		802,523
	P7T	PEACE OFFICERS BOARD (POST)		136,695		136,695		7,930
	P9E	SENTENCING GUIDELINES COMM		150,120		150,120		1,932
	R28	MINN CONSERVATION CORPS		-		-		70
	R29	NATURAL RESOURCES DEPT		19,398,466		19,398,466		3,694,810
	R32	POLLUTION CONTROL AGENCY		8,536,429		8,536,429		454,621
	R9P	WATER & SOIL RESOURCES BOARD		1,114,753		1,114,753		54,340
	T79	TRANSPORTATION DEPT		40,598,515		40,598,515		17,497,978
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-		-		101,241
		OTHER		(1)		(1)		38,033
		Total	4,551,771	616,050,935	616,050,935	26,848,510	78,032,957	1,342,331
		Source	4,551,771	616,050,935	616,050,935	26,848,510	78,032,957	1,342,331
		Difference (Total - Source)	0	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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)
9.3	10.2	10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	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 Management Services	-						
G02-3.3	G02-3.3	Commissioner's Office	184						
G02-3.4	G02-3.4	Human Resources	183						
G02-3.5	G02-3.5	Financial Management and Reporting	169						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	23						
G02-4.2	G02-4.2	Government & Citizen Services	-						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	610						
G02-4.7	G02-4.7	Real Property	42						
G02-4.8	G02-4.8	Materials Management Division	351						
G02-4.10	G02-4.10	Central Mail	-						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	213						
G02-4.12	G02-4.12	Grants Management	71						
G46-6.2	G46-6.2	Minnesota Information Technology	16						
G46-6.3	G46-6.3	IT Spend	-						
G46-6.4	G46-6.4	Enterprise IT Security	-						
G46-6.5	G46-6.5	MnIT - 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)		638,093					
G10-10.4	G10-10.4	Budget Operations and Planning		706,461					
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					1,198,640		
G10-11.4	G10-11.4	Accounting Services					1,181,116		
G10-11.5	G10-11.5	Financial Reporting					1,384,051		
G10-11.6	G10-11.6	Financial Reporting - Single Audit					37,259		
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 Supp							
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							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services			122	3		0.00%	122
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			5,909	87		0.00%	5,909
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							

Statewide Cos cation Plan
Exhibit D - Allocation Statistics

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)
9.3	10.2	10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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			12,535	257		0.00%	12,535
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10							
18	18	BPAS (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	-		7,543	304		0.03%	7,543
G02-3.2	G02-3.2	Admin Management Services	-						
G02-3.3	G02-3.3	Commissioner's Office	184						
G02-3.4	G02-3.4	Human Resources	183						
G02-3.5	G02-3.5	Financial Management and Reporting	169						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-						
G02-4.2	G02-4.2	Government & Citizen Services	-		16,869	327		0.11%	16,869
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	610						
G02-4.7	G02-4.7	Real Property	42						
G02-4.8	G02-4.8	Materials Management Division	351						
G02-4.10	G02-4.10	Central Mail	-						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	213						
G02-4.12	G02-4.12	Grants Management	71						
G46-6.2	G46-6.2	Minnesota Information Technology	16		9,190	297		0.00%	9,190
G46-6.3	G46-6.3	IT Spend	-						
G46-6.4	G46-6.4	Enterprise IT Security	-						
G46-6.5	G46-6.5	MnIT - Non allocable	-						
G10-8.2	G10-8.2	Minnesota Management & Budget	-		-	-		0.00%	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-		-	-		0.00%	-
G10-9.2	G10-9.2	Treasury Division	-		-	-		0.00%	-
G10-9.3	G10-9.3	Treasury	-						
G10-9.4	G10-9.4	Treasury - Other	-						
G10-10.2	G10-10.2	MMB - Budget Division	-		-	-		0.00%	-
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	-		-	-		0.00%	-
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	-		-	-		0.00%	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc	-						
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%	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-		-	-		0.00%	-
G10-13.3	G10-13.3	Personnel Administration	-						
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-						
G45-14.2	G45-14.2	Mediation Services	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	1						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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)
9.3	10.2	10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	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	134						
G61-16.3	G61-16.3	State Auditor General	-						
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-						
18	18	BPAS (Internally Developed Software Amortized over 10)	-						
	99YYY	Consumer Agencies	-						
G02-0002		State Archaeology	77		1,254	60		0.01%	1,254
G02-0003		Public Broadcasting	33		334	14		0.00%	334
G02-0005		Materials Service and Distribution	-		-	-		-	-
G02-0007		Information Policy Analysis	-		3,139	93		0.01%	3,139
G02-0009		Real Estate and Construction Services	2,140		29,810	139		0.02%	29,810
G02-0010		Oil Overcharge (Stripper Wells)	0		6	-		0.00%	6
G02-0012		STAR	1,280		31,302	138		0.01%	31,302
G02-0013		Volunteer Services	-		-	-		-	-
G02-0014		Capital Group Parking	1,271		42,700	105		0.06%	42,700
G02-0015a		Fleet Services	2,258		167,733	2		0.02%	167,733
G02-0016		Development Disabilities	391		10,662	166		0.01%	10,662
G02-0017a		Risk Management	2,702		25,201	-		0.02%	25,201
G02-0017b		Risk Management - Workers Compensation	19,562		142,861	241		0.04%	142,861
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	0		5	4		0.00%	5
G02-0021a		Plant Management (Leases)	11,214		179,593	539		0.48%	179,593
G02-0021b		Plant Management (Repairs)	149		12,846	44		0.02%	12,846
G02-0021c		Plant Management (Materials Transfer)	16		208	1		0.00%	208
G02-0021d		Plant Management (Energy)	-		-	-		-	-
G02-0021f		Plant Management FR & R	40		561	55		0.00%	561
G02-0024		MN Bookstore	929		23,264	111		0.02%	23,264
G02-0028		Office Supply Connection - Closed in FY2010	-		-	-		0.00%	-
G02-0029a		Cooperative Purchasing (CPV)	357		4,852	79		0.04%	4,852
G02-0029b		Cooperative Purchasing (MMCAP)	878		7,867	76		0.04%	7,867
G02-0031		Central Mail	603		46,762	39		0.04%	46,762
G02-0034		Other Non-Allocable	6		63	-		0.00%	63
G02-0036		Demography	-		-	-		0.00%	-
G02-0037		Mn Geospatial Information Office	5		43	-		0.00%	43
G02-0037a		MnGeo Service Bureau	-		-	-		0.00%	-
G02-0038		Environmental Quality Board (transferred to MPCA in FY12	-		-	-		0.00%	-
G02-0042		Surplus Services	989		15,147	61		0.02%	15,147
G02-0043		Surplus Services - Federal	-		-	42		-	-
G02-0044		RECS - Energy	-		-	-		0.00%	-
G02-0045		SmART FMR	8		371	26		0.01%	371
G02-0046		SmART HR	27		586	34		0.01%	586
G02-0047		Grants Recovery	-		-	-		0.00%	-
G02-0048		Arts & Cultural Heritage	243		2,376	142		0.00%	2,376
G02-0049		Materials Management	-		-	-		0.00%	-

Statewide Cos tation Plan
Exhibit D - Allocation Statistics

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)
9.3	10.2	10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	MMB - BUDGET			MMB-ACCOUNTING		
			Treasury	DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	DIVISION	Central Payroll
B04		AGRICULTURE DEPT	23,728		424,408	13,397	1.06%	424,408
B11		COSMETOLOGIST EXAMINERS BOARD	1,003		19,797	200	0.02%	19,797
B13		COMMERCE DEPT	73,734		543,309	3,417	0.75%	543,309
B14		ANIMAL HEALTH BOARD	1,650		21,166	859	0.14%	21,166
B15		BARBER EXAMINERS BOARD	351		4,805	147	0.00%	4,805
B20		EXPLORE MINNESOTA TOURISM	2,167		22,928	719	0.09%	22,928
B22		EMPLOYMENT & ECONOMIC DEVELPMT	268,055		6,705,377	4,335	2.93%	6,705,377
B24		PUBLIC FACILITIES AUTHORITY	1,317		17,408	1,202	0.02%	17,408
B25		SCIENCE & TECHNOLOGY AUTHORITY	-		879	73	0.00%	879
B34		HOUSING FINANCE AGENCY	16,928		143,991	1,083	0.45%	143,991
B41		WORKERS COMP COURT OF APPEALS	176		2,178	57	0.02%	2,178
B42		LABOR AND INDUSTRY DEPT	30,035		900,941	1,562	0.69%	900,941
B43		IRON RANGE RESOURCES	7,565		69,262	724	0.16%	69,262
B7E		ARCHITECTURE, ENGINEERING BD	1,142		12,757	65	0.02%	12,757
B7G		COMBATIVE SPORTS COMMISSION	29		133	18	0.00%	133
B7P		ACCOUNTANCY BOARD	834		11,708	56	0.01%	11,708
B7S		PRIVATE DETECTIVES BOARD	74		954	39	0.00%	954
B82		PUBLIC UTILITIES COMM	1,912		110,144	223	0.28%	110,144
B9D		AMATEUR SPORTS COMM	44		700	25	0.00%	700
B9V		AGRICULTURE UTILIZATION RESRCH	1		14	2	0.00%	14
E25		CENTER FOR ARTS EDUCATION	4,060		47,118	1,791	0.17%	47,118
E26		MN STATE COLLEGES/UNIVERSITIES	785,387		10,422,830	8,556	25.18%	10,422,830
E37		EDUCATION DEPARTMENT	137,175		1,689,990	6,337	0.66%	1,689,990
E40		HISTORICAL SOCIETY	237		1,371	72	0.00%	1,371
E44		MINNESOTA STATE ACADEMIES	5,032		65,629	2,578	0.41%	65,629
E50		ARTS BOARD	4,928		44,988	493	0.04%	44,988
E60		OFFICE OF HIGHER EDUCATION	7,782		95,204	1,827	0.14%	95,204
E77		ZOOLOGICAL BOARD	9,808		144,280	2,077	0.50%	144,280
E81		UNIVERSITY OF MINNESOTA	379		3,641	117	0.00%	3,641
E95		HUMANITIES COMMISSION	19		178	11	0.00%	178
E97		SCIENCE MUSEUM	2		26	3	0.00%	26
E9W		HIGHER ED FACILITIES AUTHORITY	6		199	9	0.00%	199
G03		LOTTERY	245		10,530	226	0.25%	10,530
G05		RACING COMMISSION	2,798		58,466	446	0.04%	58,466
G06		ATTORNEY GENERAL	7,550		58,256	1,019	0.46%	58,256
G09		GAMBLING CONTROL BOARD	744		7,787	201	0.05%	7,787
G10		MINNESOTA MANAGEMENT & BUDGET	6,787		105,159	1,711	0.38%	105,159
G17		HUMAN RIGHTS DEPT	518		7,682	324	0.05%	7,682
G19		INDIAN AFFAIRS COUNCIL	645		5,938	123	0.01%	5,938
G38		INVESTMENT BOARD	847		4,842	69	0.03%	4,842
G39		GOVERNORS OFFICE	998		8,648	269	0.08%	8,648
G45		MEDIATION SERVICES DEPT	256		2,858	75	0.02%	2,858
G46		MN.IT	28,365		276,961	2,488	3.23%	276,961
G53		SECRETARY OF STATE	7,539		56,347	799	0.13%	56,347
G61		OFFICE OF THE STATE AUDITOR	1,069		1,557	85	0.18%	1,557
G62		MINN STATE RETIREMENT SYSTEM	46,261		200,431	183	0.16%	200,431
G63		PUBLIC EMPLOYEES RETIRE ASSOC	71,336		285,226	197	0.13%	285,226
G67		REVENUE DEPT	15,471		162,549	4,720	2.45%	162,549
G69		TEACHERS RETIREMENT ASSOC	90,841		302,003	59	0.12%	302,003
G90		REVENUE INTERGOVT PAYMENTS	1,007,855		4,289,941	871	0.00%	4,289,941
G92		OMBUDSPERSON FOR FAMILIES	136		1,627	52	0.01%	1,627
G96		UNIFORM LAWS COMMISSION	26		125	11	0.00%	125
G9J		CAMPAIGN FINANCE BOARD	1,845		9,505	204	0.01%	9,505
G9K		ADMINISTRATIVE HEARINGS	2,119		42,367	262	0.11%	42,367
G9L		BLACK MINNESOTANS COUNCIL	374		3,066	106	0.01%	3,066

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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)
9.3	10.2	10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	G9M	CHICANO LATINO AFFAIRS COUNCIL	390		4,647	-		0.01%	4,647
	G9N	ASIAN-PACIFIC COUNCIL	347		3,610	119		0.01%	3,610
	G9Q	MMB DEBT SERVICE	132		6,438	1,265		0.00%	6,438
	G9R	MMB NON-OPERATING	1,521		8,251,408	1,371		0.00%	8,251,408
	G9X	CAPITOL AREA ARCHITECT	150		1,551	55		0.01%	1,551
	G9Y	DISABILITY COUNCIL	486		5,730	142		0.01%	5,730
	GPR	PAYROLL CLEARING	-		266	-		0.00%	266
	H12	HEALTH DEPT	54,392		763,942	8,087		2.49%	763,942
	H55	HUMAN SERVICES DEPT	1,094,890		11,483,713	13,618		2.83%	11,483,713
	H55b	HUMAN SERVICES SOS	74,131		777,517	6,956		6.60%	777,517
	H55c	HUMAN SERVICES MSOP	9,184		96,327	3,045		1.28%	96,327
	H60	MMB - MnSURE	-		22,459	299		0.00%	22,459
	H75	VETERANS AFFAIRS DEPT	36,497		324,914	4,938		2.39%	324,914
	H7B	MEDICAL PRACTICE BOARD	2,378		25,691	267		0.03%	25,691
	H7C	NURSING BOARD	1,727		25,625	223		0.05%	25,625
	H7D	PHARMACY BOARD	1,393		17,834	338		0.02%	17,834
	H7F	DENTISTRY BOARD	1,465		20,211	344		0.03%	20,211
	H7H	CHIROPRACTIC EXAMINERS BOARD	626		7,367	194		0.01%	7,367
	H7J	OPTOMETRY BOARD	338		3,555	140		0.00%	3,555
	H7K	NURSING HOME ADMIN BOARD	1,583		7,467	451		0.02%	7,467
	H7L	SOCIAL WORK BOARD	967		18,340	197		0.02%	18,340
	H7M	MARRIAGE & FAMILY THERAPY BD	496		5,194	182		0.00%	5,194
	H7Q	PODIATRIC MEDICINE	450		3,206	133		0.00%	3,206
	H7R	VETERINARY MEDICINE BOARD	435		5,410	145		0.00%	5,410
	H7S	EMERGENCY MEDICAL SERVICES BD	1,153		12,311	458		0.02%	12,311
	H7U	DIETETICS & NUTRITION PRACTICE	278		3,676	145		0.00%	3,676
	H7V	PSYCHOLOGY BOARD	885		9,901	178		0.02%	9,901
	H7W	PHYSICAL THERAPY BOARD	732		7,495	177		0.00%	7,495
	H7X	BEHAVIORAL HEALTH & THERAPY BD	1,198		17,346	240		0.01%	17,346
	H9G	OMBUDSMAN MH/DD	297		3,690	186		0.03%	3,690
	J33	TRIAL COURTS	344,431		1,625,063	7,538		3.32%	1,625,063
	J50	GUARDIAN AD LITEM BOARD	3,020		33,175	834		0.38%	33,175
	J52	PUBLIC DEFENSE BOARD	6,346		51,226	2,024		0.88%	51,226
	J58	COURT OF APPEALS	339		4,768	80		0.13%	4,768
	J65	SUPREME COURT	10,724		109,982	1,491		0.47%	109,982
	J68	TAX COURT	177		2,265	33		0.01%	2,265
	J70	JUDICIAL STANDARDS BOARD	229		1,867	52		0.00%	1,867
	L10	LEGISLATURE	2,169		22,359	605		0.13%	22,359
	L49	LEGISLATIVE AUDITOR	541		2	6		0.09%	2
	P01	MILITARY AFFAIRS DEPT	31,061		276,590	1,112		0.51%	276,590
	P07	PUBLIC SAFETY DEPT	198,153		3,083,443	28,025		3.48%	3,083,443
	P78	CORRECTIONS DEPT	77,301		802,523	14,735		6.65%	802,523
	P7T	PEACE OFFICERS BOARD (POST)	1,086		7,930	288		0.02%	7,930
	P9E	SENTENCING GUIDELINES COMM	214		1,932	60		0.01%	1,932
	R28	MINN CONSERVATION CORPS	4		70	17		0.00%	70
	R29	NATURAL RESOURCES DEPT	166,604		3,694,810	38,756		9.71%	3,694,810
	R32	POLLUTION CONTROL AGENCY	17,335		454,621	10,561		1.69%	454,621
	R9P	WATER & SOIL RESOURCES BOARD	4,276		54,340	2,060		0.21%	54,340
	T79	TRANSPORTATION DEPT	241,070		17,497,978	21,539		13.68%	17,497,978
	T9B	METROPOLITAN COUNCIL/TRANSPORT	89		101,241	37		0.00%	101,241
		OTHER	201		38,033	428		0.00%	38,033
		Total	5,123,089	1,344,554	78,032,957	244,234	3,801,066	99.91%	78,032,957
		Source	5,123,090	1,344,554	78,032,957	244,234	3,801,066	99.91%	78,032,957
		Difference (Total - Source)	0	0	0	0	0	0.00%	0

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
			11.5	11.6	12.2	12.4	12.5	12.6	12.7
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
	1.2	Equipment Use Charge							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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			1,602,793				
G10-12.5	G10-12.5	Personnel Operations and System Support			1,125,858				
G10-12.6	G10-12.6	Budget Service - Computer Operations			-				
G10-12.7	G10-12.7	Personnel Operations Special Billing			5,746,211				
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			5,301,915				
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							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services	122	-		122	0.00%	3	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	5,909	-		5,909	0.00%	87	0.00%
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							

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
			11.5	11.6	12.2	12.4	12.5	12.6	12.7
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
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	12,535	-		12,535	0.00%	257	0.00%
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10							
18	18	BPAS (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	7,543	-		7,543	0.00%		0.00%
G02-3.2	G02-3.2	Admin Management Services					0.03%	304	0.03%
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	16,869	-		16,869	0.11%	327	0.11%
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	Minnesota Information Technology	9,190	-		9,190	0.00%	297	0.00%
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-		-	0.00%	-	0.00%
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-		-	0.00%	-	0.00%
G10-9.2	G10-9.2	Treasury Division	-	-		-	0.00%	-	0.00%
G10-9.3	G10-9.3	Treasury							
G10-9.4	G10-9.4	Treasury - Other							
G10-10.2	G10-10.2	MMB - Budget Division	-	-		-	0.00%	-	0.00%
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	-	-		-	0.00%	-	0.00%
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	-	-		-	0.00%	-	0.00%
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc							
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	-	-		-	0.00%	-	0.00%
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	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

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
11.5	11.6	12.2	12.4	12.5	12.6	12.7

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
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							
18	18	BPAS (Internally Developed Software Amortized over 10)							
	99YYY	Consumer Agencies							
G02-0002		State Archaeology	1,254	-		1,254	0.01%	60	0.01%
G02-0003		Public Broadcasting	334	-		334	0.00%	14	0.00%
G02-0005		Materials Service and Distribution	-	-		-	-	-	-
G02-0007		Information Policy Analysis	3,139	-		3,139	0.01%	93	0.01%
G02-0009		Real Estate and Construction Services	29,810	-		29,810	0.02%	139	0.02%
G02-0010		Oil Overcharge (Stripper Wells)	6	-		6	0.00%	-	0.00%
G02-0012		STAR	31,302	465,849		31,302	0.01%	138	0.01%
G02-0013		Volunteer Services	-	-		-	-	-	-
G02-0014		Capital Group Parking	42,700	-		42,700	0.06%	105	0.06%
G02-0015a		Fleet Services	167,733	-		167,733	0.02%	2	0.02%
G02-0016		Development Disabilities	10,662	964,942		10,662	0.01%	166	0.01%
G02-0017a		Risk Management	25,201	-		25,201	0.02%	-	0.02%
G02-0017b		Risk Management - Workers Compensation	142,861	-		142,861	0.04%	241	0.04%
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	5	-		5	0.00%	4	0.00%
G02-0021a		Plant Management (Leases)	179,593	-		179,593	0.48%	539	0.48%
G02-0021b		Plant Management (Repairs)	12,846	-		12,846	0.02%	44	0.02%
G02-0021c		Plant Management (Materials Transfer)	208	-		208	0.00%	1	0.00%
G02-0021d		Plant Management (Energy)	-	-		-	-	-	-
G02-0021f		Plant Management FR & R	561	-		561	0.00%	55	0.00%
G02-0024		MN Bookstore	23,264	-		23,264	0.02%	111	0.02%
G02-0028		Office Supply Connection - Closed in FY2010	-	-		-	0.00%	-	0.00%
G02-0029a		Cooperative Purchasing (CPV)	4,852	-		4,852	0.04%	79	0.04%
G02-0029b		Cooperative Purchasing (MMCAP)	7,867	-		7,867	0.04%	76	0.04%
G02-0031		Central Mail	46,762	-		46,762	0.04%	39	0.04%
G02-0034		Other Non-Allocable	63	-		63	0.00%	-	0.00%
G02-0036		Demography	-	-		-	0.00%	-	0.00%
G02-0037		Mn Geospatial Information Office	43	30,675		43	0.00%	-	0.00%
G02-0037a		MnGeo Service Bureau	-	-		-	0.00%	-	0.00%
		Environmental Quality Board (transferred to MPCA in FY12	-	-		-	0.00%	-	0.00%
G02-0038		FY12	-	-		-	0.00%	-	0.00%
G02-0042		Surplus Services	15,147	201,160		15,147	0.02%	61	0.02%
G02-0043		Surplus Services - Federal	-	-		-	-	42	-
G02-0044		RECS - Energy	-	-		-	0.00%	-	0.00%
G02-0045		SmART FMR	371	-		371	0.01%	26	0.01%
G02-0046		SmART HR	586	-		586	0.01%	34	0.01%
G02-0047		Grants Recovery	-	-		-	0.00%	-	0.00%
G02-0048		Arts & Cultural Heritage	2,376	-		2,376	0.00%	142	0.00%
G02-0049		Materials Management	-	-		-	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
			11.5	11.6	12.2	12.4	12.5	12.6	12.7
Schedule No.	DP#	Name	Financial Reporting - Single		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
			Financial Reporting	Audit					
	B04	AGRICULTURE DEPT	424,408	7,127,421		424,408	1.06%	13,397	1.06%
	B11	COSMETOLOGIST EXAMINERS BOARD	19,797	-		19,797	0.02%	200	0.02%
	B13	COMMERCE DEPT	543,309	140,079,707		543,309	0.75%	3,417	0.75%
	B14	ANIMAL HEALTH BOARD	21,166	607,705		21,166	0.14%	859	0.14%
	B15	BARBER EXAMINERS BOARD	4,805	-		4,805	0.00%	147	0.00%
	B20	EXPLORE MINNESOTA TOURISM	22,928	-		22,928	0.09%	719	0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,705,377	1,293,818,668		6,705,377	2.93%	4,335	2.93%
	B24	PUBLIC FACILITIES AUTHORITY	17,408	-		17,408	0.02%	1,202	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	879	38,500		879	0.00%	73	0.00%
	B34	HOUSING FINANCE AGENCY	143,991	-		143,991	0.45%	1,083	0.45%
	B41	WORKERS COMP COURT OF APPEALS	2,178	-		2,178	0.02%	57	0.02%
	B42	LABOR AND INDUSTRY DEPT	900,941	5,562,574		900,941	0.69%	1,562	0.69%
	B43	IRON RANGE RESOURCES	69,262	-		69,262	0.16%	724	0.16%
	B7E	ARCHITECTURE, ENGINEERING BD	12,757	-		12,757	0.02%	65	0.02%
	B7G	COMBATIVE SPORTS COMMISSION	133	-		133	0.00%	18	0.00%
	B7P	ACCOUNTANCY BOARD	11,708	-		11,708	0.01%	56	0.01%
	B7S	PRIVATE DETECTIVES BOARD	954	-		954	0.00%	39	0.00%
	B82	PUBLIC UTILITIES COMM	110,144	-		110,144	0.28%	223	0.28%
	B9D	AMATEUR SPORTS COMM	700	-		700	0.00%	25	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	14	-		14	0.00%	2	0.00%
	E25	CENTER FOR ARTS EDUCATION	47,118	-		47,118	0.17%	1,791	0.17%
	E26	MN STATE COLLEGES/UNIVERSITIES	10,422,830	1,126,048,491		10,422,830	25.18%	8,566	25.18%
	E37	EDUCATION DEPARTMENT	1,689,990	738,202,277		1,689,990	0.66%	6,337	0.66%
	E40	HISTORICAL SOCIETY	1,371	-		1,371	0.00%	72	0.00%
	E44	MINNESOTA STATE ACADEMIES	65,629	-		65,629	0.41%	2,578	0.41%
	E50	ARTS BOARD	44,988	1,075,942		44,988	0.04%	493	0.04%
	E60	OFFICE OF HIGHER EDUCATION	95,204	-		95,204	0.14%	1,827	0.14%
	E77	ZOOLOGICAL BOARD	144,280	-		144,280	0.50%	2,077	0.50%
	E81	UNIVERSITY OF MINNESOTA	3,641	-		3,641	0.00%	117	0.00%
	E95	HUMANITIES COMMISSION	178	-		178	0.00%	11	0.00%
	E97	SCIENCE MUSEUM	26	-		26	0.00%	3	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	199	-		199	0.00%	9	0.00%
	G03	LOTTERY	10,530	-		10,530	0.25%	226	0.25%
	G05	RACING COMMISSION	58,466	-		58,466	0.04%	446	0.04%
	G06	ATTORNEY GENERAL	58,256	1,088,245		58,256	0.46%	1,019	0.46%
	G09	GAMBLING CONTROL BOARD	7,787	-		7,787	0.05%	201	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	105,159	3,946,709		105,159	0.38%	1,711	0.38%
	G17	HUMAN RIGHTS DEPT	7,682	-		7,682	0.05%	324	0.05%
	G19	INDIAN AFFAIRS COUNCIL	5,938	-		5,938	0.01%	123	0.01%
	G38	INVESTMENT BOARD	4,842	-		4,842	0.03%	69	0.03%
	G39	GOVERNORS OFFICE	8,648	23,169,990		8,648	0.08%	269	0.08%
	G45	MEDIATION SERVICES DEPT	2,858	-		2,858	0.02%	75	0.02%
	G46	MN.IT	276,961	29,771		276,961	3.23%	2,488	3.23%
	G53	SECRETARY OF STATE	56,347	882,106		56,347	0.13%	799	0.13%
	G61	OFFICE OF THE STATE AUDITOR	1,557	-		1,557	0.18%	85	0.18%
	G62	MINN STATE RETIREMENT SYSTEM	200,431	-		200,431	0.16%	183	0.16%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	285,226	-		285,226	0.13%	197	0.13%
	G67	REVENUE DEPT	162,549	-		162,549	2.45%	4,720	2.45%
	G69	TEACHERS RETIREMENT ASSOC	302,003	-		302,003	0.12%	59	0.12%
	G90	REVENUE INTERGOVT PAYMENTS	4,289,941	-		4,289,941	0.00%	871	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	1,627	-		1,627	0.01%	52	0.01%
	G96	UNIFORM LAWS COMMISSION	125	-		125	0.00%	11	0.00%
	G9J	CAMPAIGN FINANCE BOARD	9,505	-		9,505	0.01%	204	0.01%
	G9K	ADMINISTRATIVE HEARINGS	42,367	-		42,367	0.11%	262	0.11%
	G9L	BLACK MINNESOTANS COUNCIL	3,066	-		3,066	0.01%	106	0.01%

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
			11.5	11.6	12.2	12.4	12.5	12.6	12.7
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
	G9M	CHICANO LATINO AFFAIRS COUNCIL	4,647	-	-	4,647	0.01%	-	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	3,610	-	-	3,610	0.01%	119	0.01%
	G9Q	MMB DEBT SERVICE	6,438	-	-	6,438	0.00%	1,265	0.00%
	G9R	MMB NON-OPERATING	8,251,408	8,477,537	-	8,251,408	0.00%	1,371	0.00%
	G9X	CAPITOL AREA ARCHITECT	1,551	-	-	1,551	0.01%	55	0.01%
	G9Y	DISABILITY COUNCIL	5,730	-	-	5,730	0.01%	142	0.01%
	GPR	PAYROLL CLEARING	266	-	-	266	0.00%	-	0.00%
	H12	HEALTH DEPT	763,942	262,438,856	-	763,942	2.49%	8,087	2.49%
	H55	HUMAN SERVICES DEPT	11,483,713	6,613,949,313	-	11,483,713	2.83%	13,618	2.83%
	H55b	HUMAN SERVICES SOS	777,517	-	-	777,517	6.60%	6,956	6.60%
	H55c	HUMAN SERVICES MSOP	96,327	-	-	96,327	1.28%	3,045	1.28%
	H60	MMB - MnSURE	22,459	37,283,659	-	22,459	0.00%	299	0.00%
	H75	VETERANS AFFAIRS DEPT	324,914	1,521,609	-	324,914	2.39%	4,938	2.39%
	H7B	MEDICAL PRACTICE BOARD	25,691	-	-	25,691	0.03%	267	0.03%
	H7C	NURSING BOARD	25,625	-	-	25,625	0.05%	223	0.05%
	H7D	PHARMACY BOARD	17,834	61,872	-	17,834	0.02%	338	0.02%
	H7F	DENTISTRY BOARD	20,211	-	-	20,211	0.03%	344	0.03%
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,367	-	-	7,367	0.01%	194	0.01%
	H7J	OPTOMETRY BOARD	3,555	-	-	3,555	0.00%	140	0.00%
	H7K	NURSING HOME ADMIN BOARD	7,467	-	-	7,467	0.02%	451	0.02%
	H7L	SOCIAL WORK BOARD	18,340	-	-	18,340	0.02%	197	0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	5,194	-	-	5,194	0.00%	182	0.00%
	H7Q	PODIATRIC MEDICINE	3,206	-	-	3,206	0.00%	133	0.00%
	H7R	VETERINARY MEDICINE BOARD	5,410	-	-	5,410	0.00%	145	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	12,311	131,536	-	12,311	0.02%	458	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	3,676	-	-	3,676	0.00%	145	0.00%
	H7V	PSYCHOLOGY BOARD	9,901	-	-	9,901	0.02%	178	0.02%
	H7W	PHYSICAL THERAPY BOARD	7,495	-	-	7,495	0.00%	177	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	17,346	-	-	17,346	0.01%	240	0.01%
	H9G	OMBUDSMAN MH/DD	3,690	-	-	3,690	0.03%	186	0.03%
	J33	TRIAL COURTS	1,625,063	1,154,023	-	1,625,063	3.32%	7,538	3.32%
	J50	GUARDIAN AD LITEM BOARD	33,175	-	-	33,175	0.38%	834	0.38%
	J52	PUBLIC DEFENSE BOARD	51,226	-	-	51,226	0.88%	2,024	0.88%
	J58	COURT OF APPEALS	4,768	-	-	4,768	0.13%	80	0.13%
	J65	SUPREME COURT	109,982	604,323	-	109,982	0.47%	1,491	0.47%
	J68	TAX COURT	2,265	-	-	2,265	0.01%	33	0.01%
	J70	JUDICIAL STANDARDS BOARD	1,867	-	-	1,867	0.00%	52	0.00%
	L10	LEGISLATURE	22,359	-	-	22,359	0.13%	605	0.13%
	L49	LEGISLATIVE AUDITOR	2	-	-	2	0.09%	6	0.09%
	P01	MILITARY AFFAIRS DEPT	276,590	56,692,215	-	276,590	0.51%	1,112	0.51%
	P07	PUBLIC SAFETY DEPT	3,083,443	120,670,670	-	3,083,443	3.48%	28,025	3.48%
	P78	CORRECTIONS DEPT	802,523	1,046,657	-	802,523	6.65%	14,735	6.65%
	P7T	PEACE OFFICERS BOARD (POST)	7,930	-	-	7,930	0.02%	288	0.02%
	P9E	SENTENCING GUIDELINES COMM	1,932	-	-	1,932	0.01%	60	0.01%
	R28	MINN CONSERVATION CORPS	70	-	-	70	0.00%	17	0.00%
	R29	NATURAL RESOURCES DEPT	3,694,810	39,588,714	-	3,694,810	9.71%	38,756	9.71%
	R32	POLLUTION CONTROL AGENCY	454,621	22,765,495	-	454,621	1.69%	10,561	1.69%
	R9P	WATER & SOIL RESOURCES BOARD	54,340	1,196,627	-	54,340	0.21%	2,060	0.21%
	T79	TRANSPORTATION DEPT	17,497,978	736,550,000	-	17,497,978	13.68%	21,539	13.68%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	101,241	-	-	101,241	0.00%	37	0.00%
		OTHER	38,033	-	-	38,033	0.00%	428	0.00%
		Total	78,032,957	11,247,473,838	13,776,777	78,032,957	99.91%	244,234	99.91%
		Source	78,032,957	11,247,473,838	13,776,777	78,032,957	99.91%	244,234	99.91%
		Difference (Total - Source)	0	0	0	0	0.00%	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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	Program Audits
12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Equipment Use Charge								
G02-3.0	G02-3.0	Department of Administration								
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology								
G46-6.3	G46-6.3	IT Spend								
G46-6.4	G46-6.4	Enterprise IT Security								
G46-6.5	G46-6.5	MnIT - 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 Suppc								
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		3,181,331						
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-						
G45-14.2	G45-14.2	Mediation Services	122		0.00%	-				
G45-14.3	G45-14.3	State Agencies				61,688				
G45-14.4	G45-14.4	Mediation/Representation - General				(3,526)				
L49-15.2	L49-15.2	Legislative Auditor	5,909		0.00%		0.00%			
L49-15.3	L49-15.3	Financial Audits						2,373,257		
L49-15.4	L49-15.4	Program Audits						1,207,844		
L49-15.5	L49-15.5	Single Audits						725,012		
L49-15.6	L49-15.6	Audit Comm						-		
L49-15.7	L49-15.7	Financial Audit- Outdoors						25,055		
L49-15.8	L49-15.8	Financial Audit- Art						48,207		
L49-15.9	L49-15.9	Financial Audit- Clean Water						-		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						-		

Statewide Cos cation Plan
 Exhibit D - Allocation Statistics

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	Program Audits
12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
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	12,535		0.00%		0.00%		4	-
G61-16.3	G61-16.3	State Auditor General							-	-
17	17	SWIFT (Internally Developed Software Amortized over 10								
18	18	BPAS (Internally Developed Software Amortized over 10								
99YYY	99YYY	Consumer Agencies								
G02-3.0	G02-3.0	Department of Administration	7,543		0.00%		0.00%		9	-
G02-3.2	G02-3.2	Admin Management Services			0.03%		0.03%		729	-
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	16,869		0.11%		0.11%		91.42	-
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	Minnesota Information Technology	9,190		0.00%		0.00%		11.25	-
G46-6.3	G46-6.3	IT Spend								
G46-6.4	G46-6.4	Enterprise IT Security								
G46-6.5	G46-6.5	MnIT - Non allocable								
G10-8.2	G10-8.2	Minnesota Management & Budget	-		0.00%		0.00%		2,226.19	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-		0.00%		0.00%		-	-
G10-9.2	G10-9.2	Treasury Division	-		0.00%		0.00%		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	-		0.00%		0.00%		-	-
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	-		0.00%		0.00%		5,314.99	-
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	-		0.00%		0.00%		344.81	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp								
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	-		0.00%		0.00%		-	192.63
G10-13.3	G10-13.3	Personnel Administration								
G10-13.5	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								

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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	Program Audits
12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
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								
18	18	BPAS (Internally Developed Software Amortized over 10)								
		99YYYY								
		G02-0002 State Archaeology	1,254		0.01%		0.01%		-	-
		G02-0003 Public Broadcasting	334		0.00%		0.00%		-	-
		G02-0005 Materials Service and Distribution	-						-	-
		G02-0007 Information Policy Analysis	3,139		0.01%		0.01%		-	-
		G02-0009 Real Estate and Construction Services	29,810		0.02%		0.02%		47.66	-
		G02-0010 Oil Overcharge (Stripper Wells)	6		0.00%		0.00%		-	-
		G02-0012 STAR	31,302		0.01%		0.01%		-	-
		G02-0013 Volunteer Services	-						-	-
		G02-0014 Capital Group Parking	42,700		0.06%		0.06%		-	-
		G02-0015a Fleet Services	167,733		0.02%		0.02%		-	-
		G02-0016 Development Disabilities	10,662		0.01%		0.01%		-	-
		G02-0017a Risk Management	25,201		0.02%		0.02%		-	-
		G02-0017b Risk Management - Workers Compensation	142,861		0.04%		0.04%		33.00	-
		G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	5		0.00%		0.00%		-	-
		G02-0021a Plant Management (Leases)	179,593		0.48%		0.48%		-	-
		G02-0021b Plant Management (Repairs)	12,846		0.02%		0.02%		-	-
		G02-0021c Plant Management (Materials Transfer)	208		0.00%		0.00%		-	-
		G02-0021d Plant Management (Energy)	-						-	-
		G02-0021f Plant Management FR & R	561		0.00%		0.00%		-	-
		G02-0024 MN Bookstore	23,264		0.02%		0.02%		-	-
		G02-0028 Office Supply Connection - Closed in FY2010	-		0.00%		0.00%		-	-
		G02-0029a Cooperative Purchasing (CPV)	4,852		0.04%		0.04%		2.75	-
		G02-0029b Cooperative Purchasing (MMCAP)	7,867		0.04%		0.04%		2.75	-
		G02-0031 Central Mail	46,762		0.04%		0.04%		-	-
		G02-0034 Other Non-Allocable	63		0.00%		0.00%		-	-
		G02-0036 Demography	-		0.00%		0.00%		-	-
		G02-0037 Mn Geospatial Information Office	43		0.00%		0.00%		-	-
		G02-0037a MnGeo Service Bureau	-		0.00%		0.00%		-	-
		G02-0038 Environmental Quality Board (transferred to MPCA in FY12	-		0.00%		0.00%		-	-
		G02-0042 Surplus Services	15,147		0.02%		0.02%		-	-
		G02-0043 Surplus Services - Federal	-						-	-
		G02-0044 RECS - Energy	-		0.00%		0.00%		-	-
		G02-0045 SmART FMR	371		0.01%		0.01%		-	-
		G02-0046 SmART HR	586		0.01%		0.01%		-	-
		G02-0047 Grants Recovery	-		0.00%		0.00%		-	-
		G02-0048 Arts & Cultural Heritage	2,376		0.00%		0.00%		32.28	-
		G02-0049 Materials Management	-		0.00%		0.00%		-	-

Statewide Cost Allocation Plan
 Exhibit D - Allocation Statistics

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	Program Audits
12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	B04	AGRICULTURE DEPT	424,408		1.06%		1.06%		202.88	97.91
	B11	COSMETOLOGIST EXAMINERS BOARD	19,797		0.02%		0.02%		6.50	-
	B13	COMMERCE DEPT	543,309		0.75%		0.75%		815.44	-
	B14	ANIMAL HEALTH BOARD	21,166		0.14%		0.14%		10.13	-
	B15	BARBER EXAMINERS BOARD	4,805		0.00%		0.00%		-	-
	B20	EXPLORE MINNESOTA TOURISM	22,928		0.09%		0.09%		0.88	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,705,377		2.93%		2.93%		2,462.44	173.42
	B24	PUBLIC FACILITIES AUTHORITY	17,408		0.02%		0.02%		24.84	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	879		0.00%		0.00%		-	-
	B34	HOUSING FINANCE AGENCY	143,991		0.45%		0.45%		6.38	-
	B41	WORKERS COMP COURT OF APPEALS	2,178		0.02%		0.02%		-	-
	B42	LABOR AND INDUSTRY DEPT	900,941		0.69%		0.69%		356.50	-
	B43	IRON RANGE RESOURCES	69,262		0.16%		0.16%		33.00	-
	B7E	ARCHITECTURE, ENGINEERING BD	12,757		0.02%		0.02%		-	-
	B7G	COMBATIVE SPORTS COMMISSION	133		0.00%		0.00%		12.25	-
	B7P	ACCOUNTANCY BOARD	11,708		0.01%		0.01%		-	-
	B7S	PRIVATE DETECTIVES BOARD	954		0.00%		0.00%		-	-
	B82	PUBLIC UTILITIES COMM	110,144		0.28%		0.28%		217.13	-
	B9D	AMATEUR SPORTS COMM	700		0.00%		0.00%		20.51	-
	B9V	AGRICULTURE UTILIZATION RESRCH	14		0.00%		0.00%		-	-
	E25	CENTER FOR ARTS EDUCATION	47,118		0.17%		0.17%		512.38	-
	E26	MN STATE COLLEGES/UNIVERSITIES	10,422,830		25.18%		25.18%		607.25	-
	E37	EDUCATION DEPARTMENT	1,689,990		0.66%		0.66%		1,803.12	3,729.88
	E40	HISTORICAL SOCIETY	1,371		0.00%		0.00%		166.00	-
	E44	MINNESOTA STATE ACADEMIES	65,629		0.41%		0.41%		326.00	-
	E50	ARTS BOARD	44,988		0.04%		0.04%		100.70	-
	E60	OFFICE OF HIGHER EDUCATION	95,204		0.14%		0.14%		241.81	-
	E77	ZOOLOGICAL BOARD	144,280		0.50%		0.50%		98.26	-
	E81	UNIVERSITY OF MINNESOTA	3,641		0.00%		0.00%		3.27	-
	E95	HUMANITIES COMMISSION	178		0.00%		0.00%		-	-
	E97	SCIENCE MUSEUM	26		0.00%		0.00%		-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	199		0.00%		0.00%		-	-
	G03	LOTTERY	10,530		0.25%		0.25%		261.38	-
	G05	RACING COMMISSION	58,466		0.04%		0.04%		273.38	-
	G06	ATTORNEY GENERAL	58,256		0.46%		0.46%		251.44	-
	G09	GAMBLING CONTROL BOARD	7,787		0.05%		0.05%		0.25	-
	G10	MINNESOTA MANAGEMENT & BUDGET	105,159		0.38%		0.38%		340.50	-
	G17	HUMAN RIGHTS DEPT	7,682		0.05%		0.05%		-	-
	G19	INDIAN AFFAIRS COUNCIL	5,938		0.01%		0.01%		13.03	193.25
	G38	INVESTMENT BOARD	4,842		0.03%		0.03%		1,939.88	-
	G39	GOVERNORS OFFICE	8,648		0.08%		0.08%		122.19	-
	G45	MEDIATION SERVICES DEPT	2,858		0.02%		0.02%		-	323.54
	G46	MN.IT	276,961		3.23%		3.23%		376.38	-
	G53	SECRETARY OF STATE	56,347		0.13%		0.13%		193.63	-
	G61	OFFICE OF THE STATE AUDITOR	1,557		0.18%		0.18%		156.50	-
	G62	MINN STATE RETIREMENT SYSTEM	200,431		0.16%		0.16%		1,382.06	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	285,226		0.13%		0.13%		1,019.69	-
	G67	REVENUE DEPT	162,549		2.45%		2.45%		3,357.09	299.33
	G69	TEACHERS RETIREMENT ASSOC	302,003		0.12%		0.12%		770.75	-
	G90	REVENUE INTERGOVT PAYMENTS	4,289,941		0.00%		0.00%		-	-
	G92	OMBUDSPERSON FOR FAMILIES	1,627		0.01%		0.01%		-	-
	G96	UNIFORM LAWS COMMISSION	125		0.00%		0.00%		-	-
	G9J	CAMPAIGN FINANCE BOARD	9,505		0.01%		0.01%		2.25	-
	G9K	ADMINISTRATIVE HEARINGS	42,367		0.11%		0.11%		-	-
	G9L	BLACK MINNESOTANS COUNCIL	3,066		0.01%		0.01%		31.28	210.99

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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	Program Audits
12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G9M	CHICANO LATINO AFFAIRS COUNCIL	4,647		0.01%		0.01%		13.03	228.72
	G9N	ASIAN-PACIFIC COUNCIL	3,610		0.01%		0.01%		13.03	228.72
	G9Q	MMB DEBT SERVICE	6,438		0.00%		0.00%		-	-
	G9R	MMB NON-OPERATING	8,251,408		0.00%		0.00%		-	-
	G9X	CAPITOL AREA ARCHITECT	1,551		0.01%		0.01%		-	-
	G9Y	DISABILITY COUNCIL	5,730		0.01%		0.01%		0.25	-
	GPR	PAYROLL CLEARING	266		0.00%		0.00%		-	-
	H12	HEALTH DEPT	763,942		2.49%		2.49%		440.42	154.72
	H55	HUMAN SERVICES DEPT	11,483,713		2.83%		2.83%		2,051.11	5,405.99
	H55b	HUMAN SERVICES SOS	777,517		6.60%		6.60%		487.25	-
	H55c	HUMAN SERVICES MSOP	96,327		1.28%		1.28%		795.17	-
	H60	MMB - MnSURE	22,459		0.00%		0.00%		-	-
	H75	VETERANS AFFAIRS DEPT	324,914		2.39%		2.39%		398.38	-
	H7B	MEDICAL PRACTICE BOARD	25,691		0.03%		0.03%		93.75	-
	H7C	NURSING BOARD	25,625		0.05%		0.05%		-	-
	H7D	PHARMACY BOARD	17,834		0.02%		0.02%		-	-
	H7F	DENTISTRY BOARD	20,211		0.03%		0.03%		6.38	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,367		0.01%		0.01%		-	-
	H7J	OPTOMETRY BOARD	3,555		0.00%		0.00%		-	-
	H7K	NURSING HOME ADMIN BOARD	7,467		0.02%		0.02%		-	-
	H7L	SOCIAL WORK BOARD	18,340		0.02%		0.02%		-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	5,194		0.00%		0.00%		-	-
	H7Q	PODIATRIC MEDICINE	3,206		0.00%		0.00%		-	-
	H7R	VETERINARY MEDICINE BOARD	5,410		0.00%		0.00%		-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	12,311		0.02%		0.02%		-	-
	H7U	DIETETICS & NUTRITION PRACTICE	3,676		0.00%		0.00%		-	-
	H7V	PSYCHOLOGY BOARD	9,901		0.02%		0.02%		4.00	-
	H7W	PHYSICAL THERAPY BOARD	7,495		0.00%		0.00%		-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	17,346		0.01%		0.01%		-	-
	H9G	OMBUDSMAN MH/DD	3,690		0.03%		0.03%		-	-
	J33	TRIAL COURTS	1,625,063		3.32%		3.32%		626.50	-
	J50	GUARDIAN AD LITEM BOARD	33,175		0.38%		0.38%		-	-
	J52	PUBLIC DEFENSE BOARD	51,226		0.88%		0.88%		-	-
	J58	COURT OF APPEALS	4,768		0.13%		0.13%		-	-
	J65	SUPREME COURT	109,982		0.47%		0.47%		-	784.11
	J68	TAX COURT	2,265		0.01%		0.01%		-	-
	J70	JUDICIAL STANDARDS BOARD	1,867		0.00%		0.00%		-	-
	L10	LEGISLATURE	22,359		0.13%		0.13%		-	-
	L49	LEGISLATIVE AUDITOR	2		0.09%		0.09%		-	-
	P01	MILITARY AFFAIRS DEPT	276,590		0.51%		0.51%		74.17	-
	P07	PUBLIC SAFETY DEPT	3,083,443		3.48%		3.48%		529.75	2,885.68
	P78	CORRECTIONS DEPT	802,523		6.65%		6.65%		418.63	851.52
	P7T	PEACE OFFICERS BOARD (POST)	7,930		0.02%		0.02%		-	-
	P9E	SENTENCING GUIDELINES COMM	1,932		0.01%		0.01%		-	-
	R28	MINN CONSERVATION CORPS	70		0.00%		0.00%		-	-
	R29	NATURAL RESOURCES DEPT	3,694,810		9.71%		9.71%		707.27	1,778.72
	R32	POLLUTION CONTROL AGENCY	454,621		1.69%		1.69%		215.96	-
	R9P	WATER & SOIL RESOURCES BOARD	54,340		0.21%		0.21%		408.87	935.87
	T79	TRANSPORTATION DEPT	17,497,978		13.68%		13.68%		1,578.94	1,796.56
	T9B	METROPOLITAN COUNCIL/TRANSPORT	101,241		0.00%		0.00%		5.39	-
		OTHER	38,033		0.00%		0.00%		-	-
		Total	78,032,957	3,181,331	99.91%	58,162	99.91%	4,379,375	36,615.22	20,271.56
		Source	78,032,957	3,181,331	99.91%	58,162	99.91%	4,379,375	36,615.22	20,271.56
		Difference (Total - Source)	0	0	0.00%	0	0.00%	0	-	-

Statewide Allocation Plan
Exhibit D - Allocation Statistics

	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	
Single Audits	15.5	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Financial Audit- Audit Committee	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 Management 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	Minnesota Information Technology									
G46-6.3	G46-6.3	IT Spend									
G46-6.4	G46-6.4	Enterprise IT Security									
G46-6.5	G46-6.5	MnIT - 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									
G10-13.5	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		2,373,257							
L49-15.4	L49-15.4	Program Audits		1,207,844							
L49-15.5	L49-15.5	Single Audits		725,012							
L49-15.6	L49-15.6	Audit Comm		-							
L49-15.7	L49-15.7	Financial Audit- Outdoors		25,055							
L49-15.8	L49-15.8	Financial Audit- Art		48,207							
L49-15.9	L49-15.9	Financial Audit- Clean Water		-							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	
Single Audits	15.5	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit-Outdoors	Financial Audit-Art	Financial Audit-Clean Water	Financial Audit-Parks & Trails	Program Audit-Outdoors	Program Audit-Art	Program Audit-Clean Water
L49-15.11	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									
18	18	BPAS (Internally Developed Software Amortized over 10									
99YYY	99YYY	Consumer Agencies									
G02-3.0	G02-3.0	Department of Administration	-								
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology	-								
G46-6.3	G46-6.3	IT Spend									
G46-6.4	G46-6.4	Enterprise IT Security									
G46-6.5	G46-6.5	MnIT - 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	158.50								
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	-								
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc									
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									
G10-13.5	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 Allocation Plan
Exhibit D - Allocation Statistics

Single Audits	Legislative Auditor General Support	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	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Financial Audit- Audit Committee	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									
17.0	17	SWIFT (Internally Developed Software Amortized over 10									
18	18	BPAS (Internally Developed Software Amortized over 10)									
	99YYY	Consumer Agencies									
	G02-0002	State Archaeology	-	-	-	-	-	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	-	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-	-	-	-	-
	G02-0013	Volunteer Services	-	-	-	-	-	-	-	-	-
	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)	-	-	-	-	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-
		Environmental Quality Board (transferred to MPCA in	-	-	-	-	-	-	-	-	-
	G02-0038	FY12	-	-	-	-	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	-	-	-	-	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-	-	-	-	-	-
	G02-0046	SmART HR	-	-	-	-	-	-	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	610.38	-	-	-	-	-
	G02-0049	Materials Management	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Single Audits	Legislative Auditor General Support	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	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	B04	AGRICULTURE DEPT	-	-	-	-	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
	B13	COMMERCE DEPT	405.00	-	-	-	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2,252.24	-	-	-	-	-	-	-	-
	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	1,675.00	-	-	36.00	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	48.50	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	19.00	-	-	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	27.50	-	-	-	-	-
	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	MN.IT	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-

Statewide Allocation Plan
Exhibit D - Allocation Statistics

Single Audits	Legislative Auditor General Support	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	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	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	934.25	-	-	-	-	-	-	-	-
	H55	HUMAN SERVICES DEPT	4,875.50	-	-	-	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	-	-	-
	H60	MMB - MnSURE	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	213.50	-	-	-	-	-	-	-	-
	P07	PUBLIC SAFETY DEPT	395.00	-	-	-	-	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	386.00	-	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-	-	-	-
	T79	TRANSPORTATION DEPT	229.00	-	-	-	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-	-
		OTHER	-	-	-	-	-	-	-	-	-
		Total	11,137.99	4,379,375	386.00	741.38	-	-	-	-	-
		Source	11,137.99	4,379,375	386.00	741.38	-	-	-	-	-
		Difference (Total - Source)	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audit- Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.14	16.2	17.0	18.0	20	21.2	21.3
						BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
G02-3.0	G02-3.0	Equipment Use Charge							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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 Suppc							
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							
G10-13.5	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							

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)	Number of BPAS Users	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.14	16.2	17.0	18.0	20	21.2	21.3
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	ADMINISTRATIVE	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
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							
18	18	BPAS (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	-	-	7,543	8			
G02-3.2	G02-3.2	Admin Management Services	-	-			2,019,793		
G02-3.3	G02-3.3	Commissioner's Office						828,030	
G02-3.4	G02-3.4	Human Resources						452,651	
G02-3.5	G02-3.5	Financial Management and Reporting						739,112	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services	-	-	16,869		3,889,232		0.11%
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	Minnesota Information Technology	-	-	9,190				
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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 Suppc							
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							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services			122				
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			5,909				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
15.14	16.2	17.0	18.0	20	21.2	21.3

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
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			12,535				
G61-16.3	G61-16.3	State Auditor General							
17.0	17	SWIFT (Internally Developed Software Amortized over 10							
18	18	BPAS (Internally Developed Software Amortized over 10)							
		99YYY Consumer Agencies							
	G02-0002	State Archaeology	-	-	1,254	-	206,666.70		0.01%
	G02-0003	Public Broadcasting	-	-	334	-	-		0.00%
	G02-0005	Materials Service and Distribution	-	-	-	-	-		
	G02-0007	Information Policy Analysis	-	-	3,139	-	477,124.40		0.01%
	G02-0009	Real Estate and Construction Services	-	-	29,810	-	20,324,616.87		0.02%
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	6	-	-		0.00%
	G02-0012	STAR	-	465,849.00	31,302	-	431,326.98		0.01%
	G02-0013	Volunteer Services	-	-	-	-	-		
	G02-0014	Capital Group Parking	-	-	42,700	-	4,288,384.23		0.06%
	G02-0015a	Fleet Services	-	-	167,733	-	9,112,740.10		0.02%
	G02-0016	Development Disabilities	-	964,942.00	10,662	-	575,127.28		0.01%
	G02-0017a	Risk Management	-	-	25,201	-	8,549,208.01		0.02%
	G02-0017b	Risk Management - Workers Compensation	-	-	142,861	-	31,288,568.17		0.04%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	5	-	-		0.00%
	G02-0021a	Plant Management (Leases)	-	-	179,593	-	32,400,546.48		0.48%
	G02-0021b	Plant Management (Repairs)	-	-	12,846	-	132,508.73		0.02%
	G02-0021c	Plant Management (Materials Transfer)	-	-	208	-	4,316.50		0.00%
	G02-0021d	Plant Management (Energy)	-	-	-	-	-		
	G02-0021f	Plant Management FR & R	-	-	561	-	1,483,034.69		0.00%
	G02-0024	MN Bookstore	-	-	23,264	-	1,174,108.90		0.02%
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-		0.00%
	G02-0029a	Cooperative Purchasing (CPV)	-	-	4,852	-	1,714,559.53		0.04%
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	7,867	-	3,574,593.24		0.04%
	G02-0031	Central Mail	-	-	46,762	-	8,950,742.68		0.04%
	G02-0034	Other Non-Allocable	-	-	63	-	-		0.00%
	G02-0036	Demography	-	-	-	-	-		0.00%
	G02-0037	Mn Geospatial Information Office	-	30,675.00	43	-	-		0.00%
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-		0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-		0.00%
	G02-0042	Surplus Services	-	201,160.00	15,147	-	853,755.08		0.02%
	G02-0043	Surplus Services - Federal	-	-	-	-	-		
	G02-0044	RECS - Energy	-	-	-	-	-		0.00%
	G02-0045	SmART FMR	-	-	371	-	146,063.38		0.01%
	G02-0046	SmART HR	-	-	586	-	57,543.96		0.01%
	G02-0047	Grants Recovery	-	-	-	-	-		0.00%
	G02-0048	Arts & Cultural Heritage	-	-	2,376	-	94,346.82		0.00%
	G02-0049	Materials Management	-	-	-	-	-		0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
15.14	16.2	17.0	18.0	20	21.2	21.3

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
	B04	AGRICULTURE DEPT	-	7,127,421.00	424,408	6	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	19,797	-	-	-	-
	B13	COMMERCE DEPT	-	140,079,706.62	543,309	3	-	-	-
	B14	ANIMAL HEALTH BOARD	-	607,705.00	21,166	1	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	4,805	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	22,928	1	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	1,293,818,668.00	6,705,377	5	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	17,408	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	38,500.00	879	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	143,991	2	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	2,178	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	5,562,574.00	900,941	4	-	-	-
	B43	IRON RANGE RESOURCES	-	-	69,262	1	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	12,757	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	133	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	11,708	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	954	1	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	110,144	3	-	-	-
	B9D	AMATEUR SPORTS COMM	-	-	700	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	14	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	47,118	1	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	1,126,048,491.00	10,422,830	6	-	-	-
	E37	EDUCATION DEPARTMENT	-	738,202,277.00	1,689,990	6	-	-	-
	E40	HISTORICAL SOCIETY	-	-	1,371	3	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	65,629	3	-	-	-
	E50	ARTS BOARD	-	1,075,942.00	44,988	1	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	95,204	4	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	144,280	2	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	3,641	3	-	-	-
	E95	HUMANITIES COMMISSION	-	-	178	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	26	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	199	-	-	-	-
	G03	LOTTERY	-	-	10,530	-	-	-	-
	G05	RACING COMMISSION	-	-	58,466	2	-	-	-
	G06	ATTORNEY GENERAL	-	1,088,245.00	58,256	2	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	7,787	1	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	3,946,709.00	105,159	8	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	7,682	2	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	5,938	-	-	-	-
	G38	INVESTMENT BOARD	-	-	4,842	2	-	-	-
	G39	GOVERNORS OFFICE	-	23,169,990.00	8,648	1	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	2,858	1	-	-	-
	G46	MN.IT	-	29,771.00	276,961	7	-	-	-
	G53	SECRETARY OF STATE	-	882,106.00	56,347	2	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	1,557	3	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	200,431	3	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	285,226	1	-	-	-
	G67	REVENUE DEPT	-	-	162,549	5	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	302,003	2	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	4,289,941	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	1,627	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	125	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	9,505	1	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	42,367	1	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	3,066	-	-	-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.14	16.2	17.0	18.0	20	21.2	21.3
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	4,647	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	3,610	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	6,438	-	-	-	-
	G9R	MMB NON-OPERATING	-	8,477,537.00	8,251,408	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	1,551	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	5,730	1	-	-	-
	GPR	PAYROLL CLEARING	-	-	266	-	-	-	-
	H12	HEALTH DEPT	-	262,438,856.00	763,942	12	-	-	-
	H55	HUMAN SERVICES DEPT	-	6,613,949,313.00	11,483,713	10	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	777,517	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	96,327	-	-	-	-
	H60	MMB - MnSURE	-	37,283,659.38	22,459	3	-	-	-
	H75	VETERANS AFFAIRS DEPT	-	1,521,609.00	324,914	3	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	25,691	-	-	-	-
	H7C	NURSING BOARD	-	-	25,625	-	-	-	-
	H7D	PHARMACY BOARD	-	61,872.00	17,834	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	20,211	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	7,367	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	3,555	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	7,467	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	18,340	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	5,194	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	3,206	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	5,410	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	131,536.00	12,311	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	3,676	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	9,901	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	7,495	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	17,346	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	3,690	2	-	-	-
	J33	TRIAL COURTS	-	1,154,023.00	1,625,063	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	33,175	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	51,226	2	-	-	-
	J58	COURT OF APPEALS	-	-	4,768	1	-	-	-
	J65	SUPREME COURT	-	604,323.00	109,982	2	-	-	-
	J68	TAX COURT	-	-	2,265	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	1,867	-	-	-	-
	L10	LEGISLATURE	-	-	22,359	23	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	2	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	56,692,215.00	276,590	3	-	-	-
	P07	PUBLIC SAFETY DEPT	-	120,670,670.00	3,083,443	9	-	-	-
	P78	CORRECTIONS DEPT	-	1,046,657.00	802,523	12	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	7,930	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	1,932	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	70	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	39,588,714.00	3,694,810	4	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	22,765,495.00	454,621	8	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	1,196,627.00	54,340	4	-	-	-
	T79	TRANSPORTATION DEPT	-	736,550,000.00	17,497,978	10	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	101,241	2	-	-	-
		OTHER	-	-	38,033	-	-	-	-
		Total	-	11,247,473,838	78,032,957	219	131,748,908	2,019,793	0.98%
		Source	-	11,247,473,838	78,032,957	219	131,748,908	2,019,793	0.98%
		Difference (Total - Source)	-	0	0	0	0	0	0.00%

Statewide Cos tation Plan
Exhibit D - Allocation Statistics

Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
21.4	21.5	22.2	22.5	22.7	22.8

Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division
	1.2	Equipment Use Charge						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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 Supp						
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						
G10-13.5	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						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
			21.4	21.5	22.2	22.5	22.7	22.8
Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division
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						
18	18	BPAS (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	0.11%	16,869	-			
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			470,392			
G02-4.7	G02-4.7	Real Property			783,659			
G02-4.8	G02-4.8	Materials Management Division			1,945,175			
G02-4.10	G02-4.10	Central Mail			438,582			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			150,817			
G02-4.12	G02-4.12	Grants Management			100,607			
G46-6.2	G46-6.2	Minnesota Information Technology				-	-	-
G46-6.3	G46-6.3	IT Spend				-	-	-
G46-6.4	G46-6.4	Enterprise IT Security				-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable				-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget				-	-	142
G10-8.3	G10-8.3	Internal Controls & Accountability				-	-	8
G10-9.2	G10-9.2	Treasury Division				-	-	-
G10-9.3	G10-9.3	Treasury				-	-	51
G10-9.4	G10-9.4	Treasury - Other				-	-	-
G10-10.2	G10-10.2	MMB - Budget Division				-	-	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				-	-	-
G10-11.3	G10-11.3	Central Payroll				-	-	22
G10-11.4	G10-11.4	Accounting Services				-	-	18
G10-11.5	G10-11.5	Financial Reporting				-	-	24
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 IT - Management and Administration				-	-	89
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc				-	-	-
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				-	-	88
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				-	-	29
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable				-	-	15
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-	-	-
G10-13.3	G10-13.3	Personnel Administration				-	-	96
G10-13.5	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 Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
21.4	21.5	22.2	22.5	22.7	22.8

Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management 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						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
18	18	BPAS (Internally Developed Software Amortized over 10)						
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	0.01%	1,254				12
	G02-0003	Public Broadcasting	0.00%	334		1		4
	G02-0005	Materials Service and Distribution				23		
	G02-0007	Information Policy Analysis	0.01%	3,139				37
	G02-0009	Real Estate and Construction Services	0.02%	29,810				729
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	6				
	G02-0012	STAR	0.01%	31,302				337
	G02-0013	Volunteer Services				1		
	G02-0014	Capital Group Parking	0.06%	42,700				291
	G02-0015a	Fleet Services	0.02%	167,733			46,395	538
	G02-0016	Development Disabilities	0.01%	10,662		2		120
	G02-0017a	Risk Management	0.02%	25,201		1		224
	G02-0017b	Risk Management - Workers Compensation	0.04%	142,861				140
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	5		2		2
	G02-0021a	Plant Management (Leases)	0.48%	179,593		2		3,188
	G02-0021b	Plant Management (Repairs)	0.02%	12,846		7		25
	G02-0021c	Plant Management (Materials Transfer)	0.00%	208		1		
	G02-0021d	Plant Management (Energy)				1		
	G02-0021f	Plant Management FR & R	0.00%	561				50
	G02-0024	MN Bookstore	0.02%	23,264				142
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%	-				
	G02-0029a	Cooperative Purchasing (CPV)	0.04%	4,852				111
	G02-0029b	Cooperative Purchasing (MMCAP)	0.04%	7,867				195
	G02-0031	Central Mail	0.04%	46,762				161
	G02-0034	Other Non-Allocable	0.00%	63				
	G02-0036	Demography	0.00%	-		1		
	G02-0037	Mn Geospatial Information Office	0.00%	43				
	G02-0037a	MnGeo Service Bureau	0.00%	-				
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	0.00%	-				
	G02-0042	Surplus Services	0.02%	15,147				78
	G02-0043	Surplus Services - Federal						12
	G02-0044	RECS - Energy	0.00%	-				
	G02-0045	SmART FMR	0.01%	371				4
	G02-0046	SmART HR	0.01%	586				7
	G02-0047	Grants Recovery	0.00%	-				
	G02-0048	Arts & Cultural Heritage	0.00%	2,376				37
	G02-0049	Materials Management	0.00%	-				6

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
21.4	21.5	22.2	22.5	22.7	22.8

Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division
	B04	AGRICULTURE DEPT				9	8,304	8,240
	B11	COSMETOLOGIST EXAMINERS BOARD				-	-	89
	B13	COMMERCE DEPT				7	3,216	3,964
	B14	ANIMAL HEALTH BOARD				-	-	421
	B15	BARBER EXAMINERS BOARD				-	-	58
	B20	EXPLORE MINNESOTA TOURISM				1	-	585
	B22	EMPLOYMENT & ECONOMIC DEVELPMT				51	49,087	85,708
	B24	PUBLIC FACILITIES AUTHORITY				-	-	546
	B25	SCIENCE & TECHNOLOGY AUTHORITY				-	-	6
	B34	HOUSING FINANCE AGENCY				1	-	1,649
	B41	WORKERS COMP COURT OF APPEALS				-	-	34
	B42	LABOR AND INDUSTRY DEPT				3	-	4,438
	B43	IRON RANGE RESOURCES				2	247,104	1,394
	B7E	ARCHITECTURE, ENGINEERING BD				-	-	106
	B7G	COMBATIVE SPORTS COMMISSION				-	-	-
	B7P	ACCOUNTANCY BOARD				1	-	67
	B7S	PRIVATE DETECTIVES BOARD				-	-	9
	B82	PUBLIC UTILITIES COMM				1	-	376
	B9D	AMATEUR SPORTS COMM				-	786,021	-
	B9V	AGRICULTURE UTILIZATION RESRCH				-	-	1
	E25	CENTER FOR ARTS EDUCATION				8	179,921	1,320
	E26	MN STATE COLLEGES/UNIVERSITIES				-	-	-
	E37	EDUCATION DEPARTMENT				3	-	4,678
	E40	HISTORICAL SOCIETY				-	1,015,125	35
	E44	MINNESOTA STATE ACADEMIES				1	436,058	2,270
	E50	ARTS BOARD				-	-	1,662
	E60	OFFICE OF HIGHER EDUCATION				-	-	1,941
	E77	ZOOLOGICAL BOARD				-	608,976	4,075
	E81	UNIVERSITY OF MINNESOTA				-	-	25
	E95	HUMANITIES COMMISSION				-	-	5
	E97	SCIENCE MUSEUM				-	-	1
	E9W	HIGHER ED FACILITIES AUTHORITY				-	-	-
	G03	LOTTERY				2	-	-
	G05	RACING COMMISSION				-	-	225
	G06	ATTORNEY GENERAL				1	-	1,292
	G09	GAMBLING CONTROL BOARD				-	-	93
	G10	MINNESOTA MANAGEMENT & BUDGET				2	-	669
	G17	HUMAN RIGHTS DEPT				2	-	299
	G19	INDIAN AFFAIRS COUNCIL				1	-	99
	G38	INVESTMENT BOARD				-	-	92
	G39	GOVERNORS OFFICE				6	-	105
	G45	MEDIATION SERVICES DEPT				1	-	93
	G46	MN.IT				18	-	4,801
	G53	SECRETARY OF STATE				1	-	701
	G61	OFFICE OF THE STATE AUDITOR				2	-	407
	G62	MINN STATE RETIREMENT SYSTEM				-	33,249	240
	G63	PUBLIC EMPLOYEES RETIRE ASSOC				-	-	241
	G67	REVENUE DEPT				8	-	2,818
	G69	TEACHERS RETIREMENT ASSOC				-	-	338
	G90	REVENUE INTERGOVT PAYMENTS				-	-	-
	G92	OMBUDSPERSON FOR FAMILIES				-	-	33
	G96	UNIFORM LAWS COMMISSION				-	-	-
	G9J	CAMPAIGN FINANCE BOARD				-	-	61
	G9K	ADMINISTRATIVE HEARINGS				1	-	300
	G9L	BLACK MINNESOTANS COUNCIL				1	-	64

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
21.4	21.5	22.2	22.5	22.7	22.8

Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division
	G9M	CHICANO LATINO AFFAIRS COUNCIL					1	72
	G9N	ASIAN-PACIFIC COUNCIL					1	77
	G9Q	MMB DEBT SERVICE					-	-
	G9R	MMB NON-OPERATING					-	60
	G9X	CAPITOL AREA ARCHITECT					-	39
	G9Y	DISABILITY COUNCIL					1	122
	GPR	PAYROLL CLEARING					-	-
	H12	HEALTH DEPT					9	12,992
	H55	HUMAN SERVICES DEPT					61	7,544
	H55b	HUMAN SERVICES SOS					-	8,519
	H55c	HUMAN SERVICES MSOP					-	1,415
	H60	MMB - MnSURE					5	1,079
	H75	VETERANS AFFAIRS DEPT					1	10,961
	H7B	MEDICAL PRACTICE BOARD					-	286
	H7C	NURSING BOARD					-	207
	H7D	PHARMACY BOARD					-	224
	H7F	DENTISTRY BOARD					-	222
	H7H	CHIROPRACTIC EXAMINERS BOARD					-	89
	H7J	OPTOMETRY BOARD					-	43
	H7K	NURSING HOME ADMIN BOARD					5	129
	H7L	SOCIAL WORK BOARD					-	124
	H7M	MARRIAGE & FAMILY THERAPY BD					-	48
	H7Q	PODIATRIC MEDICINE					-	39
	H7R	VETERINARY MEDICINE BOARD					-	50
	H7S	EMERGENCY MEDICAL SERVICES BD					-	155
	H7U	DIETETICS & NUTRITION PRACTICE					-	59
	H7V	PSYCHOLOGY BOARD					-	105
	H7W	PHYSICAL THERAPY BOARD					-	69
	H7X	BEHAVIORAL HEALTH & THERAPY BD					-	141
	H9G	OMBUDSMAN MH/DD					2	105
	J33	TRIAL COURTS					-	5,132
	J50	GUARDIAN AD LITEM BOARD					-	310
	J52	PUBLIC DEFENSE BOARD					-	1,174
	J58	COURT OF APPEALS					-	156
	J65	SUPREME COURT					-	1,676
	J68	TAX COURT					-	151
	J70	JUDICIAL STANDARDS BOARD					-	36
	L10	LEGISLATURE					-	5
	L49	LEGISLATIVE AUDITOR					1	212
	P01	MILITARY AFFAIRS DEPT					-	13,648
	P07	PUBLIC SAFETY DEPT					40	17,642
	P78	CORRECTIONS DEPT					55	30,775
	P7T	PEACE OFFICERS BOARD (POST)					-	91
	P9E	SENTENCING GUIDELINES COMM					-	40
	R28	MINN CONSERVATION CORPS					-	5
	R29	NATURAL RESOURCES DEPT					62	38,821
	R32	POLLUTION CONTROL AGENCY					10	4,921
	R9P	WATER & SOIL RESOURCES BOARD					8	2,310
	T79	TRANSPORTATION DEPT					7	138,586
	T9B	METROPOLITAN COUNCIL/TRANSPORT					-	39
		OTHER					-	128
		Total	0.98%	766,415	3,889,232	445	25,283,469	444,575
		Source	0.98%	766,415	3,889,232	445	25,283,469	444,575
		Difference (Total - Source)	0.00%	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Spend	IT Spend
22.10	22.11	22.12	24.2	24.3	24.4

Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	1.2	Equipment Use Charge						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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 Suppc						
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						
G10-13.5	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						

Statewide Co-education Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Spend	IT Spend
			22.10	22.11	22.12	24.2	24.3	24.4
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
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						
18	18	BPAS (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration		0.00%				
G02-3.2	G02-3.2	Admin Management Services		0.00%				
G02-3.3	G02-3.3	Commissioner's Office		0.01%				
G02-3.4	G02-3.4	Human Resources		0.01%				
G02-3.5	G02-3.5	Financial Management and Reporting		0.02%				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable		0.00%				
G02-4.2	G02-4.2	Government & Citizen Services		0.00%				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing		0.03%				
G02-4.7	G02-4.7	Real Property		0.00%				
G02-4.8	G02-4.8	Materials Management Division		0.04%				
G02-4.10	G02-4.10	Central Mail		0.00%				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement		0.03%				
G02-4.12	G02-4.12	Grants Management		0.01%				
G46-6.2	G46-6.2	Minnesota Information Technology	-	0.00%				
G46-6.3	G46-6.3	IT Spend	-	0.00%		4,551,771		
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable	-	0.00%				
G10-8.2	G10-8.2	Minnesota Management & Budget	13,232	0.00%			6,696,791	6,696,791
G10-8.3	G10-8.3	Internal Controls & Accountability	-	0.00%			-	-
G10-9.2	G10-9.2	Treasury Division	-	0.00%			-	-
G10-9.3	G10-9.3	Treasury	-	0.00%			-	-
G10-9.4	G10-9.4	Treasury - Other	-	0.00%			-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	0.00%			-	-
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	-	0.00%			-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	0.00%			-	-
G10-11.3	G10-11.3	Central Payroll	4,653	0.00%			-	-
G10-11.4	G10-11.4	Accounting Services	48,922	0.00%			-	-
G10-11.5	G10-11.5	Financial Reporting	-	0.00%			-	-
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	-	0.00%			-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc	-	0.00%			-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	0.00%			-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	0.00%			-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	0.00%			-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	0.00%			-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	0.00%			-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	0.00%			-	-
G10-13.3	G10-13.3	Personnel Administration	-	0.00%			-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	0.00%			-	-
G45-14.2	G45-14.2	Mediation Services	-	0.00%			67,616	67,616
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	-	0.00%			744,027	744,027

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Spend	IT Spend
			22.10	22.11	22.12	24.2	24.3	24.4
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
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	-	0.00%	-	-	362,905	362,905
G61-16.3	G61-16.3	State Auditor General	-	0.00%	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10)	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-0002		State Archaeology	-	0.01%	-	-	5,257	5,257
G02-0003		Public Broadcasting	-	0.00%	1,678,874	-	-	-
G02-0005		Materials Service and Distribution	-	0.00%	-	-	-	-
G02-0007		Information Policy Analysis	86	0.01%	-	-	14,099	14,099
G02-0009		Real Estate and Construction Services	2,188	0.02%	52,755	-	292,175	292,175
G02-0010		Oil Overcharge (Stripper Wells)	-	0.00%	-	-	-	-
G02-0012		STAR	2,579	0.01%	58,944	-	10,836	10,836
G02-0013		Volunteer Services	-	0.00%	-	-	-	-
G02-0014		Capital Group Parking	3,881	0.06%	-	-	22,884	22,884
G02-0015a		Fleet Services	1,942	0.02%	-	-	448,852	448,852
G02-0016		Development Disabilities	2,351	0.01%	455,530	-	87,834	87,834
G02-0017a		Risk Management	1,741	0.02%	-	-	175,881	175,881
G02-0017b		Risk Management - Workers Compensation	19,296	0.04%	-	-	430,288	430,288
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	32	0.00%	-	-	-	-
G02-0021a		Plant Management (Leases)	457	0.48%	-	-	387,958	387,958
G02-0021b		Plant Management (Repairs)	-	0.02%	-	-	3	3
G02-0021c		Plant Management (Materials Transfer)	-	0.00%	-	-	-	-
G02-0021d		Plant Management (Energy)	-	0.00%	-	-	-	-
G02-0021f		Plant Management FR & R	-	0.00%	-	-	-	-
G02-0024		MN Bookstore	7,201	0.02%	-	-	47,645	47,645
G02-0028		Office Supply Connection - Closed in FY2010	-	0.00%	-	-	-	-
G02-0029a		Cooperative Purchasing (CPV)	2,685	0.04%	-	-	126,156	126,156
G02-0029b		Cooperative Purchasing (MMCAP)	3,047	0.04%	-	-	719,506	719,506
G02-0031		Central Mail	31,480	0.04%	-	-	181,469	181,469
G02-0034		Other Non-Allocable	-	0.00%	15,115,000	-	-	-
G02-0036		Demography	1,067	0.00%	-	-	-	-
G02-0037		Mn Geospatial Information Office	64	0.00%	-	-	-	-
G02-0037a		MnGeo Service Bureau	77	0.00%	-	-	-	-
G02-0038		Environmental Quality Board (transferred to MPCA in FY12	196	0.00%	-	-	-	-
G02-0042		Surplus Services	-	0.02%	-	-	88,833	88,833
G02-0043		Surplus Services - Federal	-	0.00%	-	-	-	-
G02-0044		RECS - Energy	-	0.00%	-	-	-	-
G02-0045		SmART FMR	-	0.01%	-	-	-	-
G02-0046		SmART HR	-	0.01%	-	-	-	-
G02-0047		Grants Recovery	-	0.00%	-	-	-	-
G02-0048		Arts & Cultural Heritage	-	0.00%	7,550,731	-	1,628	1,628
G02-0049		Materials Management	-	0.00%	-	-	-	-

Statewide Co. ocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Postage Revolving Fund	Sum Percent	Dollars	Net	IT Spend	IT Spend
			Charges - FY (Actual)		of Grants received	Administrative Expenditures by Division		
			22.10	22.11	22.12	24.2	24.3	24.4
			Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
B04		AGRICULTURE DEPT	165,614	1.06%	2,271,932		4,255,000	4,255,000
B11		COSMETOLOGIST EXAMINERS BOARD	15,364	0.02%	-		78,338	78,338
B13		COMMERCE DEPT	285,830	0.75%	51,918,949		3,236,872	3,236,872
B14		ANIMAL HEALTH BOARD	7,679	0.14%	-		412,381	412,381
B15		BARBER EXAMINERS BOARD	4,049	0.00%	-		32,965	32,965
B20		EXPLORE MINNESOTA TOURISM	35,936	0.09%	576		569,306	569,306
B22		EMPLOYMENT & ECONOMIC DEVELPMT	3,184	2.93%	162,099,205		22,621,419	22,621,419
B24		PUBLIC FACILITIES AUTHORITY	-	0.02%	34,844,973		6,388	6,388
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	192,290		879	879
B34		HOUSING FINANCE AGENCY	34,942	0.45%	-		4,183,588	4,183,588
B41		WORKERS COMP COURT OF APPEALS	1,949	0.02%	-		14,517	14,517
B42		LABOR AND INDUSTRY DEPT	265,779	0.69%	1,057,983		3,987,594	3,987,594
B43		IRON RANGE RESOURCES	-	0.16%	22,207,904		473,511	473,511
B7E		ARCHITECTURE, ENGINEERING BD	15,852	0.02%	-		47,719	47,719
B7G		COMBATIVE SPORTS COMMISSION	-	0.00%	-		-	-
B7P		ACCOUNTANCY BOARD	6,426	0.01%	-		40,986	40,986
B7S		PRIVATE DETECTIVES BOARD	-	0.00%	-		301	301
B82		PUBLIC UTILITIES COMM	-	0.28%	320		395,440	395,440
B9D		AMATEUR SPORTS COMM	-	0.00%	-		-	-
B9V		AGRICULTURE UTILIZATION RESRCH	-	0.00%	-		-	-
E25		CENTER FOR ARTS EDUCATION	-	0.17%	246,237		93,033	93,033
E26		MN STATE COLLEGES/UNIVERSITIES	29,550	25.18%	-		88,810,671	88,810,671
E37		EDUCATION DEPARTMENT	76,409	0.66%	56,198,148		11,513,559	11,513,559
E40		HISTORICAL SOCIETY	-	0.00%	-		-	-
E44		MINNESOTA STATE ACADEMIES	-	0.41%	-		205,023	205,023
E50		ARTS BOARD	5,338	0.04%	30,450,862		197,792	197,792
E60		OFFICE OF HIGHER EDUCATION	79,034	0.14%	1,614,955		784,048	784,048
E77		ZOOLOGICAL BOARD	-	0.50%	-		524,658	524,658
E81		UNIVERSITY OF MINNESOTA	-	0.00%	-		-	-
E95		HUMANITIES COMMISSION	-	0.00%	-		-	-
E97		SCIENCE MUSEUM	-	0.00%	-		-	-
E9W		HIGHER ED FACILITIES AUTHORITY	-	0.00%	-		-	-
G03		LOTTERY	15,146	0.25%	-		2,085,659	2,085,659
G05		RACING COMMISSION	-	0.04%	-		175,715	175,715
G06		ATTORNEY GENERAL	132,530	0.46%	-		1,494,681	1,494,681
G09		GAMBLING CONTROL BOARD	2,650	0.05%	-		33,700	33,700
G10		MINNESOTA MANAGEMENT & BUDGET	82,128	0.38%	-		23,506,758	23,506,758
G17		HUMAN RIGHTS DEPT	22,570	0.05%	-		252,643	252,643
G19		INDIAN AFFAIRS COUNCIL	122	0.01%	706,389		9,073	9,073
G38		INVESTMENT BOARD	2,316	0.03%	-		851,797	851,797
G39		GOVERNORS OFFICE	6,005	0.08%	-		137,678	137,678
G45		MEDIATION SERVICES DEPT	2,909	0.02%	65,800		-	-
G46		MN.IT	471	3.23%	-		2,708,223	2,708,223
G53		SECRETARY OF STATE	96,544	0.13%	-		3,043,846	3,043,846
G61		OFFICE OF THE STATE AUDITOR	6,483	0.18%	-		36,043	36,043
G62		MINN STATE RETIREMENT SYSTEM	150,922	0.16%	-		6,867,758	6,867,758
G63		PUBLIC EMPLOYEES RETIRE ASSOC	470,412	0.13%	-		2,249,211	2,249,211
G67		REVENUE DEPT	2,534,840	2.45%	194,400		22,099,950	22,099,950
G69		TEACHERS RETIREMENT ASSOC	102,657	0.12%	-		3,346,865	3,346,865
G90		REVENUE INTERGOVT PAYMENTS	-	0.00%	-		-	-
G92		OMBUDSPERSON FOR FAMILIES	81	0.01%	-		14,714	14,714
G96		UNIFORM LAWS COMMISSION	-	0.00%	-		-	-
G9J		CAMPAIGN FINANCE BOARD	13,888	0.01%	-		186,814	186,814
G9K		ADMINISTRATIVE HEARINGS	120,100	0.11%	-		620,648	620,648
G9L		BLACK MINNESOTANS COUNCIL	153	0.01%	-		5,950	5,950

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Spend	IT Spend
			22.10	22.11	22.12	24.2	24.3	24.4
			Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	G9M	CHICANO LATINO AFFAIRS COUNCIL	225	0.01%	-	-	7,376	7,376
	G9N	ASIAN-PACIFIC COUNCIL	3,034	0.01%	-	-	6,696	6,696
	G9Q	MMB DEBT SERVICE	-	0.00%	-	-	-	-
	G9R	MMB NON-OPERATING	-	0.00%	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	250	0.01%	-	-	8,564	8,564
	G9Y	DISABILITY COUNCIL	1,447	0.01%	-	-	22,575	22,575
	GPR	PAYROLL CLEARING	-	0.00%	-	-	-	-
	H12	HEALTH DEPT	616,163	2.49%	85,396,087	-	19,981,924	19,981,924
	H55	HUMAN SERVICES DEPT	958,842	2.83%	93,237,551	-	137,518,978	137,518,978
	H55b	HUMAN SERVICES SOS	-	6.60%	-	-	3,545,724	3,545,724
	H55c	HUMAN SERVICES MSOP	-	1.28%	-	-	557,105	557,105
	H60	MMB - MnsURE	-	0.00%	-	-	64,104,533	64,104,533
	H75	VETERANS AFFAIRS DEPT	9,124	2.39%	978,466	-	5,970,492	5,970,492
	H7B	MEDICAL PRACTICE BOARD	51,724	0.03%	-	-	379,973	379,973
	H7C	NURSING BOARD	61,788	0.05%	-	-	360,224	360,224
	H7D	PHARMACY BOARD	39,632	0.02%	-	-	307,937	307,937
	H7F	DENTISTRY BOARD	26,942	0.03%	-	-	114,003	114,003
	H7H	CHIROPRACTIC EXAMINERS BOARD	8,568	0.01%	-	-	10,840	10,840
	H7J	OPTOMETRY BOARD	1,652	0.00%	-	-	5,500	5,500
	H7K	NURSING HOME ADMIN BOARD	2,059	0.02%	-	-	269,170	269,170
	H7L	SOCIAL WORK BOARD	14,411	0.02%	-	-	123,598	123,598
	H7M	MARRIAGE & FAMILY THERAPY BD	3,010	0.00%	-	-	7,554	7,554
	H7Q	PODIATRIC MEDICINE	493	0.00%	-	-	677	677
	H7R	VETERINARY MEDICINE BOARD	2,808	0.00%	-	-	6,019	6,019
	H7S	EMERGENCY MEDICAL SERVICES BD	17,591	0.02%	-	-	53,302	53,302
	H7U	DIETETICS & NUTRITION PRACTICE	1,868	0.00%	-	-	7,656	7,656
	H7V	PSYCHOLOGY BOARD	8,308	0.02%	-	-	58,218	58,218
	H7W	PHYSICAL THERAPY BOARD	6,674	0.00%	-	-	34,235	34,235
	H7X	BEHAVIORAL HEALTH & THERAPY BD	7,169	0.01%	-	-	39,031	39,031
	H9G	OMBUDSMAN MH/DD	2,419	0.03%	-	-	253,838	253,838
	J33	TRIAL COURTS	29,547	3.32%	-	-	8,052,987	8,052,987
	J50	GUARDIAN AD LITEM BOARD	122	0.38%	-	-	142,326	142,326
	J52	PUBLIC DEFENSE BOARD	-	0.88%	-	-	1,383,050	1,383,050
	J58	COURT OF APPEALS	9,585	0.13%	-	-	261,088	261,088
	J65	SUPREME COURT	64,418	0.47%	-	-	13,411,814	13,411,814
	J68	TAX COURT	-	0.01%	-	-	24,095	24,095
	J70	JUDICIAL STANDARDS BOARD	-	0.00%	-	-	5,580	5,580
	L10	LEGISLATURE	89,088	0.13%	-	-	957,225	957,225
	L49	LEGISLATIVE AUDITOR	1,934	0.09%	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	21	0.51%	60,000	-	100,338	100,338
	P07	PUBLIC SAFETY DEPT	2,955,289	3.48%	138,075,736	-	44,647,241	44,647,241
	P78	CORRECTIONS DEPT	26,767	6.65%	8,304,946	-	12,197,707	12,197,707
	P7T	PEACE OFFICERS BOARD (POST)	7,004	0.02%	-	-	136,695	136,695
	P9E	SENTENCING GUIDELINES COMM	668	0.01%	-	-	150,120	150,120
	R28	MINN CONSERVATION CORPS	-	0.00%	-	-	-	-
	R29	NATURAL RESOURCES DEPT	502,972	9.71%	80,120,595	-	19,398,466	19,398,466
	R32	POLLUTION CONTROL AGENCY	94,693	1.69%	27,504,609	-	8,536,429	8,536,429
	R9P	WATER & SOIL RESOURCES BOARD	4,981	0.21%	30,035,865	-	1,114,753	1,114,753
	T79	TRANSPORTATION DEPT	158,529	13.68%	59,110,101	-	40,598,515	40,598,515
	T9B	METROPOLITAN COUNCIL/TRANSPORT	547	0.00%	-	-	-	-
		OTHER	66,697	0.00%	-	-	(1)	(1)
		Total	10,802,102	99.91%	911,806,714	4,551,771	608,000,526	608,000,526
		Source	10,802,102	99.91%	911,806,714	4,551,771	608,000,526	608,000,526
		Difference (Total - Source)	0	0.00%	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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)
26.2	26.3	27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	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 Management 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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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 Suppc							
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							
G10-13.5	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							

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			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)
			26.2	26.3	27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
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							
18	18	BPAS (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration				-			
G02-3.2	G02-3.2	Admin Management Services				-			
G02-3.3	G02-3.3	Commissioner's Office				184			
G02-3.4	G02-3.4	Human Resources				183			
G02-3.5	G02-3.5	Financial Management and Reporting				169			
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				610			
G02-4.7	G02-4.7	Real Property				42			
G02-4.8	G02-4.8	Materials Management Division				351			
G02-4.10	G02-4.10	Central Mail				-			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				213			
G02-4.12	G02-4.12	Grants Management				71			
G46-6.2	G46-6.2	Minnesota Information Technology				16			
G46-6.3	G46-6.3	IT Spend				-			
G46-6.4	G46-6.4	Enterprise IT Security				-			
G46-6.5	G46-6.5	MnIT - Non allocable				-			
G10-8.2	G10-8.2	Minnesota Management & Budget				-			
G10-8.3	G10-8.3	Internal Controls & Accountability	420,154			-			
G10-9.2	G10-9.2	Treasury Division	1,342,331	-		-			
G10-9.3	G10-9.3	Treasury			1,342,331	-			
G10-9.4	G10-9.4	Treasury - Other				-			
G10-10.2	G10-10.2	MMB - Budget Division	1,344,554	-		-			
G10-10.3	G10-10.3	Analysis & Control (EBO's)				-	638,093		
G10-10.4	G10-10.4	Budget Operations and Planning				-	706,461		
G10-10.5	G10-10.5	Budget Division - Non Allocable				-	-		
G10-11.2	G10-11.2	MMB - Accounting Division	3,801,066	-		-			
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	14,385,961	-		-			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc				-			
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	3,181,331	-		-			
G10-13.3	G10-13.3	Personnel Administration				-			
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-			
G45-14.2	G45-14.2	Mediation Services		122		0		122	-
G45-14.3	G45-14.3	State Agencies				-			3
G45-14.4	G45-14.4	Mediation/Representation - General				-			-
L49-15.2	L49-15.2	Legislative Auditor		5,909		1		5,909	87

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			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)
			26.2	26.3	27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
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		12,535		134		12,535	257
G61-16.3	G61-16.3	State Auditor General				-			-
17.0	17	SWIFT (Internally Developed Software Amortized over 10				-			-
18	18	BPAS (Internally Developed Software Amortized over 10)				-			-
		99YYY				-			-
	G02-0002	State Archaeology		1,254		77		1,254	60
	G02-0003	Public Broadcasting		334		33		334	14
	G02-0005	Materials Service and Distribution		-		-		-	-
	G02-0007	Information Policy Analysis		3,139		-		3,139	93
	G02-0009	Real Estate and Construction Services		29,810		2,140		29,810	139
	G02-0010	Oil Overcharge (Stripper Wells)		6		0		6	-
	G02-0012	STAR		31,302		1,280		31,302	138
	G02-0013	Volunteer Services		-		-		-	-
	G02-0014	Capital Group Parking		42,700		1,271		42,700	105
	G02-0015a	Fleet Services		167,733		2,258		167,733	2
	G02-0016	Development Disabilities		10,662		391		10,662	166
	G02-0017a	Risk Management		25,201		2,702		25,201	-
	G02-0017b	Risk Management - Workers Compensation		142,861		19,562		142,861	241
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		5		0		5	4
	G02-0021a	Plant Management (Leases)		179,593		11,214		179,593	539
	G02-0021b	Plant Management (Repairs)		12,846		149		12,846	44
	G02-0021c	Plant Management (Materials Transfer)		208		16		208	1
	G02-0021d	Plant Management (Energy)		-		-		-	-
	G02-0021f	Plant Management FR & R		561		40		561	55
	G02-0024	MN Bookstore		23,264		929		23,264	111
	G02-0028	Office Supply Connection - Closed in FY2010		-		-		-	-
	G02-0029a	Cooperative Purchasing (CPV)		4,852		357		4,852	79
	G02-0029b	Cooperative Purchasing (MMCAP)		7,867		878		7,867	76
	G02-0031	Central Mail		46,762		603		46,762	39
	G02-0034	Other Non-Allocable		63		6		63	-
	G02-0036	Demography		-		-		-	-
	G02-0037	Mn Geospatial Information Office		43		5		43	-
	G02-0037a	MnGeo Service Bureau		-		-		-	-
		Environmental Quality Board (transferred to MPCA in FY12		-		-		-	-
	G02-0038			-		-		-	-
	G02-0042	Surplus Services		15,147		989		15,147	61
	G02-0043	Surplus Services - Federal		-		-		-	42
	G02-0044	RECS - Energy		-		-		-	-
	G02-0045	SmART FMR		371		8		371	26
	G02-0046	SmART HR		586		27		586	34
	G02-0047	Grants Recovery		-		-		-	-
	G02-0048	Arts & Cultural Heritage		2,376		243		2,376	142
	G02-0049	Materials Management		-		-		-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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)
26.2	26.3	27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	B04	AGRICULTURE DEPT		424,408		23,728		424,408	13,397
	B11	COSMETOLOGIST EXAMINERS BOARD		19,797		1,003		19,797	200
	B13	COMMERCE DEPT		543,309		73,734		543,309	3,417
	B14	ANIMAL HEALTH BOARD		21,166		1,650		21,166	859
	B15	BARBER EXAMINERS BOARD		4,805		351		4,805	147
	B20	EXPLORE MINNESOTA TOURISM		22,928		2,167		22,928	719
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		6,705,377		268,055		6,705,377	4,335
	B24	PUBLIC FACILITIES AUTHORITY		17,408		1,317		17,408	1,202
	B25	SCIENCE & TECHNOLOGY AUTHORITY		879		-		879	73
	B34	HOUSING FINANCE AGENCY		143,991		16,928		143,991	1,083
	B41	WORKERS COMP COURT OF APPEALS		2,178		176		2,178	57
	B42	LABOR AND INDUSTRY DEPT		900,941		30,035		900,941	1,562
	B43	IRON RANGE RESOURCES		69,262		7,565		69,262	724
	B7E	ARCHITECTURE, ENGINEERING BD		12,757		1,142		12,757	65
	B7G	COMBATIVE SPORTS COMMISSION		133		29		133	18
	B7P	ACCOUNTANCY BOARD		11,708		834		11,708	56
	B7S	PRIVATE DETECTIVES BOARD		954		74		954	39
	B82	PUBLIC UTILITIES COMM		110,144		1,912		110,144	223
	B9D	AMATEUR SPORTS COMM		700		44		700	25
	B9V	AGRICULTURE UTILIZATION RESRCH		14		1		14	2
	E25	CENTER FOR ARTS EDUCATION		47,118		4,060		47,118	1,791
	E26	MN STATE COLLEGES/UNIVERSITIES		10,422,830		785,387		10,422,830	8,556
	E37	EDUCATION DEPARTMENT		1,689,990		137,175		1,689,990	6,337
	E40	HISTORICAL SOCIETY		1,371		237		1,371	72
	E44	MINNESOTA STATE ACADEMIES		65,629		5,032		65,629	2,578
	E50	ARTS BOARD		44,988		4,928		44,988	493
	E60	OFFICE OF HIGHER EDUCATION		95,204		7,782		95,204	1,827
	E77	ZOOLOGICAL BOARD		144,280		9,808		144,280	2,077
	E81	UNIVERSITY OF MINNESOTA		3,641		379		3,641	117
	E95	HUMANITIES COMMISSION		178		19		178	11
	E97	SCIENCE MUSEUM		26		2		26	3
	E9W	HIGHER ED FACILITIES AUTHORITY		199		6		199	9
	G03	LOTTERY		10,530		245		10,530	226
	G05	RACING COMMISSION		58,466		2,798		58,466	446
	G06	ATTORNEY GENERAL		58,256		7,550		58,256	1,019
	G09	GAMBLING CONTROL BOARD		7,787		744		7,787	201
	G10	MINNESOTA MANAGEMENT & BUDGET		105,159		6,787		105,159	1,711
	G17	HUMAN RIGHTS DEPT		7,682		518		7,682	324
	G19	INDIAN AFFAIRS COUNCIL		5,938		645		5,938	123
	G38	INVESTMENT BOARD		4,842		847		4,842	69
	G39	GOVERNORS OFFICE		8,648		998		8,648	269
	G45	MEDIATION SERVICES DEPT		2,858		256		2,858	75
	G46	MN.IT		276,961		28,365		276,961	2,488
	G53	SECRETARY OF STATE		56,347		7,539		56,347	799
	G61	OFFICE OF THE STATE AUDITOR		1,557		1,069		1,557	85
	G62	MINN STATE RETIREMENT SYSTEM		200,431		46,261		200,431	183
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		285,226		71,336		285,226	197
	G67	REVENUE DEPT		162,549		15,471		162,549	4,720
	G69	TEACHERS RETIREMENT ASSOC		302,003		90,841		302,003	59
	G90	REVENUE INTERGOVT PAYMENTS		4,289,941		1,007,855		4,289,941	871
	G92	OMBUDSPERSON FOR FAMILIES		1,627		136		1,627	52
	G96	UNIFORM LAWS COMMISSION		125		26		125	11
	G9J	CAMPAIGN FINANCE BOARD		9,505		1,845		9,505	204
	G9K	ADMINISTRATIVE HEARINGS		42,367		2,119		42,367	262
	G9L	BLACK MINNESOTANS COUNCIL		3,066		374		3,066	106

Statewide Cos tation Plan
Exhibit D - Allocation Statistics

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)
26.2	26.3	27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	G9M	CHICANO LATINO AFFAIRS COUNCIL		4,647		390		4,647	-
	G9N	ASIAN-PACIFIC COUNCIL		3,610		347		3,610	119
	G9Q	MMB DEBT SERVICE		6,438		132		6,438	1,265
	G9R	MMB NON-OPERATING		8,251,408		1,521		8,251,408	1,371
	G9X	CAPITOL AREA ARCHITECT		1,551		150		1,551	55
	G9Y	DISABILITY COUNCIL		5,730		486		5,730	142
	GPR	PAYROLL CLEARING		266		-		266	-
	H12	HEALTH DEPT		763,942		54,392		763,942	8,087
	H55	HUMAN SERVICES DEPT		11,483,713		1,094,890		11,483,713	13,618
	H55b	HUMAN SERVICES SOS		777,517		74,131		777,517	6,956
	H55c	HUMAN SERVICES MSOP		96,327		9,184		96,327	3,045
	H60	MMB - MnSURE		22,459		-		22,459	299
	H75	VETERANS AFFAIRS DEPT		324,914		36,497		324,914	4,938
	H7B	MEDICAL PRACTICE BOARD		25,691		2,378		25,691	267
	H7C	NURSING BOARD		25,625		1,727		25,625	223
	H7D	PHARMACY BOARD		17,834		1,393		17,834	338
	H7F	DENTISTRY BOARD		20,211		1,465		20,211	344
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,367		626		7,367	194
	H7J	OPTOMETRY BOARD		3,555		338		3,555	140
	H7K	NURSING HOME ADMIN BOARD		7,467		1,583		7,467	451
	H7L	SOCIAL WORK BOARD		18,340		967		18,340	197
	H7M	MARRIAGE & FAMILY THERAPY BD		5,194		496		5,194	182
	H7Q	PODIATRIC MEDICINE		3,206		450		3,206	133
	H7R	VETERINARY MEDICINE BOARD		5,410		435		5,410	145
	H7S	EMERGENCY MEDICAL SERVICES BD		12,311		1,153		12,311	458
	H7U	DIETETICS & NUTRITION PRACTICE		3,676		278		3,676	145
	H7V	PSYCHOLOGY BOARD		9,901		885		9,901	178
	H7W	PHYSICAL THERAPY BOARD		7,495		732		7,495	177
	H7X	BEHAVIORAL HEALTH & THERAPY BD		17,346		1,198		17,346	240
	H9G	OMBUDSMAN MH/DD		3,690		297		3,690	186
	J33	TRIAL COURTS		1,625,063		344,431		1,625,063	7,538
	J50	GUARDIAN AD LITEM BOARD		33,175		3,020		33,175	834
	J52	PUBLIC DEFENSE BOARD		51,226		6,346		51,226	2,024
	J58	COURT OF APPEALS		4,768		339		4,768	80
	J65	SUPREME COURT		109,982		10,724		109,982	1,491
	J68	TAX COURT		2,265		177		2,265	33
	J70	JUDICIAL STANDARDS BOARD		1,867		229		1,867	52
	L10	LEGISLATURE		22,359		2,169		22,359	605
	L49	LEGISLATIVE AUDITOR		2		541		2	6
	P01	MILITARY AFFAIRS DEPT		276,590		31,061		276,590	1,112
	P07	PUBLIC SAFETY DEPT		3,083,443		198,153		3,083,443	28,025
	P78	CORRECTIONS DEPT		802,523		77,301		802,523	14,735
	P7T	PEACE OFFICERS BOARD (POST)		7,930		1,086		7,930	288
	P9E	SENTENCING GUIDELINES COMM		1,932		214		1,932	60
	R28	MINN CONSERVATION CORPS		70		4		70	17
	R29	NATURAL RESOURCES DEPT		3,694,810		166,604		3,694,810	38,756
	R32	POLLUTION CONTROL AGENCY		454,621		17,335		454,621	10,561
	R9P	WATER & SOIL RESOURCES BOARD		54,340		4,276		54,340	2,060
	T79	TRANSPORTATION DEPT		17,497,978		241,070		17,497,978	21,539
	T9B	METROPOLITAN COUNCIL/TRANSPORT		101,241		89		101,241	37
		OTHER		38,033		201		38,033	428
		Total	24,475,397	77,999,355	1,342,331	5,121,227	1,344,554	77,999,355	243,306
		Source	24,475,397	77,999,355	1,342,331	5,121,228	1,344,554	77,999,355	243,306
		Difference (Total - Source)	0	0	0	0	0	0	0

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)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support
	1.2	Equipment Use Charge							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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							
G10-13.5	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							

Statewide Cos cation 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)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4
			MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support
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							
18	18	BPAS (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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	1,198,640						
G10-11.4	G10-11.4	Accounting Services	1,181,116						
G10-11.5	G10-11.5	Financial Reporting	1,384,051						
G10-11.6	G10-11.6	Financial Reporting - Single Audit	37,259						
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 Suppc						1,602,793	
G10-12.5	G10-12.5	Personnel Operations and System Support						1,125,858	
G10-12.6	G10-12.6	Budget Service - Computer Operations						-	
G10-12.7	G10-12.7	Personnel Operations Special Billing						5,746,211	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						5,301,915	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable							
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations							122
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services		0.00%	122	122	-		
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		0.00%	5,909	5,909	-		5,909

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)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4
			MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T-MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support
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							
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%	12,535	12,535	-		12,535
G61-16.3	G61-16.3	State Auditor General		0.00%			-		
17.0	17	SWIFT (Internally Developed Software Amortized over 10							
18	18	BPAS (Internally Developed Software Amortized over 10)							
	99YY	Consumer Agencies		0.00%			-		
G02-0002		State Archaeology		0.01%	1,254	1,254	-		1,254
G02-0003		Public Broadcasting		0.00%	334	334	-		334
G02-0005		Materials Service and Distribution			-	-	-		-
G02-0007		Information Policy Analysis		0.01%	3,139	3,139	-		3,139
G02-0009		Real Estate and Construction Services		0.02%	29,810	29,810	-		29,810
G02-0010		Oil Overcharge (Stripper Wells)		0.00%	6	6	-		6
G02-0012		STAR		0.01%	31,302	31,302	465,849		31,302
G02-0013		Volunteer Services			-	-	-		-
G02-0014		Capital Group Parking		0.06%	42,700	42,700	-		42,700
G02-0015a		Fleet Services		0.02%	167,733	167,733	-		167,733
G02-0016		Development Disabilities		0.01%	10,662	10,662	964,942		10,662
G02-0017a		Risk Management		0.02%	25,201	25,201	-		25,201
G02-0017b		Risk Management - Workers Compensation		0.04%	142,861	142,861	-		142,861
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)		0.00%	5	5	-		5
G02-0021a		Plant Management (Leases)		0.48%	179,593	179,593	-		179,593
G02-0021b		Plant Management (Repairs)		0.02%	12,846	12,846	-		12,846
G02-0021c		Plant Management (Materials Transfer)		0.00%	208	208	-		208
G02-0021d		Plant Management (Energy)			-	-	-		-
G02-0021f		Plant Management FR & R		0.00%	561	561	-		561
G02-0024		MN Bookstore		0.02%	23,264	23,264	-		23,264
G02-0028		Office Supply Connection - Closed in FY2010		0.00%	-	-	-		-
G02-0029a		Cooperative Purchasing (CPV)		0.04%	4,852	4,852	-		4,852
G02-0029b		Cooperative Purchasing (MMCAP)		0.04%	7,867	7,867	-		7,867
G02-0031		Central Mail		0.04%	46,762	46,762	-		46,762
G02-0034		Other Non-Allocable		0.00%	63	63	-		63
G02-0036		Demography		0.00%	-	-	-		-
G02-0037		Mn Geospatial Information Office		0.00%	43	43	30,675		43
G02-0037a		MnGeo Service Bureau		0.00%	-	-	-		-
G02-0038		Environmental Quality Board (transferred to MPCA in FY12		0.00%	-	-	-		-
G02-0042		Surplus Services		0.02%	15,147	15,147	201,160		15,147
G02-0043		Surplus Services - Federal			-	-	-		-
G02-0044		RECS - Energy		0.00%	-	-	-		-
G02-0045		SmART FMR		0.01%	371	371	-		371
G02-0046		SmART HR		0.01%	586	586	-		586
G02-0047		Grants Recovery		0.00%	-	-	-		-
G02-0048		Arts & Cultural Heritage		0.00%	2,376	2,376	-		2,376
G02-0049		Materials Management		0.00%	-	-	-		-

Statewide Cos cation 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)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4
			MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support
	B04	AGRICULTURE DEPT		1.06%	424,408	424,408	7,127,421		424,408
	B11	COSMETOLOGIST EXAMINERS BOARD		0.02%	19,797	19,797	-		19,797
	B13	COMMERCE DEPT		0.75%	543,309	543,309	140,079,707		543,309
	B14	ANIMAL HEALTH BOARD		0.14%	21,166	21,166	607,705		21,166
	B15	BARBER EXAMINERS BOARD		0.00%	4,805	4,805	-		4,805
	B20	EXPLORE MINNESOTA TOURISM		0.09%	22,928	22,928	-		22,928
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.93%	6,705,377	6,705,377	1,293,818,668		6,705,377
	B24	PUBLIC FACILITIES AUTHORITY		0.02%	17,408	17,408	-		17,408
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	879	879	38,500		879
	B34	HOUSING FINANCE AGENCY		0.45%	143,991	143,991	-		143,991
	B41	WORKERS COMP COURT OF APPEALS		0.02%	2,178	2,178	-		2,178
	B42	LABOR AND INDUSTRY DEPT		0.69%	900,941	900,941	5,562,574		900,941
	B43	IRON RANGE RESOURCES		0.16%	69,262	69,262	-		69,262
	B7E	ARCHITECTURE, ENGINEERING BD		0.02%	12,757	12,757	-		12,757
	B7G	COMBATIVE SPORTS COMMISSION		0.00%	133	133	-		133
	B7P	ACCOUNTANCY BOARD		0.01%	11,708	11,708	-		11,708
	B7S	PRIVATE DETECTIVES BOARD		0.00%	954	954	-		954
	B82	PUBLIC UTILITIES COMM		0.28%	110,144	110,144	-		110,144
	B9D	AMATEUR SPORTS COMM		0.00%	700	700	-		700
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	14	14	-		14
	E25	CENTER FOR ARTS EDUCATION		0.17%	47,118	47,118	-		47,118
	E26	MN STATE COLLEGES/UNIVERSITIES		25.18%	10,422,830	10,422,830	1,126,048,491		10,422,830
	E37	EDUCATION DEPARTMENT		0.66%	1,689,990	1,689,990	738,202,277		1,689,990
	E40	HISTORICAL SOCIETY		0.00%	1,371	1,371	-		1,371
	E44	MINNESOTA STATE ACADEMIES		0.41%	65,629	65,629	-		65,629
	E50	ARTS BOARD		0.04%	44,988	44,988	1,075,942		44,988
	E60	OFFICE OF HIGHER EDUCATION		0.14%	95,204	95,204	-		95,204
	E77	ZOOLOGICAL BOARD		0.50%	144,280	144,280	-		144,280
	E81	UNIVERSITY OF MINNESOTA		0.00%	3,641	3,641	-		3,641
	E95	HUMANITIES COMMISSION		0.00%	178	178	-		178
	E97	SCIENCE MUSEUM		0.00%	26	26	-		26
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	199	199	-		199
	G03	LOTTERY		0.25%	10,530	10,530	-		10,530
	G05	RACING COMMISSION		0.04%	58,466	58,466	-		58,466
	G06	ATTORNEY GENERAL		0.46%	58,256	58,256	1,088,245		58,256
	G09	GAMBLING CONTROL BOARD		0.05%	7,787	7,787	-		7,787
	G10	MINNESOTA MANAGEMENT & BUDGET		0.38%	105,159	105,159	3,946,709		105,159
	G17	HUMAN RIGHTS DEPT		0.05%	7,682	7,682	-		7,682
	G19	INDIAN AFFAIRS COUNCIL		0.01%	5,938	5,938	-		5,938
	G38	INVESTMENT BOARD		0.03%	4,842	4,842	-		4,842
	G39	GOVERNORS OFFICE		0.08%	8,648	8,648	23,169,990		8,648
	G45	MEDIATION SERVICES DEPT		0.02%	2,858	2,858	-		2,858
	G46	MN.IT		3.23%	276,961	276,961	29,771		276,961
	G53	SECRETARY OF STATE		0.13%	56,347	56,347	882,106		56,347
	G61	OFFICE OF THE STATE AUDITOR		0.18%	1,557	1,557	-		1,557
	G62	MINN STATE RETIREMENT SYSTEM		0.16%	200,431	200,431	-		200,431
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%	285,226	285,226	-		285,226
	G67	REVENUE DEPT		2.45%	162,549	162,549	-		162,549
	G69	TEACHERS RETIREMENT ASSOC		0.12%	302,003	302,003	-		302,003
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	4,289,941	4,289,941	-		4,289,941
	G92	OMBUDSPERSON FOR FAMILIES		0.01%	1,627	1,627	-		1,627
	G96	UNIFORM LAWS COMMISSION		0.00%	125	125	-		125
	G9J	CAMPAIGN FINANCE BOARD		0.01%	9,505	9,505	-		9,505
	G9K	ADMINISTRATIVE HEARINGS		0.11%	42,367	42,367	-		42,367
	G9L	BLACK MINNESOTANS COUNCIL		0.01%	3,066	3,066	-		3,066

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)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4
			MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support
	G9M	CHICANO LATINO AFFAIRS COUNCIL		0.01%	4,647	4,647	-		4,647
	G9N	ASIAN-PACIFIC COUNCIL		0.01%	3,610	3,610	-		3,610
	G9Q	MMB DEBT SERVICE		0.00%	6,438	6,438	-		6,438
	G9R	MMB NON-OPERATING		0.00%	8,251,408	8,251,408	8,477,537		8,251,408
	G9X	CAPITOL AREA ARCHITECT		0.01%	1,551	1,551	-		1,551
	G9Y	DISABILITY COUNCIL		0.01%	5,730	5,730	-		5,730
	GPR	PAYROLL CLEARING		0.00%	266	266	-		266
	H12	HEALTH DEPT		2.49%	763,942	763,942	262,438,856		763,942
	H55	HUMAN SERVICES DEPT		2.83%	11,483,713	11,483,713	6,613,949,313		11,483,713
	H55b	HUMAN SERVICES SOS		6.60%	777,517	777,517	-		777,517
	H55c	HUMAN SERVICES MSOP		1.28%	96,327	96,327	-		96,327
	H60	MMB - MnSURE		0.00%	22,459	22,459	37,283,659		22,459
	H75	VETERANS AFFAIRS DEPT		2.39%	324,914	324,914	1,521,609		324,914
	H7B	MEDICAL PRACTICE BOARD		0.03%	25,691	25,691	-		25,691
	H7C	NURSING BOARD		0.05%	25,625	25,625	-		25,625
	H7D	PHARMACY BOARD		0.02%	17,834	17,834	61,872		17,834
	H7F	DENTISTRY BOARD		0.03%	20,211	20,211	-		20,211
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%	7,367	7,367	-		7,367
	H7J	OPTOMETRY BOARD		0.00%	3,555	3,555	-		3,555
	H7K	NURSING HOME ADMIN BOARD		0.02%	7,467	7,467	-		7,467
	H7L	SOCIAL WORK BOARD		0.02%	18,340	18,340	-		18,340
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%	5,194	5,194	-		5,194
	H7Q	PODIATRIC MEDICINE		0.00%	3,206	3,206	-		3,206
	H7R	VETERINARY MEDICINE BOARD		0.00%	5,410	5,410	-		5,410
	H7S	EMERGENCY MEDICAL SERVICES BD		0.02%	12,311	12,311	131,536		12,311
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%	3,676	3,676	-		3,676
	H7V	PSYCHOLOGY BOARD		0.02%	9,901	9,901	-		9,901
	H7W	PHYSICAL THERAPY BOARD		0.00%	7,495	7,495	-		7,495
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%	17,346	17,346	-		17,346
	H9G	OMBUDSMAN MH/DD		0.03%	3,690	3,690	-		3,690
	J33	TRIAL COURTS		3.32%	1,625,063	1,625,063	1,154,023		1,625,063
	J50	GUARDIAN AD LITEM BOARD		0.38%	33,175	33,175	-		33,175
	J52	PUBLIC DEFENSE BOARD		0.88%	51,226	51,226	-		51,226
	J58	COURT OF APPEALS		0.13%	4,768	4,768	-		4,768
	J65	SUPREME COURT		0.47%	109,982	109,982	604,323		109,982
	J68	TAX COURT		0.01%	2,265	2,265	-		2,265
	J70	JUDICIAL STANDARDS BOARD		0.00%	1,867	1,867	-		1,867
	L10	LEGISLATURE		0.13%	22,359	22,359	-		22,359
	L49	LEGISLATIVE AUDITOR		0.09%	2	2	-		2
	P01	MILITARY AFFAIRS DEPT		0.51%	276,590	276,590	56,692,215		276,590
	P07	PUBLIC SAFETY DEPT		3.48%	3,083,443	3,083,443	120,670,670		3,083,443
	P78	CORRECTIONS DEPT		6.65%	802,523	802,523	1,046,657		802,523
	P7T	PEACE OFFICERS BOARD (POST)		0.02%	7,930	7,930	-		7,930
	P9E	SENTENCING GUIDELINES COMM		0.01%	1,932	1,932	-		1,932
	R28	MINN CONSERVATION CORPS		0.00%	70	70	-		70
	R29	NATURAL RESOURCES DEPT		9.71%	3,694,810	3,694,810	39,588,714		3,694,810
	R32	POLLUTION CONTROL AGENCY		1.69%	454,621	454,621	22,765,495		454,621
	R9P	WATER & SOIL RESOURCES BOARD		0.21%	54,340	54,340	1,196,627		54,340
	T79	TRANSPORTATION DEPT		13.68%	17,497,978	17,497,978	736,550,000		17,497,978
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%	101,241	101,241	-		101,241
		OTHER		0.00%	38,033	38,033	-		38,033
		Total	3,801,066	99.76%	77,999,355	77,999,355	11,247,473,838	13,776,777	77,999,355
		Source	3,801,066	99.76%	77,999,355	77,999,355	11,247,473,838	13,776,777	77,999,355
		Difference (Total - Source)	0	0.00%	0	0	0	0	0

State Cost Allocation Plan
 Exhibit D - Allocation Statistics

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			30.5	30.6	30.7	30.8	31.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			30.5	30.6	30.7	30.8	31.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
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					
18	18	BPAS (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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 Suppc					
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				122	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					3,181,331
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services	0.00%	-	0.00%		
G45-14.3	G45-14.3	State Agencies	0.00%	3	0.00%		
G45-14.4	G45-14.4	Mediation/Representation - General	0.00%	-	0.00%		
L49-15.2	L49-15.2	Legislative Auditor	0.00%	87	0.00%	5,909	

State Cost Allocation Plan
 Exhibit D - Allocation Statistics

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			30.5	30.6	30.7	30.8	31.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
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%	257	0.00%	12,535	
G61-16.3	G61-16.3	State Auditor General	0.00%	-	0.00%		
17.0	17	SWIFT (Internally Developed Software Amortized over 10		-			
18	18	BPAS (Internally Developed Software Amortized over 10)		-			
	99YYY	Consumer Agencies	0.00%	-	0.00%		
	G02-0002	State Archaeology	0.01%	60	0.01%	1,254	
	G02-0003	Public Broadcasting	0.00%	14	0.00%	334	
	G02-0005	Materials Service and Distribution		-		-	
	G02-0007	Information Policy Analysis	0.01%	93	0.01%	3,139	
	G02-0009	Real Estate and Construction Services	0.02%	139	0.02%	29,810	
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	-	0.00%	6	
	G02-0012	STAR	0.01%	138	0.01%	31,302	
	G02-0013	Volunteer Services		-		-	
	G02-0014	Capital Group Parking	0.06%	105	0.06%	42,700	
	G02-0015a	Fleet Services	0.02%	2	0.02%	167,733	
	G02-0016	Development Disabilities	0.01%	166	0.01%	10,662	
	G02-0017a	Risk Management	0.02%	-	0.02%	25,201	
	G02-0017b	Risk Management - Workers Compensation	0.04%	241	0.04%	142,861	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	4	0.00%	5	
	G02-0021a	Plant Management (Leases)	0.48%	539	0.48%	179,593	
	G02-0021b	Plant Management (Repairs)	0.02%	44	0.02%	12,846	
	G02-0021c	Plant Management (Materials Transfer)	0.00%	1	0.00%	208	
	G02-0021d	Plant Management (Energy)		-		-	
	G02-0021f	Plant Management FR & R	0.00%	55	0.00%	561	
	G02-0024	MN Bookstore	0.02%	111	0.02%	23,264	
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%	-	0.00%	-	
	G02-0029a	Cooperative Purchasing (CPV)	0.04%	79	0.04%	4,852	
	G02-0029b	Cooperative Purchasing (MMCAP)	0.04%	76	0.04%	7,867	
	G02-0031	Central Mail	0.04%	39	0.04%	46,762	
	G02-0034	Other Non-Allocable	0.00%	-	0.00%	63	
	G02-0036	Demography	0.00%	-	0.00%	-	
	G02-0037	Mn Geospatial Information Office	0.00%	-	0.00%	43	
	G02-0037a	MnGeo Service Bureau	0.00%	-	0.00%	-	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	0.00%	-	0.00%	-	
	G02-0042	Surplus Services	0.02%	61	0.02%	15,147	
	G02-0043	Surplus Services - Federal		42		-	
	G02-0044	RECS - Energy	0.00%	-	0.00%	-	
	G02-0045	SmART FMR	0.01%	26	0.01%	371	
	G02-0046	SmART HR	0.01%	34	0.01%	586	
	G02-0047	Grants Recovery	0.00%	-	0.00%	-	
	G02-0048	Arts & Cultural Heritage	0.00%	142	0.00%	2,376	
	G02-0049	Materials Management	0.00%	-	0.00%	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			30.5	30.6	30.7	30.8	31.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	B04	AGRICULTURE DEPT	1.06%	13,397	1.06%	424,408	
	B11	COSMETOLOGIST EXAMINERS BOARD	0.02%	200	0.02%	19,797	
	B13	COMMERCE DEPT	0.75%	3,417	0.75%	543,309	
	B14	ANIMAL HEALTH BOARD	0.14%	859	0.14%	21,166	
	B15	BARBER EXAMINERS BOARD	0.00%	147	0.00%	4,805	
	B20	EXPLORE MINNESOTA TOURISM	0.09%	719	0.09%	22,928	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.93%	4,335	2.93%	6,705,377	
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	1,202	0.02%	17,408	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	73	0.00%	879	
	B34	HOUSING FINANCE AGENCY	0.45%	1,083	0.45%	143,991	
	B41	WORKERS COMP COURT OF APPEALS	0.02%	57	0.02%	2,178	
	B42	LABOR AND INDUSTRY DEPT	0.69%	1,562	0.69%	900,941	
	B43	IRON RANGE RESOURCES	0.16%	724	0.16%	69,262	
	B7E	ARCHITECTURE, ENGINEERING BD	0.02%	65	0.02%	12,757	
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	18	0.00%	133	
	B7P	ACCOUNTANCY BOARD	0.01%	56	0.01%	11,708	
	B7S	PRIVATE DETECTIVES BOARD	0.00%	39	0.00%	954	
	B82	PUBLIC UTILITIES COMM	0.28%	223	0.28%	110,144	
	B9D	AMATEUR SPORTS COMM	0.00%	25	0.00%	700	
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	2	0.00%	14	
	E25	CENTER FOR ARTS EDUCATION	0.17%	1,791	0.17%	47,118	
	E26	MN STATE COLLEGES/UNIVERSITIES	25.18%	8,556	25.18%	10,422,830	
	E37	EDUCATION DEPARTMENT	0.66%	6,337	0.66%	1,689,990	
	E40	HISTORICAL SOCIETY	0.00%	72	0.00%	1,371	
	E44	MINNESOTA STATE ACADEMIES	0.41%	2,578	0.41%	65,629	
	E50	ARTS BOARD	0.04%	493	0.04%	44,988	
	E60	OFFICE OF HIGHER EDUCATION	0.14%	1,827	0.14%	95,204	
	E77	ZOOLOGICAL BOARD	0.50%	2,077	0.50%	144,280	
	E81	UNIVERSITY OF MINNESOTA	0.00%	117	0.00%	3,641	
	E95	HUMANITIES COMMISSION	0.00%	11	0.00%	178	
	E97	SCIENCE MUSEUM	0.00%	3	0.00%	26	
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	9	0.00%	199	
	G03	LOTTERY	0.25%	226	0.25%	10,530	
	G05	RACING COMMISSION	0.04%	446	0.04%	58,466	
	G06	ATTORNEY GENERAL	0.46%	1,019	0.46%	58,256	
	G09	GAMBLING CONTROL BOARD	0.05%	201	0.05%	7,787	
	G10	MINNESOTA MANAGEMENT & BUDGET	0.38%	1,711	0.38%	105,159	
	G17	HUMAN RIGHTS DEPT	0.05%	324	0.05%	7,682	
	G19	INDIAN AFFAIRS COUNCIL	0.01%	123	0.01%	5,938	
	G38	INVESTMENT BOARD	0.03%	69	0.03%	4,842	
	G39	GOVERNORS OFFICE	0.08%	269	0.08%	8,648	
	G45	MEDIATION SERVICES DEPT	0.02%	75	0.02%	2,858	
	G46	MN.IT	3.23%	2,488	3.23%	276,961	
	G53	SECRETARY OF STATE	0.13%	799	0.13%	56,347	
	G61	OFFICE OF THE STATE AUDITOR	0.18%	85	0.18%	1,557	
	G62	MINN STATE RETIREMENT SYSTEM	0.16%	183	0.16%	200,431	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	197	0.13%	285,226	
	G67	REVENUE DEPT	2.45%	4,720	2.45%	162,549	
	G69	TEACHERS RETIREMENT ASSOC	0.12%	59	0.12%	302,003	
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	871	0.00%	4,289,941	
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	52	0.01%	1,627	
	G96	UNIFORM LAWS COMMISSION	0.00%	11	0.00%	125	
	G9J	CAMPAIGN FINANCE BOARD	0.01%	204	0.01%	9,505	
	G9K	ADMINISTRATIVE HEARINGS	0.11%	262	0.11%	42,367	
	G9L	BLACK MINNESOTANS COUNCIL	0.01%	106	0.01%	3,066	

State Cost Allocation Plan
 Exhibit D - Allocation Statistics

		SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	
		30.5	30.6	30.7	30.8	31.2	
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-	0.01%	4,647	
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	119	0.01%	3,610	
	G9Q	MMB DEBT SERVICE	0.00%	1,265	0.00%	6,438	
	G9R	MMB NON-OPERATING	0.00%	1,371	0.00%	8,251,408	
	G9X	CAPITOL AREA ARCHITECT	0.01%	55	0.01%	1,551	
	G9Y	DISABILITY COUNCIL	0.01%	142	0.01%	5,730	
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	266	
	H12	HEALTH DEPT	2.49%	8,087	2.49%	763,942	
	H55	HUMAN SERVICES DEPT	2.83%	13,618	2.83%	11,483,713	
	H55b	HUMAN SERVICES SOS	6.60%	6,956	6.60%	777,517	
	H55c	HUMAN SERVICES MSOP	1.28%	3,045	1.28%	96,327	
	H60	MMB - MnSURE	0.00%	299	0.00%	22,459	
	H75	VETERANS AFFAIRS DEPT	2.39%	4,938	2.39%	324,914	
	H7B	MEDICAL PRACTICE BOARD	0.03%	267	0.03%	25,691	
	H7C	NURSING BOARD	0.05%	223	0.05%	25,625	
	H7D	PHARMACY BOARD	0.02%	338	0.02%	17,834	
	H7F	DENTISTRY BOARD	0.03%	344	0.03%	20,211	
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	194	0.01%	7,367	
	H7J	OPTOMETRY BOARD	0.00%	140	0.00%	3,555	
	H7K	NURSING HOME ADMIN BOARD	0.02%	451	0.02%	7,467	
	H7L	SOCIAL WORK BOARD	0.02%	197	0.02%	18,340	
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	182	0.00%	5,194	
	H7Q	PODIATRIC MEDICINE	0.00%	133	0.00%	3,206	
	H7R	VETERINARY MEDICINE BOARD	0.00%	145	0.00%	5,410	
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	458	0.02%	12,311	
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	145	0.00%	3,676	
	H7V	PSYCHOLOGY BOARD	0.02%	178	0.02%	9,901	
	H7W	PHYSICAL THERAPY BOARD	0.00%	177	0.00%	7,495	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	240	0.01%	17,346	
	H9G	OMBUDSMAN MH/DD	0.03%	186	0.03%	3,690	
	J33	TRIAL COURTS	3.32%	7,538	3.32%	1,625,063	
	J50	GUARDIAN AD LITEM BOARD	0.38%	834	0.38%	33,175	
	J52	PUBLIC DEFENSE BOARD	0.88%	2,024	0.88%	51,226	
	J58	COURT OF APPEALS	0.13%	80	0.13%	4,768	
	J65	SUPREME COURT	0.47%	1,491	0.47%	109,982	
	J68	TAX COURT	0.01%	33	0.01%	2,265	
	J70	JUDICIAL STANDARDS BOARD	0.00%	52	0.00%	1,867	
	L10	LEGISLATURE	0.13%	605	0.13%	22,359	
	L49	LEGISLATIVE AUDITOR	0.09%	6	0.09%	2	
	P01	MILITARY AFFAIRS DEPT	0.51%	1,112	0.51%	276,590	
	P07	PUBLIC SAFETY DEPT	3.48%	28,025	3.48%	3,083,443	
	P78	CORRECTIONS DEPT	6.65%	14,735	6.65%	802,523	
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	288	0.02%	7,930	
	P9E	SENTENCING GUIDELINES COMM	0.01%	60	0.01%	1,932	
	R28	MINN CONSERVATION CORPS	0.00%	17	0.00%	70	
	R29	NATURAL RESOURCES DEPT	9.71%	38,756	9.71%	3,694,810	
	R32	POLLUTION CONTROL AGENCY	1.69%	10,561	1.69%	454,621	
	R9P	WATER & SOIL RESOURCES BOARD	0.21%	2,060	0.21%	54,340	
	T79	TRANSPORTATION DEPT	13.68%	21,539	13.68%	17,497,978	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	37	0.00%	101,241	
		OTHER	0.00%	428	0.00%	38,033	
		Total	99.76%	243,306	99.76%	77,999,355	3,181,331
		Source	99.76%	243,306	99.76%	77,999,355	3,181,331
		Difference (Total - Source)	0.00%	0	0.00%	0	0

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
31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Equipment Use Charge						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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 Suppc						
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						
G10-13.5	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						

Statewide 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
31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
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						
18	18	BPAS (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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 Suppc						
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						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services	0.00%	-		0.00%		
G45-14.3	G45-14.3	State Agencies	0.00%	61,688		0.00%		
G45-14.4	G45-14.4	Mediation/Representation - General	0.00%	(3,526)		0.00%		
L49-15.2	L49-15.2	Legislative Auditor	0.00%			0.00%		

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
31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
L49-15.3	L49-15.3	Financial Audits		0.00%		2,373,257		
L49-15.4	L49-15.4	Program Audits		0.00%		1,207,844		
L49-15.5	L49-15.5	Single Audits		0.00%		725,012		
L49-15.6	L49-15.6	Audit Comm		0.00%		-		
L49-15.7	L49-15.7	Financial Audit- Outdoors		0.00%		25,055		
L49-15.8	L49-15.8	Financial Audit- Art		0.00%		48,207		
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				-		
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					4	-
G61-16.3	G61-16.3	State Auditor General	0.00%		0.00%			-
17.0	17	SWIFT (Internally Developed Software Amortized over 10						-
18	18	BPAS (Internally Developed Software Amortized over 10)						-
	99YYY	Consumer Agencies	0.00%		0.00%			-
	G02-0002	State Archaeology		0.01%	0.01%			-
	G02-0003	Public Broadcasting		0.00%	0.00%			-
	G02-0005	Materials Service and Distribution						-
	G02-0007	Information Policy Analysis		0.01%	0.01%			-
	G02-0009	Real Estate and Construction Services		0.02%	0.02%		48	-
	G02-0010	Oil Overcharge (Stripper Wells)		0.00%	0.00%			-
	G02-0012	STAR		0.01%	0.01%			-
	G02-0013	Volunteer Services						-
	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	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%		0.00%			-
	G02-0021a	Plant Mangement (Leases)	0.48%		0.48%			-
	G02-0021b	Plant Management (Repairs)	0.02%		0.02%			-
	G02-0021c	Plant Management (Materials Transfer)	0.00%		0.00%			-
	G02-0021d	Plant Management (Energy)						-
	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%			-
	G02-0029a	Cooperative Purchasing (CPV)	0.04%		0.04%		3	-
	G02-0029b	Cooperative Purchasing (MMCAP)	0.04%		0.04%		3	-
	G02-0031	Central Mail	0.04%		0.04%			-
	G02-0034	Other Non-Allocable	0.00%		0.00%			-
	G02-0036	Demography	0.00%		0.00%			-
	G02-0037	Mn Geospatial Information Office	0.00%		0.00%			-
	G02-0037a	MnGeo Service Bureau	0.00%		0.00%			-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	0.00%		0.00%			-
	G02-0042	Surplus Services	0.02%		0.02%			-
	G02-0043	Surplus Services - Federal						-
	G02-0044	RECS - Energy	0.00%		0.00%			-
	G02-0045	SmART FMR	0.01%		0.01%			-
	G02-0046	SmART HR	0.01%		0.01%			-
	G02-0047	Grants Recovery	0.00%		0.00%			-
	G02-0048	Arts & Cultural Heritage	0.00%		0.00%		32	-
	G02-0049	Materials Management	0.00%		0.00%			-

Statewide 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
31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	B04	AGRICULTURE DEPT	1.06%		1.06%		203	98
	B11	COSMETOLOGIST EXAMINERS BOARD	0.02%		0.02%		7	-
	B13	COMMERCE DEPT	0.75%		0.75%		815	-
	B14	ANIMAL HEALTH BOARD	0.14%		0.14%		10	-
	B15	BARBER EXAMINERS BOARD	0.00%		0.00%		-	-
	B20	EXPLORE MINNESOTA TOURISM	0.09%		0.09%		1	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.93%		2.93%		2,462	173
	B24	PUBLIC FACILITIES AUTHORITY	0.02%		0.02%		25	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%		0.00%		-	-
	B34	HOUSING FINANCE AGENCY	0.45%		0.45%		6	-
	B41	WORKERS COMP COURT OF APPEALS	0.02%		0.02%		-	-
	B42	LABOR AND INDUSTRY DEPT	0.69%		0.69%		357	-
	B43	IRON RANGE RESOURCES	0.16%		0.16%		33	-
	B7E	ARCHITECTURE, ENGINEERING BD	0.02%		0.02%		-	-
	B7G	COMBATIVE SPORTS COMMISSION	0.00%		0.00%		12	-
	B7P	ACCOUNTANCY BOARD	0.01%		0.01%		-	-
	B7S	PRIVATE DETECTIVES BOARD	0.00%		0.00%		-	-
	B82	PUBLIC UTILITIES COMM	0.28%		0.28%		217	-
	B9D	AMATEUR SPORTS COMM	0.00%		0.00%		21	-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%		0.00%		-	-
	E25	CENTER FOR ARTS EDUCATION	0.17%		0.17%		512	-
	E26	MN STATE COLLEGES/UNIVERSITIES	25.18%		25.18%		607	-
	E37	EDUCATION DEPARTMENT	0.66%		0.66%		1,803	3,730
	E40	HISTORICAL SOCIETY	0.00%		0.00%		166	-
	E44	MINNESOTA STATE ACADEMIES	0.41%		0.41%		326	-
	E50	ARTS BOARD	0.04%		0.04%		101	-
	E60	OFFICE OF HIGHER EDUCATION	0.14%		0.14%		242	-
	E77	ZOOLOGICAL BOARD	0.50%		0.50%		98	-
	E81	UNIVERSITY OF MINNESOTA	0.00%		0.00%		3	-
	E95	HUMANITIES COMMISSION	0.00%		0.00%		-	-
	E97	SCIENCE MUSEUM	0.00%		0.00%		-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%		0.00%		-	-
	G03	LOTTERY	0.25%		0.25%		261	-
	G05	RACING COMMISSION	0.04%		0.04%		273	-
	G06	ATTORNEY GENERAL	0.46%		0.46%		251	-
	G09	GAMBLING CONTROL BOARD	0.05%		0.05%		0	-
	G10	MINNESOTA MANAGEMENT & BUDGET	0.38%		0.38%		341	-
	G17	HUMAN RIGHTS DEPT	0.05%		0.05%		-	-
	G19	INDIAN AFFAIRS COUNCIL	0.01%		0.01%		13	193
	G38	INVESTMENT BOARD	0.03%		0.03%		1,940	-
	G39	GOVERNORS OFFICE	0.08%		0.08%		122	-
	G45	MEDIATION SERVICES DEPT	0.02%		0.02%		-	324
	G46	MN.IT	3.23%		3.23%		376	-
	G53	SECRETARY OF STATE	0.13%		0.13%		194	-
	G61	OFFICE OF THE STATE AUDITOR	0.18%		0.18%		157	-
	G62	MINN STATE RETIREMENT SYSTEM	0.16%		0.16%		1,382	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%		0.13%		1,020	-
	G67	REVENUE DEPT	2.45%		2.45%		3,357	299
	G69	TEACHERS RETIREMENT ASSOC	0.12%		0.12%		771	-
	G90	REVENUE INTERGOVT PAYMENTS	0.00%		0.00%		-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%		0.01%		-	-
	G96	UNIFORM LAWS COMMISSION	0.00%		0.00%		-	-
	G9J	CAMPAIGN FINANCE BOARD	0.01%		0.01%		2	-
	G9K	ADMINISTRATIVE HEARINGS	0.11%		0.11%		-	-
	G9L	BLACK MINNESOTANS COUNCIL	0.01%		0.01%		31	211

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
31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%		0.01%		13	229
	G9N	ASIAN-PACIFIC COUNCIL	0.01%		0.01%		13	229
	G9Q	MMB DEBT SERVICE	0.00%		0.00%		-	-
	G9R	MMB NON-OPERATING	0.00%		0.00%		-	-
	G9X	CAPITOL AREA ARCHITECT	0.01%		0.01%		-	-
	G9Y	DISABILITY COUNCIL	0.01%		0.01%		0	-
	GPR	PAYROLL CLEARING	0.00%		0.00%		-	-
	H12	HEALTH DEPT	2.49%		2.49%		440	155
	H55	HUMAN SERVICES DEPT	2.83%		2.83%		2,051	5,406
	H55b	HUMAN SERVICES SOS	6.60%		6.60%		487	-
	H55c	HUMAN SERVICES MSOP	1.28%		1.28%		795	-
	H60	MMB - MnSURE	0.00%		0.00%		-	-
	H75	VETERANS AFFAIRS DEPT	2.39%		2.39%		398	-
	H7B	MEDICAL PRACTICE BOARD	0.03%		0.03%		94	-
	H7C	NURSING BOARD	0.05%		0.05%		-	-
	H7D	PHARMACY BOARD	0.02%		0.02%		-	-
	H7F	DENTISTRY BOARD	0.03%		0.03%		6	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%		0.01%		-	-
	H7J	OPTOMETRY BOARD	0.00%		0.00%		-	-
	H7K	NURSING HOME ADMIN BOARD	0.02%		0.02%		-	-
	H7L	SOCIAL WORK BOARD	0.02%		0.02%		-	-
	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	0.02%		0.02%		-	-
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%		0.00%		-	-
	H7V	PSYCHOLOGY BOARD	0.02%		0.02%		4	-
	H7W	PHYSICAL THERAPY BOARD	0.00%		0.00%		-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%		0.01%		-	-
	H9G	OMBUDSMAN MH/DD	0.03%		0.03%		-	-
	J33	TRIAL COURTS	3.32%		3.32%		627	-
	J50	GUARDIAN AD LITEM BOARD	0.38%		0.38%		-	-
	J52	PUBLIC DEFENSE BOARD	0.88%		0.88%		-	-
	J58	COURT OF APPEALS	0.13%		0.13%		-	-
	J65	SUPREME COURT	0.47%		0.47%		-	784
	J68	TAX COURT	0.01%		0.01%		-	-
	J70	JUDICIAL STANDARDS BOARD	0.00%		0.00%		-	-
	L10	LEGISLATURE	0.13%		0.13%		-	-
	L49	LEGISLATIVE AUDITOR	0.09%		0.09%		-	-
	P01	MILITARY AFFAIRS DEPT	0.51%		0.51%		74	-
	P07	PUBLIC SAFETY DEPT	3.48%		3.48%		530	2,886
	P78	CORRECTIONS DEPT	6.65%		6.65%		419	852
	P7T	PEACE OFFICERS BOARD (POST)	0.02%		0.02%		-	-
	P9E	SENTENCING GUIDELINES COMM	0.01%		0.01%		-	-
	R28	MINN CONSERVATION CORPS	0.00%		0.00%		-	-
	R29	NATURAL RESOURCES DEPT	9.71%		9.71%		707	1,779
	R32	POLLUTION CONTROL AGENCY	1.69%		1.69%		216	-
	R9P	WATER & SOIL RESOURCES BOARD	0.21%		0.21%		409	936
	T79	TRANSPORTATION DEPT	13.68%		13.68%		1,579	1,797
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		0.00%		5	-
		OTHER	0.00%		0.00%		-	-
		Total	99.76%	58,162	99.76%	4,379,375	27,510	20,079
		Source	99.76%	58,162	99.76%	4,379,375	27,510	20,079
		Difference (Total - Source)	0.00%	0	0.00%	0	0	0

State Post Allocation Plan
Exhibit D - Allocation Statistics

Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
33.5	33.6	33.7	33.8	33.9

Schedule No.	DP#	Name	Single Audits	Audit Committee	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 Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
33.5	33.6	33.7	33.8	33.9

Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
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					
18	18	BPAS (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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 Suppc					
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					
G10-13.5	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					

State Post Allocation Plan
 Exhibit D - Allocation Statistics

Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
33.5	33.6	33.7	33.8	33.9

Schedule

No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
L49-15.3	L49-15.3	Financial Audits		2,373,257			
L49-15.4	L49-15.4	Program Audits		1,207,844			
L49-15.5	L49-15.5	Single Audits		725,012			
L49-15.6	L49-15.6	Audit Comm		-			
L49-15.7	L49-15.7	Financial Audit- Outdoors		25,055			
L49-15.8	L49-15.8	Financial Audit- Art		48,207			
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	-		-		
18	18	BPAS (Internally Developed Software Amortized over 10)	-		-		
	99YYY	Consumer Agencies	-		-		
	G02-0002	State Archaeology	-		-		
	G02-0003	Public Broadcasting	-		-		
	G02-0005	Materials Service and Distribution	-		-		
	G02-0007	Information Policy Analysis	-		-		
	G02-0009	Real Estate and Construction Services	-		-		
	G02-0010	Oil Overcharge (Stripper Wells)	-		-		
	G02-0012	STAR	-		-		
	G02-0013	Volunteer Services	-		-		
	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)	-		-		
	G02-0021d	Plant Management (Energy)	-		-		
	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	-		-		
		Environmental Quality Board (transferred to MPCA in	-		-		
	G02-0038	FY12	-		-		
	G02-0042	Surplus Services	-		-		
	G02-0043	Surplus Services - Federal	-		-		
	G02-0044	RECS - Energy	-		-		
	G02-0045	SmART FMR	-		-		
	G02-0046	SmART HR	-		-		
	G02-0047	Grants Recovery	-		-		
	G02-0048	Arts & Cultural Heritage	-		-	610	
	G02-0049	Materials Management	-		-		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
33.5	33.6	33.7	33.8	33.9

Schedule

Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
	B04	AGRICULTURE DEPT	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPT	405	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2,252	-	-	-	-
	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	1,675	-	-	36	-
	E40	HISTORICAL SOCIETY	-	-	-	49	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	19	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	28	-
	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	MN.IT	-	-	-	-	-
	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	-	-	-	-	-

State Cost Allocation Plan
 Exhibit D - Allocation Statistics

Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
33.5	33.6	33.7	33.8	33.9

Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
	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	934	-	-	-	-
	H55	HUMAN SERVICES DEPT	4,876	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MMB - MnSURE	-	-	-	-	-
	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	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	214	-	-	-	-
	P07	PUBLIC SAFETY DEPT	395	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	386	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPT	229	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
		OTHER	-	-	-	-	-
		Total	10,979	4,379,375	386	741	0
		Source	10,979	4,379,375	386	741	-
		Difference (Total - Source)	0	0	0	0	0

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
33.10	33.11	33.12	33.13	33.14

Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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 Supp					
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					
G10-13.5	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					

Statewide Budget Allocation Plan
Exhibit D - Allocation Statistics

Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
33.10	33.11	33.12	33.13	33.14

Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program 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					
18	18	BPAS (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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 Supp					
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					
G10-13.5	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

Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
33.10	33.11	33.12	33.13	33.14

Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
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	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10)	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-
	G02-0013	Volunteer Services	-	-	-	-	-
	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)	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	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	-	-	-	-	-
		Environmental Quality Board (transferred to MPCA in	-	-	-	-	-
	G02-0038	FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	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	-	-	-	-	-

Statewide Budget Allocation Plan
 Exhibit D - Allocation Statistics

Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
33.10	33.11	33.12	33.13	33.14

Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	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	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	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	-	-	-	-	-

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
33.10	33.11	33.12	33.13	33.14

Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	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	-	-	-	-	-
	H60	MMB - MnSURE	-	-	-	-	-
	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	-	-	-	-	-
	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 OTHER	-	-	-	-	-
		Total	0	0	0	0	0
		Source	-	-	-	-	-
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users
34.2	35.0	36.0

Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
	1.2	Equipment Use Charge				1,662,980
G02-3.0	G02-3.0	Department of Administration				0
G02-3.2	G02-3.2	Admin Management Services				0
G02-3.3	G02-3.3	Commissioner's Office				2,211,599
G02-3.4	G02-3.4	Human Resources				1,325,485
G02-3.5	G02-3.5	Financial Management and Reporting				2,236,393
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				23
G02-4.2	G02-4.2	Government & Citizen Services				16,869
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				1,409,131
G02-4.7	G02-4.7	Real Property				2,241,360
G02-4.8	G02-4.8	Materials Management Division				5,827,684
G02-4.10	G02-4.10	Central Mail				1,315,164
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				696,847
G02-4.12	G02-4.12	Grants Management				326,285
G46-6.2	G46-6.2	Minnesota Information Technology				13,975,594
G46-6.3	G46-6.3	IT Spend				9,103,542
G46-6.4	G46-6.4	Enterprise IT Security				408,000
G46-6.5	G46-6.5	MnIT - Non allocable				0
G10-8.2	G10-8.2	Minnesota Management & Budget				21,274,148
G10-8.3	G10-8.3	Internal Controls & Accountability				1,301,430
G10-9.2	G10-9.2	Treasury Division				51
G10-9.3	G10-9.3	Treasury				5,657,675
G10-9.4	G10-9.4	Treasury - Other				0
G10-10.2	G10-10.2	MMB - Budget Division				36
G10-10.3	G10-10.3	Analysis & Control (EBO's)				2,559,129
G10-10.4	G10-10.4	Budget Operations and Planning				2,833,324
G10-10.5	G10-10.5	Budget Division - Non Allocable				0
G10-11.2	G10-11.2	MMB - Accounting Division				53,640
G10-11.3	G10-11.3	Central Payroll				4,758,108
G10-11.4	G10-11.4	Accounting Services				4,842,407
G10-11.5	G10-11.5	Financial Reporting				5,599,353
G10-11.6	G10-11.6	Financial Reporting - Single Audit				149,036
G10-11.7	G10-11.7	Accounting Services - Non Allocable				0
G10-12.2	G10-12.2	MMB I.T - Management and Administration				1,860,310
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp				-1,857,207
G10-12.5	G10-12.5	Personnel Operations and System Support				3,993,547
G10-12.6	G10-12.6	Budget Service - Computer Operations				495,000
G10-12.7	G10-12.7	Personnel Operations Special Billing				21,495,303
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				22,996,765
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable				15
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				96
G10-13.3	G10-13.3	Personnel Administration				13,667,751
G10-13.5	G02-13.5	Employee Relations - Non Allocable				0
G45-14.2	G45-14.2	Mediation Services				135,970
G45-14.3	G45-14.3	State Agencies				199,969
G45-14.4	G45-14.4	Mediation/Representation - General				-7,052
L49-15.2	L49-15.2	Legislative Auditor				4,129,346
L49-15.3	L49-15.3	Financial Audits				10,714,586
L49-15.4	L49-15.4	Program Audits				3,623,532
L49-15.5	L49-15.5	Single Audits				2,996,811
L49-15.6	L49-15.6	Audit Comm				28,935
L49-15.7	L49-15.7	Financial Audit- Outdoors				103,564
L49-15.8	L49-15.8	Financial Audit- Art				199,263
L49-15.9	L49-15.9	Financial Audit- Clean Water				0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users
34.2	35.0	36.0

Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
L49-15.11	L49-15.11	Program Audit- Outdoors				0
L49-15.12	L49-15.12	Program Audit- Art				0
L49-15.13	L49-15.13	Program Audit- Clean Water				0
L49-15.14	L49-15.14	Program Audit- Parks & Trails				0
G61-16.2	G61-16.2	State Auditor			-	1,282,051
G61-16.3	G61-16.3	State Auditor General				0
17	17	SWIFT (Internally Developed Software Amortized over 10			-	12,504,555
18	18	BPAS (Internally Developed Software Amortized over 10			-	348,424
99YYY	99YYY	Consumer Agencies				0
G02-3.0	G02-3.0	Department of Administration			8	3,738,194
G02-3.2	G02-3.2	Admin Management Services				2,171,547
G02-3.3	G02-3.3	Commissioner's Office				828,398
G02-3.4	G02-3.4	Human Resources				453,017
G02-3.5	G02-3.5	Financial Management and Reporting				739,450
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				0
G02-4.2	G02-4.2	Government & Citizen Services			-	6,464,320
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				471,612
G02-4.7	G02-4.7	Real Property				783,743
G02-4.8	G02-4.8	Materials Management Division				1,945,877
G02-4.10	G02-4.10	Central Mail				438,582
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				151,242
G02-4.12	G02-4.12	Grants Management				100,750
G46-6.2	G46-6.2	Minnesota Information Technology			-	13,594,903
G46-6.3	G46-6.3	IT Spend				4,551,771
G46-6.4	G46-6.4	Enterprise IT Security				0
G46-6.5	G46-6.5	MnIT - Non allocable				0
G10-8.2	G10-8.2	Minnesota Management & Budget			-	13,409,182
G10-8.3	G10-8.3	Internal Controls & Accountability			-	420,162
G10-9.2	G10-9.2	Treasury Division			-	1,342,710
G10-9.3	G10-9.3	Treasury				1,342,382
G10-9.4	G10-9.4	Treasury - Other				0
G10-10.2	G10-10.2	MMB - Budget Division			-	1,344,590
G10-10.3	G10-10.3	Analysis & Control (EBO's)				638,093
G10-10.4	G10-10.4	Budget Operations and Planning				706,461
G10-10.5	G10-10.5	Budget Division - Non Allocable				0
G10-11.2	G10-11.2	MMB - Accounting Division			-	3,806,539
G10-11.3	G10-11.3	Central Payroll				1,203,315
G10-11.4	G10-11.4	Accounting Services				1,230,056
G10-11.5	G10-11.5	Financial Reporting				1,384,075
G10-11.6	G10-11.6	Financial Reporting - Single Audit				37,259
G10-11.7	G10-11.7	Accounting Services - Non Allocable				0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			-	14,386,395
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc				1,602,793
G10-12.5	G10-12.5	Personnel Operations and System Support				1,125,858
G10-12.6	G10-12.6	Budget Service - Computer Operations				0
G10-12.7	G10-12.7	Personnel Operations Special Billing				5,746,299
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				5,301,944
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	259
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-	3,181,524
G10-13.3	G10-13.3	Personnel Administration				3,181,427
G10-13.5	G02-13.5	Employee Relations - Non Allocable				0
G45-14.2	G45-14.2	Mediation Services				135,842
G45-14.3	G45-14.3	State Agencies				61,694
G45-14.4	G45-14.4	Mediation/Representation - General				-3,526
L49-15.2	L49-15.2	Legislative Auditor				1,529,593

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users
34.2	35.0	36.0

Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
L49-15.3	L49-15.3	Financial Audits				4,746,513
L49-15.4	L49-15.4	Program Audits				2,415,688
L49-15.5	L49-15.5	Single Audits				1,450,024
L49-15.6	L49-15.6	Audit Comm				0
L49-15.7	L49-15.7	Financial Audit- Outdoors				50,110
L49-15.8	L49-15.8	Financial Audit- Art				96,415
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	L49-15.11	Program Audit- Outdoors				0
L49-15.12	L49-15.12	Program Audit- Art				0
L49-15.13	L49-15.13	Program Audit- Clean Water				0
L49-15.14	L49-15.14	Program Audit- Parks & Trails				0
G61-16.2	G61-16.2	State Auditor	-			814,342
G61-16.3	G61-16.3	State Auditor General	-			0
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-			0
18	18	BPAS (Internally Developed Software Amortized over 10)	-			0
	99YYY	Consumer Agencies	-			0
	G02-0002	State Archaeology	-	1,254	-	248,177
	G02-0003	Public Broadcasting	-	334	-	3,363,223
	G02-0005	Materials Service and Distribution	-	-	-	46
	G02-0007	Information Policy Analysis	-	3,139	-	584,360
	G02-0009	Real Estate and Construction Services	-	29,810	-	22,086,553
	G02-0010	Oil Overcharge (Stripper Wells)	-	6	-	96
	G02-0012	STAR	465,849	31,302	-	2,965,731
	G02-0013	Volunteer Services	-	-	-	2
	G02-0014	Capital Group Parking	-	42,700	-	5,074,426
	G02-0015a	Fleet Services	-	167,733	-	13,694,150
	G02-0016	Development Disabilities	964,942	10,662	-	5,874,274
	G02-0017a	Risk Management	-	25,201	-	9,665,284
	G02-0017b	Risk Management - Workers Compensation	-	142,861	-	35,374,523
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	5	-	168
	G02-0021a	Plant Mangement (Leases)	-	179,593	-	36,857,746
	G02-0021b	Plant Management (Repairs)	-	12,846	-	338,594
	G02-0021c	Plant Management (Materials Transfer)	-	208	-	7,682
	G02-0021d	Plant Management (Energy)	-	-	-	2
	G02-0021f	Plant Management FR & R	-	561	-	1,492,410
	G02-0024	MN Bookstore	-	23,264	-	1,753,901
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	0
	G02-0029a	Cooperative Purchasing (CPV)	-	4,852	-	2,303,441
	G02-0029b	Cooperative Purchasing (MMCAP)	-	7,867	-	6,587,038
	G02-0031	Central Mail	-	46,762	-	10,489,454
	G02-0034	Other Non-Allocable	-	63	-	30,231,021
	G02-0036	Demography	-	-	-	2,135
	G02-0037	Mn Geospatial Information Office	30,675	43	-	123,526
	G02-0037a	MnGeo Service Bureau	-	-	-	154
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	392
	G02-0042	Surplus Services	201,160	15,147	-	2,258,458
	G02-0043	Surplus Services - Federal	-	-	-	192
	G02-0044	RECS - Energy	-	-	-	0
	G02-0045	SmART FMR	-	371	-	152,127
	G02-0046	SmART HR	-	586	-	67,123
	G02-0047	Grants Recovery	-	-	-	0
	G02-0048	Arts & Cultural Heritage	-	2,376	-	15,242,748
	G02-0049	Materials Management	-	-	-	12

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users
34.2	35.0	36.0

Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
	B04	AGRICULTURE DEPT	7,127,421	424,408	6	56,481,245
	B11	COSMETOLOGIST EXAMINERS BOARD	-	19,797	-	624,235
	B13	COMMERCE DEPT	140,079,707	543,309	3	685,460,151
	B14	ANIMAL HEALTH BOARD	607,705	21,166	1	4,399,625
	B15	BARBER EXAMINERS BOARD	-	4,805	-	208,634
	B20	EXPLORE MINNESOTA TOURISM	-	22,928	1	2,679,625
	B22	EMPLOYMENT & ECONOMIC DEVELOPMT	1,293,818,668	6,705,377	5	5,684,673,328
	B24	PUBLIC FACILITIES AUTHORITY	-	17,408	-	69,967,794
	B25	SCIENCE & TECHNOLOGY AUTHORITY	38,500	879	-	554,707
	B34	HOUSING FINANCE AGENCY	-	143,991	2	18,861,613
	B41	WORKERS COMP COURT OF APPEALS	-	2,178	-	93,106
	B42	LABOR AND INDUSTRY DEPT	5,562,574	900,941	4	53,537,287
	B43	IRON RANGE RESOURCES	-	69,262	1	47,794,613
	B7E	ARCHITECTURE, ENGINEERING BD	-	12,757	-	403,934
	B7G	COMBATIVE SPORTS COMMISSION	-	133	-	2,017
	B7P	ACCOUNTANCY BOARD	-	11,708	-	342,736
	B7S	PRIVATE DETECTIVES BOARD	-	954	1	14,883
	B82	PUBLIC UTILITIES COMM	-	110,144	3	3,130,323
	B9D	AMATEUR SPORTS COMM	-	700	-	1,582,071
	B9V	AGRICULTURE UTILIZATION RESRCH	-	14	-	208
	E25	CENTER FOR ARTS EDUCATION	-	47,118	1	1,903,065
	E26	MN STATE COLLEGES/UNIVERSITIES	1,126,048,491	10,422,830	6	5,007,021,590
	E37	EDUCATION DEPARTMENT	738,202,277	1,689,990	6	3,135,395,873
	E40	HISTORICAL SOCIETY	-	1,371	3	2,050,708
	E44	MINNESOTA STATE ACADEMIES	-	65,629	3	2,636,587
	E50	ARTS BOARD	1,075,942	44,988	1	66,652,561
	E60	OFFICE OF HIGHER EDUCATION	-	95,204	4	7,884,267
	E77	ZOOLOGICAL BOARD	-	144,280	2	5,372,777
	E81	UNIVERSITY OF MINNESOTA	-	3,641	3	52,260
	E95	HUMANITIES COMMISSION	-	178	-	2,639
	E97	SCIENCE MUSEUM	-	26	-	382
	E9W	HIGHER ED FACILITIES AUTHORITY	-	199	-	2,834
	G03	LOTTERY	-	10,530	-	8,522,269
	G05	RACING COMMISSION	-	58,466	2	1,529,763
	G06	ATTORNEY GENERAL	1,088,245	58,256	2	11,434,615
	G09	GAMBLING CONTROL BOARD	-	7,787	1	251,598
	G10	MINNESOTA MANAGEMENT & BUDGET	3,946,709	105,159	8	111,472,799
	G17	HUMAN RIGHTS DEPT	-	7,682	2	1,166,196
	G19	INDIAN AFFAIRS COUNCIL	-	5,938	-	1,534,841
	G38	INVESTMENT BOARD	-	4,842	2	3,485,644
	G39	GOVERNORS OFFICE	23,169,990	8,648	1	93,367,293
	G45	MEDIATION SERVICES DEPT	-	2,858	1	179,078
	G46	MN.IT	29,771	276,961	7	14,907,452
	G53	SECRETARY OF STATE	882,106	56,347	2	16,705,821
	G61	OFFICE OF THE STATE AUDITOR	-	1,557	3	182,548
	G62	MINN STATE RETIREMENT SYSTEM	-	200,431	3	30,741,909
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	285,226	1	14,076,814
	G67	REVENUE DEPT	-	162,549	5	96,196,758
	G69	TEACHERS RETIREMENT ASSOC	-	302,003	2	18,004,954
	G90	REVENUE INTERGOVT PAYMENTS	-	4,289,941	-	62,078,368
	G92	OMBUDSPERSON FOR FAMILIES	-	1,627	-	82,342
	G96	UNIFORM LAWS COMMISSION	-	125	-	1,846
	G9J	CAMPAIGN FINANCE BOARD	-	9,505	1	912,736
	G9K	ADMINISTRATIVE HEARINGS	-	42,367	1	3,321,819
	G9L	BLACK MINNESOTANS COUNCIL	-	3,066	-	68,817

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users
34.2	35.0	36.0

Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	4,647	-	96,422
	G9N	ASIAN-PACIFIC COUNCIL	-	3,610	-	85,202
	G9Q	MMB DEBT SERVICE	-	6,438	-	95,456
	G9R	MMB NON-OPERATING	8,477,537	8,251,408	-	149,438,506
	G9X	CAPITOL AREA ARCHITECT	-	1,551	-	57,068
	G9Y	DISABILITY COUNCIL	-	5,730	1	175,202
	GPR	PAYROLL CLEARING	-	266	-	3,724
	H12	HEALTH DEPT	262,438,856	763,942	12	1,312,573,013
	H55	HUMAN SERVICES DEPT	6,613,949,313	11,483,713	10	27,357,322,069
	H55b	HUMAN SERVICES SOS	-	777,517	-	28,875,605
	H55c	HUMAN SERVICES MSOP	-	96,327	-	4,537,712
	H60	MMB - MnSURE	37,283,659	22,459	3	405,870,563
	H75	VETERANS AFFAIRS DEPT	1,521,609	324,914	3	38,588,829
	H7B	MEDICAL PRACTICE BOARD	-	25,691	-	1,989,598
	H7C	NURSING BOARD	-	25,625	-	1,927,982
	H7D	PHARMACY BOARD	61,872	17,834	-	1,812,762
	H7F	DENTISTRY BOARD	-	20,211	-	797,613
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	7,367	-	165,840
	H7J	OPTOMETRY BOARD	-	3,555	-	76,396
	H7K	NURSING HOME ADMIN BOARD	-	7,467	-	1,190,574
	H7L	SOCIAL WORK BOARD	-	18,340	-	782,944
	H7M	MARRIAGE & FAMILY THERAPY BD	-	5,194	-	110,768
	H7Q	PODIATRIC MEDICINE	-	3,206	-	50,088
	H7R	VETERINARY MEDICINE BOARD	-	5,410	-	106,982
	H7S	EMERGENCY MEDICAL SERVICES BD	131,536	12,311	-	951,336
	H7U	DIETETICS & NUTRITION PRACTICE	-	3,676	-	87,078
	H7V	PSYCHOLOGY BOARD	-	9,901	-	390,802
	H7W	PHYSICAL THERAPY BOARD	-	7,495	-	257,528
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	17,346	-	416,944
	H9G	OMBUDSMAN MH/DD	-	3,690	2	1,073,404
	J33	TRIAL COURTS	1,154,023	1,625,063	-	60,368,547
	J50	GUARDIAN AD LITEM BOARD	-	33,175	-	1,043,994
	J52	PUBLIC DEFENSE BOARD	-	51,226	2	6,272,502
	J58	COURT OF APPEALS	-	4,768	1	1,131,585
	J65	SUPREME COURT	604,323	109,982	2	57,765,466
	J68	TAX COURT	-	2,265	-	128,878
	J70	JUDICIAL STANDARDS BOARD	-	1,867	-	49,196
	L10	LEGISLATURE	-	22,359	23	4,326,893
	L49	LEGISLATIVE AUDITOR	-	2	-	5,428
	P01	MILITARY AFFAIRS DEPT	56,692,215	276,590	3	240,720,198
	P07	PUBLIC SAFETY DEPT	120,670,670	3,083,443	9	987,094,017
	P78	CORRECTIONS DEPT	1,046,657	802,523	12	93,283,772
	P7T	PEACE OFFICERS BOARD (POST)	-	7,930	-	675,314
	P9E	SENTENCING GUIDELINES COMM	-	1,932	-	629,612
	R28	MINN CONSERVATION CORPS	-	70	-	1,066
	R29	NATURAL RESOURCES DEPT	39,588,714	3,694,810	4	456,247,041
	R32	POLLUTION CONTROL AGENCY	22,765,495	454,621	8	186,890,838
	R9P	WATER & SOIL RESOURCES BOARD	1,196,627	54,340	4	70,112,093
	T79	TRANSPORTATION DEPT	736,550,000	17,497,978	10	3,481,757,140
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	101,241	2	1,418,885
		OTHER	-	38,033	-	668,222
		Total	11,247,473,838	77,980,789	219	50,817,170,076
		Source	11,247,473,838	77,980,789	219	50,817,170,077
		Difference (Total - Source)	0	0	0	1

FY13 Net_allocable_costs_table

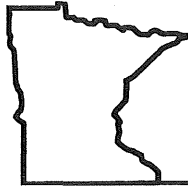
	A	B	C	D		F	G	H		I	L		M	N	O	P	Q	R	S
1	SWACAP			Schedule	Appro	Altmt	ALLTMT		Total	(Ind Cost/Grants/Capital)		Net	Schedule	FY 13	Allocable	FY 13	Non-alloc		
2										Unallowable or	Capital			(Actual)	by SWACAP	Non-	by SWACAP		
3	Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	Accounts	Non-allocable	Expenses	Allotment	Reclassifications	Allocable	Line	Allocable	Line		
4	1.2	1.2		Equipment Use Charge				831,490				831,490		831,490		831,490			
5	G02	G02-3.2	1000	ADMIN Management Services		ADMN	SPECIAL PROJECTS/PURCHASES			0	0	0		0		0			
6	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221001	COMMISSIONER'S OFFICE	432,706				432,706		432,706					
7	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221002	CO Copier Account	0			0	0		0					
8	G02	G02-3.3	1000	Commissioner's Office	G027103	G0221003	Back Office Benchmark Study	395,324			0	395,324		395,324					
9	Total	G02-3.3		Commissioner's Office													828,030		
10	G02	G02-3.4	1000	HR OPERATIONS	G027102	G0221041	Human Resources	452,651			0	452,651		452,651		452,651			
11	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020	FINANCIAL MGMT & REPORTING	739,112		0	0	739,112		739,112		739,112			
12	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029100	G0229090	In Lieu of Rent	8,158,000			0	8,158,000						8,158,000	
13	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029108	G0223102	Land Sales	112			0	112						112	
14	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029110	G0229227	Legislative Office Facility	0			0	0						0	
15	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229228	Rent Loss	0			0	0						0	
16	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229229	Relocation Appropriation	0			0	0						0	
17	Total	G02-3.6		Fiscal Agent - Non allocable														8,158,112	
18	G02	G02-4.5	1000	Real Estate & Construction Svcs	G021109	G0223201	Real Estate & Construction Svcs	2,425,637		0	11,737	2,413,900		-1,943,508	470,392	470,392			
19	G02	G02-4.5	1000	Real Estate & Construction Svcs	G021109	G0223201	Non-allocable portion of Real Estate & Constr Svc							1,943,508			1,943,508	1,943,508	
20	G02	G02-4.7	1000	Real Estate & Construction Services	G021109	G0223230	Enterprise Real Property	783,659			0	783,659		783,659		783,659			
21	G02	G02-4.7		Internally Developed Software Amortized over 10 years				0			0	0		0					
22	Total	G02-4.7		Real Estate & Construction Services													783,659		
23	G02	G02-4.8	1000	Materials Management	G021105	G0221134	Materials Mgmt Division (MMD)	1,951,158			5,983	1,945,175		1,945,175		1,945,175			
24	G02	G02-4.10	1000	Central Mail	G021108	G0224752	Central Mail General Fund	438,582				438,582		438,582		438,582			
25	G02	G02-4.11	1000	Enterprise Performance Improvement	G021119	G0221901	Continuous Improvement (Lean)	150,817				150,817		150,817		150,817			
26	G02	G02-4.12	1000	Grants Management	G021106	G0227600	Office of Grants Management	100,607		0		100,607		100,607		100,607			
27	G10	G10-8.2	1000	Minnesota Management & Budget	G100009	G1029000	Management Services Admin	2,374,913		0	0	2,374,913		2,374,913		2,374,913			
28	G10	G10-8.2	1000	Minnesota Management & Budget	G100009	G1039000	Non-allocable portions of MMB	0		1,800	-1,800			-1,800					
29	Total	G10-8.2		Minnesota Management & Budget													2,373,113		
30	G10	G10-8.3	1000	Internal Control & Accountability	G100009	G1029100	Internal Control & Accountability	420,154		0	0	420,154		420,154		420,154			
31	G10	G10-9.3	1000	TREASURY	G100005	G1025000	Treasury Operations	887,204			0	887,204		887,204		887,204			
32	G10	G10-9.3	1000	TREASURY	G100005	G1025100	BANK FEES	455,127		0	0	455,127		0	455,127				
33	G10	G10-9.3	1000	TREASURY	G100005	G1035000	Non-allocable portions of TREASURY	0		0	0	0		0					
34	Total	G10-9.3		TREASURY													1,342,331		
35	G10	G10-10.2	1000	BUDGET SERVICES	G100002	G1022000	Budget Services Operating	2,278,905		0	0	2,278,905						0	
36	G10	G10-10.3	1000	BUDGET SERVICES			Analysis and Control (EBO's)						638,093	638,093	638,093				
37	G10	G10-10.4	1000	BUDGET SERVICES			Budget Operations and Planning						706,461	706,461	706,461				
38	G10	G10-10.2	1000	BUDGET SERVICES			Non-allocable portion of BUDGET SERV						934,351			0	934,351	934,351	
39	G10	G10-10.5	1000	LOCAL IMPACT NOTES	G100010	G1022100	Local Impact Notes	206,860		0	0	206,860				0	206,860	206,860	
40	G10	G10-11.2		FINANCE-ACCOUNTING DIVISION														0	

FY13 Net_Allocable_costs_table

2	A	B	C	D	F	G	H	I	L	M	N	O	P	Q	R	S
3	SWACAP			Schedule	Appro	Alltmt	ALLTMT	Total	Unallowable or Non-allocable Accounts	Capital Non-allocable Expenses	Net	Schedule	FY 13 (Actual) Allocable	Allocable by SWACAP Line	FY 13 Non-Allocable	Non-alloc by SWACAP Line
4	Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment			Allotment	Reclassifications				
59	G10	G10-11.3	1000	ACCOUNTING SERVICES	G100001	G1021100	PAYROLL SERVICES	1,198,640	0	0	1,198,640		1,198,640	1,198,640		
60																
61	G10	G10-11.4	1000	ACCOUNTING SERVICES	G100001	G1021300	AGENCY SUPPORT	1,181,116	0	0	1,181,116		1,181,116	1,181,116		
62																
63	G10	G10-11.5	1000	ACCOUNTING SERVICES	G100001	G1021200	FINANCIAL REPORTING	1,421,310	0	0	1,421,310	-37,259	1,384,051	1,384,051		
64	G10	G10-11.6	1000	ACCOUNTING SERVICES			SINGLE AUDIT					37,259	37,259	37,259		
65																
66	G10	G10-12.2	1000	INFORMATION SERVICES	G100004	G1024000	Mn.IT @ MMB Management	617,083	0	7,899	609,184		609,184			
67	G10	G10-12.2	1000	INFORMATION SERVICES	G100004	G1034400	Non-allocable portions of INFO SERV	0			0		0			
68	Total	G10-12.2		INFORMATION SERVICES											609,184	
69																
70	G10	G10-12.4	1000	INFORMATION SERVICES	G100004	G1024100	Mn.IT SWIFT Applications	737,884		0	737,884		737,884			
71	G10	G10-12.4	1000	INFORMATION SERVICES	G100004	G1024200	Mn.IT SWIFT Infr & Ops	527,488	0	0	527,488		527,488			
72	G10	G10-12.4	1000	INFORMATION SERVICES	G100004	G1024400	Mn.IT @ MMB Technical Support	611,057	0	0	611,057		611,057			
73	G10	G10-12.4	3610	MAPS REPLACEMENT PROJ	G100090	G1021410	MAPS Replacement Project	-7,692,206	0	0	-7,692,206		-7,692,206			
74	G10	G10-12.4	3610	MAPS REPLACEMENT PROJ	G100090	G1021410	Non-allocable portions of MAPS REPL PROJ	0	273,636	0	-273,636		-273,636			
75	Total	G10-12.4		INFORMATION SERVICES												-6,089,413
76																
77	G10	G10-12.5	1000	INFORMATION SERVICES	G100004	G1024100	Mn.IT SWIFT Applications	442,731		0	442,731		442,731			
78	G10	G10-12.5	1000	INFORMATION SERVICES	G100004	G1024200	Mn.IT SWIFT Infr & Ops	316,493	0	0	316,493		316,493			
79	G10	G10-12.5	1000	INFORMATION SERVICES	G100004	G1024400	Mn.IT @ MMB Technical Support	366,634	0	0	366,634		366,634			
80	Total	G10-12.5	1000	INFORMATION SERVICES												1,125,858
81																
82	G10	G10-12.6	1000	Results Management Initiative	G100026	G1022000	Budget Services Operating				0		0	0		
83																
84	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024100	Mn.IT SWIFT Applications	5,752,557	0	6,346	5,746,211		5,746,211	5,746,211		
85																
86	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021410	MAPS Replacement Project	4,151,777	0	7,146	4,144,631		4,144,631			
87	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021410	Non-allocable portions of MAPS REPL PROJ	0	18,572	0	-18,572		-18,572			
88	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024200	Mn.IT SWIFT Infr & Ops	1,175,856	0	0	1,175,856		1,175,856			
89	Total	G10-12.8		STATEWIDE SYSTEMS BILLING												5,301,915
90																
91	G10	G10-12.90	1000	ECONOMIC ANALYSIS	G100003	G1023000	Economic Analysis	461,435		0	461,435	-461,435	0		461,435	
92	Total	G10-12.90		ECONOMIC ANALYSIS								461,435				461,435
93																
94	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100007	G1027000	Agency & Applicant Svcs Ops	1,905,803	0	0	1,905,803		1,905,803			
95	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100007	G1027600	Workforce Plan & Development	258,124			258,124		258,124			
96	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100008	G1028000	Labor Relations Operations	917,404	0	0	917,404		917,404			
97	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100023	G1029010	Admin Rpts Study - DHS Regulatory Resp	100,000	0	0	100,000		100,000			
98	Total	G10-13.3		HUMAN RESOURCE MGMT												3,181,331
99																
100	G45	G45-14.3	1000	MEDIATION SERVICES - State	G453000	G4520000	Bureau of Mediation Services	1,434,652	0	0	1,434,652	-1,376,490	58,162			
101	G45	G45-14.3	1000	MEDIATION SERVICES - State			Non-allocable portions of Bureau of Med Svc					1,376,490			1,376,490	
102	G45	G45-14.3	1000	MEDIATION SERVICES - State	G45LMC0	G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)	67,000	0	0	67,000	-63,474	3,526			
103	G45	G45-14.3	1000	MEDIATION SERVICES - State	G45LMC0	G4520000	Non-allocable portions of Co-op Lbr Mgmt Grants (State)	0			0	63,474			63,474	
104	G45	G45-14.3	1000	MEDIATION SERVICES - State	G45OCDR	G4520000	Office Collaboration & Dispute Resolution	0		0	0	0	0			
105	Total	G45-14.3		MEDIATION SERVICES - State											61,688	1,439,964
106																
107	G45	G45-14.4	1000	MEDIATION SERVICES - General	G45LMC0	G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants (General)	0		0			-3,526	-3,526	3,526	3,526
108																
109	G46	G46-6.2	1000	MNIT Administrative Costs	G465000	G4625111	Administration Allocations	402	0	0	402		402			
110	G46	G46-6.2	1000	MNIT Administrative Costs	G465000	G4625101	State CIO Office	1,357,613			1,357,613		1,357,613			
111	Total	G46-6.2		MNIT Administrative Costs												1,358,015
112																
113	G46	G46-6.3	1000	IT Spend	G465010	G4625106	IT Security	4,792,922	0	241,151	4,551,771		4,551,771	4,551,771		

FY13 Net_allocable_costs_table

	A	B	C	D	F	G	H	I	L	M	N	O	P	Q	R	S	
	SWACAP			Schedule	Appro	Allmt	ALLTMT	Total	Unallowable or Non-allocable	Capital Non-allocable	Net	Schedule	FY 13 (Actual)	Allocable by SWACAP	FY 13 Non-Allocable	Non-alloc by SWACAP	
4	Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	Accounts	Expenses	Allotment	Reclassifications	Allocable	Line	Allocable	Line	
114																	
115	G46	G46-6.5		OET - Non allocable													
116																	
117	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	CONSTITUTIONAL OFFICE	247,227		0	247,227					247,227	
118	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	AUDIT PRACTICE	5,701,302		0	5,701,302					5,701,302	
119	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	Non-allocable portions of Audit Practice				0					0	
120	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Legal/Special Investigations	418,320		0	418,320					418,320	
121	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	GOVERNMENT INFORMATION	444,200		0	444,200					444,200	
122	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Government Information	1,952			1,952					1,952	
123	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	PENSION	408,470			408,470					408,470	
124	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6125000	OPERATIONS MANAGEMENT	913,579								913,579	
125	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6135000	Non-allocable portions of Operations Mgmt				0					0	
126	G61	G61-16.2	1000	STATE AUDITOR	G616000	G6126000	JOBZ	0		0	0					0	
127	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131010	SINGLE AUDIT	33,632			33,632						
128	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131020	Non-Audit Activities	79,896			79,896		33,632				
129	G61	G61-16.2	1000	STATE AUDITOR			COMMUNICATIONS	0			0					0	
130	G61	G61-16.2	1000	STATE AUDITOR			FIELD OFFICE SUPPORT				0					0	
131	G61	G61-16.2	1000	STATE AUDITOR			OPERATIONS MANAGEMENT STATEWID				0					0	
132	G61	G61-16.2	1000	STATE AUDITOR			TAX INCREMENT FINANCING	0		0	0					0	
133	Total	G61-16.2		STATE AUDITOR											33,632		8,214,946
134																	
135	L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921300	SUPPORT SERVICES DIVISION	1,223,416	0	6,058	1,217,358		1,217,358				
136	L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L491000	L4922000	OLA CARRY FORWARD	131,687	0		131,687		131,687				
137	Total	L49-15.2		LEGISLATIVE AUDITOR'S OFFICE											1,349,045		0
138																	
139	L49	L49-15.3	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921100	FINANCIAL AUDIT DIVISION	3,171,531	0	0	3,171,531	-798,274	2,373,257	2,373,257			
140	L49	L49-15.5	1000	LEGISLATIVE AUDITOR'S OFFICE			SINGLE AUDIT				725,012	725,012	725,012	725,012			
141	L49	L49-15.7					Legacy Fin Audit- Outdoors				25,055	25,055	25,055	25,055			
142	L49	L49-15.8					Legacy Fin Audit- Arts				48,207	48,207	48,207	48,207			
143	L49	L49-15.9					Legacy Fin Audit- Clean Water				0	0	0	0			
144	L49	L49-15.10					Legacy Fin Audit- Parks & Trails				0	0	0	0			
145	L49	L49-15.4	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921200	PROGRAM EVALUATION DIVISION	1,207,844	0	0	1,207,844	0	1,207,844	1,207,844			
146	L49	15.11					Legacy Prog Audit- Outdoors				0	0	0	0			
147	L49	15.12					Legacy Prog Audit- Arts				0	0	0	0			
148	L49	15.13					Legacy Prog Audit- Clean Water				0	0	0	0			
149	L49	15.14					Legacy Prog Audit- Parks & Trails				0	0	0	0			
150																	
151	L49	L49-15.6	1000	LEGISLATIVE AUDIT COMMISSION	L490000	L4921000	Legislative Audit Commission	122	0	28,935	-28,813					-28,813	-28,813
152		BPAS (amortize 10 years)						174,212	0	0	174,212		174,212	174,212			
153		SWIFT (amortize 10 years)						6,252,277	0	0	6,252,277		6,252,277	6,252,277			
154							Subtotal	65,996,461	294,008	315,255	65,387,198	2,278,905	44,053,308	44,053,308	21,333,889	21,333,889	
155																	
156											65,387,198						
157																	
158											0				0		
159																	
160																	
161															0		
162																	
163																	



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual

Table of Contents for Section II – Billed Services

TABLE OF CONTENTS

BILLED SERVICES AS REPORTED IN THE CAFR

- Summary of Billed Services
- Imputed Interest Calculations
- Financial Statements - CAFR
 - Combining Statement of Net Assets
 - Combining Statement of Revenues, Expenses and changes in Net Assets
 - Combining Statement of Cash Flows

FLEET SERVICES

- Nature and Extent of Services
- A-87 Retained Earnings Reconciliation
- Financial Statements
- Summary of Actual and Imputed Revenue
- FY14 Business Plan

MGMT ANALYSIS & DEVELOPMENT and ENTERPRISE LEARNING & DEVELOPMENT

- Nature and Extent of Services
- A-87 Retained Earnings Reconciliation - combined
- Financial Statements - combined
- Summary of Actual and Imputed Revenue
- FY14 Business Plan – Management Analysis & Development
- FY14 Business Plan – Enterprise Learning & Development

ADMINISTRATIVE HEARINGS

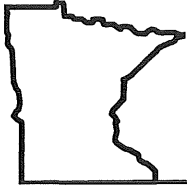
- Nature and Extent of Services
- A-87 Retained Earnings Reconciliation
- Financial Statements
- Summary of Actual and Imputed Revenue
- FY14 Business Plan

CENTRAL MAIL

- Nature and Extent of Services
- A-87 Retained Earnings Reconciliation
- Financial Statements
- Summary of Actual and Imputed Revenue
- FY14 Business Plan

RISK MANAGEMENT

- Nature and Extent of Services
- A-87 Retained Earnings Reconciliation
- Financial Statements



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

Table of Contents for Section II – Billed Services

Summary of Actual and Imputed Revenue
FY14 Business Plan

PLANT MANAGEMENT

Nature and Extent of Services
A-87 Retained Earnings Reconciliation
Financial Statements
Summary of Actual and Imputed Revenue
FY14 Business Plan

MINNESOTA INFORMATION TECHNOLOGY

Nature and Extent of Services
A-87 Retained Earnings Reconciliation
Financial Statements
Summary of Actual and Imputed Revenue
FY14 Business Plan

EMPLOYEE INSURANCE

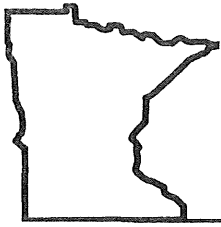
Nature and Extent of Services
A-87 Retained Earnings Reconciliation
Financial Statements
Summary of Actual and Imputed Revenue
FY14 Business Plan

WORKER'S COMPENSATION

Nature and Extent of Services
Summary of Revenue and Expenses
Bulletin
FY14 Business Plan

OFFICE OF THE ATTORNEY GENERAL

Nature and Extent of Services
FY13 Partner Agreements



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual

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

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

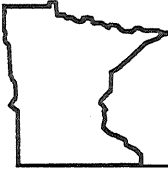
Internal Service Funds

<u>CAFR Internal Service Fund</u>	<u>Central Service Program</u>	<u>Fund Number</u>
Central Motor Pool Fund	Fleet Services	Fund 5100
Central Service Fund¹	Management Analysis	Fund 5200
	Administrative Hearings	Fund 5201
	Central Mail	Fund 5203
Risk Management Fund	Risk Management	Fund 5300
Plant Management Fund	Plant Management	Fund 5400
Enterprise Technologies Fund	Minnesota Information Technology	Fund 5500
Employee Insurance Fund	Employee Insurance Trust	Fund 5600

The remaining two programs are not readily tied back to the CAFR. These programs are the Workers Compensation Revolving Fund 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 three 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 2013 Actual
 Section II—Imputed Interest Calculations

Imputed Interest Earnings for A-87 Reconciliations
 Fiscal Year 2013 - SWCAP
 (in thousands)

	FLEET SERVICES FD 5100	MANAGEMENT ANALYSIS FD 5200	ADMIN. HEARING FD 5201	CENTRAL MAIL FD 5203	RISK MANAGEMENT FD 5300	PLANT MANAGEMENT FD 5400
Prior A-87 Retained Earnings Balance	(2,041)	1,104	335	903	12,657	39,018
Current A-87 Ending Retained Earnings Balance Before	(825)	1,388	729	1,043	13,641	40,485
Average A-87 Retained Earnings Balance	(1,433)	1,246	532	973	13,149	39,752
FY 2013 ITC Interest Rate *	0.52%	0.52%	0.52%	0.52%	0.52%	0.52%
Estimated Interest Earnings	(7)	7	3	5	Accumulates interest No imputed interest calculated	208

Monthly	ITC Interest Rate FY 2013	FY 2013
YEAR/MONTH	MONTHLY INT RATE	Annualized Interest Rate
2012/07	0.000405404	0.4865%
2012/08	0.000433215	0.5199%
2012/09	0.000529711	0.6357%
2012/10	0.000514124	0.6169%
2012/11	0.000452225	0.5427%
2012/12	0.000455682	0.5468%
2013/01	0.000398741	0.4785%
2013/02	0.000412915	0.4955%
2013/03	0.00047419	0.5690%
2013/04	0.00041507	0.4981%
2013/05	0.000386653	0.4640%
2013/06	0.00035063	0.4208%
Average		0.5229%



State of Minnesota

2013
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 POSITION
JUNE 30, 2013
(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE	ENTERPRISE TECHNOLOGIES
ASSETS				
Current Assets:				
Cash and Cash Equivalents.....	\$ 4,959	\$ 1,211	\$ 235,530	\$ 9,099
Investments.....	-	-	17,369	-
Accounts Receivable.....	2,390	3,250	8,850	25,188
Accrued Investment/Interest Income.....	-	-	110	-
Inventories.....	-	16	-	-
Prepaid Expenses.....	-	216	-	8,215
Total Current Assets.....	<u>\$ 7,349</u>	<u>\$ 4,693</u>	<u>\$ 261,859</u>	<u>\$ 42,502</u>
Noncurrent Assets:				
Depreciable Capital Assets (Net).....	\$ 21,493	\$ 21	\$ -	\$ 13,570
Prepaid Expenses.....	-	-	-	1,050
Total Noncurrent Assets.....	<u>\$ 21,493</u>	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ 14,620</u>
Total Assets.....	<u>\$ 28,842</u>	<u>\$ 4,714</u>	<u>\$ 261,859</u>	<u>\$ 57,122</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable.....	\$ 922	\$ 767	\$ 77,995	\$ 7,650
Unearned Revenue.....	-	-	8,582	5,007
Accrued Interest Payable.....	17	-	-	14
Bonds and Notes Payable.....	6,126	-	-	4,266
Claims Payable.....	-	-	-	-
Compensated Absences Payable.....	10	31	45	346
Total Current Liabilities.....	<u>\$ 7,075</u>	<u>\$ 798</u>	<u>\$ 86,622</u>	<u>\$ 17,283</u>
Noncurrent Liabilities:				
Bonds and Notes Payable.....	\$ 9,250	\$ -	\$ -	\$ 9,040
Compensated Absences Payable.....	83	339	472	3,239
Other Postemployment Benefits.....	8	73	20	224
Total Noncurrent Liabilities.....	<u>\$ 9,341</u>	<u>\$ 412</u>	<u>\$ 492</u>	<u>\$ 12,503</u>
Total Liabilities.....	<u>\$ 16,416</u>	<u>\$ 1,210</u>	<u>\$ 87,114</u>	<u>\$ 29,786</u>
NET POSITION				
Net Investment in Capital Assets.....	\$ 6,087	\$ 21	\$ -	\$ 635
Unrestricted	\$ 6,339	\$ 3,483	\$ 174,745	\$ 26,701
Total Net Position.....	<u>\$ 12,426</u>	<u>\$ 3,504</u>	<u>\$ 174,745</u>	<u>\$ 27,336</u>

PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 26,638	\$ 22,875	\$ 300,312
-	-	17,369
3,768	503	43,949
-	-	110
221	-	237
-	42	8,473
<u>\$ 30,627</u>	<u>\$ 23,420</u>	<u>\$ 370,450</u>
\$ 7,723	\$ 563	\$ 43,370
-	-	1,050
<u>\$ 7,723</u>	<u>\$ 563</u>	<u>\$ 44,420</u>
<u>\$ 38,350</u>	<u>\$ 23,983</u>	<u>\$ 414,870</u>
\$ 4,614	\$ 614	\$ 92,562
-	206	13,795
-	-	31
-	-	10,392
-	9,669	9,669
176	20	628
<u>\$ 4,790</u>	<u>\$ 10,509</u>	<u>\$ 127,077</u>
\$ -	\$ -	\$ 18,290
1,215	147	5,495
193	8	526
<u>\$ 1,408</u>	<u>\$ 155</u>	<u>\$ 24,311</u>
<u>\$ 6,198</u>	<u>\$ 10,664</u>	<u>\$ 151,388</u>
\$ 7,723	\$ 563	\$ 15,029
<u>\$ 24,429</u>	<u>\$ 12,756</u>	<u>\$ 248,453</u>
<u>\$ 32,152</u>	<u>\$ 13,319</u>	<u>\$ 263,482</u>

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE	ENTERPRISE TECHNOLOGIES
Operating Revenues:				
Net Sales.....	\$ 14,598	\$ 16,322	\$ -	\$ 93,700
Insurance Premiums.....	-	-	714,613	-
Other Income.....	-	1,280	8,094	-
Total Operating Revenues.....	<u>\$ 14,598</u>	<u>\$ 17,602</u>	<u>\$ 722,707</u>	<u>\$ 93,700</u>
Operating Expenses:				
Purchased Services.....	\$ 1,214	\$ 12,923	\$ 76,834	\$ 50,446
Salaries and Fringe Benefits.....	758	3,505	4,246	30,503
Claims.....	-	-	666,061	-
Depreciation and Amortization.....	5,199	22	-	4,228
Supplies and Materials.....	5,454	212	13	1,733
Repairs and Maintenance.....	1,222	71	116	3,291
Indirect Costs.....	10	52	124	196
Other Expenses.....	166	6	196	10
Total Operating Expenses.....	<u>\$ 14,023</u>	<u>\$ 16,791</u>	<u>\$ 747,590</u>	<u>\$ 90,407</u>
Operating Income (Loss).....	<u>\$ 575</u>	<u>\$ 811</u>	<u>\$ (24,883)</u>	<u>\$ 3,293</u>
Nonoperating Revenues (Expenses):				
Investment Income.....	\$ 68	\$ -	\$ 1,363	\$ 37
Federal Grants.....	-	-	3,635	-
Other Nonoperating Revenues.....	-	-	-	284
Interest and Financing Costs.....	(202)	-	-	(121)
Other Nonoperating Expenses.....	-	-	-	(2,982)
Gain (Loss) on Disposal of Capital Assets.....	777	-	-	14
Total Nonoperating Revenues (Expenses).....	<u>\$ 643</u>	<u>\$ -</u>	<u>\$ 4,998</u>	<u>\$ (2,768)</u>
Income (Loss) Before Transfers and Contributions.....	\$ 1,218	\$ 811	\$ (19,885)	\$ 525
Transfers-In.....	-	-	-	1,678
Transfers-Out.....	-	-	(14)	(23)
Total Income (Loss).....	<u>\$ 1,218</u>	<u>\$ 811</u>	<u>\$ (19,899)</u>	<u>\$ 2,180</u>
Change in Net Position.....	<u>\$ 1,218</u>	<u>\$ 811</u>	<u>\$ (19,899)</u>	<u>\$ 2,180</u>
Net Position, Beginning, as Reported.....	\$ 11,208	\$ 2,693	\$ 194,644	\$ 25,156
Net Position, Ending.....	<u>\$ 12,426</u>	<u>\$ 3,504</u>	<u>\$ 174,745</u>	<u>\$ 27,336</u>

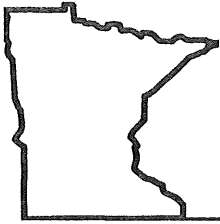
PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 61,815	\$ 88	\$ 186,523
-	12,059	726,672
-	-	9,374
<u>\$ 61,815</u>	<u>\$ 12,147</u>	<u>\$ 922,569</u>
\$ 10,586	\$ 4,550	\$ 156,553
13,485	1,001	53,498
-	2,841	668,902
556	82	10,087
2,246	13	9,671
2,768	-	7,468
1,228	317	1,927
331	7	716
<u>\$ 31,200</u>	<u>\$ 8,811</u>	<u>\$ 908,822</u>
<u>\$ 30,615</u>	<u>\$ 3,336</u>	<u>\$ 13,747</u>
\$ -	\$ 120	\$ 1,588
-	-	3,635
-	-	284
-	-	(323)
(1,584)	(2,473)	(7,039)
7	-	798
<u>\$ (1,577)</u>	<u>\$ (2,353)</u>	<u>\$ (1,057)</u>
\$ 29,038	\$ 983	\$ 12,690
-	-	1,678
(27,571)	-	(27,608)
<u>\$ 1,467</u>	<u>\$ 983</u>	<u>\$ (13,240)</u>
<u>\$ 1,467</u>	<u>\$ 983</u>	<u>\$ (13,240)</u>
\$ 30,685	\$ 12,336	\$ 276,722
<u>\$ 32,152</u>	<u>\$ 13,319</u>	<u>\$ 263,482</u>

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE	ENTERPRISE TECHNOLOGIES
Cash Flows from Operating Activities:				
Receipts from Customers.....	\$ 15,214	\$ 13,178	\$ 716,100	\$ 91,580
Receipts from Other Revenues.....	-	-	8,212	-
Payments to Claimants.....	-	-	(662,051)	-
Payments to Suppliers.....	(8,250)	(11,120)	(76,045)	(58,249)
Payments to Employees.....	(771)	(1,700)	(4,231)	(29,758)
Payments to Others.....	-	-	(289)	(2,983)
Net Cash Flows from Operating Activities.....	\$ 6,193	\$ 358	\$ (18,304)	\$ 590
Cash Flows from Noncapital Financing Activities:				
Transfers-In.....	\$ -	\$ -	\$ -	\$ 200
Transfers-Out.....	-	-	(15)	(23)
Advances from Other Funds.....	-	39	-	-
Net Cash Flows from Noncapital Financing Activities.....	\$ -	\$ 39	\$ (15)	\$ 177
Cash Flows from Capital and Related Financing Activities:				
Investment in Capital Assets.....	\$ (10,338)	\$ (6)	\$ -	\$ (9,613)
Proceeds from Disposal of Capital Assets.....	2,633	-	-	-
Proceeds from Loans.....	9,010	-	-	9,807
Repayment of Loan Principal.....	(5,782)	-	-	(2,805)
Interest Paid.....	(205)	-	-	(117)
Net Cash Flows from Capital and Related Financing Activities.....	\$ (4,682)	\$ (6)	\$ -	\$ (2,728)
Cash Flows from Investing Activities:				
Proceeds from Sales and Maturities of Investments.....	\$ -	\$ -	\$ 8,204	\$ -
Purchase of Investments.....	-	-	(5,000)	-
Investment Earnings.....	68	-	1,527	37
Net Cash Flows from Investing Activities.....	\$ 68	\$ -	\$ 4,731	\$ 37
Net Increase (Decrease) in Cash and Cash Equivalents.....	\$ 1,579	\$ 391	\$ (13,588)	\$ (1,924)
Cash and Cash Equivalents, Beginning, as Reported.....	\$ 3,380	\$ 820	\$ 249,118	\$ 11,023
Cash and Cash Equivalents, Ending.....	\$ 4,959	\$ 1,211	\$ 235,530	\$ 9,099
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Operating Income (Loss).....	\$ 575	\$ 811	\$ (24,883)	\$ 3,293
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Depreciation and Amortization	\$ 5,199	\$ 22	\$ -	\$ 4,228
Miscellaneous Nonoperating Revenues.....	-	-	3,636	-
Miscellaneous Nonoperating Expenses.....	-	-	-	(2,973)
Change in Assets and Liabilities:				
Accounts Receivable.....	616	2,205	1,301	(4,023)
Inventories.....	-	(10)	-	-
Other Assets.....	-	166	-	(1,954)
Accounts Payable.....	(184)	(2,643)	4,890	1,545
Compensated Absences Payable.....	(11)	(114)	14	331
Unearned Revenues.....	-	-	(3,262)	198
Other Liabilities.....	(2)	(79)	-	(55)
Net Reconciling Items to be Added to (Deducted from) Operating Income.....	\$ 5,618	\$ (453)	\$ 6,579	\$ (2,703)
Net Cash Flows from Operating Activities.....	\$ 6,193	\$ 358	\$ (18,304)	\$ 590
Noncash Investing, Capital and Financing Activities:				
Accrual of Computer Equipment as an Investment in Capital Assets.....	\$ -	\$ -	\$ -	\$ 632

PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 60,691	\$ 12,196	\$ 908,959
-	-	8,212
-	(2,691)	(664,742)
(17,188)	(4,674)	(175,526)
(13,389)	(998)	(50,847)
(800)	(4,319)	(8,391)
<u>\$ 29,314</u>	<u>\$ (486)</u>	<u>\$ 17,665</u>
\$ -	\$ -	\$ 200
(26,020)	-	(26,058)
-	-	39
<u>\$ (26,020)</u>	<u>\$ -</u>	<u>\$ (25,819)</u>
\$ (2,196)	\$ -	\$ (22,153)
17	-	2,650
-	-	18,817
-	-	(8,587)
-	-	(322)
<u>\$ (2,179)</u>	<u>\$ -</u>	<u>\$ (9,595)</u>
\$ -	\$ -	\$ 8,204
-	-	(5,000)
-	120	1,752
<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 4,956</u>
\$ 1,115	\$ (366)	\$ (12,793)
<u>\$ 25,523</u>	<u>\$ 23,241</u>	<u>\$ 313,105</u>
<u>\$ 26,638</u>	<u>\$ 22,875</u>	<u>\$ 300,312</u>
<u>\$ 30,615</u>	<u>\$ 3,336</u>	<u>\$ 13,747</u>
\$ 556	\$ 82	\$ 10,087
-	-	3,636
(800)	(2,472)	(6,245)
(1,124)	33	(992)
(16)	-	(26)
-	(20)	(1,808)
39	(1,458)	2,189
22	2	244
22	14	(3,028)
-	(3)	(139)
<u>\$ (1,301)</u>	<u>\$ (3,822)</u>	<u>\$ 3,918</u>
<u>\$ 29,314</u>	<u>\$ (486)</u>	<u>\$ 17,665</u>
\$ -	\$ -	\$ 632



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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 (MS) for agencies to access their fleet data
- Assists state agencies in meeting the federal Energy Policy Act (EPAct) 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 2013 Actual

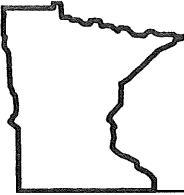
RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB A-87 GUIDELINES
DEPARTMENT OF ADMINISTRATION

FOR YEAR ENDING JUNE 30, 2013
 (All Figures in 000's)

FLEET SERVICES
FUND 5100

PART I A-87 R.E. BALANCE		
A-87 R.E. BALANCE July 1, 2012 (Balance per Prior Year's Reconciliation of Fund to A-87)		(2,041)
Adjustments (e.g. Contrib, Capital)		-
Adjusted Retained Earnings Balance		(2,041)
FY13 Retained Earnings Increase (Decrease) Per CAFR		
A-87 Revenues (Actual and Imputed) from Attachment A	14,598	
A-87 Revenues (Actual and Imputed) from Other-	68	
Total Revenues	14,666	
Expenditures (Actual Costs):		
Per State's Financial Report	14,023	
Other Expense	204	
Less A-87 Unallowable costs (e.g.)-		
Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	
Other- (e.g. Gain on Disposal of Assets)	(777)	
Plus A-87 Allowable costs (e.g.)-		
Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not included in Actual Cost above)	-	
Other	-	
Total OMB A-87 Allowable Expenditures	13,450	
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	(7)	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
Total Adjustments	(7)	
FY13 Net Increase (Decrease) to Retained Earnings Balance per CAFR		1,209
A-87 R.E. BALANCE June 30, 2013	A)	(832)
Allowable Reserve	B)	2,242
Excess Balance (A)-(B)		(3,074)

(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 should be returned to the federal gov't and the amount on (B) will be the beginning A-87 R.E. balance for the next year.)



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual**

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

FOR YEAR ENDING JUNE 30, 2013
(All Figures in 000's)

FLEET SERVICES
FUND 5100

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2012		<u>13,909</u>
TRANSFERS Per CAFR (Supported by Official Accounting Records)		
Plus: Transfers In (e.g. Contrib. Capital)	-	
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	<u>-</u>	
Net Transfers		<u>-</u>
A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2013	C)	<u><u>13,909</u></u>

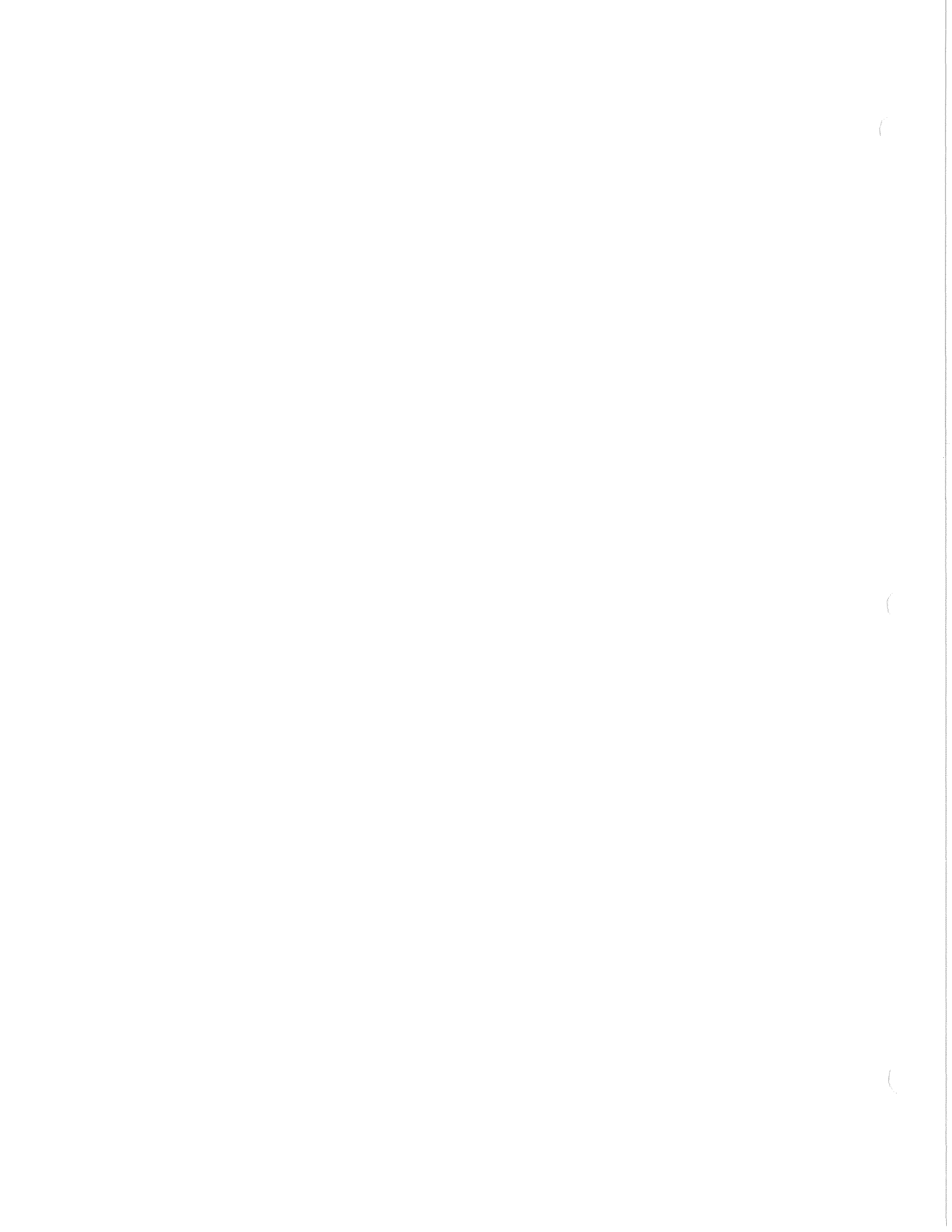
PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2012		<u>-</u>
ADJUSTMENTS:		
Less: A-87 Unallowable Costs	-	
Plus: A-87 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)	
FY 11 PPD Adjustment	174	
FY 98 PPD Adjustment	215	
Accumulated Prior Year Imputed Interest Adjustments	(710)	
Current Year Imputed Interest Adjustment	7	
Other - A-87 Beginning Balance Adjustment	173	
Total Adjustments		<u>(652)</u>
A-87 ADJUSTMENTS BALANCE JUNE 30, 2013	D)	<u><u>(652)</u></u>

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

RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)	
(Should Tie to the Fund Balance in the CAFR)	<u>12,425</u>
	<u>12,424</u>

Check Figure



STATE OF MINNESOTA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET ASSETS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	CENTRAL MOTOR POOL 2013	CENTRAL MOTOR POOL 2012	\$ Change	% Change
ASSETS				
Current Assets:				
Cash and Cash Equivalents.....	\$4,959	3,380	1,579	46.72%
Investments.....	-			
Accounts Receivable.....	2388	3,005	(617)	-20.53%
Other Assets.....	-			
Total Current Assets.....	<u>\$7,347</u>	<u>6,385</u>	<u>962</u>	<u>15.07%</u>
Noncurrent Assets:				
Depreciable Capital Assets (Net).....	21,493	18,210	3,283	18.03%
Nondepreciable Capital Assets.....	-			
Total Noncurrent Assets.....		<u>18,210</u>		
Total Assets.....	<u>\$28,840</u>	<u>24,595</u>	<u>4,245</u>	<u>17.26%</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable.....	\$922	1,107	(185)	-16.71%
Accrued Interest Payable.....	17	18	(1)	
Bonds and Notes Payable.....	6,126	5,174	952	18.40%
Compensated Absences Payable.....	10	11	(1)	-9.09%
Total Current Liabilities.....	<u>\$7,075</u>	<u>6,310</u>	<u>765</u>	<u>12.12%</u>
Noncurrent Liabilities:				
Accounts Payable-Restricted.....	\$ -			
Due to Component Unit.....	-			
Bonds and Notes Payable.....	9,250	6,974	2,276	32.64%
Capital Leases Payable.....		-		
Claims Payable.....		-		
Compensated Absences Payable.....	83	93	(10)	-10.75%
Advances from Other Funds.....		-		
Other Postemployment Benefits.....	8	-		
Net Pension Obligation.....		10	(10)	
Funds Held in Trust.....		-		
Other Liabilities.....		-		
Total Noncurrent Liabilities.....	<u>\$9,341</u>	<u>7,077</u>	<u>2,264</u>	
Total Liabilities.....	<u>\$16,416</u>	<u>13,387</u>	<u>3,029</u>	<u>22.63%</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt.....	\$6,087	5,814	273	4.70%
Unrestricted	\$6,337	5,394	943	17.48%
Total Net Assets.....	<u>\$12,424</u>	<u>11,208</u>	<u>1,216</u>	<u>10.85%</u>

STATE OF MINNESOTA

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

	CENTRAL MOTOR POOL FY2013	CENTRAL MOTOR POOL FY2012	\$ Change	% Change
Operating Revenues:				
Net Sales.....	\$14,598	13,933	\$665	4.77%
Insurance Premiums.....	-	-	-	-
Other Income.....	-	-	-	-
Total Operating Revenues.....	\$14,598	13,933	665	4.77%
Less: Cost of Goods Sold.....	-	-	-	-
Gross Margin.....	\$14,598	13,933	665	4.77%
Operating Expenses:				
Purchased Services.....	\$1,214	913	301	32.97%
Salaries and Fringe Benefits.....	758	712	46	6.46%
Claims.....	-	-	-	-
Depreciation and Amortization.....	5,199	4,557	642	14.09%
Supplies and Materials.....	5,454	5,559	-105	-1.89%
Repairs and Maintenance.....	1,222	1,378	-156	-
Indirect Costs.....	10	18	-8	-44.44%
Other Expenses.....	166	136	30	-
Total Operating Expenses.....	\$14,023	13,273	750	5.65%
Operating Income (Loss).....	\$575	660	(\$85)	-12.88%
Nonoperating Revenues (Expenses):				
Investment Income.....	\$68	\$54	14	25.93%
Federal Grants.....	-	-	-	-
Private Grants.....	-	-	-	-
Grants and Subsidies.....	-	-	-	-
Securities Lending Income.....	-	-	-	-
Other Nonoperating Revenues.....	-	-	-	-
Interest and Financing Costs.....	-204	-217	13	-5.99%
Grants, Aids and Subsidies.....	-	-	-	-
Securities Lending Rebates and Fees.....	-	-	-	-
Other Nonoperating Expenses.....	-	-265	265	-100.00%
Gain (Loss) on Disposal of Capital Assets.....	777	571	206	36.08%
Total Nonoperating Revenues (Expenses).....	\$641	143	498	348.25%
Income (Loss) Before Transfers and Contributions.....	\$1,216	803	413	51.43%
Capital Contributions.....	-	-	-	-
Transfers-In.....	-	-	-	-
Transfers-Out.....	-	-	-	-
Total Income (Loss).....	\$1,216	803	413	51.43%
Special Item.....	-	\$	-	-
Change in Net Assets.....	\$1,216	803	413	51.43%
Net Assets, Beginning, as Reported.....	-	10,405	-10405	-100.00%
Prior Period Adjustment.....	-	-	-	-
Change in Accounting Principle.....	-	-	-	-
Change in Reporting Entity.....	-	-	-	-
Change in Fund Structure.....	-	-	-	-
Net Assets, Beginning, as Restated.....	\$11,208	10,405	803	7.72%
Net Assets, Ending.....	\$12,424	11,208	1216	10.85%

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Fund 5100			
	CENTRAL MOTOR POOL FY2013	CENTRAL MOTOR POOL FY2012	\$ Change	% Change
Cash Flows from Operating Activities:				
Receipts from Customers	15,214	12,574	2,640	21.00%
Receipts from Other Revenue		-		#DIV/0!
Payments to Claimants		-		
Payments to Suppliers	(8,250)	(7,382)	(868)	11.76%
Payments to Employees	(771)	(741)	(30)	4.05%
Payments to Others		(265)	265	-100.00%
Net Cash Flows from Operating Activities	6,193	4,186	2,007	47.95%
Cash Flows from Noncapital Financing Activities:				
Grant Disbursements				
Transfers-Ins				
Transfers-Out				
Net Cash Flows from Noncapital Financing Activities				
Cash Flows from Capital and Related Financing Activities:				
Investments in Capital Assets	-10,338	(7,034)	(3,304)	46.97%
Proceeds from Disposal of Capital Assets	2,633	1,847	786	42.56%
Proceeds from Loans	9,010	6,185	2,825	45.68%
Repayment of Loan Principal	-5,782	(4,803)	(979)	20.38%
Interest Paid	-205	(219)	14	-6.39%
Net Cash Flows from Capital and Related Financing Activities	(4,682)	(4,024)	(658)	16.35%
Cash Flows from Investing Activities:				
Proceeds from Sales and Maturities of Investments				
Purchase of Investments				
Investment Earnings	68	54	14	25.93%
Net Cash Flows from Investing Activities	68	54	14	25.93%
Net Increase (Decrease) in Cash and Cash Equivalents	1,579	216	1,363	631.02%
Cash and Cash Equivalents, Beginning, as Reported	\$3,380	3,164	216	6.83%
Cash and Cash Equivalents, Ending	4,959	3,380	1,579	46.72%
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Operating Income (Loss)	575	660	-85	-12.88%
Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Depreciation	\$5,199	4,557	642	14.09%
Amortization				
Miscellaneous Nonoperating Expenses		(265)	265	-100.00%
Change in Assets and Liabilities:				
Accounts Receivable	616	(1,359)	1975	-145.33%
Inventories				
Other Assets				
Accounts Payable	(184)	592	-776	-131.08%
Compensated Absences Payable	(11)		-11	#DIV/0!
Unearned Revenues				
Other Liabilities	(2)	1	-3	-300.00%
Net OPEB Obligation				
Net Reconciling Items to be Added to (Deducted from) Operating Income	5,618	3,526	2,092	59.33%
Net Cash Flows from Op Activities	6,193	4,186	2,007	47.95%
Noncash Investing, Capital and Financing Activities:				
Capital Assets Acquired through Lease				
Bond Premium Amortization				
Accrual of Computer Equipment as an Investment in Capital Assets				

STATE OF MINNESOTA
Fund 5100
Fleet Services
SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 2013

CONTACT:

		COLLECTED BILLINGS			IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
		B04	AGRICULTURE DEPT	1,111,476							
B13	COMMERCE DEPT	187,358								187,358	
B14	ANIMAL HEALTH BOARD	217,147								217,147	
B20	EXPLORE MINNESOTA TOURISM	20,071								20,071	
B22	EMPLOYMENT & ECON DEVELOPMENT DEPT	345,833								345,833	
B34	HOUSING FINANCE	32,403								32,403	
B42	LABOR AND INDUSTRY DEPT	670,535								670,535	
E25	CENTER FOR ARTS EDUCATION	5,041								5,041	
E26	MN STATE COLLEGES/UNIVERSITIES	579,746								579,746	
E37	CHILDREN, FAMILIES, & LEARNING	101,887								101,887	
E44	FARIBAULT ACADEMIES	26,924								26,924	
E50	ARTS BOARD						0			0	
E60	HIGHER ED SERVICES OFFICE	19,746								19,746	
G02	ADMINISTRATION DEPT	203,669								203,669	
G02-ADMN-148	Development Disabilities						0			0	
G02-ADMN-140	STAR (Tech Related Assitance)						0			0	
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						0			0	
G17	HUMAN RIGHTS DEPT						0			0	
G19	INDIAN AFFAIRS COUNCIL	8,464						8,464		8,464	
G53	SECRETARY OF STATE						0			0	
G90	REVENUE INTERGOV'T PAYMENTS						0			0	
G9R	FINANCE NON-OPERATING						0			0	
H12	HEALTH DEPT	1,084,541						1,084,541		1,084,541	
H55	HUMAN SERVICES DEPT	3,974,285						3,974,285		3,974,285	
H75	VETERANS AFFAIRS DEPT						0			0	
H76	VETERANS HOME BOARD	2,396						2,396		2,396	
H7S	EMERGENCY MEDICAL SERVICES BD	27,725						27,725		27,725	
J33	TRIAL COURTS	102,434						102,434		102,434	
J65	SUPREME COURT	5,036						5,036		5,036	
P01	MILITARY AFFAIRS DEPT	83,716						83,716		83,716	
P07	PUBLIC SAFETY DEPT	399,199						399,199		399,199	
P78	CORRECTIONS DEPT	1,782,711						1,782,711		1,782,711	
R18	ENVIRONMENTAL ASSISTANCE						0			0	
R29	NATURAL RESOURCES DEPT						0			0	
R32	POLLUTION CONTROL AGENCY	845,571						845,571		845,571	
T79	TRANSPORTATION DEPT						0			0	
							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)		2,760,086						2,760,086		2,760,086	
Total		14,598,000	0	-	0	0	0	14,598,000	0	14,598,000	



FLEET SERVICES
FY14 BUSINESS PLAN
July 11, 2013

No rate change requested for FY2014. 50 cent per gallon credit for each gallon of E85 fuel used. Rate formula component changes for new vehicles in FY2014 are: (1) salvage value increase from 25% to 35% to account for the increased gain on sale of vehicles and (2) per vehicle maintenance component decrease by approximately 13% to 30% due to reduced costs. A new lease category has been added for electric vehicles to allow for their lower operating costs.

Existing vehicle lease rates will not be incremented upward in FY2014. 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 FY2014 to manage retained earnings. Promotions of E85 fuel to customers will continue to be utilized as an option to help control retained earnings. There will be two rate formula changes which will decrease the overall rate. The salvage value will be adjusted from 25% to 35% to account for the recent increased gain on sale of used vehicles. The average monthly per vehicle maintenance cost will be reduced by approximately 13% to 30%.

Page 5-7

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.

In an effort to better manage the fleet vehicle usage and enable vehicle sharing between agencies, Fleet Services is studying the introduction of a new rate structure. If the study determines Fleet Services should go to a new rate structure, the implementation is anticipated to be effective July 1, 2014. Fleet Services is working on methods to increase vehicle sharing within agencies to enhance efficiency. A motor pool module has been added to M5 and is currently being developed to allow for online vehicle reservations. Fleet Services goal is to work with agencies to get 80% of the vehicles within their targeted life cycles and to increase the number of fleet vehicles capable of using alternative fuels. Fuel cards are now being provided and maintenance management services have been made available to all agencies. The use of vehicle tracking through data analytics is being explored with an expected decision in FY2014.

In an effort to reduce retained earnings, Fleet Services refunded \$448,878 to agencies through a "Fuel holiday". Fleet Services will work with FMR and MMB after the completion of the FY2013 financial statements to determine the possibility of provide another "Fuel holiday" or other rebate based upon the source of excessive revenue in FY2014 of up to \$500,000, however, this could result in a net loss in FY2014.

Page 8-11

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. The state used approximately 920,830 gallons of E85 fuel in calendar year 2012.

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 FY2014, 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 12-25

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. 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 FY2014. Gasoline prices have fluctuated in FY2013 from a low of \$3.20 per gallon to a high of \$3.86 per gallon. It is anticipated that fuel pricing will continue to be difficult to accurately predict for FY2014.

In FY14 a transition will be made to evaluate all newly procured vehicles as purchased to best match the depreciation life to actual anticipated retention.

Page 24 ASSUMPTIONS - An explanation of changes in operating expenditures from the previous fiscal year including the amount of change, percentage of change, and the rationale for the change.

Page 25-27 RATE MATRIX – The FY13 calculations including projected expenditures by cost center and billable units used to determine the rates to be charged.

Page 28 PROFORMA – a six-year comparison of revenues, expenditures, and changes in retained earnings.

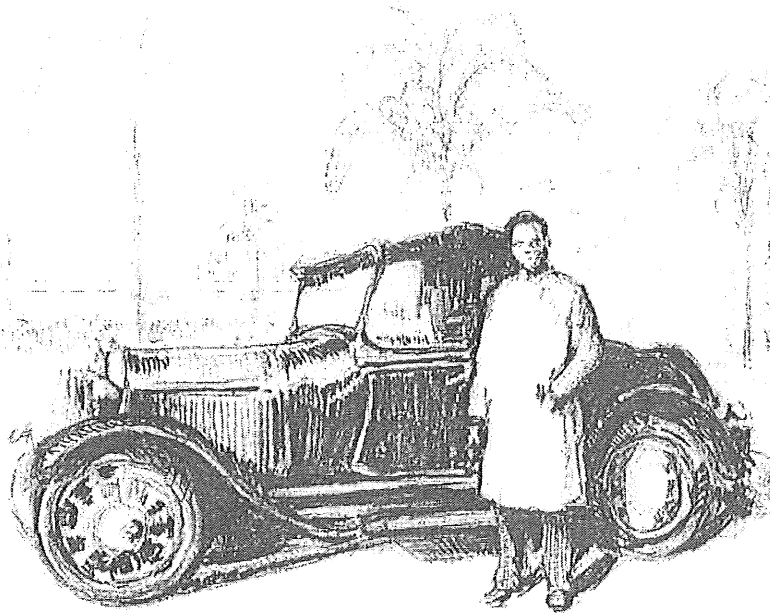
	FY14 PROFORMA	Change FY14-13	Percent Change
Revenue	\$ 14,800,954	\$ 240,873	1.7%
Salaries	\$ 739,380	(\$ 35,210)	(4.5%)
Non-Salaries Expenses	\$ 14,052,680	\$ 1,243,437	9.7%

Projected FY14 Net Income \$487,000

Projected FY14 Retained Earnings \$12,135,309



Fleet Services
Fund 5100
FISCAL YEAR 2014
Business Plan



Revision Date: 7/11/2013 6:00 PM

Paul A. Hanson, Director

Holly Gustner, Assistant Director

Department of Administration

Fleet Services

5420 Old Highway 8

Arden Hills, Minnesota, 55112

Phone: 651.201-2519

Fax: 651.639-4026

E-mail address: paul.a.hanson@state.mn.us

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

Executive Summary	5
Section I – The Business	8
Description of the Business	8
Fleet Services Organizational Chart	11
Products and Services	12
Marketing Information	15
Competition.....	19
Outstanding Loans	19
Expected Impact of Pricing.....	23
Section II – Financial Data	24
Assumptions for the Rate Matrix	24
Rate Matrix Computation	25
Rate Matrix Supplement	27
History and Proforma.....	29
Capital Assets and Technology Purchases.....	30
SWIFT Spending Plan	31
Section III – Current Financial Statements	32
Section IV – Supporting Information	38
Fleet Services – A Unique Support Service.....	38
Individualized Rate Formula – Long-term Rentals	39
Vehicle Life Cycle Adjustments.....	40
Transition Rates	40
Guarantees and Redress	42
History of Fuel Cost.....	43
Projection of Fuel Pricing	44
Fleet Services Long-Term Program Description - State Agencies.....	45

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 FY2014. 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 50 cent per gallon credit for each gallon of E85 fuel used will be given in FY2014, which is an increase from the 25 cents per gallon credit issued in FY2013. There will be two rate formula changes which will decrease the overall rate to adjust for the gain realized from vehicle sales, a FY2014 rebate of \$164,863 from surplus services and lower per vehicle maintenance cost. Insurance coverage will remain unchanged.

Individualized leases for automobiles, specialty vehicles, and light/medium duty trucks are offered. A new lease category has been added for electric vehicles to allow for their lower operating costs. Leases are based on individual vehicle costs and individual projected vehicle life cycles. Adjustments are made to these lease life cycles if necessary to allow for projected versus actual mileage differences. 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.

A goal of Fleet Services is to work with agencies to get 80% of the vehicles within their target life cycle. During FY2013, the target was met in the 2nd quarter with 81%, however in the 3rd quarter it has fallen to 76% due to seasonal trends of less travel in the winter months. Another goal is to increase the number of fleet vehicles capable of using alternative fuels (AFVs). In FY2013, the percentage of AFVs increased from 90% to 92%.

In an effort to better manage the fleet vehicle usage and enable vehicle sharing between agencies, Fleet Services is studying the introduction of a new rate structure. Instead of long-term life of vehicle leases, agencies would lease on a month-to-month basis paying for all fixed costs (depreciation, insurance, etc.) in a monthly fee plus paying a mileage fee for all variable costs (fuel, repair, etc.). The lease rates would include Fleet Services overhead for monitoring and controlling the assignment and usage of the vehicles throughout the vehicle life cycle by transferring vehicles between agency users as necessary. If the study determines Fleet Services should go to a new rate structure, the implementation is anticipated to be effective July 1, 2014.

Fleet Services is working on methods to increase vehicle sharing within agencies to enhance efficiency. A motor pool module has been added to M5 and is currently being developed to allow for online vehicle reservations. \$50,000 has been budgeted to pilot an

unmanned key control project that would tie to the motor pool module so that employees checking out the vehicles would have secure access to vehicle keys.

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 920,830 gallons of E85 fuel in calendar year 2012, up from less than 100,000 gallons in calendar year 2005, however this is a slight shift downward from 965,300 gallons in 2011 while the overall fuel consumption has risen. This could be partially attributed to the fact that the price differential between E85 and gasoline has shrunk to the point that it has had a negative economic impact because there is an average fuel efficiency loss of 27% with E85. Therefore, Fleet Services is increasing from a 25 cent to a 50 cent per gallon rebate on E85 use to assist in reversing this downward trend. This will reduce retained earnings by approximately \$144,838 based on a 20% increase in Admin fleet E85 usage increasing from 413,822 gallons to an estimated 496,586 gallons.

In FY2010, a contract was put in place for managed vehicle maintenance services. This contract helped Fleet Services reduce staffing and streamline operations. In FY2013 there was a reduction in average per vehicle maintenance costs by approximately 13% to 30% through this program, depending on vehicle type. Therefore, the average monthly rate charged will be reduced by an average of a \$7 for sedans, \$20 for special purpose, and \$28 for light trucks effective with the FY2014 lease contracts.

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 and maintenance management services have been made available to all agencies. DHS and PMD have committed to converting their owned vehicle fleet to leasing all replacement vehicles through Fleet Services, resulting in the expansion of the vehicle fleet. The use of vehicle tracking through data analytics is being explored through an RF1 contract with Public Consulting Group (PCG). An expected decision whether to implement any vehicle tracking will be made in FY2014 based on the results of the Fleet Council Data Analytics Work Group.

New vehicles are delivered primarily through the Arden Hills facility. Outstate delivery has been discontinued since the replaced vehicles had to be transported to Arden Hills for disposal. Therefore, transport and labor costs to Arden Hills outweighed the benefits of the program.

Customers are charged a \$500 fee for early lease termination. Any items removed from the vehicle (seats, tailgate, etc.) must be reinstalled or returned with the vehicle. Fleet Services may charge the customer for any missing items either for replacement cost or anticipated loss on sale. Vehicles turned in with physical damage may be repaired with the agency being responsible for up to the \$500 insurance deductible.

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 FY2014 pricing will be set at approximately \$3.56 per gallon for gasoline and approximately \$3.84 per gallon for diesel fuel. Fuel pricing is reviewed and adjusted quarterly. Average fuel price for FY2014 is anticipated at \$3.41 for gasoline and \$3.84 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, however it has created some other challenges when fuel and repair costs have sharp upward or downward trends which impact retained earnings. Because of the strong used vehicle market there has been a greater than expected gain on sale. Fleet Services has reviewed the depreciation schedule and has adjusted the salvage value from 25% to 35% on new leases to account for the recent increased gain on sale. Therefore the depreciation collected over the life of a new vehicle will be 10% less and is reflected as a lower monthly lease payment respectively. Fleet services will work to further develop a rate structure plan that will address the other issues.

In FY2014, Fleet Services anticipated revenue is \$15,485,817 with anticipated expenses of \$14,998,817 for a projected net gain of \$487,000 which will increase the projected retained earnings to \$12,135,309. An estimate of 60 days working capital is \$2,499,803 to cover expenses, including depreciation. According to the OMB A-87 Reconciliation of Retained Earnings in MMB's Statewide Cost Allocation Plan, the Retained Earnings Balance as of June 30, 2012 is (\$1,868,000). This amount will offset the FY 2013 projected net income of \$942,617. There are 6.5 FTEs budgeted plus an additional 2.5 MN.IT staff.

In an effort to reduce retained earnings, Fleet Services refunded \$448,878 to agencies using the fuel program through a "Fuel holiday" because fuel prices were lower than estimated when preparing the budget. This was based on our best estimates since FY2013 financial statements are not available due to the implementation of the state's new SWIFT accounting system. Therefore, the current financial status is unknown and it is difficult to project revenues, expenses and retained earnings. Fleet Services will work with FMR and MMB after the completion of the FY2013 financial statements to determine the possibility of providing another "Fuel holiday" or other rebate based upon the source of excessive revenue in FY2014 of up to \$500,000; however this could result a net loss for FY2014.

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 provides 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 has provided 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) provide financial functions and support for Fleet Services.

The Office of Enterprise Technology (OET) provides information technology support through MN.IT services. 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 (EPAAct) 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. The state used approximately 920,830 gallons of E85 fuel in calendar year 2012, up from less than 100,000 gallons in calendar year 2005, however this is a slight shift downward from 965,300 gallons in 2011 while the overall fuel consumption has risen. This could be partially attributed to the fact that the price differential between E85 and gasoline has shrunk to the point that it has had a negative economic impact because there is an average fuel efficiency loss of 27% with E85. Therefore, Fleet Services is increasing from a 25 cent to a 50 cent per gallon rebate on E85 use to assist in reversing this downward trend. In addition, Fleet Services is exploring methods to implement other alternative fueled vehicles (AFVs) such as compressed natural gas (CNG) and electric vehicles (EVs).

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 (M5) has been implemented that provides all agencies with the necessary tools for improving fleet management. DNR and DPS were fully implemented in FY2012. In FY2014 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. Fleet Services recently added a motor pool module to M5. This module will allow for agencies to set up their own motor pools

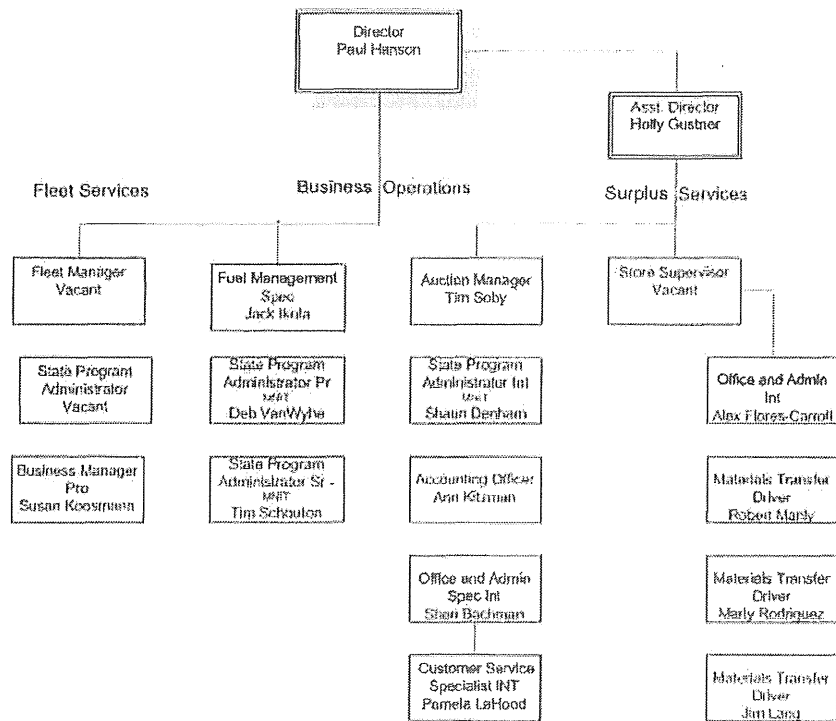
for sharing of vehicle resources within and possibly externally to hopefully eliminate some duplication of vehicle resources.

In an effort to better manage the fleet vehicle usage and enable vehicle sharing between agencies, Fleet Services is studying the introduction of a new rate structure. Instead of long-term life of vehicle leases, the agencies would lease on a month-to-month basis paying for all fixed costs (depreciation, insurance, etc.) in a monthly fee plus paying a mileage fee for all variable costs (fuel, repair, etc.). The lease rates would include Fleet Services overhead for monitoring and controlling the assignment and usage of the vehicles throughout the vehicle life cycle by transferring vehicles between agency users as necessary.

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 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, PCA, and DPS Fire Marshal owned vehicles.

Fleet Services Organizational Chart

Fleet and Surplus Services Organization Chart



Changes in FTE

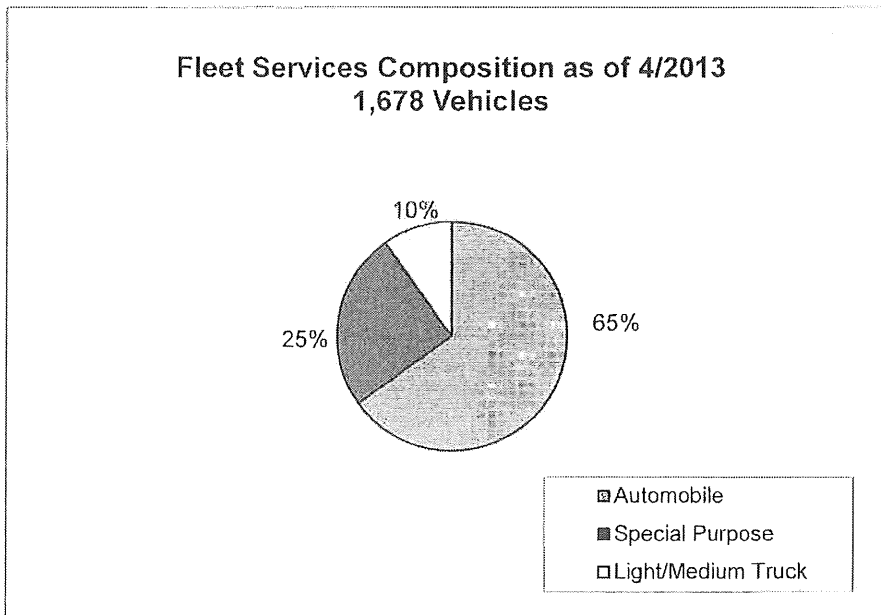
The roster currently has 6.5 full time positions, plus 2.54 MN-IT positions. This is up 1.54 positions from FY2013. The addition of one full time and one part-time position are needed to meet the increased work load from increasing agency leasing and face-to-face meeting activity as agencies are adopting the Fleet Council recommendations to lease vehicles from the Department of Administration fleet with requested leasing program guidance from the Fleet Services staff.

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 (EPA), 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.

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.

Fleet Services will continue to 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 39 contains a list of components and variables within the Fleet Services rate formula. This option will help customers that have up-front funding for vehicles.

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.

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.

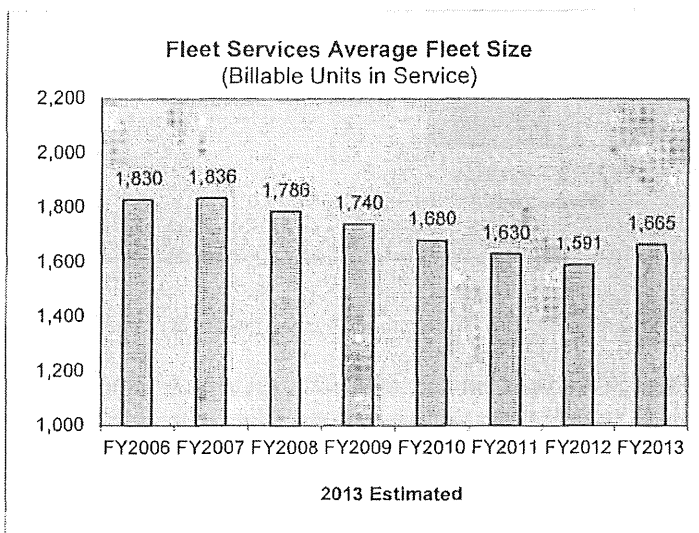
Fleet Services has taken a lead role in both the Fleet Council and the SmartFleet groups. The Fleet Council is helping state government move forward with improved state government fleet management. SmartFleet is focused on helping state government decrease dependence on petroleum fuels.

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. However, the fleet size reached its smallest size in FY2012 and then gradually grew in FY2013 as agencies began to discontinue purchasing agency owned vehicles and increased use of vehicles leased through Fleet Services as recommended by the Fleet Council.

The number of vehicles that will continue to be added is hard to predict as it is not required by statute that agencies acquire vehicles through Fleet Services.



Fleet Management Services

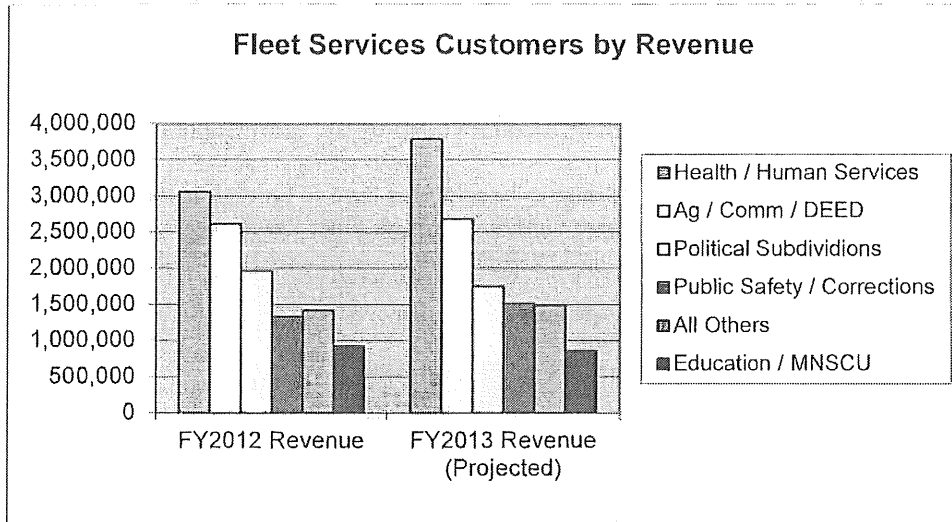
The Fleet Council is changing the way state government fleet is managed. Fleet Services has been directed to supply fleet management services to agencies that do not have comprehensive, agency-wide fleet management programs. Services include fuel cards, managed vehicle maintenance, and new vehicles.

Key Accounts

State agencies are the primary customers. Health/Human Services account for 31 percent of Fleet Services business. Ag/Comm/DEED account for 22 percent, Political subdivisions account for 14 percent, DOC/Public Safety account for 13 percent, and

Education/MNSCU account for 7 percent. Together these customers account for approximately 87 percent of Fleet Services business.

Key Accounts by Revenue



Sales and Distribution

Customers communicate with Fleet Services in person, as well as via email, phone, and fax. Communication topics include vehicle type, vehicle options, life cycle, delivery timing, and costs. New vehicles are delivered primarily through the Arden Hills facility. Outstate delivery has been discontinued since the replaced vehicles had to be transported to Arden Hills for disposal. Therefore, transport and labor costs to Arden Hills outweighed the benefits of the program.

Pricing

FY2014 rates will remain stable with no rate increase for existing individualized leased vehicles. To reduce retained earnings the rate formula used for new vehicle leases and renegotiated lease terms will be adjusted downward to adjust for the increased revenue from vehicle sales and decreased managed maintenance costs.

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 FY2013 for gasoline and diesel fuel were as follows:

	Gasoline	Diesel Fuel
1 st quarter:	\$3.49	\$3.89
2 nd quarter:	\$3.49	\$3.87
3 rd quarter:	\$3.48	\$3.91
4 th quarter:	\$3.50	\$3.91

First quarter prices for FY2014 are currently anticipated to be approximately \$3.56 for gasoline and \$3.92 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. Customers are charged a \$500 fee for early lease termination.

Any items removed from the vehicle (seats, tailgate, etc.) must be reinstalled or returned with the vehicle upon turn in. Fleet Services may charge the customer for any missing items either for replacement cost or anticipated loss on sale. Vehicles turned in with physical damage may be repaired at Fleet Services discretion with the agency being responsible for up to the \$500 insurance deductible.

Existing vehicle lease rates will not be incremented upward in FY2014. 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 FY2014 to manage retained earnings. Promotions of E85 fuel to customers will continue to be utilized as an option to help control retained

earnings. In addition, incentives to lease other alternative fueled vehicles such as compressed natural gas and electric vehicles will be explored.

An increase from a 25 cent to a 50 cent per gallon credit will be offered to all customers each month in FY2014 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 to reduce petroleum usage.

Fleet Services along with FMR will continue to communicate with MMB 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), adopting changes to the existing rate plan, 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.

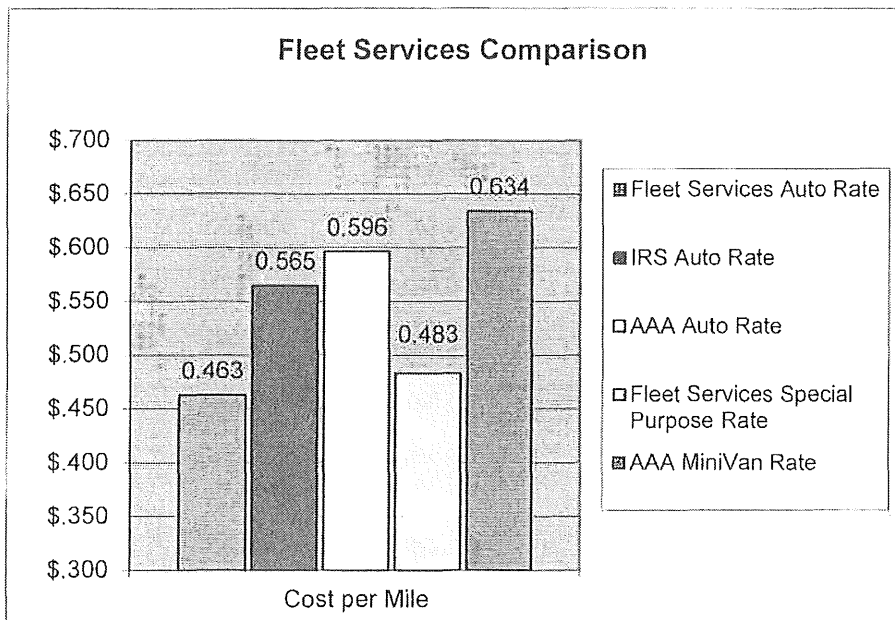
The state fleet has traditionally been decentralized and very diverse. This is changing due to decisions made by the Fleet Council. The state fleet is basically divided into four large sections; MnDOT, DNR, DPS, and the section that contains all other agencies. This "combined agency" section of the fleet 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 is now providing 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 of customers and effectively manage overall transportation costs. It is important to know the costs associate with each of these tools.



Outstanding Loans

Master Lease, State General Fund, Other Borrowing

The master lease program is used to acquire most 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
 AS INDICATED BELOW
 For the Period: 12/31/2012

Last Update 4/18/2013

		Prin	Int	Tot
XI		61,757.22	453.27	62,210.49
XII		1,420,091.76	45,854.25	1,465,946.01
XIII		1,115,314.12	42,591.01	1,157,905.13
	Due 6/13	2,597,163.10	88,898.53	2,686,061.63
XII		1,435,501.48	30,444.55	1,465,946.03
XIII		1,121,538.17	36,366.97	1,157,905.14
	Due 12/13	2,557,039.65	66,811.52	2,623,851.17
XII		771,136.03	14,866.93	786,002.96
XIII		1,128,428.83	29,476.30	1,157,905.13
	Due 6/14	1,899,564.86	44,343.23	1,943,908.09
XII		664,697.97	6,900.00	671,597.97
XIII		1,135,361.90	22,543.22	1,157,905.12
	Due 12/14	1,800,059.87	29,443.22	1,829,503.09
XII		9,193.62	90.89	9,284.51
XIII		1,142,337.69	15,567.44	1,157,905.13
	Due 6/15	1,151,531.31	15,658.33	1,167,189.64
XIII		1,149,356.43	8,548.70	1,157,905.13
	Due 12/15	1,149,356.43	8,548.70	1,157,905.13
XII		261,229.99	1,486.80	262,716.79
	Due 6/16	261,229.99	1,486.80	262,716.79
	Due 12/16	0.00	0.00	0.00
		0.00	0.00	0.00
	Total	11,415,945.22	255,190.33	11,671,135.55

SUMMARY

Sch	Prin	Int	Tot
XI	61,757.22	453.27	62,210.49
XII	4,300,620.86	98,156.62	4,398,777.48
XIII	7,053,567.14	156,580.44	7,210,147.58
	11,415,945.22	255,190.33	11,671,135.55

Financial Outlook

Current and Projected Financial Outlook

Overall Financial Health

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

Increasing retained earnings has led to federal government “overcharge” concerns, which have resulted in paybacks to the federal government. \$265,476 was last paid to the federal government in FY2012 as a result of “overcharge”. In FY2013, a “fuel holiday” of \$448,878 was provided to customers due to fuel prices being lower than projected. With the implementation of SWIFT, FY2013 financial statements are not available. Business decisions related to retained earnings cannot be made until current reliable financial data is available. Based on the FY2012 Retained Earnings Balance of (\$1,868,000) in the OMB A-87 Reconciliation of Retained Earnings in the Statewide Cost Allocation Plan and a projected FY2013 net income of \$942,617, an “overcharge” is not projected in FY2014. Fleet Services will work with FMR and MMB after the completion of the FY2013 financial statements to determine the possibility of providing another “Fuel holiday” or other rebate based upon the source of excessive revenue in FY2014 of up to \$500,000; however this could result a net loss for FY2014.

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 if there will be any federal overcharge payments.

Fuel Pricing

Fuel pricing is a very real concern in FY2014. Gasoline prices have fluctuated in FY2013 from a low of \$3.20 per gallon to a high of \$3.86 per gallon. It is anticipated that fuel pricing will continue to be difficult to accurately predict for FY2014.

Fuel pricing for new lease rates and life cycle adjustments is adjusted quarterly to reflect historical data and fuel price predictions from the U.S. Department of Energy. This practice helps keep lease rates aligned with changing fuel costs. At this time the Department of Energy is predicting the average price of gasoline to be \$3.41 per gallon and diesel fuel average to be \$3.86 for FY2014. Quarterly fuel price adjustments affect vehicles being ordered in the current quarter, and does not have an effect on existing vehicles in the fleet. However, a dramatic change in the fuel prices may require an adjustment fleet wide.

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 2014. 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 a 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 to strong sales revenue from used vehicles; Fleet Services is able to offer no increase in rates for existing vehicles in FY2014.

Customer Impact

Revenue is directly tied to customer use of the program services while actual per vehicle lease charges remain the same.

Impact on Retained Earnings

With the implementation of SWIFT, FY2013 financial statements are not available. Business decisions related to retained earnings cannot be made until current reliable financial data is available. Based on similar assumptions we have made budgetary adjustments and do not anticipate an “overcharge” will be paid in FY2014. It is expected that retained earnings for FY2014 will increase by approximately \$487,000. Fleet Services will continue to work with FMR to manage retained earnings levels.

Section II – Financial Data

Assumptions for the Rate Matrix

(Includes 50 cent per gallon E85 rebate)

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Unit
FOR FISCAL YEAR 2014

OPERATING REVENUE/EXPENSES

41500	Repairs - Vehicle Change = 3.5% or \$29,596 Increase in statewide maintenance costs due to larger fleet size
41500	Managed Maintenance - Other Agencies Change = 3.5% or \$21,395 Increase in managed maintenance cost
41196	IT Spend Change = New or \$471,666 Consolidation of Enterprise IT costs FY2014
41300	Supplies - Parts Change = 3.5% or \$8,678 Minor increase in vehicle repair parts
41300	Supplies - Fuel Change = 5.0% or \$153,949 Projected increase in fleet size
	Depreciation Change = 7.9% or \$380,822 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 has reversed 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 life cycles 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. The use of vehicle tracking through data analytics is being explored through a contract with Public Consulting Group (PCG) to perform an RFI at a cost of approximately \$99,000. An expected decision whether to implement data analytics will be made in FY2014 based on the results of the Fleet Council Data Analytics Work Group. Approximately \$100,000 has been budgeted to conduct a pilot project in FY2014.

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 35 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 35 percent of its capital cost as residual value until the vehicle is sold. In FY14 a transition will be made to evaluate all newly procured vehicles as purchased to best match the depreciation life to actual anticipated retention.

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.

IT Spend

In FY2014, the state has taken on a new enterprise approach for all IT operations. Therefore, all IT professional/technical/computer related services costs are reflected in the "IT Spend" total in the rate matrix.

Rate Matrix

Summary	Total
Salaries	739,380.00
Rent - Bldg	32,200.00
Rent - Equipment	1,538.00
Repairs - Vehicle	875,193.93
Repairs - Other	23,970.87
Managed Maintenance - Other Agencies	632,678.94
Insurance	653,422.40
Printing	2,400.00
Professional/Technical	0.00
Computer Services	0.00
IT Spend	471,666.00
Communications	3,020.00
Travel	2,500.00
Other Operating Costs	209,130.00
Fees and Licenses	18,720.00
Vehicle Maintenance Management Fees	114,616.32
Employee Development	2,500.00
Supplies - Parts	256,630.32
Supplies - Fuel	3,232,924.80
Supplies - Shop & Office	15,000.00
Fleet Card - Other Agencies	2,019,624.00
Depreciation	5,204,944.43
Amortization	0.00
Statewide & Agency Indirect Costs	280,000.00
Total	14,792,060.01
Interest Income	70,000.00
Non Operating Revenue	164,863.00
Gain/(Loss) Sale of Vehicles	450,000.00
Interest Expense	(206,757.00)
Other Revenue	1,000.00
Fleet Card - Other Agencies	2,019,624.00
Managed Maintenance - Agency Owned Vehicles	632,678.94
Total Basis for Rates	11,660,651.07
Requested vs Breakeven Rates	
* Revenue at Requested Rates	12,147,650.70
Revenue at Breakeven Rates	11,660,651.07
Revenue Variance	486,999.63
Requested vs Current Rates	
* Revenue at Requested Rates	12,147,650.70
Revenue at Current Rates	12,567,393.70
Revenue Variance	419,743.00
Overall % Change in Rates	(0.03)

Rate Matrix Supplement

Long-term Rentals	Total	Automobile	Special Purpose	Light Truck	Medium Truck	Electric
Projected Miles	24,940,171	16,288,630	6,617,412	2,031,981	2,148	12000
Projected Count	1,677	1,091	423	161	2	4
Revenue Percentage	100.00%	62.5%	26.5%	10.8%	0.1%	0.1%
Salaries	739,380	462,420	195,995	79,900	616	449
Rent - Bldg	32,200	20,138	8,536	3,480	27	20
Rent - Equipment	1,538	962	408	166	1	1
Repairs - Vehicle	875,194	547,361	231,997	94,576	729	531
Repairs - Other	23,971	14,992	6,354	2,590	20	15
Managed Maintenance - Other Agencies	632,679	395,688	167,711	68,369	527	384
Insurance	653,422	408,661	173,210	70,611	544	396
Printing	2,400	1,501	636	259	2	1
Professional/Technical	0	0	0	0	0	0
Computer Services	0	0	0	0	0	0
IT Spend	471,666	294,988	125,029	50,970	393	286
Communications	3,020	1,889	801	326	3	2
Travel	2,500	1,564	663	270	2	2
Other Operating Costs	209,130	130,793	55,436	22,599	174	127
Fees and Licenses	18,720	11,708	4,962	2,023	16	11
Vehicle Maintenance Management Fees	114,616	71,683	30,383	12,386	95	70
Employee Development	2,500	1,564	663	270	2	2
Supplies - Parts	256,630	160,501	68,028	27,732	214	156
Supplies - Fuel	3,232,925	2,021,924	856,985	349,361	2,693	0
Supplies - Shop & Office	15,000	9,381	3,976	1,621	12	9
Fleet Card - Other Agencies	2,019,624	1,263,106	535,363	218,247	1,682	0
Depreciation	5,204,944	3,255,258	1,379,729	562,464	4,335	3,158
Amortization	0	0	0	0	0	0
Statewide & Agency Indirect Costs	280,000	175,117	74,223	30,258	233	170
Total	14,792,060	9,251,198	3,921,087	1,598,480	12,320	5,788
Interest Income	70,000	43,779	18,556	7,564	58	42
Non Operating Revenue	164,863	103,108	43,702	17,816	137	100
Gain(Loss) Sale of Vehicles	450,000	281,437	119,286	48,629	375	273
Interest Expense	(206,757)	(129,309)	(54,807)	(22,343)	(172)	(125)
Other Revenue	1,000	625	265	108	1	1
Fleet Card - Other Agencies	2,019,624	1,263,106	535,363	218,247	1,682	0
Managed Maintenance - Agency Owned Vehicles	632,679	395,688	167,711	68,369	527	0
Total Basis for Rates	11,660,651	7,292,763	3,091,011	1,260,089	9,712	5,497

Six Year Rate Comparison

Lease Rate History for Individualized Leases

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Existing Vehicle Rate Adjustment	0.0%	(3.0%)	(3.0%)	0.0%	0.0%	0.0%
Managed Maintenance Rate **						
Human Services (base year FY2011, \$624 per year)			base	0%	0.00%	108.00%
Pollution Control (base year FY2011, \$354 per year)			base	0%	0.00%	0.00%
Plant Management (base year FY2012, \$719 per year)						86.00%
Actual Gasoline Cost History *	\$2.57	\$2.65	\$3.19	\$3.53	\$3.55	\$3.40
Average New Car Acquisition Cost *	\$18,626	\$19,315	\$19,987	\$21,200	\$21,900	\$22,000

* FY2013 and FY2014 estimated

** This rate was developed based on historical data as well as Fleet Services estimated costs.
The rate is analyzed and adjusted annually based on actual maintenance expenses.

This chart does not include the 50 cent per gallon credit for the use of E85 fuel. This credit is an increase of 25 cents from FY2013.

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 39. 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.

Costs for items removed from vehicles may be charged to the customer based on replacement cost or anticipated loss from sale. The cost of mechanical repair work due to misuse, abuse, neglect of equipment, or smoking in the vehicle is the responsibility of the customer. Fleet Services may charge the customer for mechanical repair resulting from misuse, abuse, or neglect of equipment or the additional cost for smoke removal.

Customers are charged an early termination fee of \$500. Vehicles turned in with physical damaged may be repaired with the customer being responsible for up to the \$500 insurance deductible.

History and Proforma

History and Proforma
Fleet Services Unit

Statement of Revenues, Expenses & Changes in Retained Earnings

	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	Change	% Change
	Actual	Actual	Actual	Actual	Actual	6MA/6ME	Proforma		
Operating Revenue									
Vehicle Rental	13,352,240	13,055,247	12,561,360	11,621,378	11,353,961	12,084,032	12,147,651	63,618	5%
Other Revenue	45,195	58,609	1,949	1,105	0	0	1,000	1,000	#DIV/0!
Managed Maintenance - Other Agencies				351,721	337,008	456,424	632,679	176,255	38.6%
Fleet Card - Other Agencies			1,276,836	1,900,006	2,159,584	2,019,624	2,019,624	0	0%
Total Operating Revenue	13,397,435	13,114,855	13,840,164	13,874,210	13,850,653	14,560,080	14,800,954	240,873	1.7%
Operating Expenses									
Salaries & Benefits	705,811	663,951	644,522	677,663	712,445	774,590	739,380	(35,210)	(4.5%)
Rent - Space	178,692	47,255	33,734	35,135	33,510	36,580	32,200	(4,380)	(12.0%)
Rent - Equipment		9,150	11,572	5,485	2,727	1,538	1,538	0	0%
Repairs - Vehicle	401,039	327,332	751,032	683,175	778,530	845,598	875,194	29,599	3.5%
Repairs - Other	0	4,238	1,771	1,639	13,826	23,160	23,971	811	3.5%
Managed Maintenance - Other Agencies	0	0		566,893	585,932	611,284	632,679	21,395	3.5%
Insurance	604,408	525,630	628,306	630,350	503,078	548,560	653,422	106,862	19.0%
Printing	0	1,715	7,400	1,185	867	2,400	2,400	0	0%
Professional & Technical Services	78,259	149,957	431,094	388,799	118,509	45,000	0	(45,000)	(100.0%)
Computer Services	160,978	155,567	153,445	153,989	184,361	198,000	0	(198,000)	(100.0%)
IT Spend						0	471,666	471,666	New
Communications	19,431	18,713	22,266	18,083	20,213	3,020	3,020	0	0%
Travel	2,936	2,369	2,689	464	1,709	2,400	2,500	100	4.2%
Purchased Services	50,158	55,185	13,424	28,840	48,872	165,130	209,130	44,000	26.6%
Vehicle License Fees	15,350	15,994	18,831	17,650	14,331	18,000	18,720	720	4.0%
Vehicle Maintenance Management Fees			88,559	118,139	121,409	110,208	114,615	4,409	4.0%
Employee Development	3,392	1,036	1,234	645	2,433	1,995	2,500	504	25.3%
Supplies - Parts	4,939,099	3,834,966	3,314,291	225,750	226,524	247,952	256,630	8,678	3.5%
Supplies - Fuel				3,335,078	3,208,284	3,078,076	3,232,925	153,948	5.0%
Supplies - Shop & Office	6,502	10,224	1,248	2,585	10,345	10,000	15,000	5,000	50.0%
Supplies - Bulk Fuel	0	0	0	0	0	0	0	0	0%
Fleet Card - Other Agencies			1,276,836	1,925,561	2,110,632	2,019,624	2,019,624	0	0%
Depreciation	4,951,733	5,165,157	4,843,829	4,696,609	4,557,134	4,824,123	5,204,944	380,822	7.9%
Amortization	53,714	53,952	53,715	0	0	0	0	0	0%
Indirect Costs	460,919	421,921	331,405	279,753	17,690	17,694	280,000	262,306	1492.5%
Total Operating Expenses	12,633,419	11,665,113	12,631,542	13,783,890	13,273,359	13,583,833	14,792,060	1,208,227	8.9%
Operating Income (Loss)	764,016	1,449,742	1,208,622	90,321	577,294	976,247	8,894	(967,354)	(99.1%)
Non-operating Revenue (Expense)									
Interest Revenue	441,826	244,151	83,332	63,143	54,192	69,150	70,000	850	1.2%
Non-operating Revenue (Expense)	0	0					164,863	164,863	
Gain (Loss) on Sale of Fixed Assets	86,606	45,966	281,291	821,312	571,189	550,168	450,000	(100,168)	(18.2%)
Interest Expense	(506,679)	(413,314)	(261,070)	(227,431)	(217,191)	(204,070)	(208,757)	(2,687)	1.3%
Excessive Reserve Payback	(338,150)	0	0	(635,352)	(265,476)	0	0	0	#DIV/0!
Total Non-operating Revenue (expense)	(316,397)	(123,157)	113,553	21,653	142,714	415,248	478,106	62,856	15.1%
Fuel Holiday FY2013						(448,878)			
Net Income (Loss)	447,619	1,326,585	1,322,175	111,983	720,007	942,617	487,000	(465,617)	(48.3%)
Retained Earnings - Beginning of Period	6,612,773	7,053,017	8,329,479	9,617,537	9,903,680	10,705,691	11,648,309		
Prior Period Adjustment	(7,375)	(50,123)	(34,116)	174,160	62,004	0	0		
Retained Earnings - as Restated	6,605,398	7,002,894	8,295,362	9,791,697	9,965,684	10,705,691	11,648,309		
Retained Earnings - End of Period	7,053,017	8,329,479	9,617,537	9,903,680	10,705,691	11,648,309	12,135,309		
Contributed Capital	502,000	502,000	502,000	502,000	502,000	502,000	502,000		
Total Net Assets	7,555,017	8,831,479	10,119,537	10,405,680	11,207,691	12,150,309	12,637,309		

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 \$22,000.

Detailed Capital Assets and Technology FY2014 Purchases

(Including all items meeting the current capitalization threshold)

Minnesota Department of Administration
Fleet Services Unit
For Fiscal Year 2014

Description of Item	Fm Dept#	Org Name	Justification	Qty	Unit Price	Total Amount	Included In	If yes,
							Master Lease Demand Survey Yes or No	identify quarter in which
Sub-total of items with \$100,000 unit cost or more as identified in the business plan.								
	G023MF14	Vehicle Rental						
Automotive Equipment including cars, specially vehicles, and light trucks			Replacement of existing fleet equipment	375	22,000	8,250,000	Yes	Primarily 3&4
Automotive Equipment including cars, specially vehicles, and light trucks (5100 Fund)				75	22,000	1,650,000	No	
Sub-total of items with unit cost less than \$100,000	G023MF14					9,900,000		
Arden Hills Facility Improvements						25,000		
GRAND TOTAL						9,925,000		

SWIFT Spending Plan

FY 2014 SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION
 Fleet Services Unit
 FOR FISCAL YEAR 2013

Fund 5100		FinDept
Org Name: Fleet Services		G0237200
670013	Vehicle Rental	12,147,651
670014	Fleet Card - Other Agencies	2,019,624
670013	Managed Maintenance - Other Agencies	632,679
550451	Vehicle Disposal	2,100,000
512606	Miscellaneous	1,000
55600	Non-operating Revenue	164,683
512001	Interest Revenue	70,000
		<u>17,135,637</u>
SWIFT Account		
41000	Full Time	703,880
41030	Part Time	32,500
41050	Overtime	3,000
41050	Premium	0
41070	Other	0
41100	Space Rental	32,200
41500	Repairs	899,165
41500	Managed Maintenance - Other Agencies	632,679
41110	Printing	2,400
41130	Prof / Technical	0
41150	Computer	0
41196	IT Spend	471,666
41155	Communications	3,020
41160	Travel - In State	625
41170	Travel - Out State	1,875
41300	Supplies	271,630
41300	Fuel	3,232,925
41300	Fleet Card - Other Agencies	2,019,624
41400	ML Loan Payments	7,248,220
41400	Vehicle Purchases	1,650,000
41400	Equipment Rental	1,538
41180	Employee Development	2,500
43000	Other Operating Costs	995,889
42010	Statewide Indirect	280,000
41190	State Prof / Technical	0
	Building Improvements	25,000
44200	Excessive Reserve Payback	0
Total		<u>18,510,336</u>
Adjustments		
Plus:		
	Depreciation	5,204,944
	Amortization	0
Total		<u>5,204,944</u>
Minus:		
	ML Loan Payment	7,248,220
47010	Building Improvements	25,000
47060	Vehicle Purchases	1,650,000
	Excessive Reserve Payback	0
Total		<u>8,923,220</u>
Rate Matrix Amount		<u>14,782,030</u>
Fund 5000		
Master Lease	47060	Total 8,250,000

Section III – Current Financial Statements

STATE OF MINNESOTA FLEET SERVICES FUND 5100 STATEMENT OF NET ASSETS JUNE 30, 2012	11/1/12 Unaudited	
	FY12	FY11
ASSETS		
CURRENT ASSETS		
Cash	3,379,595.24	3,163,857.93
Imprest Fund - Checking	500.00	500.00
Accounts Receivable	2,873,962.41	1,515,561.80
Accounts Receivable - Non Trade (Note 3)	130,531.60	27,520.00
	<u>6,384,589.25</u>	<u>4,707,539.73</u>
NONCURRENT ASSETS (Note 4)		
Land Improvements	157,530.00	157,530.00
Accumulated Depreciation - Land Improvements	(28,526.24)	(20,649.68)
Building Improvements	948,433.09	948,433.09
Accumulated Depreciation - Building Improvements	(210,500.66)	(148,554.62)
Vehicles	33,157,077.97	30,646,233.25
Accumulated Depreciation - Vehicles	(15,820,471.31)	(14,705,573.36)
Equipment	94,164.05	94,164.05
Accumulated Depreciation - Equipment	(87,689.56)	(85,965.88)
Software	268,570.00	268,570.00
Accumulated Amortization - Software	(268,570.00)	(268,570.00)
Total Noncurrent Assets	<u>18,210,017.34</u>	<u>16,884,616.85</u>
TOTAL ASSETS	<u>24,594,606.59</u>	<u>21,592,156.58</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	830,152.81	208,396.62
Accounts Payable - Non-Trade	248,151.78	20,648.47
Salaries and Benefits Payable (Note 7)	25,507.55	55,149.13
Interest Payable	17,619.59	19,104.34
Sales Tax Payable	3,784.21	3,456.77
Loans Payable - Master Lease (Note 5)	5,173,639.89	4,580,910.18
Compensated Absences Payable (Note 6)	10,637.61	10,765.53
Total Current Liabilities	<u>6,309,493.44</u>	<u>4,904,433.04</u>
NONCURRENT LIABILITIES		
Loans Payable - Master Lease (Note 5)	6,974,365.44	6,179,745.68
Compensated Absences Payable (Note 6)	93,056.01	93,098.18
Net OPEB Obligations (Note 8)	10,000.60	9,200.17
Total Noncurrent Liabilities	<u>7,077,422.05</u>	<u>6,282,044.03</u>
TOTAL LIABILITIES	<u>13,386,915.49</u>	<u>11,186,477.07</u>
NET ASSETS (Note 10)		
Invested in Capital Assets, Net of Related Debt	5,813,860.23	6,097,312.52
Unrestricted Net Assets	<u>5,380,830.87</u>	<u>4,308,366.99</u>
TOTAL NET ASSETS	<u>11,204,691.10</u>	<u>10,405,679.51</u>

STATE OF MINNESOTA
 FLEET SERVICES FUND 5100
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2012

11/1/12
 Unaudited

	FY12 YTD	FY11 YTD
OPERATING REVENUES		
Vehicle Rental	11,353,960.51	11,621,378.47
Fleet Card - Other Agencies	2,159,683.91	1,900,005.68
Managed Maintenance - Other Agencies	337,008.42	351,720.74
Other	0.00	1,105.60
Total Operating Revenues	<u>13,850,652.84</u>	<u>13,874,210.49</u>
OPERATING EXPENSES		
Salaries and Benefits (Note 7)	712,444.62	677,693.03
Rent	33,509.97	35,135.21
Rent - Equipment	2,727.36	5,484.50
Repairs and Maintenance - Vehicles	778,529.71	683,175.18
Repairs and Maintenance - Other	13,626.05	1,638.86
Managed Maintenance - Other Agencies	565,932.00	566,893.00
Printing	866.84	1,164.72
Professional and Technical Services	118,508.93	386,798.24
Computer and Systems Services	184,361.96	153,889.30
Communications	20,212.91	18,083.43
Travel	1,708.63	454.38
Supplies and Materials - General	10,344.85	2,585.15
Supplies and Materials - Parts (Note 1)	226,523.97	225,749.91
Supplies and Materials - Fuel (Note 1)	3,208,284.17	3,335,077.64
Fleet Card - Other Agencies	2,110,631.69	1,925,961.06
Employee Development	2,433.00	845.00
Purchased Services	48,872.45	28,840.08
Vehicle License Fees	14,330.50	17,650.27
Vehicle Maintenance Management Fees	121,409.11	118,138.19
Insurance	503,078.00	620,350.00
Indirect Costs	17,690.00	279,753.00
Depreciation	4,557,133.54	4,696,608.63
Amortization	0.00	0.00
Total Operating Expenses	<u>13,273,359.26</u>	<u>13,783,889.78</u>
OPERATING INCOME (LOSS)	<u>577,293.58</u>	<u>90,320.71</u>
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	64,192.45	63,143.20
Interest Expense	(217,191.44)	(227,431.08)
Excess Reserve Cash Payback to Fed Gov	(265,476.00)	(635,362.00)
Gain (Loss) on Sale of Capital Assets	571,188.65	821,212.38
Total Nonoperating Revenue (Expenses)	<u>142,713.66</u>	<u>21,662.50</u>
CHANGE IN NET ASSETS	720,007.14	111,983.21
NET ASSETS, BEGINNING	10,405,679.51	10,119,536.45
Adjustment to Net Assets (Note 9)	82,054.45	174,150.85
NET ASSETS, ENDING	<u>11,207,691.10</u>	<u>10,405,679.51</u>

STATE OF MINNESOTA
 FLEET SERVICES FUND 5100
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2012

11/1/12
 Unaudited

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	12,574,005.00
Receipts from Other Revenue	0.00
Payments to Suppliers for Goods and Services	(7,381,447.77)
Payments to Employees	(741,455.86)
Accounts Receivable - Non Trade (Note 3)	<u>4,451,101.37</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	(265,476.00)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(265,476.00)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	(7,034,187.65)
Proceeds from Disposal of Capital Assets	1,847,333.85
Proceeds from Master Lease Loan	6,185,380.63
Repayments of Master Lease Loan	(4,004,031.16)
Interest Paid	(218,678.19)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(4,024,180.49)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment earnings	54,192.43
Net Cash Provided by (Used for) Investing Activities	<u>54,192.43</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	215,637.31
Cash and Cash Equivalents, Beginning	3,164,457.93
Cash and Cash Equivalents, Ending	<u>3,380,095.24</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	577,293.58
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	4,557,133.54
Amortization	0.00
(Increase) Decrease in Accounts Receivable	(1,276,647.84)
(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	622,456.64
Increase (Decrease) in Salaries and Benefits Payable	(29,641.58)
Increase (Decrease) in Sales Tax Payable	(123.31)
Increase (Decrease) in Compensated Absences Payable	(170.00)
Increase (Decrease) in Net OPEB Obligation	800.43
Total Adjustments	<u>3,673,697.79</u>
Net Cash Provided by (Used for) Operating Activities	<u>4,451,101.37</u>
Noncash Investing, Capital, and Financing Activities	

STATE OF MINNESOTA
 FLEET SERVICES FUND 6100
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2012

11/1/12
 Unaudited

	BUDGET YTD	ACTUAL YTD	VARIANCE YTD
OPERATING REVENUES			
Vehicle Rental	11,846,212.00	11,353,960.51	(492,251.49)
Fleet Card - Other Agencies	2,329,000.00	2,159,683.91	(169,316.09)
Managed Maintenance - Other Agencies	361,000.00	337,008.42	(23,991.58)
Other	1,000.00	0.00	(1,000.00)
Total Operating Revenues	14,537,212.00	13,850,652.84	(686,559.16)
OPERATING EXPENSES			
Salaries and Benefits	685,000.00	712,444.62	(27,444.62)
Rent	30,000.00	33,509.97	(3,509.97)
Rent - Equipment	8,500.00	2,727.36	5,772.64
Repairs and Maintenance - Vehicles	780,000.00	778,529.71	1,470.29
Repairs and Maintenance - Other	2,000.00	13,826.05	(11,826.05)
Managed Maintenance - Other Agencies	490,000.00	585,932.00	(95,932.00)
Printing	1,500.00	866.84	633.16
Professional and Technical Services	420,000.00	118,508.93	301,491.07
Computer and Systems Services	160,000.00	184,361.08	(24,361.08)
Communications	20,000.00	20,212.91	(212.91)
Travel	3,000.00	1,708.53	1,291.47
Supplies and Materials - General	1,000.00	10,344.85	(9,344.85)
Supplies and Materials - Parts	275,000.00	226,523.97	48,476.03
Supplies and Materials - Fuel	4,200,000.00	3,208,284.17	991,715.83
Fleet Card - Other Agencies	2,329,000.00	2,110,631.69	218,368.31
Employee Development	10,000.00	2,433.00	7,567.00
Purchased Services	20,000.00	48,872.46	(28,872.46)
Vehicle License Fees	15,000.00	14,330.50	669.50
Vehicle Maintenance Management Fees	180,000.00	121,409.11	58,590.89
Insurance	550,000.00	503,078.00	46,922.00
Indirect Costs	18,000.00	17,690.00	310.00
Depreciation	4,600,000.00	4,557,133.54	42,866.46
Amortization	0.00	0.00	0.00
Total Operating Expenses	14,798,000.00	13,273,359.26	1,524,640.74
OPERATING INCOME (LOSS)	(260,788.00)	577,293.58	838,081.58
NONOPERATING REVENUES (EXPENSES)			
Interest Revenue	75,000.00	54,192.45	(20,807.55)
Interest Expense	(300,000.00)	(217,191.44)	82,808.56
Excess Reserve Cash Payback to Fed Gov	0.00	(265,476.00)	(265,476.00)
Gain (Loss) on Sale of Capital Assets	225,000.00	571,188.55	346,188.55
Total Nonoperating Revenue (Expenses)	0.00	142,713.56	142,713.56
CHANGE IN NET ASSETS	(260,788.00)	720,007.14	980,795.14

STATE OF MINNESOTA
 FLEET SERVICES FUND 5100
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2012

11/1/12
 Unaudited

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).

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:

Fleet Services was established in 1981 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.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

Legislation	Amount	Description
YR 79 Chap 333, Sec 5A, Sub 3	252,000.00	Restricted contribution from the General Fund, July 1979
YR 85 S Chap 13, Sec 17, Sub 2	250,000.00	Contributed capital increased
Total	502,000.00	

3. ACCOUNTS RECEIVABLE - NON TRADE

FY12 and FY11 Accounts Receivable - Non Trade has a balance of \$130,531.60 and \$27,520.00 respectively for vehicles sold to agencies.

4. CAPITAL ASSETS

	Balance 7/1/11	Additions	Deletions	Balance 6/30/12
Land Improvements	157,530.00	-	-	157,530.00
Building Improvements	948,433.09	-	-	948,433.09
Vehicles	30,648,233.28	7,261,890.98	(4,780,846.24)	33,129,277.02
Equipment	94,164.05	-	-	94,164.05
Internally Generated Computer Software (IGCS)	-	-	-	-
Software	288,570.00	-	-	288,570.00
Total Capital Assets	32,114,930.39	7,261,890.98	(4,780,846.24)	34,625,775.13
Accumulated Depreciation/Amortization for:				
Land Improvements	(20,846.68)	(7,278.59)	-	(28,125.27)
Building Improvements	(148,554.62)	(61,648.64)	-	(210,203.26)
Vehicles	(14,796,573.36)	(4,465,567.29)	3,371,889.51	(15,890,251.14)
Equipment	(85,985.88)	(1,723.63)	-	(87,709.51)
Internally Generated Computer Software (IGCS)	-	-	-	-
Software	(288,570.00)	-	-	(288,570.00)
Total Accumulated Depr/Amort	(15,730,313.54)	(4,557,133.54)	3,371,889.51	(16,915,757.57)

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, 2012. An updated schedule will be provided by MMB after the next Master Lease payment in December 2012.

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 7/1/11	10,765.63	83,068.18
Increases	-	-
Decreases	(127.82)	(42.17)
Ending Balance 6/30/12	10,637.81	83,026.01

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 \$29,805.44 and reported in FY11. The final payment of \$14,832.72 was made in FY12.

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 7/1/11	8,200.17
Increase	800.43
Decrease	-
Ending Balance 6/30/12	10,000.60

9. ADJUSTMENT TO NET ASSETS

In FY12, the prior period adjustment of \$702.45 represents a decrease to beginning accounts payable which was understated. The prior period adjustment of (\$3.02) represents an increase to interest revenue. The prior period adjustments of \$81,762.77 represent an increase to beginning accounts receivable. The prior period adjustment of (\$450.75) represents a decrease to beginning sales tax payable.

In FY11, the prior period adjustment of \$50,852.01 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 (\$337.80) represents a decrease to beginning master lease payable. The prior period adjustment of (\$8,408.78) represents an increase to beginning accounts 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	5,813,666.23			
Unrestricted Net Assets	5,383,830.87			
Total Net Assets	11,207,651.10			
Schedule of Retained Earnings				
	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Beginning Retained Earnings	9,603,679.51	9,603,679.51	9,603,679.51	9,603,679.51
Quarterly Net Income (Loss)	-	-	-	720,007.14
Adjustments to Net Assets (Note 8)	-	-	-	82,004.45
Ending Retained Earnings	9,603,679.51	9,603,679.51	9,603,679.51	10,705,681.10
Add: Capital Contributions	502,000.00	502,000.00	602,000.00	502,000.00
Reconciliation to Total Net Assets	10,105,679.51	10,105,679.51	10,205,679.51	11,207,651.10

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. This practice has continued through FY 2013.

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 (from master lease program)
Projected length in months of life remaining at time of disposal
Salvage value increased from 25% to 35%
Maintenance factor (.0240 for auto, specialty, & light truck, .030 for low use facility vehicles and .0150 for electric vehicles)
Insurance costs (\$360 annually)
Administrative costs (3% of acquisition)
Average annual use – (13,333 miles)

Calculations:

Fuel

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

Fuel cost per mile – fuel cost / combined fuel mileage

Maintenance

Annual maintenance cost – acquisition cost * maintenance factor)

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

Vehicle Cost

Salvage value – sum of digits formula (monthly formula) based on 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 used, 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.

In an effort to better manage the fleet vehicle usage and enable vehicle sharing between agencies, Fleet Services is studying the introduction of a new rate structure. Instead of long-term life of vehicle leases, the agencies would be leasing on a month-to-month basis paying for all fixed costs (depreciation, insurance, etc.) in a monthly fee plus paying a mileage fee for all variable costs (fuel, repair, etc.). The lease rates would include Fleet Services overhead for monitoring and controlling the assignment and usage of the vehicles throughout the vehicle life cycle by transferring vehicles between agency users as necessary.

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 544 agency-owned vehicles in the managed maintenance program. This is a decrease from 642 agency-

owned vehicles last fiscal year due to conversion to leasing from Fleet Services. 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. 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.

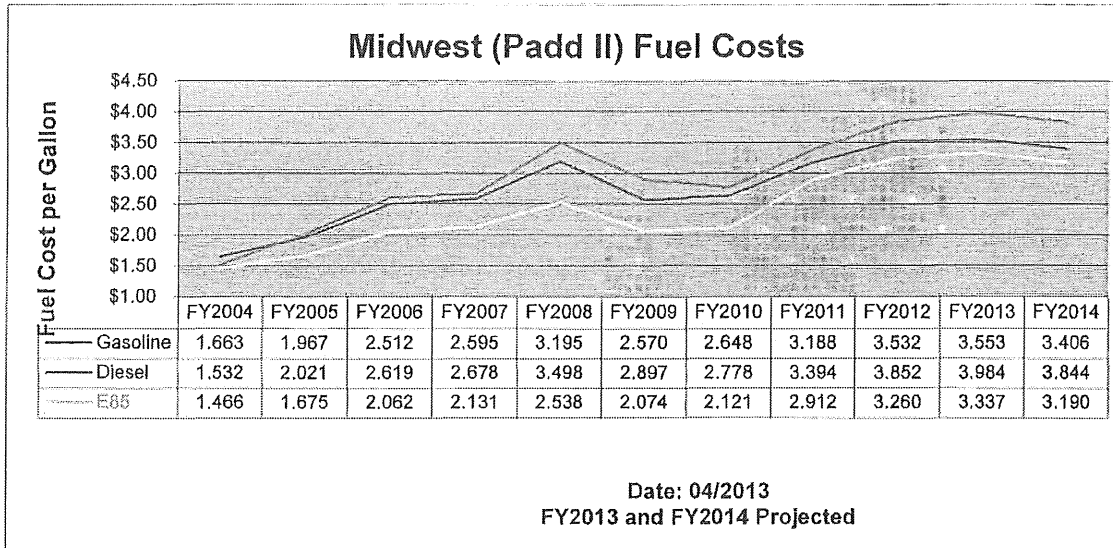
Redress: If service does not meet this standard, customers are encouraged to report their experience to the director in writing or via the division's website. The director will review the situation and determine how to proceed on a case-by-case basis. If not satisfied with the director's resolution of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

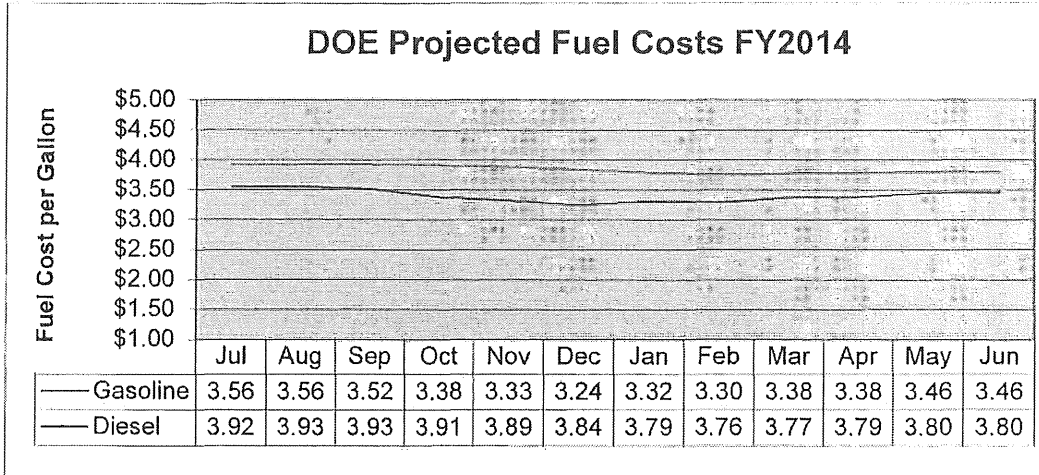
Telephone: 651.201.2524 or 800.366.2899
Facsimile: 651.639.4026
MN Relay: 651.627-3529

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 FY2014. The FY2014 annual projected cost of gasoline is \$3.41 per gallon, and diesel is \$3.84 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.

Any items removed from the vehicle (seats, tailgate, etc.) must be reinstalled or returned with the vehicle. Fleet Services may charge the customer for any missing items either for replacement cost or anticipated loss on sale.

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 ARI prior to the work being performed.

It is the responsibility of ARI 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 ARI. In the event that emergency work is necessary, it is the responsibility of the customer to notify ARI at the earliest opportunity.

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

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.

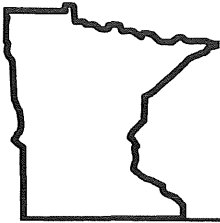
Insurance

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.

Vehicles turned in with physical damage may be repaired with the agency being responsible for up to the \$500 insurance deductible.



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 ACTUAL
Section II—Billed Services

MINNESOTA MANAGEMENT & BUDGET
MANAGEMENT ANALYSIS & DEVELOPMENT DIVISION
including ENTERPRISE LEARNING & DEVELOPMENT

Internal Service Fund 5200 consists of two independent service providers:

Management Analysis & Development Division (MADD)

Enterprise Learning & Development (ELD)

Each organization fulfills unique training requirements for Minnesota state and local governments.

MANAGEMENT ANALYSIS & DEVELOPMENT DIVISION - Services Provided

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

These services include:

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

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

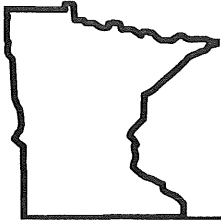
- *"Cost of professional and consultant services rendered by persons who are members of a particular profession or possesses special skill, and who are not officers or employees of the governmental unit, are allowable...."*

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

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

How Rates are Computed

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



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 ACTUAL
Section II—Billed Services

MINNESOTA MANAGEMENT & BUDGET
MANAGEMENT ANALYSIS & DEVELOPMENT DIVISION
including **ENTERPRISE LEARNING & DEVELOPMENT**

ENTERPRISE LEARNING & 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). As defined in the AP, MMB has responsibility for providing leadership and facilitating partnerships in human resource development for state employees, including but not limited to the following:

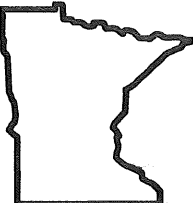
- Advocating for and providing continuous education about training and development issues throughout the executive branch, in partnership with agencies and collective bargaining units,
- Assisting agencies in formulating links between agency goals, performance management and employee development and 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 FY2008 indicates that pricing has remained relatively consistent with only minor upward adjustments.



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual

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

MANAGEMENT ANALYSIS &
 DEVELOPMENT DIVISION / ENTERPRISE
 LEARNING & DEVELOPMENT
FUND 5200

FOR YEAR ENDING JUNE 30, 2013

(All Figures in 000's)

PART I A-87 R.E. BALANCE

A-87 R.E. BALANCE July 1, 2012 (Balance per Prior Year's Reconciliation of Fund to A-87)	1,104
Adjustments (e.g. Contrib, Capital)	-
Adjusted Retained Earnings Balance	1,104

FY13 Retained Earnings Increase (Decrease) Per CAFR

A-87 Revenues (Actual and Imputed) from Attachment A	6,578	
A-87 Revenues (Actual and Imputed) from Other-	-	
Total Revenues	-	6,578

Expenditures (Actual Costs):

Per State's Financial Report	6,294	
Other Expense	-	

Less A-87 Unallowable costs (e.g.)-

Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	

Other- (e.g. Gain on Disposal of Assets)

	-	
--	---	--

Plus A-87 Allowable costs (e.g.)-

Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not included in Actual Cost above)	-	
Other	-	

Total OMB A-87 Allowable Expenditures	-	6,294
--	---	-------

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	7	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	

Total Adjustments	-	7
--------------------------	---	---

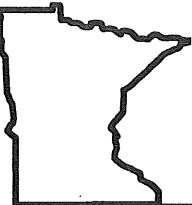
FY13 Net Increase (Decrease) to Retained Earnings Balance per CAFR	291
--	-----

A-87 R.E. BALANCE June 30, 2013	A)	1,395
---------------------------------	----	-------

Allowable Reserve	B)	1,049
-------------------	----	-------

Excess Balance (A)-(B)		346
------------------------	--	-----

(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 should be returned to the federal gov't and the amount on (B) will be the beginning A-87 R.E. balance for the next year.)



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual

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

MANAGEMENT ANALYSIS &
DEVELOPMENT DIVISION / ENTERPRISE
LEARNING & DEVELOPMENT
FUND 5200

FOR YEAR ENDING JUNE 30, 2013
(All Figures in 000's)

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2012

TRANSFERS Per CAFR (Supported by Official Accounting Records)	-	
Plus: Transfers In (e.g. Contrib. Capital)	-	
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	-	
Net Transfers	-	

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2013 C) -

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2012

ADJUSTMENTS:		
Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs	(30)	
FY 12 PPD Adjustment	(129)	
Accumulated Prior Year Imputed Interest Adjustments	(4)	
Current Year Imputed Interest Adjustment	(7)	
Other-	-	
Total Adjustments	(170)	

A-87 ADJUSTMENTS BALANCE JUNE 30, 2013 D) (170)

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

RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)		1,225
(Should Tie to the Fund Balance in the CAFR)		1,225

Check Figure

-

STATE OF MINNESOTA

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

	5200	5201	5202	5203	Total
Operating Revenues:					
	-	-	-	8,497	
	-	2,178	-	-	
	-	-	3	-	
	-	-	-	360	
	-	-	-	(15)	
	5,298	-	-	-	
Net Sales.....	\$ 5,298	\$ 2,178	\$ 3	\$ 8,841	16,320
Insurance Premiums.....	-	-	-	-	-
	250	-	-	-	
	1,029	-	-	-	
Other Income.....	1,280	-	-	-	1,280
Total Operating Revenues.....	\$ 6,578	\$ 2,178	\$ 3	\$ 8,841	17,600
Less: Cost of Goods Sold.....	-	-	-	-	-
Gross Margin.....	\$ 6,578	\$ 2,178	\$ 3	\$ 8,841	17,600
Operating Expenses:					
Purchased Services.....	\$ 4,356	\$ 485	\$ 1	\$ 8,083	12,925
Salaries and Fringe Benefits.....	1,802	1,269	7	426	3,504
Claims.....	-	-	-	-	-
Depreciation and Amortization.....	-	-	-	22	22
Supplies and Materials.....	111	18	-	84	213
Repairs and Maintenance.....	2	2	-	67	71
Indirect Costs.....	19	15	-	17	51
Other Expenses.....	4	-	-	2	6
Total Operating Expenses.....	\$ 6,294	\$ 1,789	\$ 8	\$ 8,701	16,792
Operating Income (Loss).....	\$ 284	\$ 389	\$ (5)	\$ 140	808
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.....	\$ 284	\$ 389	\$ (5)	\$ 140	808
Capital Contributions.....	-	-	-	-	-
Transfers-In.....	-	-	-	-	-
Transfers-Out.....	-	-	-	-	-
Total Income (Loss).....	\$ 284	\$ 389	\$ (5)	\$ 140	808
Special Item.....	\$ -	\$ -	\$ -	\$ -	-
Change in Net Assets.....	\$ 284	\$ 389	\$ (5)	\$ 140	808
Net Assets, Beginning, as Reported.....	\$ 941	\$ 184	\$ 70	\$ 1,498	2,693
Prior Period Adjustment.....	-	-	-	-	-
Change in Accounting Principle.....	-	-	-	-	-
Change in Reporting Entity.....	-	-	-	-	-
Change in Fund Structure.....	-	-	-	-	-
Net Assets, Beginning, as Restated.....	\$ 941	\$ 184	\$ 70	\$ 1,498	2,693
Net Assets, Ending.....	\$ 1,225	\$ 573	\$ 65	\$ 1,638	3,501

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION - Central Services single fund report

JUNE 30, 2013

(IN THOUSANDS)

ASSETS	5200	5201	5202	5203	Total
Current Assets:					
Cash and Cash Equivalents.....	870	282	64	-	
Investments.....	-	-	-	-	
Accounts Receivable.....	1,127	550	-	1,573	
Interfund Receivables.....	1,127	550	-	1,573	
Due from Component Unit.....	-	-	-	-	
Accrued Investment/Interest Income.....	-	-	-	-	
Federal Aid Receivable.....	-	-	-	-	
Inventories.....	-	-	-	16	
Loans and Notes Receivable.....	-	-	-	16	
Securities Lending Collateral.....	-	-	-	-	
	-	-	-	211	
Prepaid Expenses.....	-	-	-	211	
Other Assets.....	-	-	-	-	
Total Current Assets.....	\$ 1,997	\$ 832	\$ 64	\$ 1,800	4,693
Noncurrent Assets:					
Cash and Cash Equivalents-Restricted.....	-	-	-	-	
Investments-Restricted.....	-	-	-	-	
Other Assets-Restricted.....	-	-	-	-	
Due from Component Unit.....	-	-	-	-	
Advances to Other Funds.....	-	-	-	-	
Loans and Notes Receivable.....	-	-	-	-	
	-	-	-	842	
	-	-	-	-	
Depreciable Capital Assets (Net).....	-	-	-	(821)	
Nondepreciable Capital Assets.....	-	-	-	21	
Prepaid Expenses.....	-	-	-	-	
Other Assets.....	-	-	-	-	
Total Noncurrent Assets.....	\$ -	\$ -	\$ -	\$ 21	21
Total Assets.....	\$ 1,997	\$ 832	\$ 64	\$ 1,821	4,714
DEFERRED OUTFLOWS OF RESOURCES					
item 1.....	-	-	-	-	
Total Deferred Outflows of Resources.....	\$ -	\$ -	\$ -	\$ -	-
LIABILITIES					
Current Liabilities:					
	-	46	-	(2,546)	
	494	26	-	2,677	
	70	-	-	-	
	-	-	-	-	
	-	-	-	-	
Accounts Payable.....	564	72	-	131	
Interfund Payables.....	-	-	-	-	
Due to Component Unit.....	-	-	-	-	
Unearned Revenue.....	-	-	-	-	
Accrued Interest Payable.....	-	-	-	-	

Bonds and Notes Payable.....	-	-	-	-	-
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
	17	10	-	4	
Compensated Absences Payable.....	17	10	-	4	31
Securities Lending Liabilities.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Current Liabilities.....	<u>\$ 581</u>	<u>\$ 82</u>	<u>\$ -</u>	<u>\$ 135</u>	<u>798</u>
Noncurrent Liabilities:					
Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -	-
Due to Component Unit.....	-	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-	-
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
	181	112	-	46	
Compensated Absences Payable.....	181	112	-	46	339
Advances from Other Funds.....	-	-	-	-	-
	9	61	-	3	
Other Postemployment Benefits.....	9	61	-	3	73
Net Pension Obligation.....	-	-	-	-	-
Funds Held in Trust.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Noncurrent Liabilities.....	<u>\$ 190</u>	<u>\$ 173</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>412</u>
Total Liabilities.....	<u>\$ 771</u>	<u>\$ 255</u>	<u>\$ -</u>	<u>\$ 184</u>	<u>1,210</u>
DEFERRED INFLOWS OF RESOURCES					
item 1.....	\$ -	\$ -	\$ -	\$ -	-
Total Deferred Inflows of Resources.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
NET POSITION					
Invested in Capital Assets,	-	-	-	21	
Net of Related Debt.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>21</u>
	941	189	70	1,477	
Restricted	<u>\$ 1,225</u>	<u>\$ 578</u>	<u>\$ 65</u>	<u>\$ 1,617</u>	<u>3,485</u>
Total Net Postion.....	<u><u>\$ 1,225</u></u>	<u><u>\$ 578</u></u>	<u><u>\$ 65</u></u>	<u><u>\$ 1,638</u></u>	<u><u>3,506</u></u>

FY2013: Statement of Cash Flow

Funds 5200-5203 Central Services

Accountant: ANH YANKOVEC

(In Thousands)

Account	MMB-Training Fund 5200	MAD Fund 5200	Fund 5200 Total	Fund 5201	Fund 5202	Fund 5203	06/30/13 Combined Total
Cash Flows from Operating Activities:							
Receipts from Customers	246	(155)	91	1,863	3	11,221	13,178
Receipts from Other Revenue	-	-	-	-	-	-	-
Payments to Claimants	-	-	-	-	-	-	-
Payments to Suppliers	(65)	285	220	(540)	(1)	(10,799)	(11,120)
Payments to Employees	1	27	28	(1,266)	(7)	(455)	(1,700)
Payments to Others	-	-	-	-	-	-	-
Net Cash Flows From Operating Activities	182	157	339	57	(5)	(33)	358
Cash Flows from Noncapital Financing Activities:							
Transfers-In	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-	39	39
Repayments of Advances from Other Funds	-	-	-	-	-	-	-
Rebate Costs	-	-	-	-	-	-	-
Net Cash Flows from Noncapital and Related Financing Activities	-	-	-	-	-	39	39
Cash Flows from Capital and Related Financing Activities:							
Investment in Fixed Assets	-	-	-	-	-	(6)	(6)
Investment Leasehold Improvements	-	-	-	-	-	-	-
Proceeds from the Sale of Fixed Assets	-	-	-	-	-	-	-
Proceeds from Capital Lease	-	-	-	-	-	-	-
Proceeds from Loan	-	-	-	-	-	-	-
Repayment of Loan Principal	-	-	-	-	-	-	-
Repayment of Advance(Cash overdraft)	-	-	-	-	-	-	-
Other Nonoperating Expense	-	-	-	-	-	-	-
Interest Paid	-	-	-	-	-	-	-
Net Cash Flows from Capital and Related Financing Activities	-	-	-	-	-	(6)	(6)
Cash Flows from Investing Activities:							
Purchase of Investments	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-
Net Cash Flows from Investing Activities	-	-	-	-	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	###	#####	157	339	57	(5)	391
Cash and Investments, Beginning, as Reported	233	298	531	220	69	-	820
Change in Accounting Principle	-	-	-	-	-	-	-
Cash and Cash Equivalents, Beginning, as Restated	233	298	531	220	69	-	820
Cash and Cash Equivalents, Ending	415	455	870	277	64	-	1,211
<i>BS amount_Checked OK</i>	415	455	870				870
Operating Income (Loss)	222	62	284	392	(5)	140	811
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			284	392	(5)	140	811
Depreciation	-	-	-	-	-	21	21
Amortization	-	-	-	-	-	-	-
Change in Assets and Liabilities:							
Accounts Receivable	246	(154)	92	(265)	-	2,379	2,206
Inventories	-	-	-	-	-	(10)	(10)
Other Assets	-	-	-	-	-	166	166
Accounts Payable	(280)	328	48	12	-	(2,703)	(2,643)
Prepaid Expenses	-	-	-	-	-	-	-
Compensated Absences Payable	(4)	(51)	(55)	(36)	-	(23)	(114)
Deferred Revenues	-	-	-	-	-	-	-
Other Liabilities	(2)	(28)	(30)	(43)	-	(6)	(79)
Prior Period Adjustment	-	-	-	-	-	-	-
Net Reconciling Items to be Added (Deducted) from Operating Income	(40)	95	55	(332)	-	(176)	(453)
Net Cash Flows from Operating Activities	182	157	339	60	(5)	(36)	358
Noncash Investing, Capital and Financing Activities:							
Sale of Equipment	-	-	-	-	-	-	-
Noncash Investing, Capital and Financing Activities:							
Transferred/Donated Assets	-	-	-	-	-	-	-
Accrual of Computer Equipment as an Investment in Capital Assets	-	-	-	-	-	-	-

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

FY 2014

Business Plan

June 6, 2013
Bill Clausen, Director
Minnesota Management & Budget
Management Analysis & Development
Room 203 Administration Building
50 Sherburne Avenue
Saint Paul, Minnesota 55155
Phone: (651) 259-3801
Fax (651) 297-1117
bill.clausen@state.mn.us
www.mad.state.mn.us

TABLE OF CONTENTS

Executive Summary	Page 3
Section I: The Business	
Description of Business	Page 6
Products and Services	Page 8
Marketing Information	Page 11
Competition	Page 13
Financial Outlook	Page 15
Expected Impact of Pricing	Page 15
Section II: Financial Data for Business Plan	
Assumptions for Rate Matrix	Page 16
Rate Matrix	Page 17
Rate Matrix Computation	Page 18
Six-year Rate Comparison	Page 19
History and Proforma	Page 20
MAPS Spending Plan	Page 21
Section III: Current Financial Statement	
Statement of Net Assets	
Statement of Revenues, Expenses, and Changes in Fund Net Assets	
Statement of Cash Flows	
Budget to Actual	
Footnotes to Financial Statements	

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 2014. 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 2013:

- While MAD's core business – the management consulting services provided by MAD's staff consultants – grew in FY 2013, demand for MAD's external vendor master contract program was much greater than anticipated in the FY 2013 Business Plan. We project that sales under the master contract will total \$3,066,029 in FY 2013. Of this total, \$1,989,715 (65%) will come from contracts with the Health Insurance Exchange/MNsure. The growth in demand also required much more of MAD's staff time to manage the external vendor program. The growth in sales was extraordinary, but it doesn't ensure long term growth or stability in external vendor master contract sales. In particular, demand for external consulting support for MNsure startup will drop off after FY 2014 as MNsure develops its own staff capacity.
- Approximately 40 percent of MAD's consulting staff have joined the division in the past 18 months. The integration of the new staff members has been a success and the new consultants have made great contributions to the organization.
- In support of the Better Government initiative, MAD spearheaded the organization of Results-Based Accountability (RBA) training, which helped establish a shared language and understanding of performance measurement concepts. By the end of FY 2013, almost 1,400 state employees will have been trained in RBA methodology through three open-enrollment training sessions sponsored by MAD. We have also sponsored the first quarterly RBA forum, a discussion and users group open to all cabinet agencies. MAD also developed its own capacity to assist agencies in adopting RBA.
- MAD continued to provide organizational and coordination assistance for Gov. Mark Dayton's Better Government initiative. As part of MAD's work on Better Government, we:
 - launched the first all employee newsletter, focusing primarily on continuous improvement and reform efforts, with 1640 subscribers to date;
 - established a communications working group to share news on reform, innovation and continuous improvement with external parties;
 - supported a coordinated approach to the issues identified in the Legislatively-mandated benchmarking report. The Subcabinet work group is meeting monthly to keep efforts coordinated; and
 - continued to design and support the unprecedented quarterly meetings of Cabinet commissioners, deputies and assistant commissioners; retooled the SharePoint site for improved ease of access.

Challenges in FY 2013:

- Through FY 2013 to date, MAD has operated without financial statements from MMB. MAD's sales have been sufficient to dispel any concerns about our near-term solvency, but the absence of financial statements makes it challenging to confidently make longer term investment decisions, including investments in hiring, staff development and information technology. It also makes it difficult to understand our financial performance and to responsibly manage the business.
- MAD is challenged to offer adequate compensation to recruit and retain Senior Management Consultants who have the level of experience our clients are coming to expect. In the past twelve months, three of the four consultants who resigned from MAD left for higher paying professional positions. Most of MAD's new consultants have been hired in the top half of the pay range, and we have lost the opportunity to hire some highly-experienced recruits who could make more elsewhere.

Challenges in FY 2014:

- With the loss of MAD's General Fund appropriation in FY 2014, MAD will become fully self-supporting. MAD will adjust by reducing retained earnings in the near term. In FY 2014 and beyond, MAD will continue to need the flexibility to respond to business opportunities and manage costs.
- MAD is continuing a gradual process of staff turnover that will accelerate with anticipated retirements in the next few years. We have successfully recruited four new consultants and will continue recruiting during the remainder of FY 2013. Increased staff turnover could 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.
- Another challenge will be to maintain a healthy external consultant master contract business. The challenges include the difficulty of predicting demand, competition from new and expanding master contract programs, and any potential changes in the interpretation of state procurement law and rule.
- An on-going challenge will come from the other units of MMB (EAP's Organizational Health consulting and Enterprise Learning, Development & Talent Strategy's workforce consulting) and other agencies that provide services similar to MAD's, in some cases at no charge to the client. For example, the Governor's FY 2014-15 Budget recommended General Fund support to expand the size and scope of the Department of Administrations Enterprise Lean program. The expanded program would provide "analysis and strategies to streamline work performed by governmental organizations from state agencies to universities to counties," the same services MAD provides, in the same market.

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 a stable reserve of 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 2013, 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 Master Contract accounted for \$669,390 in sales in FY 2012 and an estimated \$3,066,029 in FY 2013.

Financial Status

MAD is approaching the end of FY 2013 in a very strong financial position.

- Summary of proposed rate
 - For FY 2014, MAD proposes a rate of \$125 per consultant hour.
 - For FY 2014, MAD proposes a 10 percent contract management fee for third party contracts.

- Reason for the rate
 - Drivers: The rate is driven primarily by salaries and insurance. With the end of MAD's General Fund appropriation, the salary and insurance assumption for FY 2014 is an increase of 28 percent.
 - The proposed external consultant contract fee is based on the assumption that it will require 10 percent per contract to manage the external consultant program. We assume that MAD will contract with external consultants for \$3,276,454 in business in FY 2014.
 - To keep the rate constant, MAD proposes a reduction in retained earnings from \$1,241,904 at the beginning of FY 2014 to \$938,197 by the end of the fiscal year. This represents approximately 2 months of operating capital.
 - 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 2013 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 2013, MAD consultants will work on an estimated 121 projects, with contracts ranging from six hours to 2,100 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.

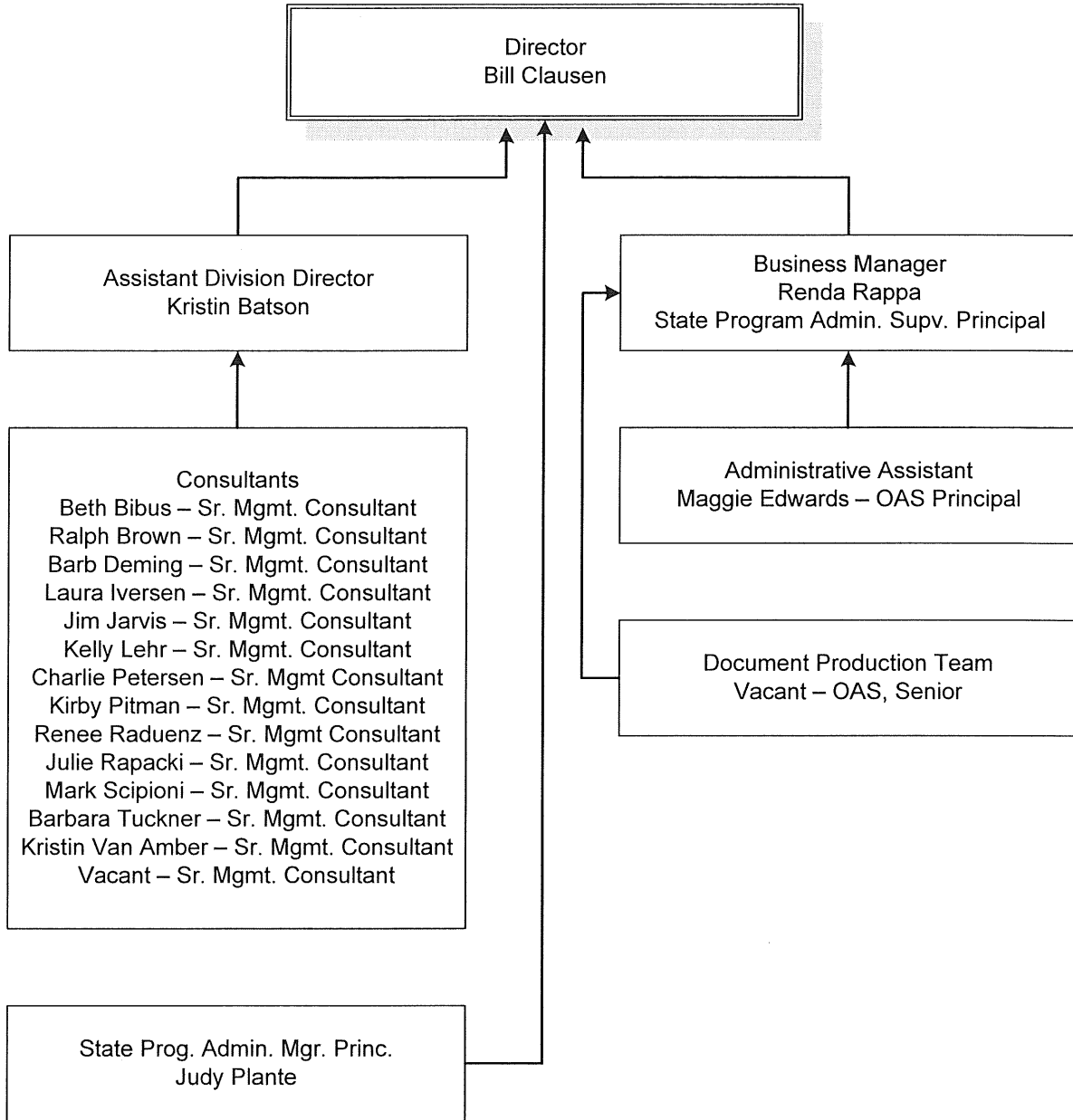
The current staffing level is 18.63 FTE (see Org Chart on page 7).

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 2013 is 52 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 & Development



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. After an initial meeting with the client, MAD submits a proposal that describes the consultant's understanding of the present situation and offers a project plan to meet the client's needs. Once the proposal is approved by the client, 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 Studies – 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 the public sector 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 improve interpersonal relationships.

Business Process Improvement – Working with organizations and their stakeholders to assess and improve business processes and operations. This includes assisting with process improvement and efficiency using methods like LEAN, process mapping and workflow analysis. MAD will outline recommendations for improvement, document the new business processes and help with implementation.

Communications Management and Technical Writing – Assessing and making recommendations on an organization's internal and external communications, including customer information and education materials. Technical writing services may include writing position descriptions, grant proposals, RFPs, policy and procedure manuals, web content or other documents.

Customer Satisfaction and Service Quality Improvement – Reviewing an organization's customer satisfaction data and identifying the appropriate quality tools and management systems and structures to meet customer needs and expectations.

Dispute Resolution Facilitation – Providing neutral, interest-based approaches in disagreements involving long- and short-term operational, policy, or regulatory issues.

Meeting Design and Facilitation – Planning and leading a meeting, problem-solving session, focus group, executive team session, strategic planning event, or 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 Planning and Assistance – Providing step-by-step guidance to help managers and staff implement changes resulting from MAD’s consultation.

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

Management Assessments - Conducting an in-depth assessment to identify opportunities to 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. Recommendations will vary from minor adjustments to changes in work processes and major reorganizations.

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

Organizational Development and Change Management – Services may focus on measuring organizational performance, managing large- and small-scale change initiatives, developing better ways of delivering a service or function or building stronger teams or stakeholder relationships. MAD supports clients in making improvements that are meaningful, measurable and sustainable.

Program Evaluation – Objectively assessing the key lessons, outcomes and value of an existing program. MAD can conduct research through surveys, focus groups, interviews, document reviews, and/or benchmarks.

Stakeholder and Citizen Input – 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 and Operational Planning – Leading group sessions in which managers and staff create meaningful goals and the long-range plans to achieve them. 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 and help staff apply their plan to daily operations.

Survey Research – Collecting data the client 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 2012 – FY 2014

	MAD
	Consulting
FY 2012	\$2,044,310
FY 2013 (projected)	\$5,296,991
FY 2014 (projected)	\$5,070,500

Marketing Information

The Market

MAD's target market is executive branch agencies, public sector higher education, and local government. In FY 2013, 52 percent of MAD's clients were repeat customers.

Top Five Customer Agencies

Customer	FY 2012 Actual Revenue	% of Revenue
DHS	\$403,350	20%
DNR	\$224,131	11%
OET	\$218,419	11%
DEED	\$210,382	10%
MMB	\$164,969	8%

The top five customer agencies accounted for 61 percent of the division's business in FY 2012. In recent years, MAD's top five client agencies accounted for 60 to 73 percent of annual sales.

Sources of Revenue

Sources of revenue for FY 2012 were not available in SWIFT.

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 2014, 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's external vendor master contract will be charged at cost plus a contract management fee. For FY 2014, MAD proposes a 10 percent contract management fee for third party contracts. This fee covers the cost of administering the master contract program from beginning to end, including negotiating vendor agreements, serving as a liaison with the external consultants and state agency clients, assisting clients with vendor selection, handling all interagency agreements, issuing work order contracts, invoicing clients, managing vendor billing, and trouble-shooting problems.

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 Results-Based Accountability Forums.

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 2013 clients) indicated that 100 percent of respondents said the engagement made a positive contribution to the organization, and 94 percent were satisfied or very satisfied overall with MAD's services (based on a 58 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, and the rates continue to apply.

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

With the loss of MAD's General Fund appropriation in FY 2014, MAD will become fully self-supporting. MAD will adjust by increasing revolving fund productivity and reducing retained earnings. In FY 2014 and beyond, MAD will continue to need the flexibility to respond to business opportunities and manage costs.

MAD is continuing a gradual process of staff turnover that will accelerate with anticipated retirements in the next few years. We have successfully recruited four new consultants and will continue recruiting during the remainder of FY 2013. Increased staff turnover would mean both a loss of individual consultant-client relationships and could mean 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.

Another challenge will be to maintain a healthy external consultant master contract business. The challenges include the difficulty of predicting demand, competition from new and expanding master contract programs, and any potential changes in the interpretation of state procurement law and rule.

An on-going challenge will come from the other units of MMB (EAP's Organizational Health consulting and ELD's workforce consulting) and other agencies that provide services similar to MAD's, in some cases at no charge to the client. For example, the Governor's FY 2014-15 Budget recommended General Fund support to expand the size and scope of the Department of Administrations Enterprise Lean program. The expanded program would provide "analysis and strategies to streamline work performed by governmental organizations from state agencies to universities to counties," the same services MAD provides, in the same market.

Contingency plans if revenues are less than projected

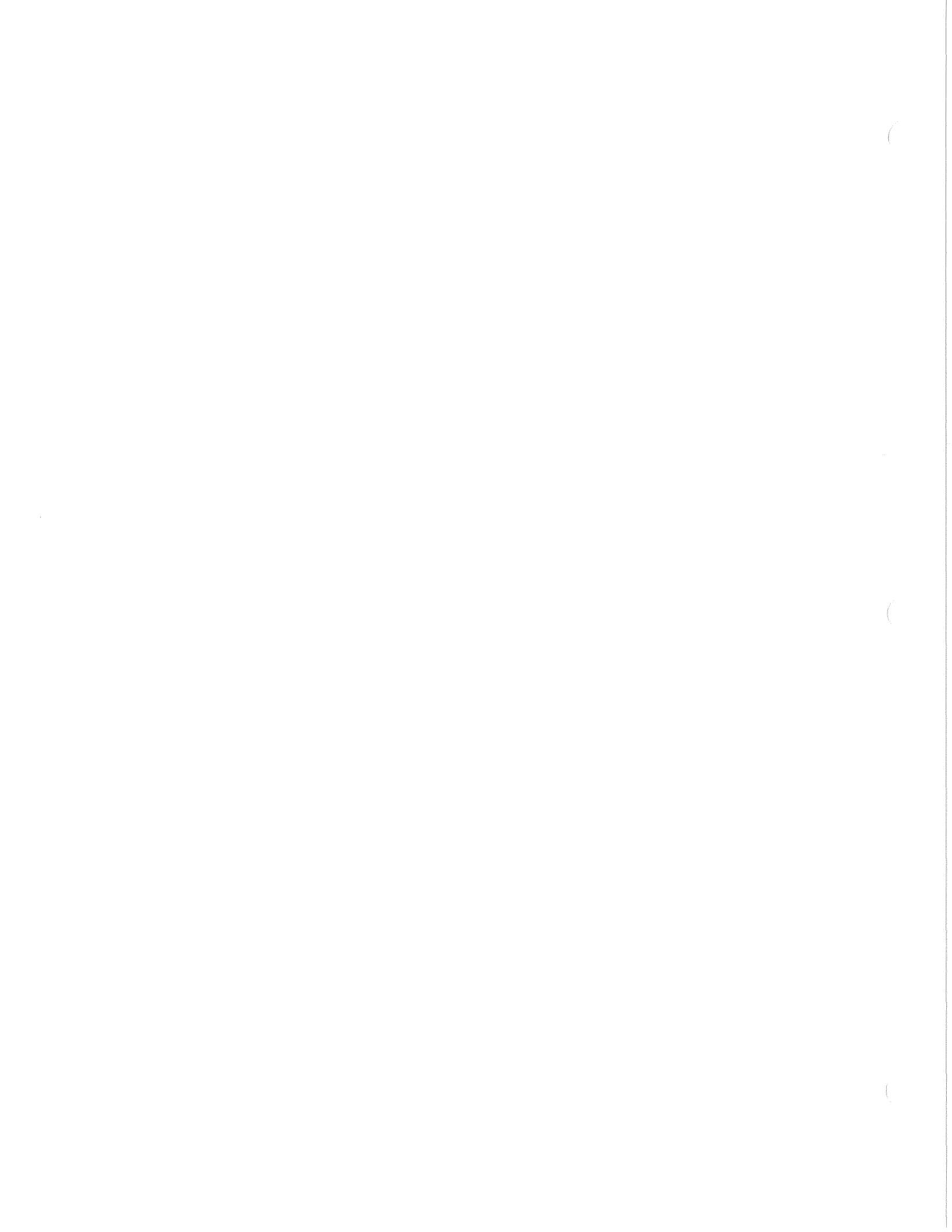
- Expenses versus income will be monitored throughout the year.
- Discretionary spending will be adjusted as needed.
- Strategically targeted marketing will be pursued.

Strengths

MAD will end FY 2013 in very 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 \$132.49 for breakeven revenues of \$5,374,207. With the requested hourly rate of \$125, MAD anticipates a decrease in retained earnings. Projected retained earnings for FY 2014 are \$938,197. This represents a decrease of \$303,707.



MINNESOTA MANAGEMENT & BUDGET

**Enterprise Learning & Development
(Fund 5200)**

FISCAL YEAR 2014

Business Plan

May 30, 2013
Brenda Norman, Director
Workforce Planning & Development
400 Centennial Building
658 Cedar Street
Saint Paul, Minnesota 55155
Phone: (651) 259-3632

TABLE OF CONTENTS

Executive Summary	Page 2
Description of Training & Development Business	Page 7
Staffing	Page 8
Products and Services	Page 11
Customer Input and Satisfaction	Page 18
New Programming in FY14	Page 19
Financial Status	Page 21
Financial Revenue and Sources - Projection for FY2014	Page 23
Market Information	Page 25
Projected Impact of Pricing	Page 31
Financial Data for Business Plan	
FY2014 Proposed Budget	Page 32
History and Pro Forma	Page 33
Projected FY2013 vs Proposed FY2014 Budget Assumptions	Page 34
Current Financial Statement (December 2012)	Addendum
Statement of Net Assets	
Statement of Revenues, Expenses, and Changes in Fund Net Assets	
Statement of Cash Flows	

EXECUTIVE SUMMARY

Minnesota Management & Budget's (MMB) Enterprise Learning & Development (ELD) group proposes breakeven revenues for FY2014 as follows:

Open enrollment classes:	\$1,255,275
Contracted Services	<u>\$ 340,146</u>
Total Projected Revenue:	\$1,595,421

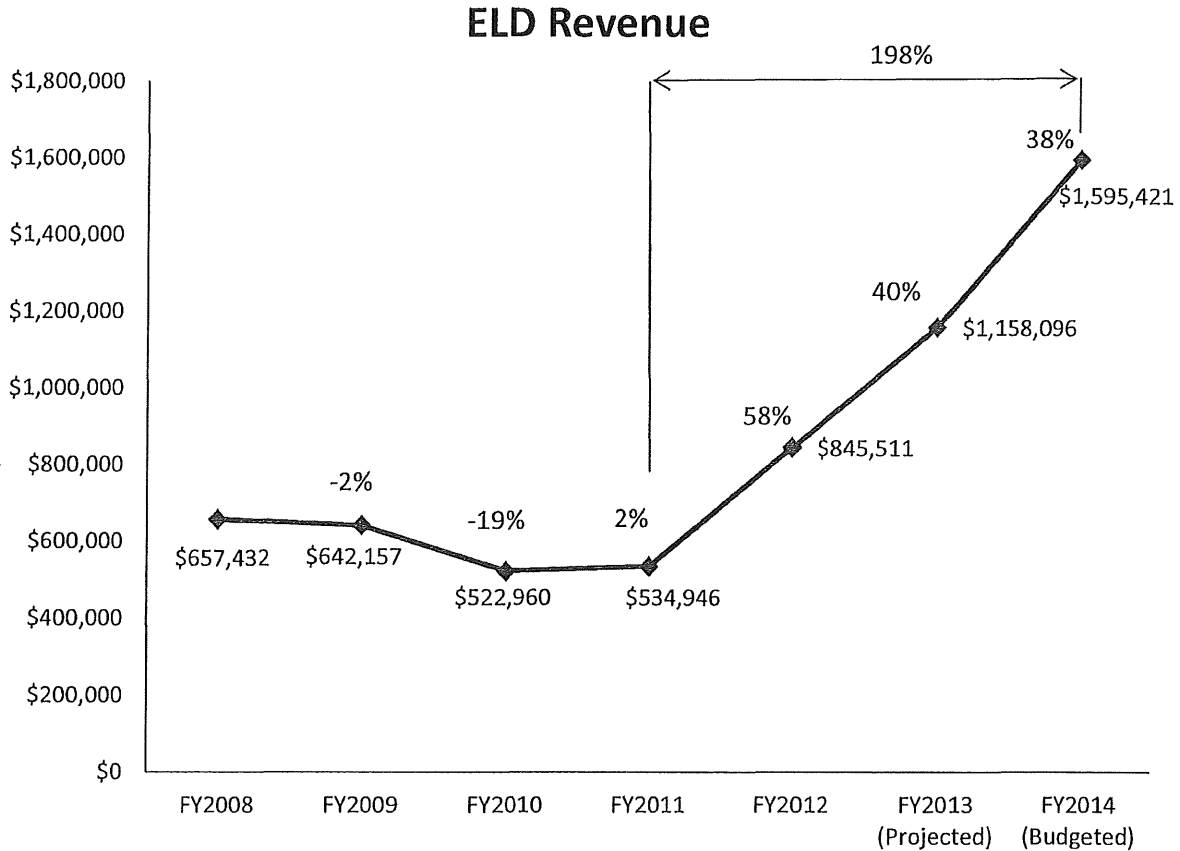
These projected revenue levels provide ELD the ability to

- maintain retained earnings covering approximately two months of operating capital
- fund the requisite infrastructure necessary to support the expansion of ELD courses and services.

FY2013 HIGHLIGHTS

Enterprise Learning and Development (ELD) surpassed FY 12 revenue by 40%, and FY13 marks the first time in ELD's history that revenue generation exceeded \$1,000,000 (see Figure 1). Recovering from a low in FY2010 of -19% (the first year with no general fund allocation), ELD turned the tide of year-over-year losses to growth in programs and services. In addition to the striking nature of the dollar figure, the underlying story warrants examination. Increased revenue is an indicator of greater numbers of government employees being served by ELD programs, and correspondingly, increased revenue generates program expansion, which precipitates the ability to reach an ever greater number of individuals; the classic upward spiral.

Figure 1.
Year-Over-Year ELD Revenue



Leadership Development

ELD expanded the Emerging Leaders Institute (ELI) from a 1 cohort per year model to 2 cohorts per year to meet increased demand due to record numbers of state employee retirements. ELD contracted with the University Of Minnesota College Of Continuing Education under a master contract agreement for program services. This arrangement will continue in FY2014 as the 2 cohort per year model continues.

Strategic Effectiveness for Aspiring Leaders (SEAL) proved to be a successful addition to ELD’s leadership development continuum. The 4 day program is targeted at individuals who are currently in a non-management role, and who aspire to become a leader and want to start building skills towards this goal. It is a venue for those who are curious about what it would take to become a leader and for those who want to learn how to more effectively “lead from the side” regardless of position. SEAL was offered 6 times in FY ‘13 with an average enrollment of 15 to 20 participants per session; a significant increase in enrollment from previous years.

HR Core

HR Core transferred from Human Resource Management to ELD. Expanded content extended the session from 2 days to 2.5 days. Eighty HR professionals attended the May 2013 program.

Leadership Competencies

The state entered into a contract with Zenger-Folkman (Z-F) which grants ELD license to use Z-F's intellectual property, including the leadership competency model and companion 360 degree assessment for leadership development. Two ELD employees received certification to conduct *Extraordinary Leader* workshops and to deliver 360-assessment feedback and coaching to individuals. In-house certification allowed ELD to offer the one-day 360 degree workshop more broadly and eliminated the expense associated with utilizing Z-F consultants. In addition to workshops conducted with HRDP, DOC, and ADMIN, the 360 degree assessment was incorporated as a component of ELI as well as offered to individuals seeking the opportunity to complete the 360 degree assessment and receive one-on-one feedback. In FY2014, the Senior Leadership Institute (SLI) has been extended from 9 sessions to 10 so as to enable integration of the 360 degree assessment.

Staffing

A third program coordinator was added to support ELD's growth in programming. Appointed in March 2013, this individual coordinated the May 2013 offering of HR Core in addition to receiving cross-training in the administration of programs supported by other ELD personnel. Increasing the number of program coordinators not only enabled ELD to assume responsibility for HR Core but it also provides bench strength for existing programs as well as the ability to sustain the growth trajectory.

ELD operates similar to a corporate university in that it contracts with external consultants, experts, and higher education vendors for content delivery. Expansion of vendor relationships continues as programs diversify to meet demands. An RFP for instructors was issued in FY2013, which resulted in adding several new trainers to the ELD resource pool. SEAL's success was in large part due to the external trainers that augmented ELD personnel.

At this writing, an active search is underway to fill two positions – a Learning Architect and a Marketing Specialist to aid in program/curriculum expansion and to design marketing strategy and materials to better publicize the programs and services of ELD.

As planned, the temporary mobility agreement entered into with MPCA during FY2012 to utilize the services of their ELM System Administrator (Christine Sommer) was extended throughout FY2013. This is a .2 FTE agreement and will be extended into FY2014.

Contracted Services

FY2013 saw a remarkable 95% increase in contracted training revenue as compared to FY2012.

Historically, training related consulting has not been a significant revenue stream for ELD. However, FY2013 saw increased activity that holds promise for future growth opportunities. Two examples follow.

In the fall of 2012, ELD completed a training needs assessment pilot for the Apprenticeship and Labor Standards unit of DOLI. The outcome of that effort having been favorably received by DOLI, ELD was approached to conduct an agency-wide training needs assessment. The details of this larger effort are currently under discussion but it is expected to result in a revenue stream extending well into FY2014.

The Minnesota Multi-State Contracting Alliance for Pharmacy (MMCAP) contracted with ELD to lead training sessions for staff on topics related to communication, managing conflict and enhancing teamwork. The activities and outcomes of that engagement include:

- Through individual interviews with each team member, staff had the chance to express their perspective on current challenges and be heard by an outside, impartial party.
- Specific real-time issues were identified and recommendations were made to address the identified challenges and to equip staff with skills to handle them.
- A one-day strengths-based team building training session was held with each team after the interviews were completed, with identified challenges reported and addressed by each team.
- Two final training sessions were conducted for the entire MMCAP group to enhance overall communication and provide skills to resolve conflict between the teams.
- The strengths-based focus enabled the culture of the group to change as team members learned to see each other through the positive lens of strengths as opposed to assigning negative connotations to any differences.
- Staff were equipped with new tools to communicate, manage conflicts and work together more effectively across teams.

As awareness of the expanded capabilities and services of ELD grows, consulting services are expected to become a more significant component of ELD revenues.

ELM

Upon implementation in January 2011, ELD assumed statewide administrative support for Oracle's Enterprise Learning Management (ELM) system. In the ensuing months it was discovered that the system was in a fledgling and fragile state. With a high level of dissatisfaction expressed by participating agencies, system use dwindled and the future viability of the application was questionable. Recognizing the benefit available from a shared learning management system (LMS), ELD continued to provide support and sought technical resources, though scarce due to the SWIFT implementation, to address system issues. During FY 2013, ELD personnel conducted a number of ELM demos for executive branch personnel, participated in the implementation of 14 bundle upgrades, and collaborated with Oracle on correcting a number of system bugs. With MMB executive support, shared services billing was amended to include a \$500,000 start-up cost allocation and annual maintenance billing of \$340,000 to \$400,000. These funds have fueled an ELM renaissance that includes a July 1, 2013 target date

for a 4 agency re-launch of ELM. Future plans call for continued support, periodic enhancements, and onboarding of additional agencies. A component of the July 1 re-launch, and of particular note for ELD, is the decommissioning of the current training registration system and a full conversion to ELM for all ELD offerings.

DESCRIPTION of LEARNING and DEVELOPMENT BUSINESS

Enterprise Learning & Development 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.

Supervisors and managers must complete certification training within one year after initial appointment. Classified managers must complete 80 hours of training within one year after their initial appointment. The Management Development Core Program (36 hours), sponsored by MMB is a required portion of the 80 mandatory hours.

Supervisors are required to complete 48 hours through the Supervisory Core Program sponsored by MMB within the probationary period specified in their labor contract. Completion of the 48 hours through the Supervisory Core Program fulfills the training requirement necessary for permanent status.

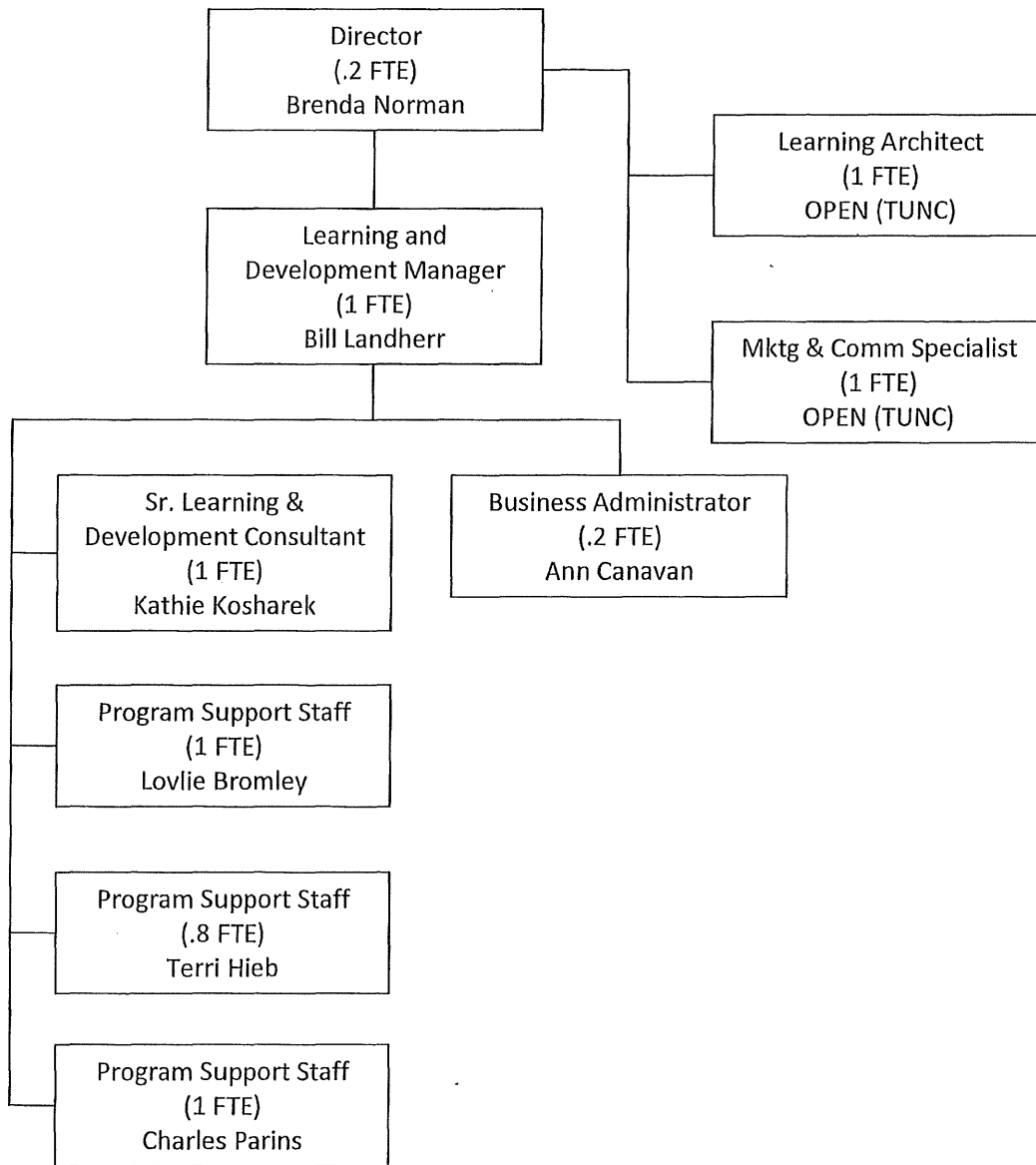
Staffing

Enterprise Learning and Development operates on a fee-for-service basis utilizing a competitive market structure. Unlike other MMB units, ELD relies exclusively on self-generated revenues to fund its expenses, as it does not receive General Fund allocation. To obtain objectives and sustain revenue growth a certain level of infrastructure is needed to support these program revenues. Further program detail is provided in the Marketing section of this report. Based on the proposed FY14 program expansion the following infrastructure is required to support these initiatives:

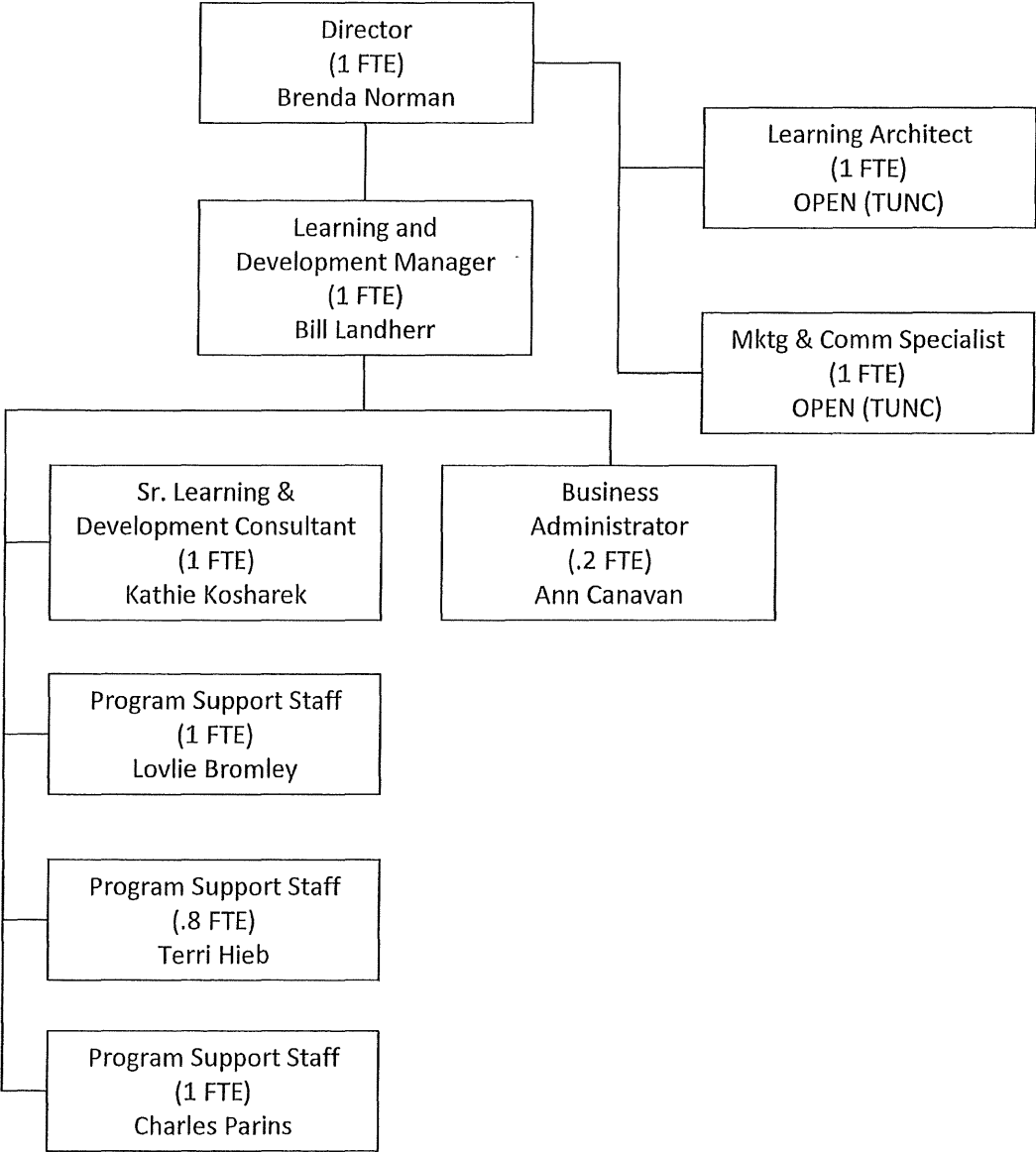
Table 1.
Proposed FY2014 ELD Staffing

Position	FTE
Director, Workforce Planning & Employee Development	1
Training Manager	1
Training Consultant	1
Business Administrator	.2
Program Coordinator (Supervisory & Management Core)	.8
Program Coordinator (Retirement seminars)	1
Program Coordinator (ELI and SLI)	1
Instructional Designer (TUNC)	1
Mktg & Comm Specialist (TUNC)	1
Total	7.2

FY13 Workforce Planning Division – Training & Development Staffing



FY14 Workforce Planning Division – Training & Development Staffing (Proposed)



Products and Services

Enterprise Learning & Development training and services are offered in three primary formats: open enrollment courses, learning cohorts, and contracted training and services. Courses are targeted toward individuals, teams, supervisors, managers, or specific leadership development, depending on demand for content and client preferences.

Open Enrollment

- **Core Training: Management Core and Supervisory Core**
 - Management Development Core

This course is for new managers who need to complete the statutory requirements for management training as specified in Minnesota Statute 43A.21. Participants will attend four days of training with an additional outside assignment, totaling 36 hours as required by Administrative Procedure 21.
 - Supervisory Development Core

This course is for new supervisors who need to complete the statutory requirements for management training as specified in Minnesota Statute 43A.21. Participants will attend training with an additional outside assignment, totaling 48 hours as required by Administrative Procedure 21.
- **Retirement Preparation Courses**
 - State Retirement Seminar

This class is for state employees with five or fewer years before retirement, and to those who advise potential retirees. It will provide information to make the process of retiring simpler and more enjoyable.
 - Pre-Planning for Retirement

This course is for younger state employees with five to thirty years from retirement.
- **Leadership and Professional Development Courses**

(NOTE: Courses marked with ^M or ^S can be taken individually or as an entire series - Essentials of Management and Essentials of Supervision respectively.)

 - Coaching and Feedback Skills for Managers and Supervisors

This is a full-day session that presents a performance communication and coaching model based on the work of Ferdinand Fournies.
 - Strategic Effectiveness for Aspiring Leaders (SEAL)

This four-day session is intended for staff currently in a non-management role, and who aspire to become a leader and want to start building skills towards this goal. It is also appropriate for those who are curious about what it would take to become a leader and for those who simply want to learn how to more effectively “lead from the side”, apart from any formal leadership position.

Curriculum Overview: *Effective Communication and Difficult Conversations;*
Thinking Strategically; Creative Problem Solving; Use of Power and Influence;

Presenting to Senior Staff; Orchestrating Meetings; Learning Integration and Action Planning.

- Difficult Dialogues
An inability or reluctance to deal with conflict and disagreement can undermine one's effectiveness in general, and especially as a leader. In this session, a model is presented and applied that will enable participants to become more comfortable and effective in working through difficult conversations.
- Project Leadership: Managing the People Side of Projects
This class addresses the key components of project leadership necessary to anticipate and address group dynamics: communicating the team vision, using power and influence in an appropriate and measured manner, helping the team clarify roles and responsibilities, facilitating decision making, leading and inspiring team members as individuals and as a group, dealing with conflicts, and evaluating the team's performance to make adjustments as needed.
- Managing Former Peers: Dealing with the Challenge of Moving Up from within a Team
If you have recently moved up to the role of supervisor from within a work unit or team, you know this involves unique challenges! The nature of your relationships with former peers and other colleagues' changes, as does the set of skills required doing your work, and your perspective moves from that of individual contributor to one of management representative. This class will tackle the tough issues: responding to new expectations by your former peers and your manager; understanding your sources of influence, managing multiple (and sometimes conflicting) priorities, delegating successfully, and adjusting your management style to varying personalities.
- Training Basics for Subject Matter Experts
This course is specifically designed for subject matter experts who at some point will be called upon to deliver a presentation or training program for others who need to learn from them.
- Strengths-Based Employee and Team Development
Levels of employee engagement are seven times greater when leaders focus on the strengths of their employees. Employees experience greater confidence and increased productivity when they are able to utilize their strengths on a daily basis. In the upcoming years, employee development will become increasingly more important as a means to equip and retain remaining staff, especially in the area of leadership.
- Principles of Supervision^S
Team leaders, supervisors, and managers will all benefit from learning and practicing the management, interpersonal and communication skills required to succeed in today's complex and ever-changing environment. This course will equip you with core supervision skills to help you effectively meet day-to-day challenges and achieve

results. Because your style directly affects team motivation and productivity, it is essential that you understand the relationship between style and work environment. An assessment is used to identify the styles you rely on most, and when they are most and least effective.

- Building Teamwork and Commitment^S
Successful managers and supervisors use proven team-building techniques to turn groups of individuals with diverse interests and skills into cohesive, high performing teams. You can use these same techniques to build and manage your own winning team and work groups. Focusing on team member satisfaction and commitment, you will learn specific approaches to align personal and organizational goals, encourage a shared sense of purpose, and help everyone recognize their importance to the team. You will use the Personal Profile System® to understand better your own behavioral and communication styles, as well as those of your team members, to help you develop more productive team interaction.
- Delegating to Enhance Performance^S
Delegation—transferring authority and responsibility to others—gives managers and supervisors more time to devote to critical job responsibilities while giving employees a sense of empowerment, allowing them to grow and develop. This course focuses on three major steps of delegation: assessing the work to be delegated, implementing the delegation process, and following through on delegated tasks.
- Leading Through Change^S
Change is inevitable. It does not, however, have to be chaotic. Change is a manageable process with definite structures and outcomes that can be reliably anticipated. The goal of this course is to help individuals and organizations better adapt to the changes they face daily. Learn the structure of change and how to work with it to make smoother and more productive transitions. Learn how to boost your employees' and your own resiliency in the face of change that you did not initiate.
- Problem Solving and Decision Making^S
There is no one way to solve a problem. Your point of view, ethics, and comfort with risk taking influence your approach to finding solutions. Whatever challenges you face, this course helps you assess the effectiveness of your problem-solving techniques and suggests new, more productive approaches.
- Managing Performance and Developing Talent^S
Knowing how to maximize your employees' potential is an essential skill for supervisors. Learn tools and techniques to enhance your employees' talent. Develop both the mindset and skill set to leverage the strengths of your direct reports through a comprehensive performance management process. Learn how to create a talent profile, set effective performance goals, and build the performance climate that your employees need to achieve stellar results.
- Successfully Dealing with Conflict at Work^S

Conflict is a normal part of everyone's professional and personal lives. How people handle conflict, anger, and criticism affects their work relationships and productivity. This practical course is designed to help you improve your confidence and effectiveness in managing conflict. Using a self-assessment tool to identify your instinctive approach to conflict, you develop strategies for responding to difficult situations and build valuable skills to reach positive resolutions.

- Improving Work Processes^S
Whether you deal in ideas, items, or widgets, process mapping provides an understanding of any given process. Discover effective ways for processes to be more successful and improve the quality and efficiency of your work unit or department. You will also learn how to ensure that true value is being provided to internal and external customers. An added benefit: increased employee ownership of ideas and, therefore, increased morale.
- Project Management Foundations^S
A solid foundation in project management includes understanding the role of the project manager, types of projects and organizations, stages of a project, terminology, and the process and interactive skills expected of a good project manager. This course provides a framework for anyone who lacks formal training in the field, but finds themselves involved in a project as a sponsor, manager, or team member.
- Foundations in Business Writing and Design^S
Writing effectively is a critical business skill. Recognizing that writing can be a time-consuming and stressful task, this course gives you the techniques you need for getting started, meeting the needs of your audience while accomplishing your goals, and evaluating your writing for clarity and style. You will improve your writing by practicing helpful strategies for organizing and formatting letters, memos, reports, e-mail, and specialized written materials such instructions and minutes. You are encouraged to bring writing samples to work on during class.
- Management Essentials for Success^M
Managers need a solid foundation in the key functions of planning, organizing, leading, and controlling. This practical course examines these functions and translates them into the skills required to perform successfully. Learn how to take a "situational approach" to leadership—that is, how to choose a leadership style that is appropriate and effective for the situation. This course is designed for managers who want to increase their personal effectiveness and the performance of their work groups.
- Developing Leadership Skills^M
Managers who get ahead know how to lead as well as manage. This course will help you understand the nature of leadership and the challenges leaders face. Learn to differentiate between management and leadership. Analyze your leadership potential, and improve your relationships with employees by developing your communication and coaching skills. Practical tips and techniques will be provided, expanding your range of leadership styles and leadership ability.

- Strategic Planning and Measurement^M
 Strategy involves turning from day-to-day business to looking toward the future. Whether you implement strategy or create it, managers at all levels must understand the planning process, think and act strategically, and implement the process in their own work units. Gain the skills necessary to examine the forces that drive your business in the near and long term, as well as understand how they affect your operational and financial goals. Explore measurement systems that provide feedback on internal processes and external outcomes in order to continuously improve strategic performance and results.

- Developing Direct Reports and Employees^M
 In the current economic environment, managers are challenged to get the best from each and every direct report and individual. This program is specifically designed to teach managers how to maximize the performance of their direct reports and other employees to achieve critical business objectives. You will learn how to appreciate your role of people development as a key competency of your role as a manager; improve your communication and performance feedback skills in handling typical real-life situations; look for new ways to creatively challenge employees and implement them; practice dealing with difficult conversations, and intentionally consider the career goals of your direct reports. You will be able to go back to your organization with the skills you need to encourage and motivate your direct reports and other employees to reach their goals.

- Creativity and Innovation^M
 Innovation is the lifeblood of most organizations. In order to successfully nurture creativity and innovation, managers must ensure that their organizations have the right knowledge, skills, abilities, and organizational support. We will cover terminology, best practices, formal tools, and processes that can increase your success in developing new products and services. Our goal is to give you a framework to allow you to systematize innovation.

- Using Influence to Drive Results^M
 Managers are often in the position of having accountability and are held responsible for the success or failure of achieving goals executed by people who report to them. Members of their teams are likely to have conflicting priorities. Time, money, material, and people are often in short supply. For all of these reasons, managers have to be skilled in using influence, negotiation, and conflict resolution to be effective in achieving results. You will build your skills and confidence by participating in multiple, management-focused scenarios.

- Financial Acumen^M
 Every manager needs a basic financial understanding in order to make decisions, allocate resources, and budget expenses. Without a formal background in finance or accounting, even experienced managers may need a refresher in how to really interpret “the numbers.” When you leave this course, you will recognize how

financial information is used for making internal decisions as well as communicating with stakeholders.

- Virtual Management^M
All teams struggle with trust, feedback, motivation, and communication in their day-to-day interactions. These difficulties can be magnified when the team is not located in the same place. Time zones, lack of face-to-face interaction, conflicting priorities, travel budget restrictions, and cultural differences all impede effectiveness. Learn practical strategies and tools for creating, managing, and sustaining your own dynamic virtual teams around the block or around the world. Mastering the art of managing virtual teams will increase your team's productivity, effectiveness, freedom, and morale.
- Advanced Editing and Proofreading Strategies^M
Are you responsible for writing that thousands of people will see? Or that just one incredibly important reader will see? Has lifting your writing's impact and eliminating errors become critically important? This course will ensure you can meet those needs as you build beyond the routine editing and proofreading approaches you may have learned in other courses. You will create a flexible toolkit you can rely on to make the excellence in your writing stand out, impressing any internal or external competition. Most importantly, readers will find your writing consistently appealing, professional and persuasive.

Cohort Based Learning

- Emerging Leaders Institute (ELI)
ELI is an annual development program for a select group of thirty emerging leaders from across state government, designed to help them become successful and effective leaders in tomorrow's workplace.

Curriculum Overview: *Minnesota's Legacy of Leadership; Demographic Trends and Implications for State Agencies and Services; Ethics and Values; Dynamic Leadership; Results Leadership; Working With the Media; Effective Presentations; Building and Leading High Performing Teams; Power and Influence; and Accelerating Innovation.*

- Senior Leadership Institute (SLI)
SLI is an application-based, annual leadership development program intended for experienced managers and directors and those seeking leadership development with a desire for a transformative experience. SLI, offered in partnership with the Humphrey School of Public Affairs at the University of Minnesota, is designed to nurture creativity and innovation as well as build leadership skills with a systems-focus throughout Minnesota's state agencies. Over a 10 week period, the 30 selected participants are encouraged to integrate course topics into their ongoing work, build relationships with other state leaders, and learn from each other about their challenges and successes.

Curriculum Overview: Managing Multiple Stakeholders in Public Affairs; Achieving Public Value and Performance Budgeting; Strategic Planning and Program Evaluation; Public Service Innovation and Redesign; Leading and Responding to Organizational Change in Political Environments; Fostering and Leading Cross-sector Partnerships and Networks; Citizen Engagement and New Information Communication Technologies; Leading in the Future of Minnesota Government.

Contracted Training and Services

- Any of ELD's development opportunities can be customized to fit the specific needs of a client and delivered at the client's worksite. Delivery formats include workshops, team-building sessions, conference keynote presentations, and conference breakout sessions.
- Clients have the opportunity to utilize the training services of the 12 vendors under master contract with ELD. Not only do the master contract vendors offer a wide range of subject matter but the contracting agency is also afforded the ease of engaging vendors via interagency agreement – a much easier and faster method as compared to the requirements associated with the competitive bidding process.
- ELD offers training-related consulting services. Areas of expertise include training-needs assessments, team development, talent management, and workforce planning. ELD staff is trained in the use of a variety of personal and team development instruments which, when complemented by exploratory interviews, can be selectively utilized to derive maximize benefit for the client.

Customer Input and Satisfaction

Kirkpatrick's Model, generally recognized as the de facto standard in training circles, is comprised of four levels:

- **Level 1. Reaction:** To what degree did the learners react favorably to the training experience?
- **Level 2. Learning:** To what degree did the learners acquire the intended knowledge, skills, and attitudes as a result of the training?
- **Level 3. Behavior:** To what degree did the learners apply what they learned back on the job?
- **Level 4. Results:** To what degree did the targeted outcomes occur as a result of the training experience and follow-up reinforcement?

Evaluations conducted to-date by ELD have focused solely on Level 1 and have been consistently and overwhelmingly positive. All evaluations are provided to the respective instructors as a means to assist instructors in adjusting teaching style and/or modify content. The acquisition and application of knowledge that improves workplace performance (i.e., Levels 2 – 4) is logistically more difficult to assess. With the pending re-launch of ELM, it is anticipated that the requisite technology will be available to now conduct assessments beyond Level 1.

In FY2014 program results will be measured in a Balanced Scorecard (see below) approach in order to establish baseline and trend information on this enterprise effort.

Balanced Scorecard	
Learning Effectiveness	Revenue Targets & Cost Containment
Customer Satisfaction	Growth and Expansion

New Programming in FY14

1. Aspiring Leaders Peer Coaching Circles

ELD will provide follow-up sessions for SEAL graduates to further assist them on their leadership development path. This will consist of six monthly Peer Coaching sessions where each participant will have dedicated time at each meeting to receive coaching from the group on a goal they would like to reach or a current challenge they are facing. The meetings will be facilitated by ELD staff.

2. Develop a **Leadership Advisory Board** (LAB) to generate ideas and facilitate leadership development events for managers, designed for cross agency exposure and skill building.

- Graduates from SLI/ELI will serve as LAB Fellows
- 2-3 year commitment/rotation
- Convened by MMB/ELD staff
- Conduct stakeholder surveys; generate ideas for leadership development events
- Participate in event planning
- Facilitate events for developing other leaders

EXAMPLES

Quarterly Leadership Breakfast Series:

7:30- 8:30 Networking

8:30- 10:30 Presentations/Application/Problem solving

- LAB Fellows identify potential program topics/presenters
- Assist with generating participation
- Act as facilitators during the event

3. **Everyday Leadership Program:** In the daily pressure to get work done we forget that our primary job as supervisors or managers is to achieve through our people. To accomplish this we have to learn to let go of “being the technical expert” and increase effectiveness of hiring, developing, and inspiring our employees so they can perform to their best. These management skills are called *talent management*, and include the following topics, among others:

- Workforce and succession planning
- Hiring practices that get best candidate
- Setting clear goals and expectations
- Managing accountability
- Coaching for performance
- Delivering feedback effectively
- Conflict Management
- Conducting meaningful performance reviews

- Employee development and career development
- Keeping employees engaged and productive through retirement
- Managing through change
- Etc.

Offer in large group formats in half-day sessions. Follow up with peer coaching groups to ensure workplace application and support.

4. **Peer Coaching Groups**: Peer advisory groups bring colleagues together, whether from different units or agencies. They work together as equals with the primary goal of meeting difficult challenges with new approaches to problem solving. Peer advisory group members help each other craft their own solutions, create a culture of accountability, and become better listeners and leaders.

- LAB Fellows participate in facilitator training and certification
- Each group member pays as a participant in the coaching sessions
- LAB Fellows are paid by ELD for their time
- Facilitated peer groups meet for monthly sessions by management level: supervisors, managers, directors, etc.
- Groups meet for 3 hours/month for 6 months and then dissolve
- Several peer groups can meet per month with multiple facilitators to utilize

5. **Action learning teams**: Action learning is an educational process whereby people work and learn together by tackling real issues and reflecting on their actions. Learners acquire knowledge through actual actions and practice rather than through traditional instruction. This is the foundation of *the learning organization*. Particularly suitable for organizations, as it enables participants to reflect on and review the action they have taken and the learning points arising. This then guides future action and improve performance.

Action learning teams can be convened and facilitated by LAB Fellows to assist agencies in addressing pressing issues and few resources.

FINANCIAL STATUS

Enterprise Learning & Development is approaching the end of FY2013 with projected retained earnings of \$285,947 which is approximately three and a half months of projected operating expenses for FY2013. This means ELD is entering FY 2014 with a significant increase in retained earnings due to

- changed business model
- increased enrollments in Retirement and Pre-Planning classes
- increased enrollment in Supervisory Core
- general increase in demand for other training and services.

As evidenced by a 40% revenue increase in FY 2013 versus FY 2012, ELD continues to experience significant growth. To meet the demand for training and services, requisite infrastructure improvements proposed for FY 2013 include the addition of 2.0 FTE – a Marketing Specialist and a Learning Architect.

- The Learning Architect will be responsible for overseeing the creative design and development of instructionally sound content aligned with business objectives, with a focus on management and leadership development and functional skills development. m program design and learning solution development.
- The Marketing Specialist will be responsible for reaching current and potential audiences in state government by designing, creating, and distributing relevant and effective marketing content in a variety of media.

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

- Retained earnings are currently the most important measure. In the proper range, they reflect a healthy business with adequate demand, responsible spending and a competitive rate.
- Program growth, with the ability to increase revenues through expanded programming and support additional staff is key to sustainability.
- Customer satisfaction is measured at the end of each session. A survey is administered to training participants at the end of each course to determine satisfaction.
- Additional goals for the upcoming year are to develop program and individual performance measures based on a Balanced Scorecard approach.

ELD's product line consists of open enrollment, contracted training and services, and cohort based learning, in the areas named above. Participants are assessed a per-course fee, and on-site training is billed at a half-day or full-day rate.

Services also delivered include on-site facilitation and capacity building in Talent Management, including Strategic Workforce Planning, Performance Management; Succession Planning, etc.

which are unique areas of expertise for the Workforce Planning and Development Division and not offered elsewhere in the state.

Financial Revenue and Sources - Projection for FY 2014

Open Enrollment Classes				
	Sessions	Participants per session	Price per participant	Total Revenue
Core Training:				
Supervisory Core (6 days)	6	40	\$ 770	\$ 184,800
Management Core (4 days)	4	18	\$ 770	\$ 55,440
SUPER Core (6 days)	1	160	\$ 770	\$ 123,200
HR Core	1	80	\$ 150	\$ 12,000
Retirement Preparation Courses:				
State Retirement Seminar	6	150	\$ 130	\$ 117,000
Pre-planning for Retirement	6	55	\$ 125	\$ 41,250
Leadership & Professional Development				
Coaching & Feedback Skills	4	16	\$ 250	\$ 16,000
Discover Your Strengths	2	16	\$ 135	\$ 4,320
Effective Presentations for Subject Matter Experts	2	10	\$ 250	\$ 5,000
Emerging Leaders Institute (ELI - cohort, 11 days)	2	30	\$ 3,400	\$ 204,000
Essentials of Management (series or open 11 days)	1	15	\$ 4,015	\$ 60,225
Essentials of Supervision (series or open 11 days)*	2	20	\$ 4,015	\$ 160,600
Extraordinary Leader Workshop	6	20	\$ 450	\$ 54,000
Managing Former Peers	4	16	\$ 135	\$ 8,640
Senior Leadership Institute (SLI) - cohort	1	30	\$ 3,700	\$ 111,000
Strategic Effectiveness for Aspiring Leaders (SEAL - 4 days)	6	16	\$ 850	\$ 81,600
SEAL Grads Peer Coaching Circles	2	6	\$ 350	\$ 4,200
Take Chare of Your Career	4	12	\$ 250	\$ 12,000
Total Open Enrollment				\$ 1,255,275
Contracted Services				
				\$ 340,146
Total Projected FY'14				
				\$1,595,421

Enterprise Learning & Development Revenue Summary		
FY2008	\$657,432	N/A
FY2009	\$642,157	-2%
FY2010	\$522,960	-19%
FY2011	\$534,946	2%
FY2012	\$845,511	58%
FY2013 (projected)	\$1,158,096	40%
FY2014 (proposed)	\$1,595,421	38%

Contingency plans if revenues are less than projected:

- Expenses vs. income will be monitored throughout the year. Discretionary spending will be adjusted as needed. In the most extreme situation, the only option for cost savings is staff reduction.
- Strategically targeted marketing will be pursued, introducing broader course offerings and development opportunities that align more closely with enterprise development needs, especially related to increasing capacity for leadership. Staff will communicate with key stakeholder functional groups, such as the Deputy Commissioners, Human Resource Development Partnership, and communicate regularly with previous and prospective clients.

Market Information

Enterprise Learning and Development's target market is public sector agencies and their employees.

Contracted Services Revenues:

Revenue is generated by contracting with either state or local agencies via interagency agreements or income agreements. Requests for contracted training comes from previously established relationships, referrals/recommendations, open-enrollment participants who would like a training brought back to their group, and marketing on ELD website. ELD will coordinate and/or deliver the training on-site at the customer desired location. The fee for training is either a half-day or full-day rate. Revenues for FY13 are projected to be more than double the revenue generated for contracts in FY12.

Customer	FY 2013 Revenue (Projected 2013)	% of Contract Revenue
DEED	\$69,800	51%
DOC	\$20,053	15%
DHS	\$9,835	7%
MHFA	\$8,986	6%
Other agencies	\$28,050	21%
Total	\$136,724	100%

Open Enrollment Revenues:

Open enrollment is a classroom style of training. Participants enroll on ELD's registration system and the training is held at a designated location. There are two CORE courses that are offered: Supervisory and Management. The CORE classes are mandatory training to be taken by an individual within a year of moving into that position. Additionally, there are other numerous employee learning and development offerings. These are published on the ELD website, flyers posted throughout various buildings, emails to site training coordinators and referrals.

Offering	FY'14 Revenue (proposed)	FY'14 # Course Offerings	FY'14 # Participants Served	FY'13 Revenue (projected)	FY'13 # Course Offerings	FY'13# Participants Served
CORE	\$240,240	10	312	\$294,140	11	382
SUPER Core	\$123,200	1	160	-	-	-
HR CORE	12,000	1	80	12,000	1	80
Retirement & Preretirement	158,250	12	1,230	\$133,160	10	1,052

Offering	FY'14 Revenue (proposed)	FY'14 # Course Offerings	FY'14 # Participants Served	FY'13 Revenue (projected)	FY'13 # Course Offerings	FY'13# Participants Served
Employee Learning & Development	1,061,731	36	661	\$582,072	15	513
Total	1,595,421	60	2,443	\$1,021,372	37	1,880

Pricing

In general, pricing for ELD training and services is most appropriately characterized as tribal knowledge – the pricing is assumed to be ‘accurate’ but has no known or available data and corresponding analysis to verify its reasonableness or competitiveness. This is particularly true with ‘legacy’ pricing and course offerings – essentially all offerings and rates except Essentials of Supervision, Essentials of Management, and SLI. In the case of Essentials of Supervision/Management and SLI, pricing is derived on a cost-recovery-plus-margin basis. ELD utilizes the cost-recovery-plus-margin pricing model with external providers and intends to continue this practice as the menu of offerings grows through greater reliance on external providers versus internal staff.

A review of ELD records dating to FY 2008 indicates that pricing has remained relatively constant with respect to ‘legacy’ offerings with only minor upward adjustments. Following are the currently established rates for the full suite of ELD training and services:

Contracted Training and Training-Related Services Rates

Training

One hour session	\$500
One and ½ hour session	\$650
Two hour session	\$800
Half day	\$1275
Full day	\$2125

Training-Related Services

Hourly Rate	\$125
-------------	-------

Open Enrollment Rates

Half day class	\$135/ participant
Full day class	\$250/ participant
Three Day Rate (Talent Management)	\$650/participant
Four Day Rate (SEAL only)	\$850/ participant
Preretirement Seminar	\$125/participant
Retirement Seminar	\$130/participant
Supervisory Core	\$770/participant
Management Core	\$770/participant
Essentials of Supervision/Management	\$365/participant/day \$3650/participant/series

Cohort Based Learning

ELI	\$3400/participant
SLI	\$3700/participant

Extraordinary Leader Assessment and Workshop Pricing

Extraordinary Leader Workshop	Individual Feedback Session Options
<p>Option 1 <u>Contracted On-Site Agency Delivery for group up to 30</u> Assessment \$299 per individual 1 day Workshop Facilitation by Zenger Folkman Certified Consultant/Coaches @ \$5,000 plus travel expenses Total: Range \$7,495 (@5 participants) to \$14,970 (@30 participants)</p>	<p>Option A Individual Feedback session with Dr. Folkman or Dr. Zenger @\$1,150 Assessment \$299 Total \$1,449.00</p>
<p>Option 2 <u>Contracted On-Site Agency Delivery for group up to 30</u> Assessment \$299 per individual 1 day Workshop Facilitation by 2 MN Certified Consultant/Coaches @ \$3,000 Total: Range \$4,495 (@5 participants) to \$11,970 (@30 participants)</p>	<p>Option B Individual Feedback session with Zenger Folkman Senior Consultant/Coach @\$575 Assessment \$299 Total \$874.00</p>
<p>Option 3 <u>Open Enrollment Course at state locations</u> 1 day Workshop by MN Certified Consultant/Coaches Workshop Fee \$250 Assessment \$299 Total \$550 per person</p>	<p>Option C Individual Feedback Session with MN Certified Consultant/Coach @ \$190 Assessment \$299 Total \$489</p>

Market Competitors

ELD has no direct competitor within state government. Outside of state government, its competitors include the University of Minnesota - College of Continuing Education, private higher educational institutions and private sector training vendors. Its indirect competitors are other departments' internal training staff.

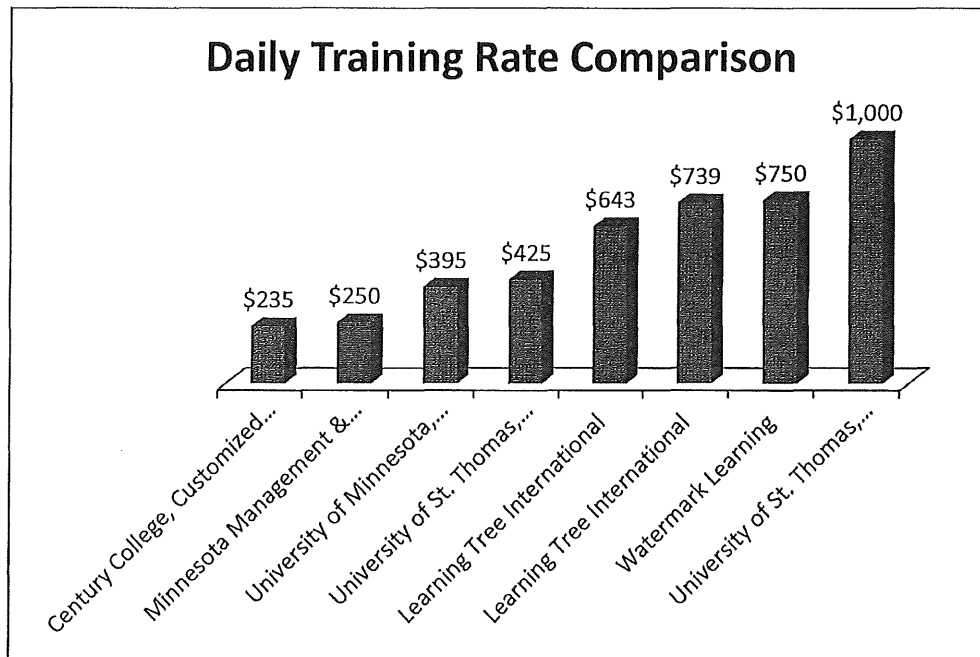
ELD will continue partnering with outside training vendors as the business model continues to evolve, that is, as the progression of courses and programs offered in specific skill and knowledge areas extend beyond current staff expertise and capacity.

Rate Comparison of Market Competitors

The organizations in the table below provide training primarily in the Twin Cities. Effective daily course fees were calculated to standardize the comparison. The courses used in the comparison were similar to courses offered by ELD.

Training Rates			
Organization Name	Daily Rates Per Participant		MMB Full Day Rate Compared to Market
	Half Day	Full Day	
Minnesota Management & Budget Training Group	\$135	\$250	N/A
University of Minnesota, College of Continuing Education	N/A	\$395	-37%
University of St. Thomas Executive Education & Professional Development	N/A	\$425 to \$1000	-41% to -75%
Century College, Customized Training	\$135	\$235	+6%
Hennepin Technical College, Customized Training	\$49	n/a	N/A
Watermark Learning	N/A	\$750	-67%
Learning Tree International	N/A	\$643 to \$738	-61% to -66%

Updated 5/4/2012



Analysis

Except for the case of Century College (+6%), when compared to other organizations offering similar professional level classes, ELD's effective daily rate per participant is 37% to 75% lower. As indicated by the data, ELD's daily training rates are well within reasonable boundaries when compared to the training market in the Twin Cities and to vendors that are hired by state agencies. A less conservative but more accurate characterization of ELD's rates indicates that ELD offers a cost effective, high-value-add training option for state agencies.

ELD recommends a comprehensive analysis of the remaining 'legacy' pricing so as to ensure reasonableness and competitiveness.

Projected Impact of Pricing

ELD's purpose is to provide quality training for the state's employees at a competitive price and, in turn, to reinvest those earnings to improve and expand the training and development offerings. In order to accomplish this ELD strives to maintain a retained earning balance what will cover approximately 2 months of expense. This ensures ELD's ability to self-sustain its operating expenses while providing training at modest pricing levels. The proposed plan for FY'14 reflects this goal.

FINANCIAL DATA for BUSINESS PLAN

FY 2014 PROPOSED BUDGET			
Agency Number		G10	
Finance Department ID		G1037610	
FUND		5200	
			FY'14
			Proposed
	Revenue :		
	Open enrollment classes		\$ 1,255,275
	Contracted delivery		340,146
	Total Revenue		\$ 1,595,421
	Expenses:		
41000-4107	Salaries & Benefits		\$ 667,080
41100	Space Rental		89,150
41110	Printing & Advertising		17,775
	Repairs		-
41130	Prof/Tech Services		691,398
41150	Computer & Systems		58,300
41155	Communications		1,239
41160	Travel (in-state)		3,198
41170	Travel (out-of-state)		-
41180	Employee Development		20,000
41300	Supplies		103,090
41400	Equipment		243
43000	Other Operating Costs (purchased services)		46,355
42010	Statewide Indirect		3,710
47160	Equipment-Non Capital		5,100
	Total Expenses		\$ 1,706,639
	Net Income(Loss)		\$ (111,218)
			-7%
	Retained Earnings, Beginning (projected)		\$ 397,165
	Net Income(Loss)		(111,218)
	Retained Earnings, Ending (proposed)		\$ 285,947
	2 months Retained Earnings goal		\$ 284,440

History and ProForma								
		FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	\$ CHANGE	% CHANGE
		Actual	Actual	Actual	Projected	Proposed	FY13/FY14	FY13/FY14
	Operating Revenues	\$ 522,960	\$ 534,946	\$ 845,511	\$ 1,158,096	\$ 1,595,421	\$ 437,325	38%
	Operating Expenses							
41000-41070	Salaries & Benefits	\$ 336,194	\$ 321,208	\$ 345,556	\$ 361,082	\$ 667,080	\$ 305,998	85%
41100	Space Rental	25,763	18,493	26,666	\$ 27,681	\$ 89,150	61,469	222%
	Maintenance & Repairs	600	-	-	-	-	-	0%
	Insurance	96	-	-	-	-	-	0%
41110	Printing & Advertising	14,122	16,616	7,541	\$ 8,693	\$ 17,775	9,082	104%
41130	Prof/Tech Services	27,800	45,562	197,400	\$ 486,740	\$ 691,398	204,658	42%
41150	Computer & Systems	25,167	29,900	29,900	\$ 29,900	\$ 58,300	28,400	95%
41155	Communications	5,906	152	386	\$ 999	\$ 1,239	240	24%
41160	Travel (in-state)	2,546	1,390	1,890	\$ 2,911	\$ 3,198	287	10%
	Travel (out-of-state)	-	-	679	\$ -	\$ -	-	0%
41180	Employee Development	130	920	41,898	\$ 20,185	\$ 20,000	(185)	-1%
41300	Supplies	20,962	25,683	43,455	\$ 60,346	\$ 103,090	42,744	71%
43000	Other Operating Costs (purchased services)	87,922	13,835	13,948	\$ 11,458	\$ 46,355	34,897	305%
42010	Statewide Indirect Costs	15,239	11,956	12,821	\$ 3,710	\$ 3,710	-	0%
47160	Equipment - Non Capital	-	-	-	4,299	5,343	1,044	24%
	Total Operating Expenses	\$ 562,447	\$ 485,715	\$ 722,140	\$ 1,018,004	\$ 1,706,639	\$ 688,634	68%
	Operating Income (Loss)	\$ (39,487)	\$ 49,231	\$ 123,371	\$ 140,091	\$ (111,218)	\$ (251,309)	-179%
	Retained Earnings, Beginning Period	123,959	84,472	133,703	257,074	397,165		
	Operating Income(Loss)	(39,487)	49,231	123,371	140,091	(111,218)		
	Retained Earnings, Ending Period	84,472	133,703	257,074	397,165	285,948		
							\$ -	
	NOTE: FY09 and prior financial statements not available. Training activities was a part of Management Analysis & Design (MAD) and separate financial statements were not maintained.							

PROJECTED FY'13 vs PROPOSED FY14			\$	%
BUDGET ASSUMPTIONS			Increase/(Decrease)	
			FY14/FY13	
	REVENUE (Revolving Fund)		\$ 437,325	38%
	New in FY14 is SUPV Super Core for a 6 day session with enrollment of 160 students \$123k			
	Essential of Supervision and Management of \$14k. Increase in ELI and SLI \$49k for 360 assessments.			
	This increase in ELI/SLI will be offset by costs of the 360 material charged to ELD.			
	Expanding offering of 360 workshops \$43k. Increase in contract work, \$200k including one contract for \$189k			
	EXPENSES			
41000-41070	Salaries (includes P/R taxes and benefits)		\$ 305,998	85%
	Increase in PY rates for existing staff plus staff increase by 3 FTE to expand program and deliver training.			
41100	Rent		\$ 61,469	222%
	Increase in rent due to expanding programming, including training held at U of MN and increase in space charges for locations.			
41110	Printing & Advertising		\$ 9,082	104%
	Increase in Advertising for additional program offerings.			
41130	Professional/Technical Services		\$ 204,658	42%
	Increase in utilizing consultants to deliver expanding programming.			
41150	Computer & Systems		\$ 28,400	95%
	Assumes increase in allocated IT costs due to additional FTE for FY14, purchase of an eLearning content development licensing tool.			
41155	Communications		\$ 240	24%
	Slight increase for courier charges for expanded programming			
41160	Travel (in-state)		\$ 287	10%
	Due to expanded programming assume increase in travel for staff			
	Travel (out-of-state)		\$ -	0%
	None expected			
41180	Employee Development		\$ (185)	-1%
	Expecting same as prior year			
41300	Supplies		\$ 42,744	71%
	Anticipate an increase in pricing from sole source vendor for CORE classes. Additional supplies and materials needed for new open enrollment offerings, include 360 assessments			
43000	Other Operating Costs (purchased services)		\$ 34,897	305%
	Increased programming assumes increase in costs for accessibility accommodations			
42010	Statewide Indirect Costs		\$ -	0%
	Assumes same as FY13 projected.			
	Equipment - Non Capital		\$ 1,044	24%
	Additional laptop needed for offsite offerings			
	Net Expenses, Increase/(Decrease)		\$ 688,634	
	Net Income Increase/(Decrease) from Projected FY'12		\$ (251,309)	

Addendum

Financial statements prepared by Fiscal for 6/30/12

Statement of Net Assets:

	5200 / G100086 ELD 6/30/2012
Cash	\$233,443.47
Accounts Receivable	\$200,588.97
Prepaid Insurance	\$0.00
Prepaid Workers Comp Ins	\$0.00
Total Current Assets	\$434,032.44
Accounts Payable	\$122,495.82
Salaries Payable	\$10,710.53
Compensated Absences	\$3,358.23
Deferred Revenue	\$0.00
	\$136,564.58
Compensated Absences Long Term	\$37,905.66
Net OPEB Obligation	\$2,488.36
Total Liabilities	\$176,958.60
Net Assets	\$257,073.84

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

	Prelim Fiscal Fy'12
Training Revenue	\$845,511
Salaries & Benefits	\$345,556
Rent	\$26,666
Maint & Repairs	\$0
Insurance	\$0
Printing	\$7,542
Prof Tech Services	\$197,400
Computer & Systems Serv	\$29,900
Purchased Services	\$13,948
Communication	\$386
Travel In State	\$1,890
Travel Out State	\$679
Employee Development	\$41,898
Supplies	\$43,455
Indirect Costs	\$12,822
Equipment	\$0
6/30/11 A/P	\$0
	\$722,139
Increase in Net Assets	\$123,371

Statement of Cash Flows:

							ELD
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts from Customers						\$651,255.89
	Payments to Employees						(\$353,433.47)
	Payments to Suppliers for Goods and Services						(\$284,796.03)
	Net Cash Provided by (Used for) Operating Activities						\$13,026.39
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							-
CASH FLOWS FROM INVESTING ACTIVITIES							-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS							\$13,026.39
Cash and Cash Equivalents, Beginning							\$220,417.08
Cash and Cash Equivalents, Ending							<u>\$233,443.47</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities							
	Operating Income						\$123,371.14
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities							
	(Increase) Decrease in Accounts Receivable						(\$171,924.61)
	Increase (Decrease) in Accounts Payable						\$91,787.14
	Increase (Decrease) in Salaries Payable						(\$15,002.25)
	Increase (Decrease) in Compensated Absences						\$7,702.18
	Increase (Decrease) in Net OPEB Obligations						(\$577.21)
	Increase (Decrease) in Deferred Revenue						(\$22,330.00)
	Total Adjustments						(\$110,344.75)
	Net Cash Provided by (Used for) Operating Activities						\$13,026.39

Assumptions for Rate Matrix

**MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development
FOR FISCAL YEAR 2014**

OPERATING REVENUES/EXPENSES

RSRC*	REVENUE (Revolving Fund) Change = (4%) or (\$226,491)
1A0-1E0	SALARIES Change = 28% or \$392,957 Salaries paid entirely with revolving fund monies Includes salary and insurance rate increases. Includes one additional FTE, one retirement.
2A0	RENT Change = (1%) or (\$616) No change in office lease.
2C0	PRINTING Change = 61% or \$189 Printing anticipated for marketing.
2D0/2S0	PROFESSIONAL/TECHNICAL SERVICES Change = 7% or \$200,425 Anticipated increase in Master Contract services.
2E0	COMPUTER/SYSTEM SERVICES Change = 15% or \$17,241 FY14 anticipated expense of \$6,500 per FTE. No general fund allowance.
2F0	COMMUNICATIONS Change = 0% or \$0 No increase anticipated.
2G0	TRAVEL IN-STATE Change = 10% or \$361 Additional in-state travel anticipated in FY14.
2H0	TRAVEL OUT-OF-STATE Change = (1%) or (\$1) No additional out-of-state travel anticipated in FY14.
2J0	SUPPLIES Change = 20% or \$3,000 Increase in equipment & technology expenditures.
2L0	EMPLOYEE DEVELOPMENT Change = 100% or \$20,000 Employee development necessary to retain employees and improve skill levels.
2M0	PURCHASED SERVICES Change = 20% or \$2,518 Anticipate higher expenses in purchased services working with outside contractors.
2P0	INDIRECT COSTS Change = 0% or \$0 Based on estimated cost of \$13,350 for FY13. FY 14 costs are unknown at this time.

Full-time equivalents (FTEs) for FY14 will be 18.63.

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 2014

	FY14 TOTALS	FY13 TOTALS	\$ CHANGE FY14/FY13	% Change FY14/FY13
OVERHEAD				
MAPS SPENDING PLAN				
SALARIES	1,778,000	1,385,043	392,957	28%
RENTS	110,000	110,616	-616	-1%
REPAIRS	1,000	1,000	0	0%
INSURANCE	500	0	500	100%
PRINTING	500	311	189	61%
PROF/TECH SERVICES	3,276,454	3,076,029	200,425	7%
COMPUTER/SYSTEM SERVICES	136,000	118,759	17,241	15%
COMMUNICATIONS	1,293	1,293	0	0%
IN-STATE TRAVEL	4,000	3,639	361	10%
TRAVEL OUT-OF-STATE	110	111	-1	-1%
SUPPLIES	18,000	15,000	3,000	20%
EMPLOYEE DEVELOPMENT FEES	20,000	0	20,000	100%
PURCHASED SERVICES	15,000	12,482	2,518	20%
INDIRECT COSTS	13,350	13,350	0	0%
SUB-TOTAL	5,374,207	4,737,633	636,574	13%
ALLOCATION OF OVERHEAD				
TOTAL BASIS FOR RATES	5,374,207			
RETAINED EARNINGS ADJUSTMENT	0			
TOTAL BASIS FOR RATES AFTER ADJUSTMENT	5,374,207			
BILLABLE UNITS				
BILLABLE UNITS	40,564			
PRIOR YEAR(ESTIMATED/ACTUAL)	42,376			
CHANGE IN BILLABLE UNITS	-1,812			
RATES				
BREAK EVEN RATES	\$132.49			
PRIOR YEAR	\$125.00			
CHANGE IN BREAK EVEN RATES	\$7.49			
BREAK EVEN RATES	\$132.49			
REQUESTED RATES	\$125.00			
CURRENT RATES	\$125.00			
REQUESTED VS BREAK EVEN RATES				
REQUESTED RATES	\$125.00			
BREAK EVEN RATES	\$132.49			
VARIANCE	-\$7.49			
REVENUES AT REQUESTED RATES	\$5,070,500			
REVENUES AT BREAK EVEN RATES	\$5,374,207			
REVENUE VARIANCE	-\$303,707			
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	\$5,070,500.00			
REVENUES AT CURRENT RATES	\$5,070,500.00			
CHANGE IN REVENUES	\$0.00			
OVERALL CHANGE IN RATES - %	0%			

Rate Matrix Computation

MINNESOTA MANAGEMENT & BUDGET Management Analysis & Development FOR FISCAL YEAR 2014

1. Describe cost and usage estimation methods. Salaries received from SEMA4 Salary Projections. Anticipate filling one FTE and one retirement. Complete reliance on revolving fund to cover salary costs.
2. Method used to allocate expenses to cost centers by SWIFT Account (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 2014**

Rate	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
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 2014

		<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EST/ACTUAL</u>	<u>PROPOSED</u>	<u>FY13/FY14</u>	<u>FY13/FY14</u>
Operating Revenues		2,270,500	1,775,026	1,792,535	2,044,310	5,296,991	5,070,500	-226,491	-4%
Sales									
Cost of Goods Sold									
Gross Margin									
Operating Expenses									
Salaries and Benefits	1A0-1E0	1,405,956	969,892	1,027,399	975,954	1,385,043	1,778,000	392,957	28%
Rent	2A0	97,250	72,605	86,829	96,592	110,616	110,000	-616	-1%
Repairs	2B0	0	0	752	2,213	1,000	1,000	0	0%
Insurance	2M0	178	308	568	0	0	500	500	100%
Printing	2C0	17,828	4,401	2,333	0	311	500	189	61%
Prof/Tech Services	2D0/2S0	406,187	517,654	488,488	608,629	3,076,029	3,276,454	200,425	7%
Computer/System Services	2E0	8,013	43,315	79,118	3,071	118,759	136,000	17,241	15%
Communications	2F0	51,872	12,180	-1,520	75,920	1,293	1,293	0	0%
In-State Travel	2G0	7,911	3,987	2,835	3,909	3,639	4,000	361	10%
Travel out-of-state	2H0	0	0	0	233	111	110	-1	-1%
Supplies	2J0	34,813	17,248	22,179	8,310	15,000	18,000	3,000	20%
Employee Development Fees	2L0	1,805	516	5,552	4,140	0	20,000	20,000	100%
Purchased Services	2M0	84,813	9,150	6,617	412	12,482	15,000	2,518	20%
Indirect Costs	2P0	80,464	38,869	36,627	13,480	13,350	13,350	0	0%
Total Operating Expenses		2,197,090	1,690,125	1,757,776	1,796,563	4,737,633	5,374,207	636,574	13%
Operating Income (Losses)									
Nonoperating Revenues (Expenses)									
Interest Expense									
Interest Revenue									
Total Nonoperating Revenue (Expenses)									
Income (Losee) before Contributions and Transfers									
Transfers									
Net Income (Loss) before Contributions		73,410	84,901	34,758	247,747	559,358	-303,707		
Retained Earnings, Beginning Period		365,687	315,139	400,040	434,799	682,546	1,241,904		
Adjustment to Retained Earnings									
Retained Earnings, Ending Period		439,097	400,040	434,799	682,546	1,241,904	938,197		
Reconciliation to Net Assets									
Retained Earnings		439,097	400,040	434,799	682,546	1,241,904	938,197		
Contributed Capital									
Total Net Assets, Ending Period		439,097	400,040	434,799	682,546	1,241,904	938,197		

FY 2014 MAD SPENDING PLAN

**MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development
FOR FISCAL YEAR 2014**

Fund 5200

MAD		
Financial Dept ID		G1031500
APPRID		G100085
Revenue		5,070,500

	Object Code	
Full Time Salaries	1A	1,387,000
Part Time Salaries	1B	381,000
Overtime	1C	0
Premium Pay	1D	0
Other Benefits	1E	10,000
Space Rental	2A	110,000
Repairs	2B	1,000
Printing & Advertising	2C	500
P/T Services	2D	3,276,454
Computer & Systems	2E	136,000
Communications	2F	1,293
In State Travel	2G	4,000
Out-of-State Travel	2H	110
Supplies	2J	18,000
Equipment	2K**	0
Employee Development	2L	20,000
Other Operating Costs	2M	15,000
Insurance	2M60	500
Statewide Indirect	2P	13,350
State-Agency P/T Serv	2S	0
	Total	5,374,207

Adjustments		
Plus:		0

Total		5,374,207
-------	--	-----------

Minus:		0
--------	--	---

Total		5,374,207
-------	--	-----------

Rate Matrix Amount		5,374,207
--------------------	--	-----------

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

Assumptions for Rate Matrix
MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development
FOR FISCAL YEAR 2014

OPERATING REVENUES/EXPENSES

RSRC*	REVENUE (Revolving Fund) Change = (4%) or (\$226,491)
1A0-1E0	SALARIES Change = 28% or \$392,957 Salaries paid entirely with revolving fund monies Includes salary and insurance rate increases. Includes one additional FTE, one retirement.
2A0	RENT Change = (1%) or (\$616) No change in office lease.
2C0	PRINTING Change = 61% or \$189 Printing anticipated for marketing.
2D0/2S0	PROFESSIONAL/TECHNICAL SERVICES Change = 7% or \$200,425 Anticipated increase in Master Contract services.
2E0	COMPUTER/SYSTEM SERVICES Change = 15% or \$17,241 FY14 anticipated expense of \$6,500 per FTE. No general fund allowance.
2F0	COMMUNICATIONS Change = 0% or \$0 No increase anticipated.
2G0	TRAVEL IN-STATE Change = 10% or \$361 Additional in-state travel anticipated in FY14.
2H0	TRAVEL OUT-OF-STATE Change = (1%) or (\$1) No additional out-of-state travel anticipated in FY14.
2J0	SUPPLIES Change = 20% or \$3,000 Increase in equipment & technology expenditures.
2L0	EMPLOYEE DEVELOPMENT Change = 100% or \$20,000 Employee development necessary to retain employees and improve skill levels.
2M0	PURCHASED SERVICES Change = 20% or \$2,518 Anticipate higher expenses in purchased services working with outside contractors.
2P0	INDIRECT COSTS Change = 0% or \$0 Based on estimated cost of \$13,350 for FY13. FY 14 costs are unknown at this time.

Full-time equivalents (FTEs) for FY14 will be 18.63.

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 2014

	FY14 TOTALS	FY13 TOTALS	\$ CHANGE FY14/FY13	% Change FY14/FY13
OVERHEAD				
MAPS SPENDING PLAN				
SALARIES	1,778,000	1,385,043	392,957	28%
RENTS	110,000	110,616	-616	-1%
REPAIRS	1,000	1,000	0	0%
INSURANCE	500	0	500	100%
PRINTING	500	311	189	61%
PROF/TECH SERVICES	3,276,454	3,076,029	200,425	7%
COMPUTER/SYSTEM SERVICES	136,000	118,759	17,241	15%
COMMUNICATIONS	1,293	1,293	0	0%
IN-STATE TRAVEL	4,000	3,639	361	10%
TRAVEL OUT-OF-STATE	110	111	-1	-1%
SUPPLIES	18,000	15,000	3,000	20%
EMPLOYEE DEVELOPMENT FEES	20,000	0	20,000	100%
PURCHASED SERVICES	15,000	12,482	2,518	20%
INDIRECT COSTS	13,350	13,350	0	0%
SUB-TOTAL	5,374,207	4,737,633	636,574	13%
ALLOCATION OF OVERHEAD				
TOTAL BASIS FOR RATES	5,374,207			
RETAINED EARNINGS ADJUSTMENT	0			
TOTAL BASIS FOR RATES AFTER ADJUSTMENT	5,374,207			
BILLABLE UNITS				
BILLABLE UNITS	40,564			
PRIOR YEAR(ESTIMATED/ACTUAL)	42,376			
CHANGE IN BILLABLE UNITS	-1,812			
RATES				
BREAK EVEN RATES	\$132.49			
PRIOR YEAR	\$125.00			
CHANGE IN BREAK EVEN RATES	\$7.49			
BREAK EVEN RATES	\$132.49			
REQUESTED RATES	\$125.00			
CURRENT RATES	\$125.00			
REQUESTED VS BREAK EVEN RATES				
REQUESTED RATES	\$125.00			
BREAK EVEN RATES	\$132.49			
VARIANCE	-\$7.49			
REVENUES AT REQUESTED RATES	\$5,070,500			
REVENUES AT BREAK EVEN RATES	\$5,374,207			
REVENUE VARIANCE	-\$303,707			
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	\$5,070,500.00			
REVENUES AT CURRENT RATES	\$5,070,500.00			
CHANGE IN REVENUES	\$0.00			
OVERALL CHANGE IN RATES - %	0%			

Rate Matrix Computation

MINNESOTA MANAGEMENT & BUDGET Management Analysis & Development FOR FISCAL YEAR 2014

1. Describe cost and usage estimation methods. Salaries received from SEMA4 Salary Projections. Anticipate filling one FTE and one retirement. Complete reliance on revolving fund to cover salary costs.
2. Method used to allocate expenses to cost centers by SWIFT Account (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 2014**

Rate	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
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 2014

		<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EST/ACTUAL</u>	<u>PROPOSED</u>	<u>FY13/FY14</u>	<u>FY13/FY14</u>
Operating Revenues		2,270,500	1,775,026	1,792,535	2,044,310	5,296,991	5,070,500	-226,491	-4%
Sales									
Cost of Goods Sold									
Gross Margin									
Operating Expenses									
Salaries and Benefits	1A0-1E0	1,405,956	969,892	1,027,399	975,954	1,385,043	1,778,000	392,957	28%
Rent	2A0	97,250	72,605	86,829	96,592	110,616	110,000	-616	-1%
Repairs	2B0	0	0	752	2,213	1,000	1,000	0	0%
Insurance	2M0	178	308	568	0	0	500	500	100%
Printing	2C0	17,828	4,401	2,333	0	311	500	189	61%
Prof/Tech Services	2D0/2S0	406,187	517,654	488,488	608,629	3,076,029	3,276,454	200,425	7%
Computer/System Services	2E0	8,013	43,315	79,118	3,071	118,759	136,000	17,241	15%
Communications	2F0	51,872	12,180	-1,520	75,920	1,293	1,293	0	0%
In-State Travel	2G0	7,911	3,987	2,835	3,909	3,639	4,000	361	10%
Travel out-of-state	2H0	0	0	0	233	111	110	-1	-1%
Supplies	2J0	34,813	17,248	22,179	8,310	15,000	18,000	3,000	20%
Employee Development Fees	2L0	1,805	516	5,552	4,140	0	20,000	20,000	100%
Purchased Services	2M0	84,813	9,150	6,617	4,112	12,482	15,000	2,518	20%
Indirect Costs	2P0	80,464	38,869	36,627	13,480	13,350	13,350	0	0%
Total Operating Expenses		2,197,090	1,690,125	1,757,776	1,796,563	4,737,633	5,374,207	636,574	13%
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		73,410	84,901	34,758	247,747	559,358	-303,707		
Retained Earnings, Beginning Period		365,687	315,139	400,040	434,799	682,546	1,241,904		
Adjustment to Retained Earnings									
Retained Earnings, Ending Period		439,097	400,040	434,799	682,546	1,241,904	938,197		
Reconciliation to Net Assets									
Retained Earnings		439,097	400,040	434,799	682,546	1,241,904	938,197		
Contributed Capital									
Total Net Assets, Ending Period		439,097	400,040	434,799	682,546	1,241,904	938,197		

FY 2014 MAD SPENDING PLAN

**MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development
FOR FISCAL YEAR 2014**

Fund 5200

MAD		
Financial Dept ID		G1031500
APPRID		G100085
Revenue		5,070,500

	Object Code	
Full Time Salaries	1A	1,387,000
Part Time Salaries	1B	381,000
Overtime	1C	0
Premium Pay	1D	0
Other Benefits	1E	10,000
Space Rental	2A	110,000
Repairs	2B	1,000
Printing & Advertising	2C	500
P/T Services	2D	3,276,454
Computer & Systems	2E	136,000
Communications	2F	1,293
In State Travel	2G	4,000
Out-of-State Travel	2H	110
Supplies	2J	18,000
Equipment	2K**	0
Employee Development	2L	20,000
Other Operating Costs	2M	15,000
Insurance	2M60	500
Statewide Indirect	2P	13,350
State-Agency P/T Serv	2S	0
	Total	5,374,207

Adjustments	
Plus:	0

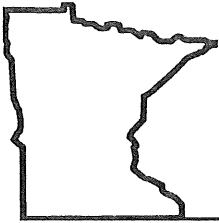
Total	5,374,207
-------	-----------

Minus:	0
--------	---

Total	5,374,207
-------	-----------

Rate Matrix Amount	5,374,207
--------------------	-----------

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



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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

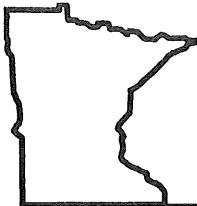
- Responsible for resolving issues of annexation and detachment between cities, townships, and landowners.

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 2013 Actual

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

FOR YEAR ENDING JUNE 30, 2013

ADMINISTRATIVE HEARINGS

(All Figures in 000's)

FUND 5201

PART I A-87 R.E. BALANCE

A-87 R.E. BALANCE July 1, 2012 (Balance per Prior Year's Reconciliation of Fund to A-87)	335
Adjustments (e.g. Contrib, Capital)	-
Adjusted Retained Earnings Balance	335

FY13 Retained Earnings Increase (Decrease) Per CAFR

A-87 Revenues (Actual and Imputed) from Attachment A	2,178	
A-87 Revenues (Actual and Imputed) from Other-	-	
Total Revenues		2,178

Expenditures (Actual Costs):

Per State's Financial Report	1,784	
Other Expense	-	

Less A-87 Unallowable costs (e.g.)-

Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	

Other- (e.g. Gain on Disposal of Assets) -

Plus A-87 Allowable costs (e.g.)-

Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not included in Actual Cost above)	-	
Other	-	

Total OMB A-87 Allowable Expenditures 1,784

Adjustments:

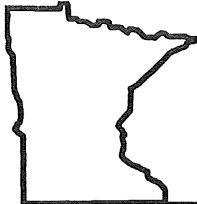
Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	3	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	

Total Adjustments 3

FY13 Net Increase (Decrease) to Retained Earnings Balance per CAFR 397

A-87 R.E. BALANCE June 30, 2013	A)		732
Allowable Reserve	B)	297	
Excess Balance (A)-(B)		435	

(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 should be returned to the federal gov't and the amount on (B) will be the beginning A-87 R.E. balance for the next year.)



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual

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

FOR YEAR ENDING JUNE 30, 2013

ADMINISTRATIVE HEARINGS

(All Figures in 000's)

FUND 5201

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2012

TRANSFERS Per CAFR (Supported by Official Accounting Records)

Plus: Transfers In (e.g. Contrib. Capital)

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

182

-

-

Net Transfers

-

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2013

C)

182

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2012

-

ADJUSTMENTS:

Less: A-87 Unallowable Costs

Plus: A-87 Allowable Costs

FY98 PPD Adjustment

Accumulated Prior Year Imputed Interest Adjustments

Current Year Imputed Interest Adjustment

Other-

-

-

(39)

(294)

(3)

-

Total Adjustments

(336)

A-87 ADJUSTMENTS BALANCE JUNE 30, 2013

D)

(336)

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

RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)

(Should Tie to the Fund Balance in the CAFR)

578

578

Check Figure

-

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION - Central Services single fund report
JUNE 30, 2013
(IN THOUSANDS)

	5200	5201	5202	5203
ASSETS				
Current Assets:				
Cash and Cash Equivalents.....	\$ 1,210	\$ 322	\$ 63	\$ 2,580
Investments.....	-	-	-	-
Accounts Receivable.....	1,455	550	-	996
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.....	\$ 2,665	\$ 872	\$ 63	\$ 3,962
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).....	-	-	-	22
Nondepreciable Capital Assets.....	-	-	-	-
Prepaid Expenses.....	-	-	-	-
Other Assets.....	-	-	-	-
Total Noncurrent Assets.....	\$ -	\$ -	\$ -	\$ 22
Total Assets.....	\$ 2,665	\$ 872	\$ 63	\$ 3,984
DEFERRED OUTFLOWS OF RESOURCES				
Item 1.....	\$ -	\$ -	\$ -	\$ -
Total Deferred Outflows of Resources.....	\$ -	\$ -	\$ -	\$ -
LIABILITIES				
Current Liabilities:				
Accounts Payable.....	\$ 302	\$ 72	\$ -	\$ 2,677
Interfund Payables.....	-	-	-	-
Due to Component Unit.....	-	-	-	-
Unearned Revenue.....	-	-	-	-
Accrued Interest Payable.....	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-
Capital Leases Payable.....	-	-	-	-
Claims Payable.....	-	-	-	-
Compensated Absences Payable.....	11	12	-	7
Securities Lending Liabilities.....	-	-	-	-
Other Liabilities.....	-	-	-	-
Total Current Liabilities.....	\$ 313	\$ 84	\$ -	\$ 2,684
Noncurrent Liabilities:				
Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -
Due to Component Unit.....	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-
Capital Leases Payable.....	-	-	-	-
Claims Payable.....	-	-	-	-
Compensated Absences Payable.....	132	145	-	66
Advances from Other Funds.....	-	-	-	-
Other Postemployment Benefits.....	11	66	-	9
Net Pension Obligation.....	-	-	-	-

Funds Held in Trust.....	-	-	-	-
Other Liabilities.....	-	-	-	-
Total Noncurrent Liabilities.....	<u>\$ 143</u>	<u>\$ 211</u>	<u>\$ -</u>	<u>\$ 75</u>
Total Liabilities.....	<u>\$ 456</u>	<u>\$ 295</u>	<u>\$ -</u>	<u>\$ 2,759</u>

DEFERRED INFLOWS OF RESOURCES

item 1.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Deferred Inflows of Resources.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NET POSITION

Invested in Capital Assets, Net of Related Debt.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37</u>
Unrestricted	<u>\$ 2,208</u>	<u>\$ 578</u>	<u>\$ 64</u>	<u>\$ 1,189</u>
Total Net Postion.....	<u><u>\$ 2,208</u></u>	<u><u>\$ 578</u></u>	<u><u>\$ 64</u></u>	<u><u>\$ 1,226</u></u>

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - Central services single fund report
YEAR ENDED JUNE 30, 2013
(IN THOUSANDS)**

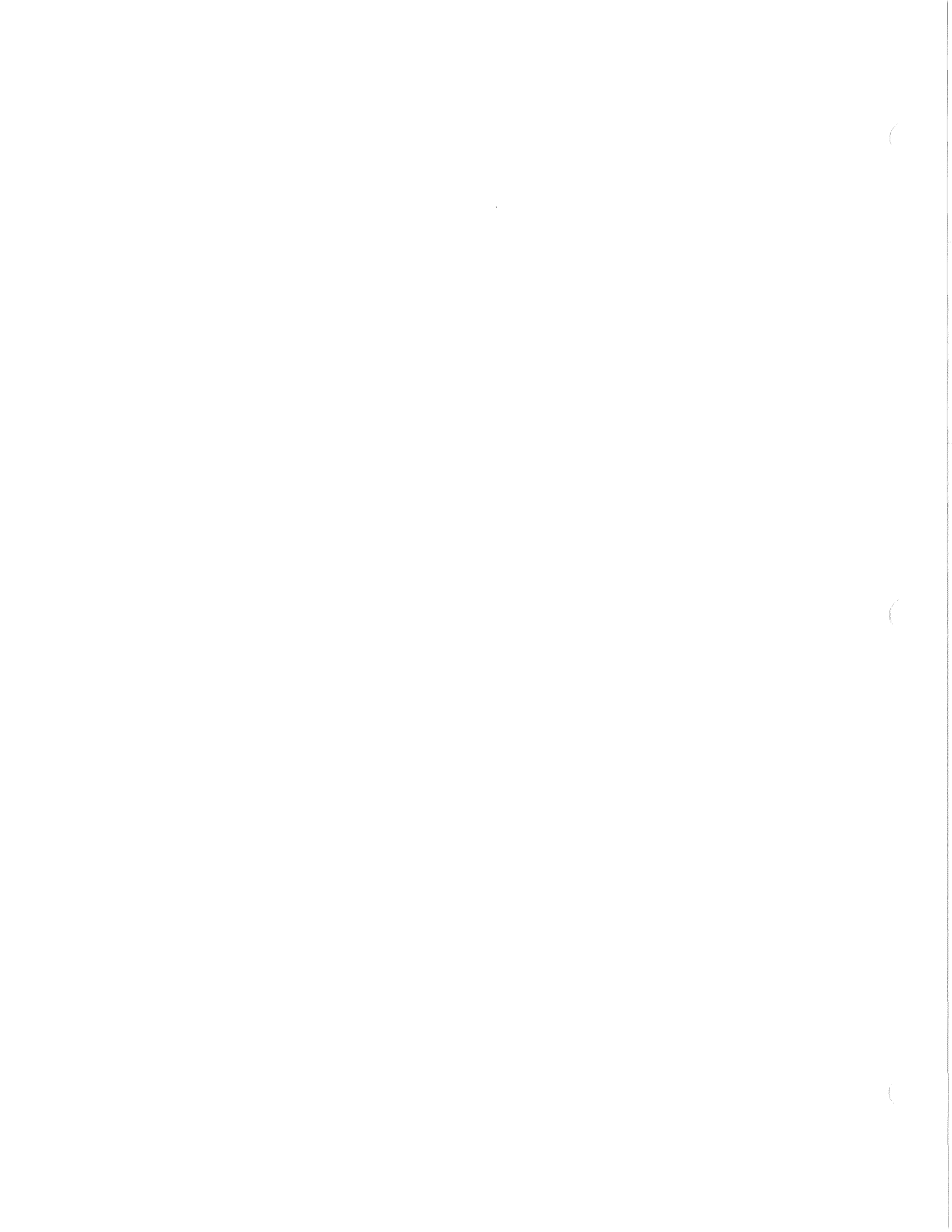
	5200	5201	5202	5203
Operating Revenues:				
Net Sales.....	\$ 5,903	\$ 2,178	\$ 3	\$ 8,254
Insurance Premiums.....	-	-	-	-
Other Income.....	1,280	-	-	-
Total Operating Revenues.....	\$ 7,183	\$ 2,178	\$ 3	\$ 8,254
Less: Cost of Goods Sold.....	-	-	-	-
Gross Margin.....	\$ 7,183	\$ 2,178	\$ 3	\$ 8,254
Operating Expenses:				
Purchased Services.....	\$ 4,030	\$ 482	\$ 1	\$ 7,886
Salaries and Fringe Benefits.....	1,749	1,268	7	454
Claims.....	-	-	-	-
Depreciation and Amortization.....	-	-	-	15
Supplies and Materials.....	111	17	-	84
Repairs and Maintenance.....	2	2	-	69
Indirect Costs.....	19	15	-	17
Other Expenses.....	4	-	-	1
Total Operating Expenses.....	\$ 5,915	\$ 1,784	\$ 8	\$ 8,526
Operating Income (Loss).....	\$ 1,268	\$ 394	\$ (5)	\$ (272)
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.....	\$ 1,268	\$ 394	\$ (5)	\$ (272)
Capital Contributions.....	-	-	-	-
Transfers-In.....	-	-	-	-
Transfers-Out.....	-	-	-	-
Total Income (Loss).....	\$ 1,268	\$ 394	\$ (5)	\$ (272)
Special Item.....	\$ -	\$ -	\$ -	\$ -
Change in Net Assets.....	\$ 1,268	\$ 394	\$ (5)	\$ (272)
Net Assets, Beginning, as Reported.....	\$ 941	\$ 184	\$ 70	\$ 1,498
Prior Period Adjustment.....	-	-	-	-
Change in Accounting Principle.....	-	-	-	-
Change in Reporting Entity.....	-	-	-	-
Change in Fund Structure.....	-	-	-	-
Net Assets, Beginning, as Restated.....	\$ 941	\$ 184	\$ 70	\$ 1,498
Net Assets, Ending.....	\$ 2,209	\$ 578	\$ 65	\$ 1,226

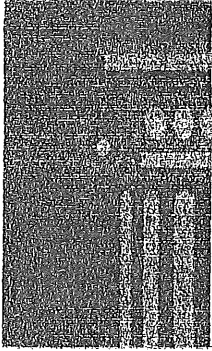
FY2013: Statement of Cash Flow
 Funds 5200-5203 Central Services
 Accountant: ANH YANKOVEC
 (In Thousands)

Account	MMB-Training Fund 5200	MAD Fund 5200	Fund 5200 Total	Fund 5201	Fund 5202	Fund 5203	Combined Total
Cash Flows from Operating Activities:							
Receipts from Customers	246	(155)	91	1,863	3	11,221	13,178
Receipts from Other Revenue			0				0
Payments to Claimants			0				0
Payments to Suppliers	(65)	285	220	(540)	(1)	(10,799)	(11,120)
Payments to Employees	1	27	28	(1,266)	(7)	(455)	(1,700)
Payments to Others	0	0	0		0		0
Net Cash Flows From Operating Activities	182	157	339	57	(5)	(33)	358
Cash Flows from Noncapital Financing Activities:							
Transfers-In	0	0	0	0	0	0	0
Transfers-Out	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	39	39
Repayments of Advances from Other Funds	0	0	0	0	0	0	0
Rebate Costs	0	0	0	0	0	0	0
Net Cash Flows from Noncapital and Related Financing Activities	0	0	0	0	0	39	39
Cash Flows from Capital and Related Financing Activities:							
Investment in Fixed Assets	0	0	0	0	0	(6)	(6)
Investment Leasehold Improvements			0	0	0	0	0
Proceeds from the Sale of Fixed Assets			0	0	0	0	0
Proceeds from Capital Lease			0	0	0	0	0
Proceeds from Loan	0	0	0	0	0	0	0
Repayment of Loan Principal	0	0	0	0	0	0	0
Repayment of Advance(Cash overdraft)	0	0	0	0	0	0	0
Other Nonoperating Expense	0	0	0	0	0	0	0
Interest Paid	0	0	0	0	0	0	0
Net Cash Flows from Capital and Related Financing Activities	0	0	0	0	0	(6)	(6)
Cash Flows from Investing Activities:							
Purchase of Investments		0	0	0	0	0	0
Investment Earnings		0	0	0	0	0	0
Net Cash Flows from Investing Activities	0	0	0	0	0	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	182	157	339	57	(5)	0	391
Cash and Investments, Beginning, as Reported	233	298	531	220	69	0	820
Change in Accounting Principle	0	0	0	0	0	0	0
Cash and Cash Equivalents, Beginning, as Restated	233	298	531	220	69	0	820
Cash and Cash Equivalents, Ending	415	455	870	277	64	0	1,211
BS amount _Checked OK	415	455	870				870
Operating Income (Loss)	222	62	284	392	(5)	140	811
Adjustments to Reconcile Operating Income to			284	392	(5)	140	811
Net Cash Flows from Operating Activities:	0	0	0	0	0	21	21
Depreciation			0	0	0	21	21
Amortization			0	0	0	0	0
Change in Assets and Liabilities:			0	0	0	0	0
Accounts Receivable	246	(154)	92	(265)	0	2,379	2,206
Inventories	0	0	0	0	0	(10)	(10)
Other Assets	0	0	0	0	0	166	166
Accounts Payable	(280)	328	48	12	0	(2,703)	(2,643)
Prepaid Expenses	0	0	0	0	0	0	0
Compensated Absences Payable	(4)	(51)	(55)	(36)	0	(23)	(114)
Deferred Revenues			0	0	0	0	0
Other Liabilities	(2)	(28)	(30)	(43)	0	(6)	(79)
Prior Period Adjustment			0				0
Net Reconciling Items to be Added (Deducted)			0				0
from Operating Income	(40)	95	55	(332)	0	(176)	(453)
Net Cash Flows from Operating Activities	182	157	339	60	(5)	(36)	358
Noncash Investing, Capital and Financing Activities:							
Sale of Equipment							0
Noncash Investing, Capital and Financing Activities:							
Transferred/Donated Assets	0	0	0	0	0	0	0
Accrual of Computer Equipment as an Investment in Capital Assets	0	0	0	0	0	0	0

Office Of Administrative Hearings
Pro-forma Statement of Revenues, Expenses, and Changes in Net Assets
For Fiscal Year 2014 Rate Package

Act	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Estimate 2013	Change 2012-2013	% Change 2012-2013	Estimate 2014	Change 2013-2014	% Change 2013-2014
Balance Forward IN	667,726	614,649	391,007	315,206	339,574	24,368	8%	534,397	194,823	57.00%
Revenue										
600145-8001 State Agencies	1,974,834	1,803,631	1,833,632	1,563,012	1,855,865	292,853	19%	1,892,982	37,117	2%
600145-8002 Non-State Agencies	210,385	261,636	146,395	34,441	75,641	41,200	120%	77,153	1,512	2%
600145-8003 Interested Parties	710	1,195	1,566	751	1,814	1,063	142%	1,850	36	2%
Total Revenue	2,185,930	2,066,461	1,981,593	1,598,204	1,933,320	335,116	21%	1,971,985	38,665	2%
Operating Expenditures										
41000 Salary & Benefits	1,687,793	1,726,957	1,579,497	1,151,776	1,250,066	98,290.00	9%	1,478,580	228,514	18%
41100 Rent	77,552	79,803	79,243	54,878	77,824	22,946.00	42%	79,000	1,176	2%
41500 Repairs	578	14,948	346	1,198	1,826	628.26	52%	1,826	-	0%
41110 Printing	2,868	1,159	1,296	47	0	(46.86)	-100%	0	-	0%
41130 Professional & Technical Svcs	313,901	282,681	237,726	213,905	250,010	36,105.27	17%	280,010	30,000	12%
41150 Computer & System Svcs	7,986	8,049	69,830	67,451	54,210	(13,240.56)	-20%	64,210	10,000	18%
41155 Communications	40,280	43,135	16,714	10,645	10,375	(270.18)	-3%	10,375	-	0%
41160 Instate Travel	12,677	11,633	12,299	9,631	10,722	1,090.52	11%	10,722	-	0%
41170 Outstate Travel	1,488	1,603	3,405	1,821	191	(1,630.38)	-90%	191	-	0%
41300 Supplies	7,027	6,605	7,076	11,409	12,464	1,054.98	9%	12,464	-	0%
47160 Equipment-Non Capitol	30,575	4,872	4,177	727	1,735	1,007.57	139%	1,735	-	0%
41180 Employee Development	3,054	2,527	1,250	2,135	4,160	2,025.08	95%	4,160	-	0%
43000 Other Operating Costs	859	2,393	2,732	8,186	3,962	(4,224.00)	-52%	3,962	-	0%
42000 Indirect Costs	14,317	24,551	3,226	8,504	15,180	6,676.00	79%	15,180	-	0%
41190 Agency Provided Prof & Tech Svcs	38,052	79,188	38,577	31,523	45,772	14,249.20	45%	45,770	(2)	0%
Total Operating Exp	2,239,007	2,290,103	2,057,394	1,573,836	1,738,497	164,661	10%	2,008,185	269,688	16%
Campaign Violations Billings - Write Off								(79,470)		
Fund Balance	614,649	391,007	315,206	339,574	534,397			418,727		





MINNESOTA

OAH

**OFFICE OF
ADMINISTRATIVE
HEARINGS**

Fiscal Year 2014

Business Plan and Rate Proposal

P.O. BOX 64620 – ST. PAUL, MINNESOTA 55164-0620 – TELEPHONE: (651) 361-7900

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, Administrative Law Division (OAH) will charge in FY2014.

TABLE OF CONTENTS

Executive Summary	Page 2
Section I: Short Description of OAH Operations	Page 3
Section II: The Financial Challenges Facing the Division	Page 3
Section III: Pricing Issues	Page 6
Section IV: Potential Growth Areas in the Delivery of Hearing Services	Page 8
Section V: Business Size and Fund Balance Indicators, with Plan for Rate Review	Page 9
Section VI: OAH Structure and Staffing	Page 11
Section VII: Services Rendered by the Administrative Law Division	Page 12
Section VIII: Financial Data	Page 14
FY 2012 Final Income Statement for Funds 5201	Page 15
Comparison of FY 2013 and Projected FY 2014 Cash Flow	Page 16
Assumptions for Changes in Expenditures for FY 2014	Page 17
Rate Matrix	Page 18
Pro Forma Statement of Revenues, Expenses, and Changes In Net Assets	Page 19
Income Statement (as of 4/24/13)	Page 20
Section IX: Organizational Chart	Page 21

EXECUTIVE SUMMARY

Although revenues have improved over the course of FY2013 (FY13), the Administrative Law Division faces a number of important strategic challenges as it enters FY2014 (FY14).

The Enterprise Fund balance will be higher at the close of FY13 than it was at the beginning of the fiscal year. The Fund balance was \$339,574 at the beginning of FY13 and is projected to close at \$534,397.¹

The Division further projects that revenues will increase by an estimated 2% in the near term and that the Enterprise Fund balance will be \$418,727 at the end of FY14.

This rate proposal reflects a particular, if atypical, snapshot in time. When viewed over the course of the last two years, however, it is clear that the Division's fund balances have "see-sawed" between very low levels of operational funds and today's more generous amounts. This "snapshot" will change again very soon. As detailed below, OAH will undertake hiring, training, reallocation and equipment replacement plans that it could not have completed before, and thus deferred, because revenues were much lower. Completing this work will impact both the expense and revenue figures of the OAH enterprise fund. Thus, in the context of these longer-term plans, OAH proposes that it be permitted to maintain its current hourly rates for judges, staff attorneys and paralegals throughout FY14. Our current rates are reflected in the following chart:

Professional Service	Proposed FY 2014 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

¹ All estimates of financial condition presented in this Rate Proposal reflect applicable figures as of May 1, 2013, the date the data was compiled for the Office of Administrative Hearings by the Department of Revenue via the shared services agreement in effect between the agencies as of that date in time.

Section I: Short Description of OAH Operations

When carrying out their statutory responsibilities, state agencies and political subdivisions at times take actions that affect the legal rights, duties or privileges of a citizen or a business. In defined circumstances, constitutional and statutory 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 challenge the results of that action. In compliance with these due process protections, OAH conducts a variety of administrative hearings in matters involving over 100 state agencies and other political subdivisions.

A. Mission

OAH is in the business of assuring due process of law. The legislatively mandated mission of OAH is to ensure that when a government agency undertakes regulatory functions or adopts administrative rules, it acts within the law and provides to affected citizens or businesses all of the procedural guarantees to which they are entitled.

B. Administrative Law Division Funding and Revolving Fund Account

With one small exception,² the Administrative Law Division receives no general or special fund appropriations in support of its administrative hearing and rulemaking functions. Instead, the Legislature directs the Division to "assess agencies the cost of services rendered to them in the conduct of hearings."³

The Administrative Law Division charges agencies a specified hourly rate for the time that Administrative Law Judges, staff attorneys and paralegal services spend on matters submitted for resolution. When received, those assessments are deposited in a revolving fund account established by Minn. Stat. § 14.54 and then annually appropriated to OAH for carrying out the duties specified by Chapter 14.

Section II: The Financial Challenges Facing the Administrative Law Division

As it has in the current Fiscal Year, the Administrative Law Division will face operational and financial challenges in FY2014. Below is a review of some of the factors that influence the demand for the Division's services and the revenue that the Division can expect to receive for providing those services.

² See, Governor's 2014-15 Biennial Budget (January 22, 2013) (<http://www.mmb.state.mn.us/doc/budget/narratives/gov13/administrative/index.pdf>).

³ See, Minn. Stat. §§ 14.08 and 14.53.

A. Forces in the Larger Economy Impact Demand for OAH Services

Both the volume of services that the Administrative Law Division of OAH provides, and the prices it may reasonably command for those services, are influenced by features in the larger economy. Because much of the Division's work involves regulatory actions taken against state-licensed businesses (for example, residential contractors, child care operators, mortgage originators, etc.), the rate of growth in the economy has an impact on both the number of persons working in regulated occupations and, indirectly, the overall volume of regulatory actions taken against these licensees.

In March, April and May in 2013, the number of filings has increased over historical averages, indicating that state agency enforcement activity is on the rise following a slowdown related to the recent economic downturn. However, given the high rates of settlement in all contested matters, particularly on the eve of hearing, considerable volatility exists in OAH's case dockets. As a result, it is very challenging to predict in advance of a hearing which cases will actually be presented to a judge for decision, and therefore difficult to predict with certainty the needed numbers of judicial officers for OAH's variable case load.

B. OAH Will Have a Significant Role in Assisting MNsure and DHS in Resolving Health Insurance Exchange Disputes, But the Specifics of the Role Have Not Yet Been Determined

The Patient Protection and Affordable Care Act⁴ establishes new eligibility standards and appeal rights for health insurance consumers. As allowed by the federal legislation, the state of Minnesota created the Minnesota Marketplace Insurance Exchange (MNsure) during the 2013 Legislative Session.⁵ In collaboration with MNsure and the Minnesota Department of Human Services (DHS), OAH has been working to help design an appeals process for resolving health exchange related disputes.

Through the execution of a joint MNsure/DHS/OAH Interagency Agreement, OAH has assumed primary responsibility for significant technical writing and process consultation on the project. OAH anticipates subcontracting directly with DHS with regard to the provision of dispute resolution functions during FY14. OAH is currently invoicing MNsure on a monthly basis for all provided services, which costs will be paid with funds directed to MNsure under the Act⁶ and/or state law.

⁴ Patient Protection and Affordable Care Act, Pub.L. No. 111-148, 124 Stat. 119 (2010), as amended by the Health Care and Education Reconciliation Act, Publ. L. No. 111-152, 124 Stat. 1029 (2010).

⁵ See, 2013 Laws of Minnesota, Chapter 9, Section 9.

⁶ See, Minnesota Affordable Insurance Exchange Grants Awards List (Centers for Medicare and Medicaid Services) (<http://cciio.cms.gov/archive/grants/states-exchanges/mn.html>).

C. The Legislature Has Not Yet Addressed the Structural Issues with Data Practices and Fair Campaign Practice Cases

i. Data Practices Matters

The 2010 Legislature established an administrative process and remedy for alleged violations of the Minnesota Government Data Practices Act. State law now allows those who have been denied access to government data an opportunity to challenge that determination at OAH. The cost of these administrative appeals was to 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 such dispute, OAH's actual cost experience has been very different than legislators originally projected. Contrary to legislators' assumptions that the data practice disputes presented to OAH would involve clear-cut cases of intransigence by government officials, the filings actually have involved complex and fact-intensive questions of first impression. As a result, the cost recovery mechanism in Minn. Stat. § 13.085, subd. 6, is not sufficient to cover the costs actually incurred by the OAH.

Governor Dayton proposed, and the Legislature made, a one-time appropriation of \$37,000 to remedy program shortfalls. This appropriation permitted OAH to recover all but \$1,168 of hearing-related costs (as of May of 2013) and to avoid more substantial cross-subsidization of cases by other agencies.⁷ However, the Legislature did not act on any proposals to address the program's overall financial structure. A proposal to repeal Minn. Stat. § 13.085 received referrals to the appropriate policy committees but was not heard during the 2013 Session.⁸

ii. Fair Campaign Practice Act

The current version of Minn. Stat. § 211B.37, effective through August 1, 2013, requires OAH to assess costs associated with resolving complaints arising under the Fair Campaign Practices Act against Counties. In recent years, legislators routinely suspended this provision through specially-crafted rider language in chapter law and a corresponding biennial appropriation from the state campaign fund to OAH. The 2013 Legislature repealed this provision, at the urging of the Minnesota Association of Townships and the Association of Minnesota Counties,⁹ and replaced it with a biennial appropriation.¹⁰

⁷ See generally, Minn. Stat. § 14.53 (the Administrative Law Division must "assess agencies the cost of services rendered to them in the conduct of hearings") (emphasis added).

⁸ See, e.g., House File 809 and Senate File 1419 (2013).

⁹ See, 2013 Laws of Minnesota, Chapter 131, Article II, Section 75.

¹⁰ See, *id.*

Notwithstanding the appropriation of \$60,000 to cover "the FY2013 costs of campaign violations hearings," that sum will not eliminate the deficiency between appropriated sums and the actual costs incurred. Accordingly, notwithstanding the deficiency appropriation, \$79,470 beyond the appropriation in these costs will be written off as uncollectable.

Similarly, it is clear that the \$130,000 appropriated for such costs in Fiscal Years 2014 and 2015¹¹ will be insufficient to cover the costs that are incurred in those years. As a result, OAH will be seeking advice from MMB with regard to how best to address these uncovered costs.

D. Reducing Turnover within the Administrative Law Division is an Important Fiscal Challenge.

Since May of 2012, five of the Division's seven full-time Administrative Law Judges left agency service. Maintaining its complement of experienced and well-trained administrative law judges will be an important fiscal challenge for OAH into the future. High-rates of turnover amongst judges, and the attendant re-assignment and training of new judges, is a very real fiscal cost borne by state agencies.

E. Judicial Pay Increases Approved by the Minnesota Legislature Will Impact OAH's Finances.

Under Minn. Stat. § 15A.083, subd. 6a, the salaries of Administrative Law Judges are tied, in percentage terms, to the salaries of District Court Judges. Minnesota Session Laws 2013, Chapter 86, Article 3, Section 12, approved an increase for District Court Judges, which will result in a 4% (for FY14) and 3% (for FY15) increase in ALJ salaries. While maintaining our existing rate structure should be sufficient to cover the first of these increases given the existing fund balance, further analysis will be necessary throughout FY14 to determine if a rate increase will be required for FY15.

Section III: Pricing Issues

The APA Division operates in a competitive market for hearing 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 2014

For the reasons discussed below, the operating expenses of the Administrative Law Division are expected to be \$2,008,185 in FY 2014. This amount is \$269,689 higher than expenses were in FY 2013.

¹¹ See, 2013 Laws of Minnesota, Chapter 142, Article I, Section 9, Paragraph (b).

With respect to projected costs in Fiscal 14, two items are noteworthy:

(1) Technology Costs.

The APA Division will have approximately \$20,000 in added expense during FY14. Of this total, \$15,000 represents the APA Division's share of new digital recording software and the remainder is the APA Division's licensing fees for the new case management system, FOCUS. Both of these expenses are necessary as the OAH fully migrates its business operations into a new electronic case management system, the bulk of which was designed to support the work of, and purchased with funds which support, the Worker's Compensation Division within OAH.

(2) Paralegal Services

In FY13, the Administrative Law Division upgraded the position of one of its legal support staff members to provide better quality control over the written orders and opinions issued by the Division. The current paralegal service rate of \$35 an hour does not cover the annual salary and fringe benefit costs of this employee's hourly wage. Yet, because this position is new to our Division, and the cost experience is not clear, we have not included a Paralegal Rate increase in this proposal. However, a paralegal rate that more closely reflects our actual costs, and the rate charged by the Attorney General's Office for comparable work – now \$71 per hour – could be a feature of future rate proposals.

B. Projected Revenues for FY 2014

The Division's three largest consumers of hearing services are the Minnesota Public Utilities Commission (MPUC), The Department of Human Services (DHS) and the Department of Education (MDE). Except as noted above with respect to health exchange referrals from MNsure through DHS, we expect case referrals from these three agencies to remain roughly at FY13 levels.

Overall, the Division projects that billings will increase over the current fiscal year, and that the revenues will increase by 2% through FY14. These projections will be revised upward if the OAH is successful in its efforts to more effectively market its administrative hearing services to Minnesota cities and other political subdivisions.

C. Competition, Alternative Systems and Price Elasticity

While OAH has a "market exclusive" on the referral of cases in rulemaking and for some state administrative matters, it faces direct competition as a provider of hearing services in other arenas.

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 centralized 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. 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.

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 IV: Potential Growth Areas in the Delivery of Hearing Services

A. Hearings for Local Units of Government

OAH continues to market hearing services to cities, in matters involving code enforcement, alcohol licensing and other local administrative matters. As a result of the increasing workload and related costs of the state court system, Minnesota's cities would benefit from contracting for services from the OAH.

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 at the OAH, but would accomplish a corresponding decrease in the more costly work of the state court system.

In 2013, legislators in both houses introduced legislation to establish a pilot project transferring one or more county's implied consent caseload to OAH.¹² 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. This proposal was referred to the appropriate policy committees but was not heard during the 2013 Session.

Section V: Business Size and Fund Balance Indicators

The Administrative Law Division uses two key financial benchmarks. For decades, OAH used a benchmark of three months of revenues as a planning guideline. Since 2009, OAH has also used a benchmark tied to two months of expenses in measuring its financial outlook. While this second measurement is mandated for federal grant recipients in OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments" (codified at 2 C.F.R. Part 225), OAH has found the use of this benchmark to be helpful as well.

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.

Broad benchmarks are useful because the numbers of case referrals to OAH can vary widely from month to month. The number of referrals made to the APA Division in a particular month can rise or fall sharply from the referrals that were made in a previous month depending upon changes in agency enforcement priorities or the overall state economy.

For example, the APA Division ordinarily receives an average of 50 new case referrals each month. During the last six months of Fiscal Year 13, the Division received 52 percent more referrals than the historical average.

January	February	March	April	May	June	Total
83	62	75	99	55	83	457

Likewise important, the rate of referrals was not in a single direction or a function of the previous month's filing. In this highly volatile environment accurate forecasting and workforce planning is particularly difficult.

¹² See, e.g., House File 858 and Senate File 416 (2013).

The use of the identified financial guidelines assists the OAH in managing 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 caseloads.

The revenue totals for Fiscal Years 2010, 2011, and 2012 were all well within the guidelines specified above. The OAH's revolving fund cash balance on July 1, 2013 is projected at \$534,397. This sum amounts to more than two-months of projected FY14 expenses of \$334,698 and more than three months of FY14 revenues of \$492,996. However, \$79,470 of these funds will not be recognized due to the deficient funding for the campaign violation billings that will be written off as uncollectable in FY14. When these uncollectable amounts are deducted from revenues, the Division's overall revenues are within the limits of the three-month guideline.

Plan for Rate Review

The OAH is mindful that this level of fund balance could well justify a rate decrease in FY15. The newly appointed agency head has directed a thorough analysis of this issue throughout FY14, with specific attention paid to how the following factors will predictably affect the fund balance into the future:

Hiring. The APA Division is in the process of adding two new Administrative Law Judges, which will increase ongoing salary expenses by \$300,000. These staff additions are required to better disperse workloads and reduce the average number of days to issue a decision. While the agency's business model sets an expected billable hour quota at 100 hours per month, each of the non-managerial Administrative Law Judges currently bills an average approaching 130 billable hours per month. This workload is roughly 30 percent more than the historical expectations of productivity for an Administrative Law Judge, and is clearly not sustainable over time.

Additional Contract Judges. Given the uncertainty regarding the level of work that MNsure and DHS will require from OAH related to health exchange appeals, the OAH is in the process of expanding the number of contracted vendors available to provide administrative hearing services. The Health Exchange goes live on October 1, 2013, and it is expected that the numbers of decisions and resulting appeals will be at the highest peak within the second and third quarters of FY14. Until the OAH has a track record with respect to this work and its effect on the volume of work that must be absorbed by the APA Division, pursuing a rate reduction would be premature.

Reallocation to Tech Positions. Given the implementation of an electronic case management system for the entire OAH operation in September 2014, we anticipate large changes to our business processes and corresponding changes to our staffing needs. We are in the process of hiring staff with necessary technology systems expertise, which we are advised by MMB will increase our staff costs given the high value placed on this expertise in the private marketplace.

Given this specific and predictable set of costs, the OAH proposes that its rates remain at FY13 levels throughout FY14. The agency's submission of its FY15 Business Plan and Rate Proposal will include an updated analysis of these and other relevant financial issues for the purpose of determining whether a rate reduction is prudent for the next ensuing fiscal year.

Section VI: OAH Structure and Staffing

Chief Administrative Law Judge Tammy L. Pust was appointed on May 8, 2013 to head the agency. The Chief Administrative Law Judge is appointed by the Governor and confirmed by the Senate. Chief Judge Pust's current management team is made up of two Assistant Chief Judges, one for each of OAH's two operating Divisions (the Administrative Law Division and the Workers' Compensation Division) as well as a Court Executive and a Court Administrator. 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.

At the beginning of FY14, OAH's professional staff will consist of seven Administrative Law Judges (including the Chief and Assistant Chief for Administrative Law), 24 Compensation Judges (including the Assistant Chief for Workers' Compensation) and two staff attorneys.

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 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 for which hearings are requested by state agencies. The Division currently has professional and technical services contracts with four individuals to serve as contract Administrative Law Judges.

All Administrative Law Judges maintain active dockets of cases. By statute, all Administrative Law Judges and Compensation Judges are bound by the provisions of the Minnesota Code of Judicial Conduct.¹³

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. In addition to its judicial positions, OAH employs 34 staff in court administration, docketing and legal support positions.

The Municipal Boundary Adjustment Unit 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

¹³ See, Minn. Stat. § 14.57, subd. 3 (d).

for Workers' Compensation, who plays no role in boundary adjustment hearings, oversees the Division's Municipal Boundary Adjustment Unit.

Section VII: 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 – 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 does not take positions on the merits of legislation, rules, or policies, its judges are available to 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 online.

Support for the Revisor's Online Database of Rulemaking Materials – Building upon its earlier development of searchable databases of statutory and legislative materials, the Office of the Revisor is now creating a database of Minnesota rulemaking materials. The system will permit users to search for, and obtain online, a complete catalogue of historical materials relating to state administrative rules. OAH has supported these development efforts by retrofitting our filing practices and updating case files so as to make rulemaking documents readily accessible to the Revisor's computer system. The collaborative will result in increased access to materials in pending cases and facilitate research into developments in state administrative law.

Section VIII: Financial Data

Financial Challenges

The financial challenges that the Administrative Law Division will continue to face in FY14 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 to ensure fiscal and operational stability.
- Managing 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 to promptly meet the hearing 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

- The Division continues to have ongoing discussions with the League of Minnesota Cities, city and county administrators, and 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.
- The 2013 Legislature approved a transfer from the Pollution Control Agency to OAH of all matters involving the creation, annexation, detachment or dissolution of sanitary districts formed under Minnesota Statutes 115.18 – 115.37. A transfer from the environmental fund to OAH in the amount of \$75,000 in FY 14 and \$50,000 in FY15 accompanied the transfer of statutory authority.¹⁴

¹⁴ See 2013 Minn. Laws 114, Art. 3, Sec. 3.

FY 2014 Rate Proposal
Financial Information
Office of Administrative Hearings

**Office Of Administrative Hearings
Income Statement for Fund 5201
For End of Fiscal Year 2012**

	Fund 904
Operating Revenues:	
Fee for Service (billings to clients)	1,598,204
Other Income	-
Total Operating Revenues	1,598,204
Operating Expenses:	
Salaries and Fringe Benefits	1,130,493
Retirement & Other Benefits	21,283
Space Rental	54,878
Purchased Services - Prof/Tech	245,428
Computers & Systems Services	67,451
Supplies and Equipment	3,150
Travel - In-state & Out-state	11,453
Indirect Costs	8,504
Communications	10,645
Other Expenses	20,552
Total Operating Expenses	1,573,836
Operating Income (Loss)	24,368
Fund Balance Beginning FY 2011	315,206
Net Gain FY 2012	24,368
Balance Out to Other Funds	0
Fund Balance Ending FY 2012	339,574

**Office Of Administrative Hearings
FY 2013 Comparison To FY 2014 (Includes Assumptions)
For Fiscal Year 2014 Rate Package**

	<u>Rev & Exp As of April 24, 2013</u>	<u>Estimated Apr,May,June, 2013</u>	<u>Total 2013</u>	<u>Estimated 2014</u>	<u>Change 2013-2014</u>	<u>% Change 2013-2014</u>
Balance Forward IN			339,574	534,397	194,823	57%
Revenue						
State Agencies	1,200,292	655,573	1,855,865	1,892,982	37,117	2%
Non-State Agencies	58,185	17,456	75,641	77,153	1,513	2%
Interested Parties	1,395	419	1,814	1,850	36	2%
Total Revenue	<u>1,259,872</u>	<u>673,447</u>	<u>1,933,319</u>	<u>1,971,985</u>	<u>38,666</u>	<u>2%</u>
Operating Expenditures						
Salary & Benefits	974,225	275,841	1,250,066	1,478,580	228,514	18%
Rent	59,865	17,959	77,824	79,000	1,176	2%
Repairs	1,405	421	1,826	1,826	0	0%
Professional & Technical Svcs	192,315	57,695	250,010	280,010	30,000	12%
Computer & System Svcs	41,700	12,510	54,210	64,210	10,000	18%
Communications	7,981	2,394	10,375	10,375	0	0%
Instate Travel	8,248	2,474	10,722	10,722	0	0%
Outstate Travel	147	44	191	191	0	0%
Supplies	9,588	2,876	12,464	12,464	0	0%
Equipment	1,335	400	1,735	1,735	0	0%
Employee Development	3,200	960	4,160	4,160	0	0%
Other Operating Costs	3,048	914	3,962	3,962	0	0%
Indirect Costs	11,385	3,795	15,180	15,180	0	0%
Agency Provided Prof & Tech Svcs	22,885	22,885	45,770	45,770	0	0%
Total Operating Exp	<u>1,337,326</u>	<u>401,170</u>	<u>1,738,496</u>	<u>2,008,185</u>	<u>269,689</u>	<u>16%</u>
Campaign Violations Billings - Uncollectable Write Off				(79,470)		
Fund Balance			<u>534,397</u>	<u>418,727</u>	<u>(36,200)</u>	

**Office of Administrative Hearings
Assumptions: Changes in Expenditures
For Fiscal Year 2014 Rate Package**

OPERATING EXPENSES

1	SALARIES Change = 18% or \$228,514 Increase due to hiring of two new Administrative Law Judges along with wage increases due to cost of living increases.
2	RENT Change = 2% or \$1,176 Increase in square foot cost.
3	REPAIRS Change = 0%
4	PRINTING Change = 0%
5	PROFESSIONAL/TECHNICAL Change = 12% or \$30,000 Increase in Contract Judge use and Case Management System upgrades through Aderant & Macro Group.
6	COMPUTERS & SYSTEMS Change = 18% or \$10,000 Increase in Liberty Recording annual license fees.
7	COMMUNICATIONS Change = 0%
8	TRAVEL - IN STATE Change = 0%
9	TRAVEL - OUT STATE Change = 0%
10	SUPPLIES Change = 0%
11	EQUIPMENT Change = 0%
12	EMPLOYEE DEVELOPMENT Change = 0%
13	OTHER OPERATING EXPENSES Change = 0%
14	INDIRECT COSTS Change = 0%
15	AGENCY PROVIDED PROF/TECH SVCS Change = 0%

**OFFICE OF ADMINISTRATIVE HEARINGS
RATE MATRIX
For Fiscal Year 2014 Rate Package**

SWIFT 2013/14 Spending Plan	Actual 2013 Jul-April	Estimated 2013 Apr, May June	Total for FY 2013		Estimate for 2014
Salary & Benefits	974,225	275,841	1,250,066	Salary & Benefits	1,478,580
Rent	59,865	17,959	77,824	Rent	79,000
Repairs	1,405	421	1,826	Repairs	1,826
Professional & Technical Svcs	192,315	57,695	250,010	Professional & Technical Svcs	280,010
Computer & System Svcs	41,700	12,510	54,210	Computer & System Svcs	64,210
Communications	7,981	2,394	10,375	Communications	10,375
Instate Travel	8,248	2,474	10,722	Instate Travel	10,722
Outstate Travel	147	44	191	Outstate Travel	191
Supplies	9,588	2,876	12,464	Supplies	12,464
Equipment	1,335	400	1,735	Equipment	1,735
Employee Development	3,200	960	4,160	Employee Development	4,160
Other Operating Costs	3,048	914	3,962	Other Operating Costs	3,962
Indirect Costs	11,385	3,795	15,180	Indirect Costs	15,180
Agency Provided Prof & Tech Svcs	22,884	22,887	45,771	Agency Provided Prof & Tech Svcs	45,770
Total Operating Exp	1,337,326	401,170	1,738,496		2,008,185

Basis For Rates - 2013

Billable Hours	FY 2013
Judges -10,160 Hours x 94.4% (Non PUC) x \$165	1,582,522
Judges - 10,160, Hours x 5.6% (PUC) x \$180	102,413
Attorney - 1,380 x \$ 80	110,400
Total hours billed	11,540
Total expenses billed	137,985
Total billings	<u>1,933,319</u>

Net Income (Loss) 194,823

Break-even Rate

Judges -10,160 Hours x 94.4% (Non PUC) x \$145.85	1,392,926
Judges - 10,160, Hours x 5.6% (PUC) x \$159.85	98,054
Attorney - 1,380 x \$ 80	110,400
Total hours billed	11,540
Total expenses billed	137,116
Total billings	<u>1,738,496</u>
Net Income (Loss)	<u>0</u>

Breakeven Rate - Judges - Non PUC Cases	\$145.85
Current Rate - Non PUC Cases	\$165.00
Breakeven Rate - Judges - PUC Cases	\$160.85
Current Rate - PUC Cases	\$180.00
Variance Non PUC & PC Cases	<u>-\$19.15</u>

Breakeven Rate - Attorneys	\$80.00
Current Rate	\$80.00
Variance	<u>\$0.00</u>

Basis For Rates - 2014

Billable Hours	FY 2014
Judges -10,363 Hours x 94% (Non PUC) x \$165	1,607,301
Judges - 10,363 Hours x 6% (PUC) x \$180	111,920
Attorney - 1,380 x \$ 80	110,400
Total hours billed	11,743
Total expenses billed	142,364
Total billings	<u>1,971,985</u>

Net Income (Loss) (36,200)

Break-even Rate

Judges -10,363 Hours x 94% (Non PUC) x \$168.50	1,641,396
Judges - 10,363 Hours x 6% (PUC) x \$183.50	114,097
Attorney - 1,380 x \$ 80	110,400
Total hours billed	11,743
Total expenses billed	142,293
Total billings	<u>2,008,185</u>
Net Income (Loss)	<u>0</u>

Breakeven Rate - Judges - Non PUC Cases	\$168.50
Current Rate - Non PUC Cases	\$165.00
Breakeven Rate - Judges - PUC Cases	\$183.50
Current Rate - PUC Cases	\$180.00
Variance Non PUC & PC Cases	<u>\$3.50</u>

Breakeven Rate - Attorneys	\$80.00
Current Rate	\$80.00
Variance	<u>\$0.00</u>

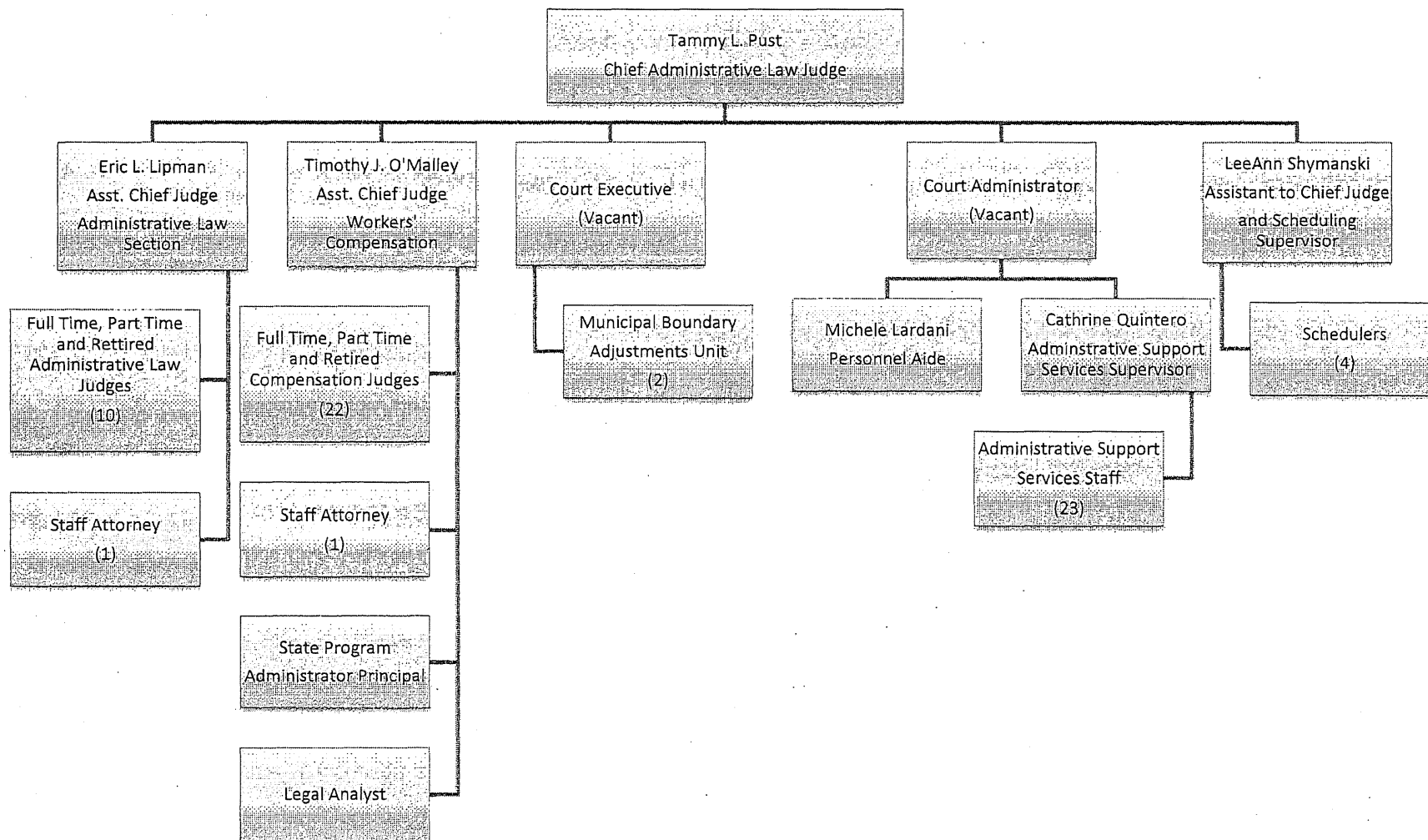
Office Of Administrative Hearings
 Pro-forma Statement of Revenues, Expenses, and Changes in Net Assets
 For Fiscal Year 2014 Rate Package

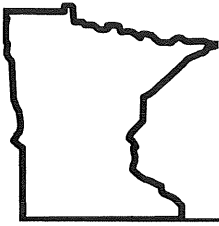
Act	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Estimate 2013	Change 2012-2013	% Change 2012-2013	Estimate 2014	Change 2013-2014	% Change 2013-2014
Balance Forward IN	667,726	614,649	391,007	315,206	339,574	24,368	8%	534,397	194,823	57.00%
Revenue										
600145-8001 State Agencies	1,974,834	1,803,631	1,833,632	1,598,204	1,855,865	257,661	16%	1,892,982	37,117	2%
600145-8002 Non-State Agencies	210,385	261,636	146,395	34,441	75,641	41,200	120%	77,153	1,512	2%
600145-8003 Interested Parties	710	1,195	1,566	751	1,814	1,063	142%	1,850	36	2%
Total Revenue	2,185,930	2,066,461	1,981,593	1,633,396	1,933,320	299,924	18%	1,971,985	38,665	2%
Operating Expenditures										
41000 Salary & Benefits	1,687,793	1,726,957	1,579,497	1,151,776	1,250,066	98,290.00	9%	1,478,580	228,514	18%
41100 Rent	77,552	79,803	79,243	54,878	77,824	22,946.00	42%	79,000	1,176	2%
41500 Repairs	578	14,948	346	1,198	1,826	628.26	52%	1,826	-	0%
41110 Printing	2,868	1,159	1,296	47	0	(46.86)	-100%	0	-	0%
41130 Professional & Technical Svcs	313,901	282,681	237,726	213,905	250,010	36,105.27	17%	280,010	30,000	12%
41150 Computer & System Svcs	7,986	8,049	69,830	67,451	54,210	(13,240.56)	-20%	64,210	10,000	18%
41155 Communications	40,280	43,135	16,714	10,645	10,375	(270.18)	-3%	10,375	-	0%
41160 Instate Travel	12,677	11,633	12,299	9,631	10,722	1,090.52	11%	10,722	-	0%
41170 Outstate Travel	1,488	1,603	3,405	1,821	191	(1,630.38)	-90%	191	-	0%
41300 Supplies	7,027	6,605	7,076	11,409	12,464	1,054.98	9%	12,464	-	0%
47160 Equipment-Non Capitol	30,575	4,872	4,177	727	1,735	1,007.57	138%	1,735	-	0%
41180 Employee Development	3,054	2,527	1,250	2,135	4,160	2,025.08	95%	4,160	-	0%
43000 Other Operating Costs	859	2,393	2,732	8,186	3,962	(4,224.00)	-52%	3,962	-	0%
42000 Indirect Costs	14,317	24,551	3,226	8,504	15,180	6,676.00	79%	15,180	-	0%
41190 Agency Provided Prof & Tech Svcs	38,052	79,188	38,577	31,523	45,772	14,249.20	45%	45,770	(2)	0%
Total Operating Exp	2,239,007	2,290,103	2,057,394	1,573,836	1,738,497	164,661	10%	2,008,185	269,688	16%
Campaign Violations Billings - Write Off								(79,470)		
Fund Balance	614,649	391,007	315,206	374,766	534,397			418,727		

**Office Of Administrative Hearings
Income Statement for Funds 5201
As of April 24, 2013**

	Fund 904
Operating Revenues:	
Fee for Service (billings to clients)	1,526,555
Other Income	
Total Operating Revenues	1,526,555
Operating Expenses:	
Salaries and Fringe Benefits	974,225
Space Rental	59,865
Purchased Services - Prof/Tech	215,200
Computers & Systems Services	41,700
Supplies and Equipment	10,923
Travel - In-state & Out-state	8,395
Indirect Costs	11,385
Communications	7,981
Other Expenses	7,652
Total Operating Expenses	1,337,326
Operating Income (Loss)	189,229
Fund Balance Beginning FY 2013	339,574
Net Gain as of April 24, 2013	189,229
Fund Balance Ending as of April 24, 2013	528,803

Section IX: OAH Organizational Chart (as of July 31, 2013)





STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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

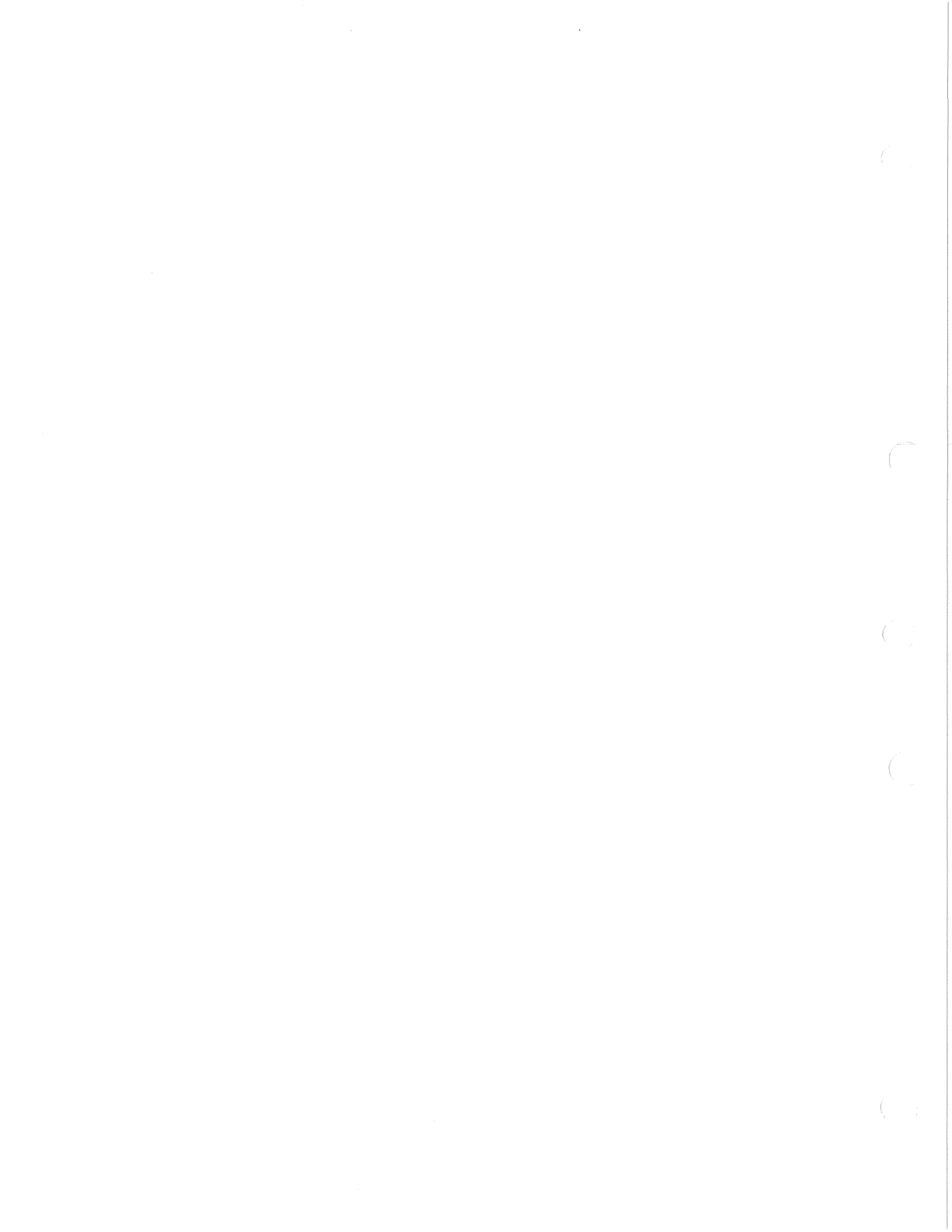
- *"Cost of professional and consultant services rendered by persons who are members of a particular profession or possesses special skill, and who are not officers or employees of the governmental unit, are allowable...."*

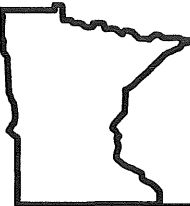
OMB Circular A-87, Attachment B Selected items of Cost, Section 34.a

- *"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 2013 Actual

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

FOR YEAR ENDING JUNE 30, 2013
 (All Figures in 000's)

CENTRAL MAIL
FUND 5203

PART I A-87 R.E. BALANCE

A-87 R.E. BALANCE July 1, 2012 (Balance per Prior Year's Reconciliation of Fund to A-87)	903
Adjustments (e.g. Contrib, Capital)	-
Adjusted Retained Earnings Balance	903

FY13 Retained Earnings Increase (Decrease) Per CAFR

A-87 Revenues (Actual and Imputed) from Attachment A	8,841	
A-87 Revenues (Actual and Imputed) from Other-	-	
Total Revenues		8,841

Expenditures (Actual Costs):

Per State's Financial Report	8,701	
Other Expense	-	

Less A-87 Unallowable costs (e.g.)-

Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	

Other- (e.g. Gain on Disposal of Assets)	-	
--	---	--

Plus A-87 Allowable costs (e.g.)-

Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not included in Actual Cost above)	-	
Other	-	
Total OMB A-87 Allowable Expenditures		8,701

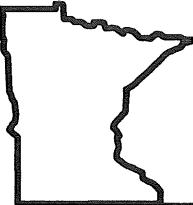
Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	5	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	
Total Adjustments		5

FY13 Net Increase (Decrease) to Retained Earnings Balance per CAFR	145
---	------------

A-87 R.E. BALANCE June 30, 2013	A)	1,048
Allowable Reserve	B)	1,450
Excess Balance (A)-(B)		(402)

(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 should be returned to the federal gov't and the amount on (B) will be the beginning A-87 R.E. balance for the next year.)



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual

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

FOR YEAR ENDING JUNE 30, 2013
(All Figures in 000's)

CENTRAL MAIL
FUND 5203

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2012		<u>809</u>
TRANSFERS Per CAFR (Supported by Official Accounting Records)		
Plus: Transfers In (e.g. Contrib. Capital)	-	
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	<u>-</u>	
Net Transfers		<u>-</u>
A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2013	C)	<u><u>809</u></u>

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2012		<u>-</u>
ADJUSTMENTS:		
Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs	-	
FY98 PPD Adjustment	(34)	
Accumulated Prior Year Imputed Interest Adjustments	(179)	
Current Year Imputed Interest Adjustment	(5)	
Other-	-	
Total Adjustments		<u>(218)</u>
A-87 ADJUSTMENTS BALANCE JUNE 30, 2013	D)	<u><u>(218)</u></u>

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

RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)		<u><u>1,639</u></u>
(Should Tie to the Fund Balance in the CAFR)		<u>1,638</u>
Check Figure		1

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES

AND CHANGES IN NET ASSETS - Central services single fund report

YEAR ENDED

(IN THOUSANDS)

	5200	5201	5202	5203	Total
Operating Revenues:					
Net Sales.....	\$ 5,298	\$ 2,178	\$ 3	\$ 8,841	16,320
Insurance Premiums.....	-	-	-	-	-
Other Income.....	1,280	-	-	-	1,280
Total Operating Revenues.....	\$ 6,578	\$ 2,178	\$ 3	\$ 8,841	17,600
Less: Cost of Goods Sold.....	-	-	-	-	-
Gross Margin.....	\$ 6,578	\$ 2,178	\$ 3	\$ 8,841	17,600
Operating Expenses:					
Purchased Services.....	\$ 4,356	\$ 485	\$ 1	\$ 8,083	12,925
Salaries and Fringe Benefits.....	1,802	1,269	7	426	3,504
Claims.....	-	-	-	-	-
Depreciation and Amortization.....	-	-	-	22	22
Supplies and Materials.....	111	18	-	84	213
Repairs and Maintenance.....	2	2	-	67	71
Indirect Costs.....	19	15	-	17	51
Other Expenses.....	4	-	-	2	6
Total Operating Expenses.....	\$ 6,294	\$ 1,789	\$ 8	\$ 8,701	16,792
Operating Income (Loss).....	\$ 284	\$ 389	\$ (5)	\$ 140	808
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.....	\$ 284	\$ 389	\$ (5)	\$ 140	808
Capital Contributions.....	-	-	-	-	-
Transfers-In.....	-	-	-	-	-
Transfers-Out.....	-	-	-	-	-
Total Income (Loss).....	\$ 284	\$ 389	\$ (5)	\$ 140	808
Special Item.....	\$ -	\$ -	\$ -	\$ -	-
Change in Net Assets.....	\$ 284	\$ 389	\$ (5)	\$ 140	808
Net Assets, Beginning, as Reported.....	\$ 941	\$ 184	\$ 70	\$ 1,498	2,693
Prior Period Adjustment.....	-	-	-	-	-
Change in Accounting Principle.....	-	-	-	-	-
Change in Reporting Entity.....	-	-	-	-	-
Change in Fund Structure.....	-	-	-	-	-
Net Assets, Beginning, as Restated.....	\$ 941	\$ 184	\$ 70	\$ 1,498	2,693
Net Assets, Ending.....	\$ 1,225	\$ 573	\$ 65	\$ 1,638	3,501

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION - Central Services single fund report

JUNE 30, 2013

(IN THOUSANDS)

ASSETS	5200	5201	5202	5203	Total
Current Assets:					
Cash and Cash Equivalents.....	870	282	64	-	
Investments.....	-	-	-	-	
Accounts Receivable.....	1,127	550	-	1,573	
Interfund Receivables.....	1,127	550	-	1,573	
Due from Component Unit.....	-	-	-	-	
Accrued Investment/Interest Income.....	-	-	-	-	
Federal Aid Receivable.....	-	-	-	-	
Inventories.....	-	-	-	16	
Loans and Notes Receivable.....	-	-	-	16	
Securities Lending Collateral.....	-	-	-	-	
Prepaid Expenses.....	-	-	-	211	
Other Assets.....	-	-	-	-	
Total Current Assets.....	\$ 1,997	\$ 832	\$ 64	\$ 1,800	4,693
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).....	-	-	-	842	
Nondepreciable Capital Assets.....	-	-	-	(821)	
Prepaid Expenses.....	-	-	-	21	
Other Assets.....	-	-	-	-	
Total Noncurrent Assets.....	\$ -	\$ -	\$ -	\$ 21	21
Total Assets.....	\$ 1,997	\$ 832	\$ 64	\$ 1,821	4,714
DEFERRED OUTFLOWS OF RESOURCES					
item 1.....	-	-	-	-	
Total Deferred Outflows of Resources.....	\$ -	\$ -	\$ -	\$ -	-
LIABILITIES					
Current Liabilities:					
Accounts Payable.....	-	46	-	(2,546)	
Interfund Payables.....	494	26	-	2,677	
Due to Component Unit.....	70	-	-	-	
Unearned Revenue.....	-	-	-	-	
Accrued Interest Payable.....	-	-	-	-	
Accounts Payable.....	\$ 564	\$ 72	\$ -	\$ 131	
Interfund Payables.....	-	-	-	-	
Due to Component Unit.....	-	-	-	-	
Unearned Revenue.....	-	-	-	-	
Accrued Interest Payable.....	-	-	-	-	

Bonds and Notes Payable.....	-	-	-	-	-
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
	17	10	-	4	
Compensated Absences Payable.....	17	10	-	4	31
Securities Lending Liabilities.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Current Liabilities.....	<u>\$ 581</u>	<u>\$ 82</u>	<u>\$ -</u>	<u>\$ 135</u>	<u>798</u>
Noncurrent Liabilities:					
Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -	-
Due to Component Unit.....	-	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-	-
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
	181	112	-	46	
Compensated Absences Payable.....	181	112	-	46	339
Advances from Other Funds.....	-	-	-	-	-
	9	61	-	3	
Other Postemployment Benefits.....	9	61	-	3	73
Net Pension Obligation.....	-	-	-	-	-
Funds Held in Trust.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Noncurrent Liabilities.....	<u>\$ 190</u>	<u>\$ 173</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>412</u>
Total Liabilities.....	<u>\$ 771</u>	<u>\$ 255</u>	<u>\$ -</u>	<u>\$ 184</u>	<u>1,210</u>
DEFERRED INFLOWS OF RESOURCES					
item 1.....	\$ -	\$ -	\$ -	\$ -	-
Total Deferred Inflows of Resources.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
NET POSITION					
Invested in Capital Assets,	-	-	-	21	
Net of Related Debt.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>21</u>
	941	189	70	1,477	
Restricted	<u>\$ 1,225</u>	<u>\$ 578</u>	<u>\$ 65</u>	<u>\$ 1,617</u>	<u>3,485</u>
Total Net Postion.....	<u><u>\$ 1,225</u></u>	<u><u>\$ 578</u></u>	<u><u>\$ 65</u></u>	<u><u>\$ 1,638</u></u>	<u><u>3,506</u></u>

FY2013: Statement of Cash Flow
 Funds 5200-5203 Central Services
 Accountant: ANH YANKOVEC
 (In Thousands)

Account	MMB-Training Fund 5200	MAD Fund 5200	Fund 5200 Total	Fund 5201	Fund 5202	Fund 5203	06/30/13 Combined Total
Cash Flows from Operating Activities:							
Receipts from Customers	246	(155)	91	1,863	3	11,221	13,178
Receipts from Other Revenue	-	-	-	-	-	-	-
Payments to Claimants	-	-	-	-	-	-	-
Payments to Suppliers	(65)	285	220	(540)	(1)	(10,799)	(11,120)
Payments to Employees	1	27	28	(1,266)	(7)	(455)	(1,700)
Payments to Others	-	-	-	-	-	-	-
Net Cash Flows From Operating Activities	182	157	339	57	(5)	(33)	358
Cash Flows from Noncapital Financing Activities:							
Transfers-In	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-	39	39
Repayments of Advances from Other Funds	-	-	-	-	-	-	-
Rebate Costs	-	-	-	-	-	-	-
Net Cash Flows from Noncapital and Related Financing Activities	-	-	-	-	-	39	39
Cash Flows from Capital and Related Financing Activities:							
Investment in Fixed Assets	-	-	-	-	-	(6)	(6)
Investment Leasehold Improvements	-	-	-	-	-	-	-
Proceeds from the Sale of Fixed Assets	-	-	-	-	-	-	-
Proceeds from Capital Lease	-	-	-	-	-	-	-
Proceeds from Loan	-	-	-	-	-	-	-
Repayment of Loan Principal	-	-	-	-	-	-	-
Repayment of Advance(Cash overdraft)	-	-	-	-	-	-	-
Other Nonoperating Expense	-	-	-	-	-	-	-
Interest Paid	-	-	-	-	-	-	-
Net Cash Flows from Capital and Related Financing Activities	-	-	-	-	-	(6)	(6)
Cash Flows from Investing Activities:							
Purchase of Investments	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-
Net Cash Flows from Investing Activities	-	-	-	-	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	###	#####	157	339	57	(5)	391
Cash and Investments, Beginning, as Reported	233	298	531	220	69	-	820
Change in Accounting Principle	-	-	-	-	-	-	-
Cash and Cash Equivalents, Beginning, as Restated	233	298	531	220	69	-	820
Cash and Cash Equivalents, Ending	415	455	870	277	64	-	1,211
<i>BS amount_Checked OK</i>	415	455	870				870
Operating Income (Loss)	222	62	284	392	(5)	140	811
Adjustments to Reconcile Operating Income to			284	392	(5)	140	811
Net Cash Flows from Operating Activities:							
Depreciation	-	-	-	-	-	21	21
Amortization	-	-	-	-	-	-	-
Change in Assets and Liabilities:							
Accounts Receivable	246	(154)	92	(265)	-	2,379	2,206
Inventories	-	-	-	-	-	(10)	(10)
Other Assets	-	-	-	-	-	166	166
Accounts Payable	(280)	328	48	12	-	(2,703)	(2,643)
Prepaid Expenses	-	-	-	-	-	-	-
Compensated Absences Payable	(4)	(51)	(55)	(36)	-	(23)	(114)
Deferred Revenues	-	-	-	-	-	-	-
Other Liabilities	(2)	(28)	(30)	(43)	-	(6)	(79)
Prior Period Adjustment	-	-	-	-	-	-	-
Net Reconciling Items to be Added (Deducted)							
from Operating Income	(40)	95	55	(332)	-	(176)	(453)
Net Cash Flows from Operating Activities	182	157	339	60	(5)	(36)	358
Noncash Investing, Capital and Financing Activities:							
Sale of Equipment	-	-	-	-	-	-	-
Noncash Investing, Capital and Financing Activities:							
Transferred/Donated Assets	-	-	-	-	-	-	-
Accrual of Computer Equipment as an Investment in Capital Assets	-	-	-	-	-	-	-



**Central Mail
Fund 5203**

FISCAL YEAR 2014

Business Plan

May 3, 2013
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
chris.guevin@state.mn.us
www.admin.state.mn.us/pmd

Table of Contents

Executive Summary	Page 3
Section I: The Business	
Description of Business	Page 4
Organization Chart	Page 6
Products and Services	Page 7
Marketing Information	Page 9
Competition	Page 10
Financial Outlook	Page 11
Expected Impact of Pricing	Page 12
Section II: Financial Data for Business Plan	
Assumptions for Rate Matrix	Page 13
Rate Matrix	Page 14
Rate Matrix Computation	Page 16
Six-year Rate Comparison	Page 17
History and Proforma	Page 18
Detailed Capital Asset and Technology Purchases	Page 19
SWIFT Spending Plan	Page 20
Section III: Current Financial Statement	
Statement of Net Assets	Page 21
Statement of Revenues, Expenses and Changes in Net Assets	Page 22
Statement of Cash Flows	Page 23
Budget to Actual Comparison	Page 24
Footnotes to the Financial Statements	Page 25

Executive Summary

Central Mail provides inserting, addressing, folding 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 and processing interoffice mail for agencies located in the City of St. Paul, the Department of Education in Roseville and the Health Boards in Minneapolis. Central Mail provides consultation for these agencies concerning postage-related issues as well.

Central Mail is a section of the Department of Administration's (Admin's) Plant Management Division (PMD). In addition to Central Mail, PMD also manages Leases, Repair and Other Jobs (ROJ), Minnesota's Bookstore/*State Register* and Parking.

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 mail piece 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.

There are currently no known plans for United States Postal Service (USPS) rate increases during FY 2014; however, because of USPS's ongoing financial challenges, an increase is possible.

Central Mail actively seeks to meet the needs of the agencies that it serves. Many partnerships have been developed and Central Mail continues to work with agencies to stay current with their needs.

FY 2014 Financial Data

- Anticipated revenue \$9,178,298
- Anticipated expenses \$9,004,115
- Projected net income \$174,183
- Projected retained earnings \$1,738,369
- Estimate of 60 days working capital \$1,497,484
- Budgeted FTE 8.27

All controllable costs were carefully analyzed in the business plan process and Central Mail continues to look for opportunities to reduce costs. Even though it has been 22 months since the implementation of SWIFT, reliable financial reports are still not available. Therefore, Central Mail does not have a clear understanding of its current financial condition, making it difficult to accurately project expenses and revenues.

Central Mail is proposing no rate changes in FY 2014.

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.

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 2014) for the state's mail processing service.

The ISF provides services on a cost reimbursement basis and a postage clearing account where customers' postage expense is passed through, separate from other services.

Central Mail's main base of operations is located in the Transportation Building, 395 John Ireland Boulevard, in the Capitol Complex 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.

State agencies within the boundaries of St. Paul are required by statute (M.S. 16B.49) to use Central Mail's mail handling and processing services for outgoing mail.

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; however, Central Mail will continue to invoice some agencies for delivery beyond the basic service provided by Central Mail.

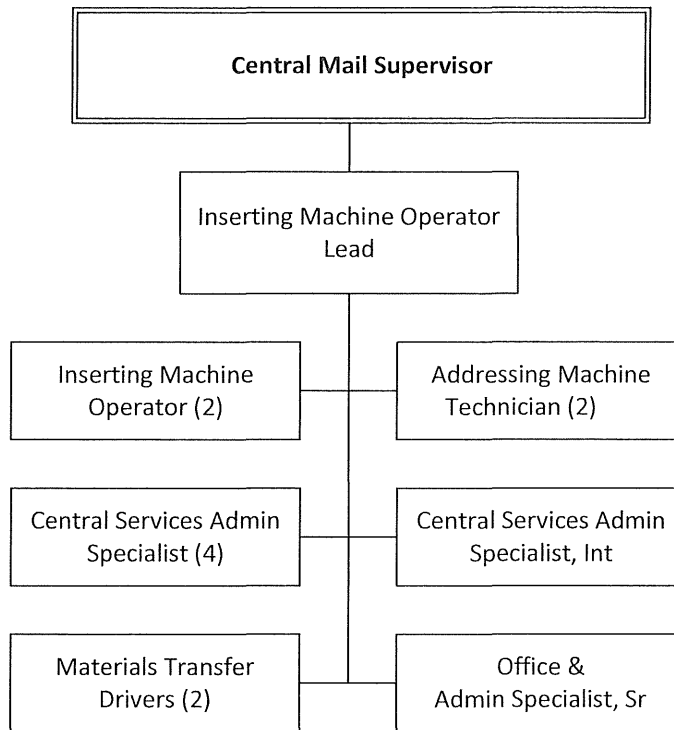
Central Mail has several key partnerships with agencies:

- **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.

- **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.
- **House of Representatives** – Central Mail provides folding, tabbing, metering and ink jet addressing. During FY 2013, Central Mail has completed more projects for the House than in previous years.

Organization Chart

A current organization chart is shown below. For FY 2014, the budgeted FTE for Central Mail is 14.63; 6.37 for the General Fund and 8.27 for the ISF. Percentages for several positions are allocated to other parts of the division and department. The budgeted FTE for FY 2013 was 9.10 in the ISF. The .83 FTE decrease for FY 2014 is due to changes in reallocation of time between the ISF and the General Fund largely for Materials Transfer Drivers.



Products and Services

Central Mail products and services include:

- interoffice mail,
- addressing,
- inserting,
- federal mail delivery,
- metered mail,
- permit mail,
- bar coding and
- folding.

The ink-jet addressing section provides various addressing services to customers. Data is generated from digital files (e-mail, FTP, CD, or diskette). The unit also provides an inserting service; up to six inserts can be placed in a standard #10 envelope.

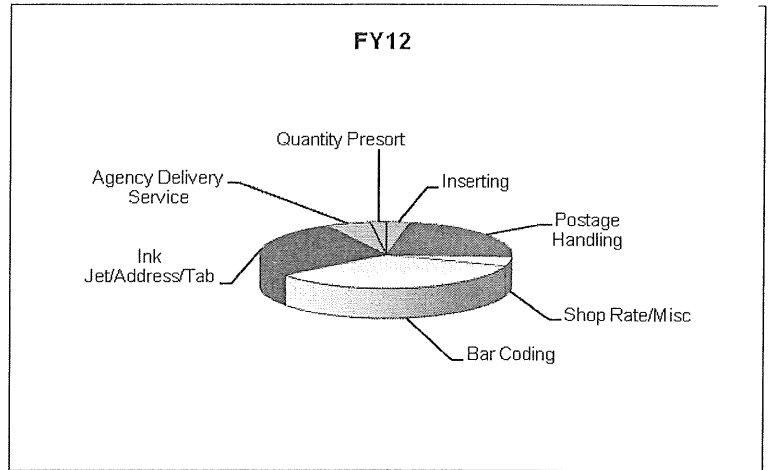
Central Mail also provides in-house bar coding of First Class and standard mail to state agencies that will generate postage savings combined with the postage savings generated through the use of the unit's ink-jet addressing equipment.

Minnesota's centralized mailing services allows state government to maximize equipment usage and delivery efficiency, utilize centralized staff for mail processing and distribution, and benefit fully from an important working relationship with local and national USPS officials (including an on-site member of the USPS staff).

Central Mail Revenue

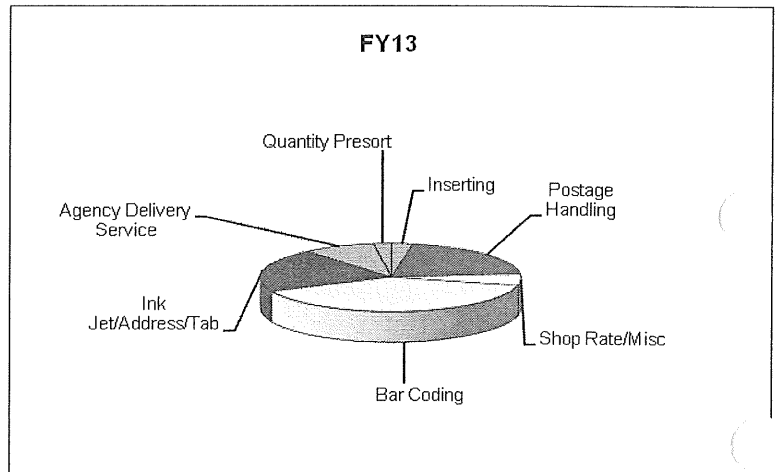
Fiscal Year 2012 Actual Sales

Inserting	\$24,535	3%
Postage Handling	\$185,858	23%
Shop Rate/Misc	\$37,470	5%
Bar Coding	\$277,978	34%
Ink Jet/Address/Tab	\$225,456	27%
Agency Delivery Service	\$46,342	6%
Quantity Presort	\$16,908	2%
	<u>\$814,547</u>	<u>100%</u>



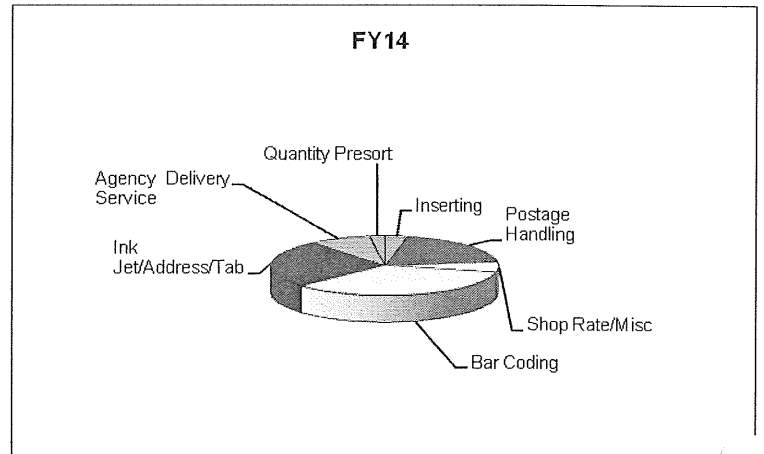
Fiscal Year 2013 Estimated Sales

Inserting	\$24,302	3%
Postage Handling	\$193,157	21%
Shop Rate/Misc	\$49,504	5%
Bar Coding	\$364,952	39%
Ink Jet/Address/Tab	\$193,641	21%
Agency Delivery Service	\$82,078	9%
Quantity Presort	\$20,221	2%
	<u>\$927,855</u>	<u>100%</u>



Fiscal Year 2014 Estimated Sales

Inserting	\$31,160	3%
Postage Handling	\$194,150	20%
Shop Rate/Misc	\$53,987	6%
Bar Coding	\$337,100	34%
Ink Jet/Address/Tab	\$256,182	26%
Agency Delivery Service	\$85,500	9%
Quantity Presort	\$21,000	2%
Total	<u>\$979,079</u>	<u>100%</u>



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 knowledge and experience with USPS rules and rates and customers rely heavily on this expertise in making critical decisions that directly impact delivery speed and postage costs.

Central Mail's primary market continues to be state agencies and local units of government.

Central Mail serves all cabinet level 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 2012 Revenue</i>	<i>% of Revenue</i>
Public Safety, Dept. of	\$147,764	24%
Human Services, Dept. of	\$99,656	16%
Health, Dept. of	\$56,097	9%
Public Employees Retirement Association	\$54,569	9%
Natural Resources, Dept. of	\$40,579	6%

Customer surveys have not been completed during the last 2 fiscal years.

Agency outreach and marketing efforts continue to achieve operational efficiencies and savings for Admin and its government customers. There are three 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 FY 2011. Additions and enhancements were made during FY 2013 and will continue.
- **Promotional material** – Informational handouts regarding various Central Mail service lines are developed and updated as needed.

Competition

Central Mail's primary competition is DHS's Issuance Operation Center (IOC) and Twin Cities' private-sector mail houses or printing operations with mailing units. Central Mail compared its production and service rates to two private-sector vendors and two government agencies offering similar services. One of the state agencies is Department of Employment and Economic Development (DEED) who does not charge in the same manner for their services and is not included in the table below. Central Mail puts no minimums in place and has no additional pick-up or delivery fee for interoffice or regular mail service.

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	\$14.95	\$54.50	\$25.00
Inserting per thousand - Add'l Inserts	\$1.00	\$7.30	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	\$69.00	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 per fold ⁴	\$6.00	\$11.50	N/A	\$10.50
Sorting and Bar Coding - Scheduled Permits	\$0.02	\$0.045	\$.03	N/A
Sorting and Bar Coding - Metered	\$0.029	\$0.045	\$.03	N/A
Shop Rate (incl NCOA) Per Hour	\$36.75	\$55.00	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	\$14.70	N/A	\$13.50
Ink Jet Address ⁶	\$17.50	\$14.83	N/A	\$25.50
Ink Jet Presort Flats ⁷	\$0.03	\$0.03	N/A	N/A
Ink Jet Presort Letters 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 ⁹	\$0.01	\$0.01075 - \$0.021	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

⁴ Vendor 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/IOC

⁹Vendor A prices noted are for one to three tabs

Financial Outlook

The proposed rates reflect no change in Central Mail rates for FY 2014.

Central Mail is not planning a major change in work volume or billable units. The services provided for the agencies have been stable over the past few years. Maintaining the rates at the same level is essential to this business.

There are currently no known plans for USPS rate increases during FY 2014; however, because of USPS's ongoing financial challenges, an increase is possible.

Central Mail and DHS's IOC had planned to move their operations to 321 Grove Street in mid-FY 2012. However, final construction estimates made the project cost prohibitive and plans for the moves were halted in late fall 2011.

The IOC intends to remain at its current location and, according to IOC staff, vacant space is still available within that building even after remodeling and moving that occurred during FY 2013. During FY 2014, Central Mail will explore the possibility co-locating with IOC at their location (355 East 8th Street in St. Paul, near the new City of St. Paul police station and jail). The benefit of this partnership/consolidation would be to provide 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. However, it would be critical for Central Mail to have space within that location that would benefit its own operation's work flow, including dock access. The Department of Transportation is interested in leasing this additional space in the Transportation Building.

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 and mail processing for agencies. Central Mail's postage handling fee went into effect in FY 2000 as a way to supplement the General Fund appropriation. The Postage Handling Fee is a small charge assessed to customers based on metered postage.

Expected Impact of Pricing

Central Mail will continue to offer the same level of service to its customers during FY 2014 through essentially the same product and service mix. Central Mail has had good success in replacing discontinued services with new or increased services in the past and expects the same in FY 2014.

Central Mail anticipates purchasing an additional ink jet tabbing machine costing an estimated \$21,500 in the first quarter of FY 2014 to accommodate increases in tabbing volume due to changes in USPS requirements. Also, Optical Character Reader (OCR) upgrades costing an estimated \$47,000 will be necessary to comply with changes in USPS requirements that will be effective January 26, 2014. In addition, Central Mail will lease an additional inserter to accommodate increased demands.

Central Mail's ability to control costs and maintain the same service and production rates as FY 2013 will benefit customers' ability to pay for these essential services. New leases for the unit's mailing machines will continue to reduce equipment expense.

Retained earnings for FY 2014 are projected to increase by \$174,183. FY 2014 ending Retained Earnings is projected to be \$1,738,369.

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL
FOR FISCAL YEAR 2014

OPERATING REVENUE

670005	REVENUE (Central Mail Operations) Change = 6.8% or \$50,231 Anticipated increase in volume.
--------	---

OPERATING EXPENSES

41400	RENT - EQUIPMENT Change = (77.8%) or (\$31,055) Rental of IT related equipment now included in IT Costs.
41500	REPAIRS & MAINTENANCE Change = (75.8%) or (\$57,798) Renegotiated Jet Star maintenance terms for FY 2014 and IT related Repairs & Maintenance now included in IT Costs.
41130	PROFESSIONAL & TECHNICAL SERVICES Change = (100.0%) or (\$4,950) Now all IT Costs.
41150	COMPUTER & SYSTEMS SERVICES Change = (100.0%) or (\$31,354) Now all IT Costs.
41196	IT COSTS Change = 100.0% or \$153,597 Beginning FY 2014, all IT costs are combined and reported as one expense category. The effect of this is a significant decrease of expenses from FY 2013 to FY 2014 in the following categories: Rent - Equipment, Repairs & Maintenance, Computer & System Services, Communications and Supplies.
41300	SUPPLIES Change = (76.9%) or (\$25,954) Computer related supplies now IT Costs.

Full-time equivalents (FTEs) for FY 2014 will be 8.27 compared to 9.10 planned for FY 2013.

The assumptions for the business plan includes an inflation factor of 1.9% for expense categories where other projections were unknown.

RATE MATRIX

MINNESOTA DEPARTMENT OF ADMINISTRATION
 Central Mail
 FOR FISCAL YEAR 2014

	FY 2014 PROPOSED	FY 2013 ESTIMATED	CHANGE FY13/14	% CHANGE FY13/14
EXPENSES				
Salaries & Benefits	476,123	473,908	2,215	0.5%
Rent	74,481	73,368	1,113	1.5%
Rent - Equipment	8,855	39,910	(31,055)	-77.8%
Repairs & Maintenance	18,432	76,230	(57,798)	-75.8%
Insurance	990	969	21	2.2%
Printing	500	113	387	342.5%
Professional & Technical Services	0	4,950	(4,950)	-100.0%
Computer & System Services	0	31,354	(31,354)	-100.0%
IT Costs	153,597	0	153,597	
Purchased Services	197	194	4	1.9%
Communications	0	1,688	(1,688)	-100.0%
Communications - Postage Clearing Account	8,225,208	8,225,208	0	0.0%
Supplies	7,808	33,761	(25,954)	-76.9%
Other Expense	1,122	120	1,002	835.2%
Equipment	68,500	0	68,500	
Statewide Indirect Costs	17,590	17,262	328	1.9%
SUB-TOTAL	9,053,405	8,979,037	74,368	0.8%
EXCLUDED FROM RATES				
Equipment	(68,500)	0	(68,500)	
SUBTOTAL	8,984,905	8,979,037	5,868	
INCLUSION TO RATES				
Depreciation	19,210	21,925	(2,716)	-12.4%
Intrafund Expense (postage)	25,990	25,990	0	0.0%
BASIS FOR RATES BEFORE ADJUSTMENT	9,030,104	9,026,951	3,153	
RETAINED EARNINGS ADJUSTMENT	174,183			
TOTAL BASIS FOR RATES AFTER ADJUSTMENT	9,204,287			

	BILLABLE UNITS		
	FY 2014	FY 2013	Change in Billable Units
Inserting Set Up	120	120	0
Inserting Per Thousand - 1 Insert	1,500	1,131	369
Inserting Per Thousand - Add'l Inserts	900	686	214
Match Inserting - Set Up	4	4	0
Match Inserting - 2 inserts	4	4	0
Match Inserting - 3 inserts	0	0	0
Use of State Permit #171	20	16	4

BILLABLE UNITS			
	FY 2014	FY 2013	Change in Billable Units
Quantity Discount >500,000/yr	2,100,000	2,022,132	77,868
Folding Per 1000	2,500	1,791	709
Sorting and Bar Coding-Scheduled Permits-# of Runs	2,500,000	2,578,487	(78,487)
Sorting and Bar Coding-Metered # of Runs	9,900,000	10,806,276	(906,276)
Shop Rate Per Hour	1,050	1,046	4
Ink Jet Set-Up and Data Import	375	279	96
Ink Jet Zip+4 NCOA Std/Sort	5,562	4,138	1,424
Ink Jet Address	4,859	3,615	1,244
Ink Jet Presort Flats	186,821	138,995	47,826
Ink Jet Presort Letters	3,446,691	2,564,338	882,353
Ink Jet Custom	710	528	182
Tabbing Set Up	135	132	3
Tabbing	1,836,773	1,623,403	213,370
Agency Delivery Service	1,256	1,205	50
Postage Handling Fee	5,900,000	5,869,460	30,540
TOTAL	25,889,279	25,617,786	271,493

REQUESTED vs. CURRENT RATES								
	Requested				Revenues at		Change in Revenues	Overall Change in Rates - %
	Rates	Current Rates	Change in Rates	% Change in Rates	Requested Rates	Revenues at Current Rates		
Inserting Set Up	\$ 25.00	\$ 25.00	\$ -	0.0%	\$ 3,000	\$ 3,000	\$ -	
Inserting Per Thousand - 1 Insert	\$ 18.00	\$ 18.00	\$ -	0.0%	\$ 27,000	\$ 27,000	\$ -	
Inserting Per Thousand - Add'l Inserts	\$ 1.00	\$ 1.00	\$ -	0.0%	\$ 900	\$ 900	\$ -	
Match Inserting - Set Up	\$ 40.00	\$ 40.00	\$ -	0.0%	\$ 160	\$ 160	\$ -	
Match Inserting - 2 inserts	\$ 25.00	\$ 25.00	\$ -	0.0%	\$ 100	\$ 100	\$ -	
Match Inserting - 3 inserts	\$ 28.00	\$ 28.00	\$ -	0.0%	\$ -	\$ -	\$ -	
Use of State Permit #171	\$ 20.00	\$ 20.00	\$ -	0.0%	\$ 400	\$ 400	\$ -	
Quantity Discount >500,000/yr	\$ 0.01	\$ 0.01	\$ -	0.0%	\$ 21,000	\$ 21,000	\$ -	
Folding Per 1000	\$ 6.00	\$ 6.00	\$ -	0.0%	\$ 15,000	\$ 15,000	\$ -	
Sorting and Bar Coding-Scheduled Permits-# of Runs	\$ 0.020	\$ 0.020	\$ -	0.0%	\$ 50,000	\$ 50,000	\$ -	
Sorting and Bar Coding-Metered # of Runs	\$ 0.029	\$ 0.029	\$ -	0.0%	\$ 287,100	\$ 287,100	\$ -	
Shop Rate (incl NCOA)	\$ 36.75	\$ 36.75	\$ -	0.0%	\$ 38,588	\$ 38,588	\$ -	
Ink Jet Set-Up and Data Import	\$ 51.00	\$ 51.00	\$ -	0.0%	\$ 19,125	\$ 19,125	\$ -	
Ink Jet Zip+4 NCOA Std/Sort	\$ 9.50	\$ 9.50	\$ -	0.0%	\$ 52,837	\$ 52,837	\$ -	
Ink Jet Address	\$ 17.50	\$ 17.50	\$ -	0.0%	\$ 85,030	\$ 85,030	\$ -	
Ink Jet Presort Flats	\$ 0.03	\$ 0.03	\$ -	0.0%	\$ 5,605	\$ 5,605	\$ -	
Ink Jet Presort Letters	\$ 0.02	\$ 0.02	\$ -	0.0%	\$ 68,934	\$ 68,934	\$ -	
Ink Jet Custom	\$ 6.00	\$ 6.00	\$ -	0.0%	\$ 4,258	\$ 4,258	\$ -	
Tabbing Set Up	\$ 15.00	\$ 15.00	\$ -	0.0%	\$ 2,025	\$ 2,025	\$ -	
Tabbing	\$ 0.01	\$ 0.01	\$ -	0.0%	\$ 18,368	\$ 18,368	\$ -	
Agency Delivery Service Per Hour	\$ 68.10	\$ 68.10	\$ -	0.0%	\$ 85,500	\$ 85,500	\$ -	
Postage Handling Fee (includes House/Senate delivery)	3.25%	3.25%	\$ -	0.0%	\$ 194,150	\$ 194,150	\$ -	
TOTAL					\$ 979,079	\$ 979,079	\$ -	0.0%

Rate Matrix Computation

**MINNESOTA DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL
FOR FISCAL YEAR 2014**

1. Describe cost and usage estimation methods

Actual expenses for the past four years and current SWIFT reports were analyzed. Reliable financial reports were not available in SWIFT. FY 2013 expenses are estimated based on available data. Expense projections are based on historical experience with adjustments made for known changes in this business.

2. Method used to allocate expenses to cost centers.

The Rate Matrix changed from previous years in FY 2013. Central Mail consolidated from numerous cost centers (inkjet, tabbing, folding, etc.) to two cost centers (Central Mail Operations and Postage Clearing).

3. Treatment of capital equipment, including estimated purchases and depreciation method

Assets are depreciated on a straight line basis with no salvage value, based on estimated useful life. Sorting and bar-coding equipment has an estimated useful life of 7 years and warrant processing equipment has an estimated useful life of 5 years.

Six-year Rate Comparison

MINNESOTA DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL
FOR FISCAL YEAR 2014

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Sacking/labeling						
First 1,000	\$13.00	n/a	n/a	n/a	n/a	n/a
Each additional piece	\$0.02	n/a	n/a	n/a	n/a	n/a
Pre-sort (3-digit) Warrant - Per piece	\$0.01	\$0.01	n/a	n/a	n/a	n/a
Warrants - Per thousand						
Self mailer	\$7.00	n/a	n/a	n/a	n/a	n/a
Double Postcards	\$9.00	n/a	n/a	n/a	n/a	n/a
Traditional inserting						
Inserting Set-Up	n/a	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Inserting Per Thousand - 1 Insert	n/a	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00
Inserting Per Thousand - Additional Inserts	n/a	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
1 insert - First 1,000	\$25.00	n/a	n/a	n/a	n/a	n/a
Additional 1,000s	\$18.00	n/a	n/a	n/a	n/a	n/a
2 inserts - First 1,000	\$29.00	n/a	n/a	n/a	n/a	n/a
Additional 1,000s	\$19.00	n/a	n/a	n/a	n/a	n/a
3 inserts - First 1,000	\$33.00	n/a	n/a	n/a	n/a	n/a
Additional 1,000s	\$20.00	n/a	n/a	n/a	n/a	n/a
4 inserts - First 1,000	\$36.50	n/a	n/a	n/a	n/a	n/a
Additional 1,000s	\$21.00	n/a	n/a	n/a	n/a	n/a
5 inserts - First 1,000	\$39.50	n/a	n/a	n/a	n/a	n/a
Additional 1,000s	\$23.00	n/a	n/a	n/a	n/a	n/a
6 inserts - First 1,000	\$43.50	n/a	n/a	n/a	n/a	n/a
Additional 1,000s	\$24.00	n/a	n/a	n/a	n/a	n/a
Match inserting						
Set-up	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Inserting fee (per thousand) - 2 inserts	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Inserting fee (per thousand) - 3 inserts	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
Sorting and Bar-coding - Per piece						
Scheduled runs	\$0.020	\$0.020	\$0.020	\$0.020	\$0.020	\$0.020
Small runs (metered number of runs) ¹	\$0.029	\$0.029	\$0.029	\$0.029	\$0.029	\$0.029
Double postcard sort	\$0.025	n/a	n/a	n/a	n/a	n/a
Postage handling fee						
House/Senate monthly delivery - each body	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
	\$100	\$100	\$100	\$100	\$100	\$100
Ink-jet addressing						
Set-up	\$23.00	\$51.00	\$51.00	\$51.00	\$51.00	\$51.00
Data import (included in set up FY 2010 and after)	\$28.00	n/a	n/a	n/a	n/a	n/a
NCOA (shop rate if NCOA only FY 2010 and after)	\$38.00	n/a	n/a	n/a	n/a	n/a
NCOA - 13,001 - 50,000 (incl in inkjet addressing beginning in FY 2010)	\$2.90	n/a	n/a	n/a	n/a	n/a
NCOA - 50,001 - 100,000 (incl in inkjet addressing beginning in FY 2010)	\$2.40	n/a	n/a	n/a	n/a	n/a
NCOA - More than 100,001 (incl in inkjet addressing beginning in FY 2010)	\$1.85	n/a	n/a	n/a	n/a	n/a
NCOA (zip+4 standard/sort) -- Per thousand	\$7.50	\$9.50	\$9.50	\$9.50	\$9.50	\$9.50
Addressing - Per thousand	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50
Pre - sort flat (Bulking - Per piece)	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
Pre-sorting letters - Per piece	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
Quantity Discount > 500,000	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
Ink Jet Custom	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00
Tabbing Set-up	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
Tabbing	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
Permit filing Use of state permit #171	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Shop rate²	\$36.75	\$36.75	\$36.75	\$36.75	\$36.75	\$36.75
Agency Delivery Service³	n/a	n/a	n/a	\$68.10	\$68.10	\$68.10
Folding Per thousand per fold	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00

¹Metered bar-code runs are set by the USPS and are subject to change

²On rare occasion, 1 1/2 times the billing rate may be assessed for rush overtime jobs, related to the required service

³Previously part of PMD's Materials Transfer business

History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL
FOR FISCAL YEAR 2013

	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ESTIMATED	FY 2014 PROPOSED	\$ CHANGE FY13/14	% CHANGE FY13/14
Operating Revenues								
Sales	696,649	671,560	660,903	628,689	734,698	784,929	50,231	6.8%
Postage Handling Fee	183,961	185,549	189,448	185,858	193,157	194,150	993	0.5%
Postage Clearing	8,425,113	7,987,440	7,964,892	7,905,580	8,225,208	8,225,208	0	0.0%
Less Intrafund Revenue	0	(37,007)	(31,668)	(20,749)	(25,990)	(25,990)	0	0.0%
Gross Margin	9,305,723	8,807,542	8,783,576	8,699,378	9,127,074	9,178,298	51,224	0.6%
Operating Expenses								
Salaries & Benefits	365,577	334,634	378,077	492,364	473,908	476,123	2,215	0.5%
Salaries & Benefits-Handling Fee ¹	66,493	60,852	17,606	0	0	0	0	
Rent	60,682	87,283	73,828	69,972	73,368	74,481	1,113	1.5%
Rent - Equipment ²				6,363	39,910	8,855	(31,055)	-77.8%
Repairs & Maintenance	55,644	74,783	70,882	71,012	76,230	18,432	(57,798)	-75.8%
Insurance	408	450	450	405	969	990	21	2.2%
Printing	0	0	0	0	113	500	387	342.5%
Professional & Technical Services	735	1,255	1,485	2,053	4,950	0	(4,950)	-100.0%
Computer & System Services	15,016	17,271	26,032	26,025	31,354	0	(31,354)	-100.0%
IT Costs ³						153,597	153,597	
Purchased Services	521	242	2,185	7,643	194	197	4	1.9%
Communications	5,151	(18,492)	34,966	169,367	27,678	25,990	(1,688)	-6.1%
Less Intrafund Communications	0	(37,007)	(31,668)	(20,749)	(25,990)	(25,990)	0	0.0%
Communications-Postage	8,425,113	7,987,440	7,964,892	7,905,580	8,225,208	8,225,208	0	0.0%
Communications-Handling Fee ¹	117,468	124,697	171,842	0	0	0	0	
Other Operating Expenses	47	200	0	76	120	1,122	1,002	835.2%
Supplies	16,131	16,472	12,352	13,757	33,761	7,808	(25,954)	-76.9%
Equipment	0	0	0	0	0	68,500	68,500	
Equipment	0	0	0	0	0	(68,500)	(68,500)	
Depreciation	21,267	23,632	23,632	27,313	21,925	19,210	(2,716)	-12.4%
Statewide Indirect Cost	52,413	41,642	29,752	48,428	17,262	17,590	328	1.9%
Total Operating Expenses	9,202,665	8,715,353	8,776,312	8,819,609	9,000,962	9,004,115	3,153	0.0%
Operating Income (Loss)	103,058	92,189	7,264	(120,231)	126,112	174,183	48,071	38.1%
Retained Earnings, Beginning Period	1,322,003	1,447,175	1,539,625	1,547,211	1,431,937	1,564,186	132,248	
Adjustment to Retained Earnings	22,114	261	322	4,956	6,137	0	(6,137)	
Retained Earnings, Ending Period	1,447,175	1,539,625	1,547,211	1,431,937	1,564,186	1,738,369	174,183	
Reconciliation to Net Assets								
Retained Earnings	1,447,175	1,539,625	1,547,211	1,431,937	1,564,186	1,738,369		
Contributed Capital	66,000	66,000	66,000	79,018	79,018	79,018		
Total Net Assets, Ending Period	1,513,175	1,605,625	1,613,211	1,510,956	1,643,204	1,817,387		

¹FY 2012 separation of Postage Handling expenditures has been discontinued on the Central Mail financial statements.

²FY 2012 is the first year that Rent - Equipment has been separated on the Central Mail financial statements.

³FY 2014 first year all IT costs are combined and reported separately.

Detailed Capital Assets and Technology FY 2014 Purchases
(Including all items meeting the current capitalization threshold)

MINNESOTA DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL
FOR FISCAL YEAR 2014

Description of Item	FinDept ID	Dept. Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease 13 Demand Survey Yes or No	If yes, identify quarter in which item is planned to be purchased.
Ink jet tabber	G0234750	Central Mail	regulation compliance	1	\$21,500	\$21,500	No	1st
OCR hardware upgrade (IT)	G0234750	Central Mail	regulation compliance	1	\$47,000	\$47,000	No	3rd
Sub-total of items with unit cost less than \$100,000						\$68,500		
GRAND TOTAL						\$68,500		

FY 2014 SWIFT SPENDING PLAN

**MINNESOTA DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL
FOR FISCAL YEAR 2014**

			Fund 5203 FinDept G0234750 <u>Central Mail</u>	Fund 5203 FinDept G0234751 <u>Clearing Acct</u>
Revenue Description	SWIFT Account	TOTAL		
Sales	670005	\$784,929	\$784,929	
Postage Handling Fee	670006	194,150	194,150	
Postage Clearing	512802	8,225,208		8,225,208
Total		9,204,287	979,079	8,225,208
Intrafund Revenue Adjustment		(25,990)		(25,990)
History & Proforma Gross Margin Amount		<u>\$9,178,298</u>	<u>\$979,079</u>	<u>\$8,199,218</u>
Expense Description				
Salaries & Benefits	41000	\$467,492	\$467,492	
Salaries & Benefits - Overtime	41050	6,440	6,440	
Salaries & Benefits - Other Benefits	41070	2,191	2,191	
Rent	41100	74,481	74,481	
Rent - Equipment	41400	8,855	8,855	
Repairs & Maintenance	41500	18,432	18,432	
Insurance	43000	990	990	
Printing	41110	500	500	
IT Costs	41196	153,597	153,597	
Purchased Services	43000	197	197	
Communications	41155	8,225,208		8,225,208
Intrafund Communications	41155	25,990	25,990	
Supplies	41300	7,808	7,808	
Equipment	47060	68,500	68,500	
Employee Development	41180	1,076	1,076	
Other Operating	43000	46	46	
Statewide Indirect Cost	42010	17,590	17,590	
Total		9,079,394	854,186	8,225,208
Adjustments				
Plus: Depreciation		19,210	19,210	0
Minus: Equipment		68,500	68,500	0
Intrafund Expense Adjustment		(25,990)	(25,990)	0
History & Proforma Expense Amount		<u>\$9,004,115</u>	<u>\$778,906</u>	<u>\$8,225,208</u>

STATE OF MINNESOTA
 PLANT MANAGEMENT - CENTRAL MAIL FUND 5203
 STATEMENT OF NET ASSETS
 JUNE 30, 2012

02/15/13
 Unaudited

	FY12	FY11
ASSETS		
CURRENT ASSETS		
Cash	0.00	94,749.20
Accounts Receivable - Mail	633,165.63	78,388.74
Accounts Receivable - Postage Clearing	3,332,526.77	891,870.99
Inventory	8,507.27	5,418.11
Prepaid Expenses (Note 1)	1,340.39	1,340.39
Prepaid Expenses - Postage Clearing	375,586.55	649,022.00
Total Current Assets	<u>4,351,126.61</u>	<u>1,720,789.43</u>
NONCURRENT ASSETS (Note 3)		
Equipment	835,691.26	747,764.53
Accumulated Depreciation - Equipment	(799,129.31)	(696,907.69)
Total Noncurrent Assets	<u>36,561.95</u>	<u>50,856.84</u>
TOTAL ASSETS	<u><u>4,387,688.56</u></u>	<u><u>1,771,646.27</u></u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	150,977.43	72,236.91
Salaries and Benefits Payable	30,084.33	26,167.46
Sales Tax Payable (Note 4)	(1,369.83)	(1,369.83)
Compensated Absences Payable (Note 5)	7,444.79	4,990.78
Due to Other Funds (Note 7)	2,614,790.58	0.00
Total Current Liabilities	<u>2,801,927.30</u>	<u>102,025.32</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 5)	65,629.94	49,400.84
Net OPEB Obligation (Note 6)	9,175.56	7,008.18
Total Noncurrent Liabilities	<u>74,805.50</u>	<u>56,409.02</u>
TOTAL LIABILITIES	<u><u>2,876,732.80</u></u>	<u><u>158,434.34</u></u>
NET ASSETS (Note 9)		
Invested in Capital Assets, Net of Related Debt	36,561.95	50,856.84
Unrestricted Net Assets	<u>1,474,393.81</u>	<u>1,562,355.09</u>
TOTAL NET ASSETS	<u><u>1,510,955.76</u></u>	<u><u>1,613,211.93</u></u>

STATE OF MINNESOTA
 PLANT MANAGEMENT - CENTRAL MAIL FUND 5203
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2012

02/15/13
 Unaudited

	FY12 YTD	FY11 YTD
OPERATING REVENUES		
Sales	628,689.02	660,902.66
Postage Handling Fee	185,857.87	189,448.40
Postage Clearing Sales	<u>7,884,830.84</u>	<u>7,933,224.53</u>
Total Operating Revenues	<u>8,699,377.73</u>	<u>8,783,575.59</u>
OPERATING EXPENSES		
Salaries and Benefits	492,364.25	378,077.25
Salaries and Benefits - Postage Handling Fee	0.00	17,606.30
Rent	69,971.64	73,827.73
Rent - Equipment (Note 1)	6,363.43	0.00
Repairs and Maintenance	71,012.01	70,881.76
Professional and Technical Services	2,052.50	1,485.00
Computer and Systems Services	26,024.84	26,031.64
Communications	148,617.34	3,297.61
Communications - Postage	7,905,580.02	7,964,892.41
Communications - Postage Handling Fee (Note 1)	0.00	171,842.10
Supplies and Materials	13,757.48	12,352.12
Purchased Services	7,643.29	2,184.75
Insurance	405.00	449.50
Indirect Costs	48,428.01	29,752.00
Depreciation	27,313.38	23,631.68
Other Expenses	75.50	0.00
Total Operating Expenses	<u>8,819,608.69</u>	<u>8,776,311.85</u>
OPERATING INCOME (LOSS)	<u>(120,230.96)</u>	<u>7,263.74</u>
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	0.00	0.00
Interest Expense	0.00	0.00
Gain (Loss) on Capital Assets	0.00	0.00
Total Nonoperating Revenue (Expenses)	<u>0.00</u>	<u>0.00</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>(120,230.96)</u>	<u>7,263.74</u>
TRANSFERS AND CONTRIBUTIONS		
Operating Contributions	0.00	0.00
Capital Contributions (Note 2)	<u>13,018.49</u>	<u>0.00</u>
Total Transfers and Contribution	<u>13,018.49</u>	<u>0.00</u>
CHANGE IN NET ASSETS	<u>(107,212.47)</u>	<u>7,263.74</u>
NET ASSETS, BEGINNING	1,613,211.93	1,605,626.14
Adjustment to Net Assets (Note 8)	4,956.30	322.05
NET ASSETS, ENDING	<u><u>1,510,955.76</u></u>	<u><u>1,613,211.93</u></u>

STATE OF MINNESOTA
 PLANT MANAGEMENT - CENTRAL MAIL FUND 5203
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2012

02/15/13
 Unaudited

CASH FLOWS FROM OPERATING ACTIVITIES	YTD
Receipts from Customers	5,703,945.06
Receipts from Other Revenue	0.00
Payments for Claims	0.00
Payments to Suppliers for Goods and Services	(7,945,887.95)
Payments to Employees	(467,596.89)
Payments for Other	0.00
Net Cash Provided by (Used for) Operating Activities	<u>(2,709,539.78)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES	
Advances from General Fund	0.00
Repayment of Advances from General Fund	0.00
Repayment of Advances from Other Funds	0.00
Operating Contributions	0.00
Cash Overdraft Position Assumed to be Financed	2,614,790.58
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>2,614,790.58</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investments in Capital Assets	0.00
Proceeds from Disposal of Capital Assets	0.00
Capital Contributions	0.00
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>0.00</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	0.00
Net Cash Provided by (Used for) Investing Activities	<u>0.00</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(94,749.20)
Cash and Cash Equivalents, Beginning	94,749.20
Cash and Cash Equivalents, Ending	<u>0.00</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	(120,230.96)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	27,313.38
(Increase) Decrease in Accounts Receivable	(2,995,432.67)
(Increase) Decrease in Due From Other Funds	0.00
(Increase) Decrease in Inventory	(3,089.16)
(Increase) Decrease in Prepaid Expenses	273,435.45
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	0.00
(Increase) Decrease in Other Current Assets	0.00
Increase (Decrease) in Accounts Payable	83,696.82
Increase (Decrease) in Salaries and Benefits Payable	3,916.87
Increase (Decrease) in Sales Tax Payable	0.00
Increase (Decrease) in Compensated Absences Payable	18,683.11
Increase (Decrease) in Net OPEB Obligation	2,167.38
Increase (Decrease) in Due to Other Fund	0.00
Increase (Decrease) in Other Current Liabilities	0.00
Total Adjustments	<u>(2,589,308.82)</u>
Net Cash Provided by (Used for) Operating Activities	<u>(2,709,539.78)</u>

STATE OF MINNESOTA
 PLANT MANAGEMENT - CENTRAL MAIL FUND 5203
 BUDGET TO ACTUAL COMPARISON
 FOR THE YEAR ENDED JUNE 30, 2012

02/15/13
 Unaudited

	Budget YTD	Actual YTD	Variance YTD
OPERATING REVENUES			
Sales	670,650.00	628,689.02	(41,960.98)
Postage Handling Fee	182,548.00	185,857.87	3,309.87
Postage Clearing Sales	7,952,232.00	7,884,830.84	(67,401.16)
Total Operating Revenues	<u>8,805,430.00</u>	<u>8,699,377.73</u>	<u>(106,052.27)</u>
OPERATING EXPENSES			
Salaries and Benefits	435,858.00	492,364.25	(56,506.25)
Salaries and Benefits - Postage Handling Fee	0.00	0.00	0.00
Rent	72,389.00	69,971.64	2,417.36
Rent - Equipment (Note 1)	0.00	6,363.43	(6,363.43)
Repairs and Maintenance	71,570.00	71,012.01	557.99
Professional and Technical Services	2,475.00	2,052.50	422.50
Computer and Systems Services	25,495.00	26,024.84	(529.84)
Communications	1,560.00	148,617.34	(147,057.34)
Communications - Postage	7,984,232.00	7,905,580.02	78,651.98
Communications - Postage Handling Fee (Note 1)	195,300.00	0.00	195,300.00
Supplies and Materials	20,677.00	13,757.48	6,919.52
Purchased Services	2,495.00	7,643.29	(5,148.29)
Insurance	459.00	405.00	54.00
Indirect Costs	47,708.00	48,428.01	(720.01)
Depreciation	24,821.00	27,313.38	(2,492.38)
Other Expenses	31,142.00	75.50	31,066.50
Total Operating Expenses	<u>8,916,181.00</u>	<u>8,819,608.69</u>	<u>96,572.31</u>
OPERATING INCOME (LOSS)	<u>(110,751.00)</u>	<u>(120,230.96)</u>	<u>(9,479.96)</u>
CHANGE IN NET ASSETS	<u>(110,751.00)</u>	<u>(120,230.96)</u>	<u>(9,479.96)</u>

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	
	<u>13,018.49</u>	Capital asset contribution from Plant Management Materials Transfer, November 1, 2011
Total Contributed Capital	<u><u>79,018.49</u></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><u>1,510,955.76</u></u>

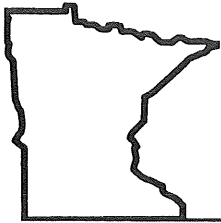
Schedule of Retained Earnings:

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><u>1,510,955.76</u></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.



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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

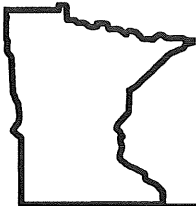
- *"Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable."*

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 2013 Actual

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

FOR YEAR ENDING JUNE 30, 2013

RISK MANAGEMENT

(All Figures in 000's)

FUND 5300

PART I A-87 R.E. BALANCE

A-87 R.E. BALANCE July 1, 2012 (Balance per Prior Year's Reconciliation of Fund to A-87)	12,657
Adjustments (e.g. Contrib, Capital)	-
Adjusted Retained Earnings Balance	12,657

FY13 Retained Earnings Increase (Decrease) Per CAFR

A-87 Revenues (Actual and Imputed) from Attachment A	12,147	
A-87 Revenues (Actual and Imputed) from Other-	120	
Total Revenues	12,267	

Expenditures (Actual Costs):

Per State's Financial Report	8,811	
Other Expense	2,472	

Less A-87 Unallowable costs (e.g.)-

Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	

Other- (e.g. Gain on Disposal of Assets) -

Plus A-87 Allowable costs (e.g.)-

Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not included in Actual Cost above)	-	
Other	-	

Total OMB A-87 Allowable Expenditures 11,283

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	-	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	-	

Total Adjustments -

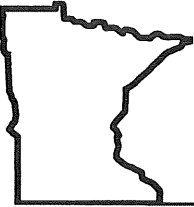
FY13 Net Increase (Decrease) to Retained Earnings Balance per CAFR 984

A-87 R.E. BALANCE June 30, 2013 13,641

Allowable Reserve 1,881

Excess Balance (A)-(B) 11,761

(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 should be returned to the federal gov't and the amount on (B) will be the beginning A-87 R.E. balance for the next year.)



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual

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

FOR YEAR ENDING JUNE 30, 2013
 (All Figures in 000's)

RISK MANAGEMENT
FUND 5300

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2012

TRANSFERS Per CAFR (Supported by Official Accounting Records)	-	
Plus: Transfers In (e.g. Contrib. Capital)	-	
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	-	
Net Transfers	-	

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2013 C) -

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2012

ADJUSTMENTS:		
Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs	-	
FY 12 PPD Adjustment	-	
Accumulated Prior Year Imputed Interest Adjustments	(322)	
Current Year Imputed Interest Adjustment	-	
Other-	-	
Total Adjustments	(322)	

A-87 ADJUSTMENTS BALANCE JUNE 30, 2013 D) (322)

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

RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)	13,319
(Should Tie to the Fund Balance in the CAFR)	13,320

Check Figure

(1)

INTERNAL SERVICE FUNDS
Fund 5300 _ COMBINING STATEMENT OF NET POSITION
JUNE 30, 2013
Accountant: Anh Yankovec

	2013 Agency Statement	2013 MMB Prelim	2013 Ending Balance			
			MMB Adjm Dr or (Cr.)	MMB After Adjusted	OLA Adjm Dr or (Cr.)	FINAL 2013
Current Assets:						
Cash and Cash Equivalents.....	22,875	22,873		22,875	-	22,875
Investments.....	-	-		-	-	-
Accounts Receivable.....	463	488		503	-	503
Interfund Receivables.....	40	-		-	-	-
Prepaid Expenses	42	21		42	-	42
Loans and Notes Receivable.....	-	-		-	-	-
Prepaid Expenses.....	-	-		-	-	-
Other Assets.....	-	-		-	-	-
	<u>23,420</u>	<u>23,382</u>		<u>23,420</u>	<u>-</u>	<u>23,420</u>
Noncurrent Assets:						
Loans and Notes Receivable.....	-	-		-	-	-
Depreciable Capital Assets (Net).....	646 +1	(14,575)		563	-	563
Nondepreciable Capital Assets.....	-	-		-	-	-
Other Assets.....	-	-		-	-	-
Total Noncurrent Assets.....	646 +1	(14,575)		563	-	563
Total Assets.....	24,066 +1	8,807		23,983	-	23,983
DEFERRED OUTFLOWS OF RESOURCES						
Item 1.....	-	-		-	-	-
Total Deferred Outflows of Resources.....	-	-		-	-	-
LIABILITIES						
Current Liabilities:						
Accounts Payable.....	569	551		614	-	614
Interfund Payables.....	45	-		-	-	-
Unearned Revenue.....	206	192		206	-	206
Accrued Interest Payable.....	-	-		-	-	-
Bonds and Notes Payable.....	-	-		-	-	-
Capital Leases Payable.....	-	-		-	-	-
Claims Payable.....	9,669	9,518		9,669	-	9,669
Compensated Absences Payable.....	20	18		20	-	20
Securities Lending Liabilities.....	-	-		-	-	-
Other Liabilities.....	-	-		-	-	-
Total Current Liabilities.....	10,509	10,279		10,509	-	10,509
Noncurrent Liabilities:						
Bonds and Notes Payable.....	-	-		-	-	-
Capital Leases Payable.....	-	-		-	-	-
Claims Payable.....	-	-		-	-	-
Compensated Absences Payable.....	147	146		147	-	147
Advances from Other Funds.....	-	-		-	-	-
Other Postemployment Benefits.....	8	11		8	-	8
Other Liabilities.....	-	-		-	-	-
Total Noncurrent Liabilities.....	155	157		155	-	155
Total Liabilities.....	\$ 10,664	\$ 10,436		\$ 10,664	\$ -	\$ 10,664
DEFERRED INFLOWS OF RESOURCES						
Item 1.....	-	-		-	-	-
Total Deferred Inflows of Resources.....	-	-		-	-	-
NET POSITION						
	607	607		607	-	607
	#VALUE!	(2,237)		11,729	-	11,729
Total Ending Net Position.....	#VALUE!	(1,630)		12,336	-	12,336
	Check Totals: #VALUE!	12,337		12,336		12,336
Assets+Def Outflows-(Liabilities, Def Inflows & Fund Bal) s/b zero	#VALUE!	1		1		1
54Change in Net Position	Net Transfers	(13,967)		-	-	-
	Adjust to Agency_Rounding			1,000		
	2012 Position forwarded to 2013					
Total Change in Net Position 2013		1,000				

Proprietary Fund 5300, Internal Service Fund
Income Statement
for FY13 from 6/1/12 to 6/30/2013
Accountant: Anh Yankovec

Dept ID: G0200000

	2013 Agency Statement	2013 MMB Prelim	2013 Ending Balance		
			MMB Adjm Dr or (Cr.)	MMB After Adjusted	OLA Adjm Dr or (Cr.)
Operating Revenues:					
Net Sales	87	88	88	-	88
Insurance Premiums	12,061	12,060	12,059	-	12,059
Total Operating Revenues	12,148	12,148	12,147	-	12,147
Operating Expenses:					
Purchased Services	\$ 4,551	\$ 4,562	\$ 4,550	\$ -	\$ 4,550
Salaries and Fringe Benefits	1,001	1,001	1,001	-	1,001
Claims	2,841	2,568	2,840	-	2,840
Depreciation and Amortization	-	15,222	82	-	82
Supplies and Materials	13	40	13	-	13
Repairs and Maintenance	-	15	-	-	-
Indirect Costs	317	340	317	-	317
Other Expenses	7	23	8	-	8
Total Operating Expenses	8,730	23,771	8,811	-	8,811
Operating Income (Loss)	3,418	(11,623)	3,336	-	3,336
Nonoperating Revenues (Expenses):					
Investment Income	120	120	120	-	120
Other Nonoperating Expenses	(2,472)	(2,463)	(2,472)	-	(2,472)
Total Nonoperating Rev (Exp)	(2,352)	(2,343)	(2,352)	-	(2,352)
Income (Loss) Before Transfers	1,066	(13,966)	984	-	984
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Net Transfers	-	-	-	-	-
Net Income (Loss)	1,066	(13,966)	984	-	984
Net Position Beginning, as Reported	13,318	12,336	12,336	-	12,336
Prior Period Adjustment	-	-	-	-	-
Total Ending - Net Position	13,318	12,336	12,336	-	12,336
End-Net Position including fy13 Net change	14,384	(1,630)	13,320	-	13,320

INTERNAL SERVICE FUNDS
Fund 5300 _ STATEMENT OF CASH FLOW
JUNE 30, 2013
Accountant: Anh Yankovec

CAFR13. Anh signed off on Dec 6th

	Risk Management FY2013	Risk Management FY2012	\$ Change	% Change	
Cash Flows from Operating Activities:					
Receipts from Customers	12,196	11,516	680	5.90%	
Receipts from Other Revenue	-	-	-		
Payments to Claimants	(2,691)	(2,597)	(94)	3.62%	
Payments to Suppliers	(4,674)	(4,375)	(299)	6.83%	
Payments to Employees	(998)	(1,013)	15	-1.48%	
Payments to Others #	(4,319)	(4,319)	(4,319)		
Net Cash Flows from Operating Activities	<u>(486)</u>	<u>3,531</u>	<u>(4,017)</u>	<u>-113.76%</u>	Ties to row 65 below
Cash Flows from Noncapital Financing Activities;					
Grant Disbursements					
Transfers-Ins					
Transfers-Out					
Net Cash Flows from Noncapital Financing Activities					
Investments in Capital Assets			-		
Proceeds from Disposal of Capital Assets			-		
Proceeds from Loans			-		
Repayment of Loan Principal			-		
Interest Paid			-		
Net Cash Flows from Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>		
Cash Flows from Investing Activities:					
Proceeds from Sales and Maturities of Investments					
Purchase of Investments					
Investment Earnings	120	100	20	20.00%	
Net Cash Flows from Investing Activities	<u>120</u>	<u>100</u>	<u>20</u>	<u>20.00%</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	(366)	3,631	(3,997)	-110.08%	
Cash and Cash Equivalents, Beginning, as Reported	23,241	19,610	3,631	18.52%	
Cash and Cash Equivalents, Ending	<u>22,875</u>	<u>23,241</u>	<u>(366)</u>	<u>-1.57%</u>	
Reconciliation of Operating Income (Loss) to					
Net Cash Flows from Operating Activities:					
Operating Income (Loss)	3,336	3,575	(239)	-6.69%	
Adjustment to Reconcile Operating Income to					
Net Cash Flows from Operating Activities:					
Depreciation	82	-	-		
Amortization					
Miscellaneous Nonoperating Expenses	(2,472)		(2,472)		
Change in Assets and Liabilities:					
Accounts Receivable	33	1,520	(1,487)	-97.83%	
Inventories	-		-		
Other Assets	(20)	(6)	(14)	233.33%	
Accounts Payable	(1,458)	(1,584)	126	-7.95%	
Compensated Absences Payable	2	27	(25)	-92.59%	
Unearned Revenues	14	(1)	15	-1500.00%	
Other Liabilities	(3)		(3)		
Net OPEB Obligation					
Net Reconciling Items to be Added to					
(Deducted from) Operating Income	<u>(3,822)</u>	<u>(44)</u>	<u>(3,778)</u>	<u>8586.36%</u>	
Net Cash Flows from Op Activities	<u>(486)</u>	<u>3,531</u>	<u>(4,017)</u>	<u>-113.76%</u>	Ties to row 16 above
	(486)	3,531			
Noncash Investing, Capital and Financing Activities:					
Capital Assets Acquired through Lease					
Bond Premium Amoritization					
Accrual of Computer Equipment as an Investment in Capital Assets					

This amt was called "Other Nonoperating Expenses" on Admin's CAFR-Ready Stmt of Revenues, Expenses and Changes in Net Assets . However, it was called "Policyholder Dividend Expense" on Admin's detailed Stmt of Revenues, Expense and Changes in Net Assets.

MMB cannot show the category 'Other Nonoperating Expenses' per GFOA comment. Therefore, we now classify this activity as "Cash Payments to Others" in Stmt of Cash Flows, as 'Rebate Costs' in Stmt of Activity, and show a



RISK MANAGEMENT - PROPERTY and CASUALTY
FY14 BUSINESS PLAN
May 13, 2013

The overall rate remains the same.

Pages 5-6

Executive Summary: The overall FY14 base rates for participants in the Risk Management Fund (RMF) will remain the same as the rates for FY13. The cost of reinsurance that the Risk Management Division (RMD) purchases to protect the RMF against catastrophic losses saw a moderate increase from FY13 to FY14. Overall change in revenue increased by .1% due to inflationary property value adjustments. 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 FY14. Auto physical damage rates will remain unchanged - Due to continued favorable loss experience, the base FY14 auto physical damage rates for the \$1,000 and \$500 deductible will remain the same as expiring. A rate decrease over the past five years adequately supports the current rate structure. Auto Physical Damage has two rating categories, a standard rate and a surcharged rate. One agency moved from the standard to surcharged rate category. Property rates will remain unchanged. General liability rates will remain unchanged - The general liability line continues to enjoy a favorable combined loss and expense ratio. The program will absorb the five percent excess casualty reinsurance premium increase because the loss experience has been good. Rates charged by RMF will remain unchanged.

The program plans to allocate an additional \$25,000 toward loss control to address an addition of \$750 million in property values. This resulted in a slight reinsurance cost increase for the property reinsurance program, from \$.0168 (per \$100 of insurable value) in FY13 to \$.0171 in FY14. This is an increased cost to the program that is not being passed on to customers. 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.

Real and personal property values will increase by 1 percent for inflation. The property reinsurance premium will increase, from \$2.286 million in FY13 to \$2.447 million in FY14, due to the application of a 1 percent inflation factor.

The renewal proposal received for the FY14 casualty reinsurance program includes a 5 percent increase compared to the FY13 program. The single policy approach will be continued, along with the current \$10 million limit, for an annual premium of \$597,018, as compared to \$568,589 in FY13. The retention amount for FY14 remains at \$1 million.

The total estimated dividend to be paid in FY14, as of 3/31/2013, is expected to be \$1,231,195 (auto liability \$590,707, general liability \$580,309, property \$60,179).

The June 30, 2012 financial statement shows a policyholders' surplus (net assets) of \$12,336,405, which is a 17 percent increase from the prior year. This increase is due to a reduction in reinsurance costs.

The program 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 program will also use new technology to realize efficiencies in the operation. iRISK, RMD's new Risk Management Information System is expected to improve workflow and customer service. iRISK implementation for P&C claims is expected in FY14. The program will continue to diligently control program costs and maximize Minnesota's government resources by helping customers actively manage risk.

Page 7

In FY14, the program will provide four major areas of service to state agencies, 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.

Pages 13-14

RMD currently insures 100 state agencies, boards, bureaus, commissions, and political subdivisions for various types of coverage, based on their specific needs.

The program promotes the concepts of risk management, provides protection to its clients, and furnishes them with tools to minimize property damage losses and injuries. The program utilizes a number of resources to accomplish these objectives. They include RMD's website, Annual Report, *Alert* Newsletter, seminars and training sessions, and meetings with potential new customers.

Page 15 The program'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 FY13, RMD's estimated annual expense ratio is 20.3% which is lower than the industry average annual expense ratio of 33.9%. The projected total savings passed on to state agencies over the last five fiscal years is \$5,667,275.

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

Page 20 RATE MATRIX – The FY14 calculations including projected expenditures by cost center and billable units used to determine the rates to be charged.

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

	FY14 PROFORMA	Change FY14-13	Percent Change
Revenue	\$12,182,043	\$ 45,243	0.4%
Salaries	\$ 1,076,482	\$ 69,075	6.9%
Non-Salaries Expenses	\$11,040,186	\$ 2,444,607	28.4%

Pages 35-36 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 3/31/13.

Projected FY 2014 Net Income – (\$1,064,532)
Projected FY 2014 Retained Earnings - \$11,437,512



RISK MANAGEMENT DIVISION
Property & Casualty
Fund 5300

FISCAL YEAR 2014

Business Plan

May 13, 2013
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
Email address: liz.houlding@state.mn.us
Website: admin.state.mn.us/risk

TABLE OF CONTENTS

Executive Summary	Page 5
--------------------------	---------------

Section I: The Business

Description of Business	Page 7
Organization	Page 9
Products and Services	Page 10
Marketing Information	Page 13
Competition – Comparison to the Private Sector	Page 15
Financial Outlook	Page 17
Expected Impact of Pricing	Page 18

Section II: Financial Data for Business Plan

Assumptions for Rate Matrix	Page 19
Rate Matrix	Page 20
Rate Matrix Computations	Page 21
Six-year Rate Comparison	Page 22
History and Proforma	Page 23
SWIFT Spending Plan by Account Code	Page 24
SWIFT Spending Plan by FinDeptID	Page 25

Section III: Current Financial Statement

Statement of Net Assets	Page 26
Statement of Revenues, Expenses, and Changes in Fund Net Assets	Page 27
Statement of Cash Flows	Page 28
Budget to Actual Comparison	Page 29
Footnotes to Financial Statements	Page 30
Dividends	Page 32
Actuarial Report	Page 35

Section IV: Supporting Information

Line of Business Discussion	Page 37
Consulting Services	Page 44
Discussion of Business Plan Components	Page 44

Executive Summary

The overall FY14 base rates for participants in the Risk Management Fund (RMF) will remain the same as the rates for FY13. The cost of reinsurance that the Risk Management Division (RMD) Property & Casualty (program) purchases to protect the RMF against catastrophic losses saw a moderate increase from FY13 to FY14. Overall change in revenue increased by .1% due to inflationary property value adjustments.

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 FY14, 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 3/31/13, is 81 percent. The auto liability loss ratios have vastly improved since FY05 when the overall ratio was a disappointing 142 percent.
- **Auto physical damage rates will remain unchanged** – Due to continued favorable loss experience (80 percent combined loss and expense ratio for FY06 – FY13, as of 3/31/13) the base FY14 auto physical damage rates for the \$1,000 and \$500 deductible will remain the same as expiring. A rate decrease over the past five years adequately supports the current rate structure. Auto Physical Damage has two rating categories, a standard rate and a surcharged rate. One agency moved from the standard to the surcharged 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 86 percent for FY06 – FY13, as of 3/31/13. Beginning in FY13, a \$50 minimum annual premium has been applied to renewal policies written in the RMF. This impacted less than a half dozen policyholders. Additionally, a \$100 minimum annual premium applies to new RMF policies.
- **General liability rates will remain unchanged** – The general liability line continues to enjoy a favorable combined loss and expense ratio (58 percent for FY06 – FY13, as of 3/31/13). The program will absorb the five percent excess casualty reinsurance premium increase because the loss experience has been good. Rates charged by RMF will remain unchanged. Therefore, the general liability rate for owners', landlords', and tenants' (OLT) exposures will remain at \$40 per 1,000 square feet.

Reinsurance

Property: The program plans to allocate an additional \$25,000 toward loss control to address an addition of \$750 million in property values. This resulted in a slight reinsurance cost increase for the property reinsurance program, from \$.0168 (per \$100 of insurable value) in FY13 to \$.0171 in FY14. This is an increased cost to the program that is not being passed on to customers. 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.

Real and personal property values will increase by 1 percent for inflation. The property reinsurance premium will increase, from \$2.286 million in FY13 to \$2.447 million in FY14, due to the application of a 1 percent inflation factor.

Casualty: The renewal proposal received for the FY14 casualty reinsurance program includes a 5 percent increase compared to the FY13 program. The single policy approach will be continued, along with the current \$10 million limit, for an annual premium of \$597,018, as compared to \$568,589 in FY13. The retention amount for FY14 remains at \$1 million.

Low-Cost Alternative to Conventional Insurance

The program'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 FY13, the program's estimated annual expense ratio is 20.3 percent, which is lower than the industry average annual expense ratio of 33.9 percent. The projected total savings passed on to state agencies over the last five fiscal years is \$5,667,275.

Dividend Payment in FY14

The total estimated dividend to be paid in FY14, **as of 3/31/2013**, is expected to be \$1,231,195 (auto liability \$590,707, general liability \$580,309, property \$60,179).

Financial Data

The June 30, 2012, financial statement shows a policyholders' surplus (net assets) of \$12,336,405, which is a 17 percent increase from the prior year. This increase is due to a reduction in reinsurance costs.

FY13 quarterly financial statements are not available due to the implementation of a new statewide accounting system. FY13 projections were based on the data available from the system.

Anticipated revenue for FY14 is \$12,182,043. Expenses are anticipated at \$12,120,380, giving the program a projected net operating income of \$61,663. The RMF anticipates a \$1,231,195 dividend payout in FY14, ending with a projected retained earnings of \$11,437,512. The RMF is exempt from the 60-day working capital rule because the funds are needed for future claim costs based on internal and independent actuarial analysis.

The program staff for FY14 remains unchanged at 10 FTEs.

Future Direction

The program 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 program will also use new technology to realize efficiencies in the operation. iRISK, RMD's new Risk Management Information System is expected to improve workflow and customer service. iRISK implementation for program claims is expected in FY14.

The program 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 program 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 FY14, the program will provide four major areas of services to state agencies, 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 program 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 program 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 these 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 costs 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 costs is through the reinsurance mechanism itself. Claim costs and reinsurance costs combined have been considerably less than claim costs would have been had reinsurance not been purchased.

The Business' Form. The program is organized as an internal service fund and receives no appropriated dollars from the state. The program 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, the program 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 program now handles both insured and non-insured claims. Specific details of the new claims are incorporated into the RMF's 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.

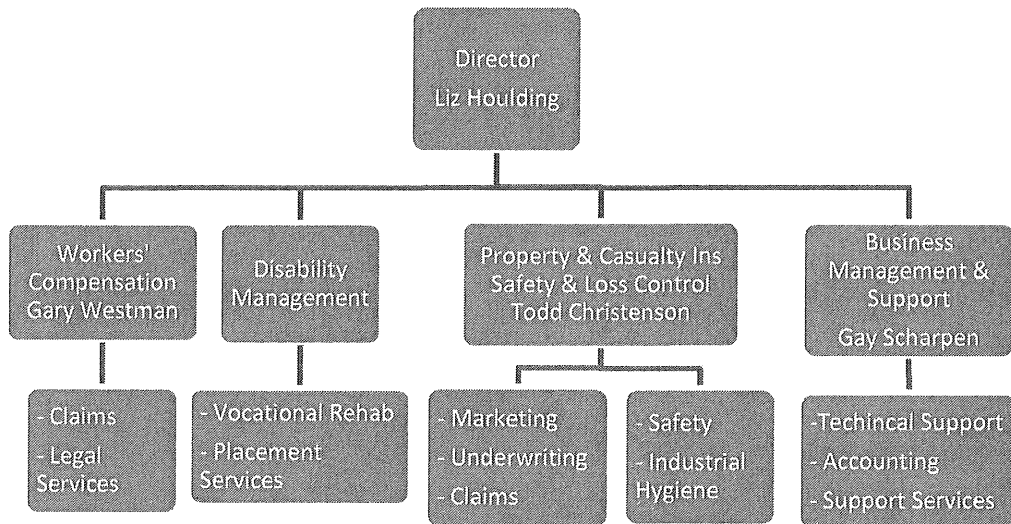
Location of Business. The program is located in the Capitol Complex's Centennial Office Building in St. Paul, Minnesota. The physical address is 310 Centennial Office Building, 658 Cedar Street, St. Paul, MN 55155 and the web address is www.admin.state.mn.us/risk.

Underwriting and claims functions are managed from this location. The scope of operations handled by the program 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 program 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 currently contracts with a third party claims administrator, Gallagher Bassett Services, Inc. They are available 24 hours a day, seven days a week, in the event of an after-hours emergency.

Organization Chart

The program's 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 program has an Advisory Committee that meets semi-annually. The purpose is to have independent oversight of the program's activities and accomplishments. The committee is comprised of client agency managers as well as insurance professionals from the private sector.

Larry Freund
Department of Public Safety

Todd Haglin
Department of Transportation

Paul Hanson
Fleet & Surplus Services/Administration

Wendy Hearn
Best Buy

Mary Lou Houde
Department of Commerce

Bill Hoyt
Metropolitan Airports Commission

Micah Intermill
MN Management & Budget

Keswic Joiner
MN State Colleges and Universities

John King
Department of Corrections

Carol Magurany-Brotski
Department of Natural Resources

Mary Pittelko
MN State Agricultural Society/State Fair

Billi Sanders
Financial Mgmt & Reporting/Administration

Dr. Andy Whitman
University of Minnesota

Products and Services

Insurance Products and Services: As the "state's insurance company," the program 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.

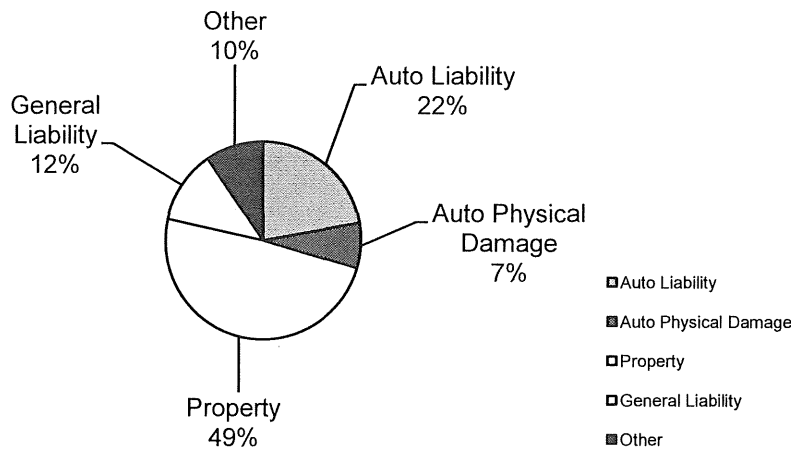
In addition to general liability and cyber liability (third-party), police professional liability, broadcasters' liability, and public officials' liability coverages are also available.

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 the program for placing the coverage.

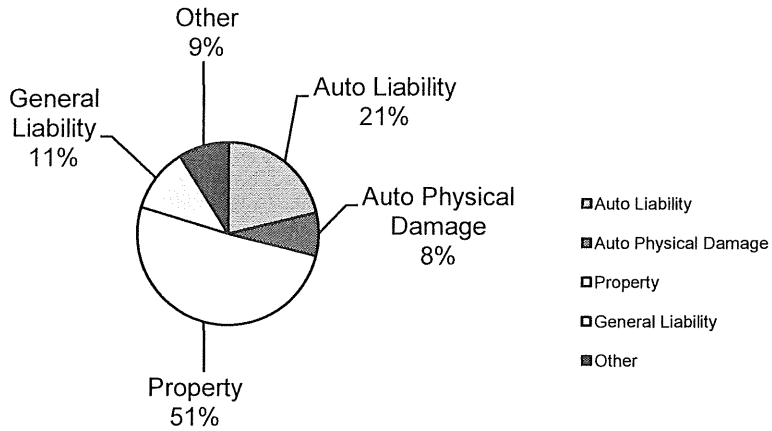
Claim Services: Insurance is necessary in order for our clients to be restored to normal operation in the event of a loss. The claims unit is the key to moving through that process. The program handles auto physical damage, property, and general liability claims internally. We contract with Gallagher Bassett Services, Inc., a third party claims administrator for auto liability claims. They also do task assignments, as needed, for the other lines of coverage, such as estimates, appraisals, and scene investigations. Gallagher Bassett also provides 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 third party tort claims against agencies that do not have insurance.

Contractual Services: The program 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.

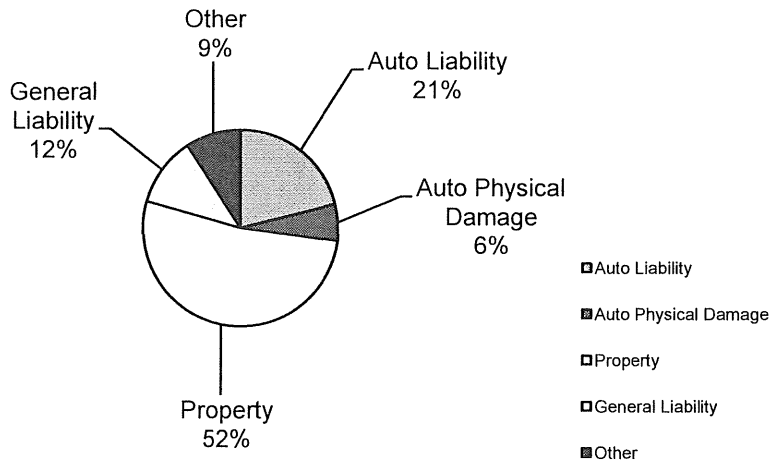
**FY 2012 Revenue by Line of Business
(\$11,574,051 Actual)**



**FY 2013 Revenue by Line of Business
(\$12,136,800 Estimated)**



**FY 2014 Revenue by Line of Business
(\$12,182,043 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 15,000, including trailers and off-road 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 program 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 program is able to provide.

Capitol Area Architectural & Planning Board	Package
Veterans Affairs – MN Veterans Home – Mpls	Public Officials' Liability
MnDOT	Property
MnSCU – MnWEST Pipestone	Vendor's Warranty
MnSCU – St. Cloud Technical & Community College	Vendor's Warranty

Top 5 Customers

Customer	FY 2012 Revenue	% of Revenue
MN State Colleges and Universities	5,486,287	47%
Administration, Department of	1,109,110	10%
Transportation, Department of	1,026,478	9%
Natural Resources, Department of	688,044	6%
Corrections, Department of	653,218	6%
Other	2,610,914	22%
Total	11,574,051	100%

Customer	FY 2013 Est/Actual Revenue	% of Revenue
MN State Colleges and Universities	5,696,925	47%
Transportation, Department of	1,188,903	10%
Administration, Department of	1,121,671	9%
Natural Resources, Department of	691,473	6%
Corrections, Department of	678,896	6%
Other	2,758,932	22%
Total	12,136,800	100%

Customer	FY 2014 Est/Actual Revenue	% of Revenue
MN State Colleges and Universities	5,715,824	47%
Transportation, Department of	1,191,047	10%
Administration, Department of	1,123,218	9%
Natural Resources, Department of	694,352	6%
Corrections, Department of	679,833	6%
Other	2,777,769	22%
Total	12,182,043	100%

Additional Marketing Initiatives. The program promotes the concepts of risk management, provides protection to its clients, and furnishes them with tools to minimize property damage losses and injuries. The program utilizes a number of resources to accomplish these objectives:

Website. Information on the RMD's website 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 program. 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 website. It is emailed (with a link to the website) or mailed (if the recipient does not have access to email) 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 website.

Risk Management Seminars and Training Sessions. Since the merger of the Workers' Compensation Program with the state's program, 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 program 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 program has expanded to include joint ventures in which the state is involved. The program 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 program also watches for owner-controlled insurance program opportunities.

Technology Systems. Program claims are expected to be migrated to a recently implemented Risk Management Information System (RMIS). The new RMIS, called iRISK, will meet the combined needs of the program and the Workers' Compensation Program for claims administration and reporting.

The program's underwriting will operate on a newly upgraded Risk360 policy administration system.

New Products. Emergency evacuation response coverage will be introduced in FY14. Although it will automatically be included for all property policyholders, those with habitational exposures, such as MnSCU, will find it most beneficial. Additionally, a Rebuild Clause will be added, whereby insureds may elect to rebuild on another site, provided such rebuilding does not increase the amount of loss or damage that would otherwise be payable to rebuild. Finally, insured agencies can choose to add additional coverages offered by the RMF to their existing RMF insurance programs.

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 and email inquiries 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 program's mode of operation.

Competition – Comparison to the Private Sector

The program'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 program 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 program'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 over \$5.6 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.

	FY09	FY10	FY11	FY12	(Est) FY13
Net premium written	\$6,935,118	\$7,552,824	\$7,590,444	\$7,869,812	\$8,493,676
Industry average Operation expense ratio	32.7%	34.5%	33.7%	33.9%	33.9%
Projected industry average Operation expense based on RMD's premium base	\$2,267,784	\$2,605,724	\$2,557,980	\$2,667,866	\$2,879,356
Actual RMD operating expenses	\$1,393,453	\$1,313,532	\$1,313,372	\$1,564,253	\$1,726,825
RMD operating expense ratio	20.1%	17.4%	17.3%	19.9%	20.3%
Savings to customers	\$ 874,331	\$ 1,292,193	\$ 1,244,608	\$1,103,614	\$1,152,531
Five-year total savings	<u>\$5,667,275</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 and abroad. Although reinsurance rates are rising, the broker for the property reinsurance purchased by the RMF was able to obtain a rate guarantee for the FY14 term, allowing the FY13 rate to be used for FY14, subject to favorable loss experience.

Because loss experience has met the rate guarantee criteria, the reinsurance rate was slated to remain the same as expiring; however, the program plans to allocate an additional \$25,000 toward loss control to address the addition of \$750 million in property value. This resulted in a slight reinsurance premium cost increase. 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's combined loss ratio for general liability is 58 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 self-insured 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.

Financial Outlook

The June 30, 2012 financial statement shows a policyholders' surplus (net assets) of \$12,336,405 which is up 17 percent, or \$1,822,670, 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 three 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 showed a decrease in the number of claims and the total payout figure showed a slight decrease as well. FY13 is on track to have a sizeable reduction in the number of claims and a reduction in claim payout. This is due primarily to mild weather conditions this winter and a relatively quiet summer storm season last year. As is usually the case, the most recent figures are subject to change as claim settlements progress over time.

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 and abroad.

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 and a rate guarantee for FY14, are allowing the RMF to receive a relatively flat reinsurance renewal for FY14, while other public and private entities are seeing rate increases.

Expense Ratio

The program'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 FY13, the program's estimated annual expense ratio is 20.3 percent, which is lower than the industry average annual expense ratio of 33.9 percent. The program 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 \$5,667,275. 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 FY14 property rates for participants in the RMF will remain the same as in FY13. This is primarily due to a relatively flat property reinsurance premium and continued favorable property claim activity in FY13. 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 was applied to renewal policies written in the RMF. This will continue to impact less than a half dozen policyholders. Additionally, a \$100 minimum annual premium will continue to apply to new RMF policies.

Retained earnings for FY14 is projected to decrease by \$1,064,532 for an ending retained earnings balance of \$11,437,512. This decrease is a result of an anticipated dividend payout in FY14.

Assumptions for Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2014
OPERATING REVENUES/EXPENSES**

SWIFT

41200	CLAIMS – Self Insurance (Includes IBNR) Change = 46.1% or \$1,817,071 Increase is due to anticipated claims expense as a result of expected claim analysis.
43000	REINSURANCE Change = 16.2% or \$424,130 Increase is due to the addition of MnDOT properties , a 1% increase in structure and content values, and a \$25,000 increase in property loss control services.
41196	IT SPEND Change = 100.0% or \$248,943 Increase is due to MN.IT Services handling all IT related expenses
41150	COMPUTER & SYSTEM SERVICES Change = (99.4%) or (\$125,320) Decrease is a result of projected expenses being re-allocated to the IT SPEND account.
44200	DIVIDENDS Change = (50.2%) or \$1,241,265 Dividends are cyclical and depend on loss experience. Due to favorable loss experience, the dividend calculation shows a \$1,231,195 possible payout in FY14.

The assumptions for the business plan includes projected costs increases. The plan does include a 1% inflation factor on building and content values.

Rate Matrix

FISCAL YEAR 2014 RATE PROJECTIONS

	Automobile Liability	Automobile Physical Damage	General Liability	(Estimated) Property/ Boiler/ Crime	Miscellaneous Lines	Total
Claim Expense	\$1,514,285	\$626,537	\$814,406	\$3,015,924	\$340,505	\$6,311,657
MN Auto Assigned Claims Bureau Expense	6,525					6,525
Estimated Statewide/Agency Allocation	21,150	5,450	27,700	15,800	4,900	75,000
Estimated Miscellaneous Expense	154,545	16,745	173,374	188,700	39,600	572,964
Estimated Salary Expense	363,445	89,427	232,165	250,985	57,995	994,017
Reinsurance Premium	447,763		149,255	2,447,463		3,044,481
Surcharge Premium	60,599					60,599
TOTAL BASE PREMIUM	2,568,312	738,159	1,396,900	5,918,872	443,000	11,065,243
2014 ESTIMATED DIVIDEND	590,707		580,309	60,179		1,231,195
TOTAL NET BASE PREMIUM	\$1,977,605	\$738,159	\$816,591	\$5,858,693	\$443,000	\$9,834,048

ESTIMATED FY14 PREMIUM

Based on Estimated Vehicle Costs and Insurable Values

Automobile Liability

Rate per Vehicle \$184 (\$251 sired)
(\$484 sired - Public Safety-State Patrol)

Number of Vehicles (FY14 Estimate) 13,602

Estimated FY14 Premium \$2,568,312

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—Corrections, Fleet Services, MnSCU*,
& State Lottery
\$1.37 \$1,000 Deductible Option—Corrections, MnSCU*, HumanServices
\$1.97 \$1,500 Deductible Option—MAC

Number of vehicles (Estimated) 9,876

Estimated Insurable Value (FY14) \$94,980,530

Estimated FY14 premium 738,159

General Liability

Specific rates established by exposure Various

Estimated FY14 premium \$1,396,900

Property (including Boiler and Crime)

Property per \$100 insurable value Various

Includes \$.0171 reinsurance premium

FY14 estimated total insurable value \$14,039,515,735

Estimated FY14 premium \$5,918,872

Inland Marine

Specific rates established by exposure Various

FY14 estimated total insurable value \$147,431,622

Estimated FY14 premium \$400,000

Garagekeepers

Specific rates vary by limits of liability Various

FY14 estimated total insurable values included in property

Estimated FY14 premium \$33,000

All Others

Rates established by consultation with insurance broker Various

Estimated FY14 premium \$10,000

TOTAL ESTIMATED FY14 PREMIUM \$11,065,243

* Average rates for MnSCU. Actual rates charged will be based on Auto Physical Damage loss experience.

Revenues at FY13 rates 11,050,000

Change in Revenues 15,243

Overall change in Revenue 0.1%

Rate Matrix Computations

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION FOR FISCAL YEAR 2014

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 FY14 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 impacts the billable unit base used for FY14 .

Auto Physical Damage – Billable auto physical damage units consist of the total number of vehicles that insured clients report to the program 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, RMD began development of a new, comprehensive risk management information system. It is estimated the system will be installed and operational in FY14 for program claims. The program will incur a depreciation charge estimated at \$64,438 on an estimated 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 2014

Rate	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Change FY13/FY14
Automobile Liability per non-sireded vehicle - Tier 2	\$174	\$194	\$194	\$184	\$184	\$184	0.00%
Tier 1	\$154	\$174	\$174	\$164	\$164	\$164	0.00%
Tier 3	\$194	\$214	\$214	\$204	\$204	\$204	0.00%
Tier 4	Varies	Varies	Varies	Varies	Varies	Varies	N/A
Minnesota State Colleges and Universities	\$194	\$214	\$224	\$204	\$204	\$204	0.00%
Exception: Dakota County	\$275	N/A	N/A	N/A	N/A	N/A	N/A
Auto Liability per sireded vehicle							
Tier 1	\$231	\$231	\$231	\$221	\$221	\$221	0.00%
Tier 2	\$261	\$261	\$261	\$251	\$251	\$251	0.00%
Tier 3	\$291	\$291	\$291	\$281	\$281	\$281	0.00%
Metropolitan Airports Commission	\$261	\$261	\$231	\$221	\$221	\$221	0.00%
Exceptions: Dakota County	\$825	N/A	N/A	N/A	N/A	N/A	N/A
Public Safety	\$474	\$474	\$474	\$474	\$484	\$484	0.00%
Automobile Physical Damage (per \$100 of insurance)							
\$ 500 deductible	\$0.85	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	0.00%
\$1,000 deductible	\$0.75	\$0.65	\$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	N/A	N/A	N/A	N/A	N/A	N/A
\$1,500 deductible (Metropolitan Airports Commission)	N/A	N/A	\$1.97	\$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	\$0.1313	\$0.1313	\$0.1181	\$0.1181	\$0.1181	0.00%
\$ 2,500 deductible	\$0.0825	\$0.0866	\$0.0866	\$0.0780	\$0.0780	\$0.0780	0.00%
\$ 5,000 deductible	\$0.0675	\$0.0709	\$0.0709	\$0.0638	\$0.0638	\$0.0638	0.00%
\$ 10,000 deductible	\$0.0600	\$0.0630	\$0.0630	\$0.0567	\$0.0567	\$0.0567	0.00%
\$ 25,000 deductible	\$0.0500	\$0.0525	\$0.0525	\$0.0473	\$0.0473	\$0.0473	0.00%
\$ 50,000 deductible	\$0.0425	\$0.0446	\$0.0446	\$0.0402	\$0.0402	\$0.0402	0.00%
\$ 75,000 deductible	\$0.0400	\$0.0420	\$0.0420	\$0.0378	\$0.0378	\$0.0378	0.00%
\$100,000 deductible	\$0.0375	\$0.0394	\$0.0394	\$0.0354	\$0.0354	\$0.0354	0.00%
\$250,000 deductible	\$0.0340	\$0.0357	\$0.0357	\$0.0321	\$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 2014

		FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	\$ CHANGE	% CHANGE
	SWIFT Code:	ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST/ACTUAL	PROPOSED	FY13/FY14	FY13/FY14
Operating Revenues									
Insurance Premiums - Self Insurance	670022	9,910,840	10,819,975	10,988,608	10,465,373	11,050,000	11,065,243	15,243	0.1%
Insurance Premiums - Billback		1,096,786	1,234,614	1,192,409	1,012,562	994,000	1,020,000	26,000	2.6%
Consulting Services		1,200	800	800	900	800	800	-	0.0%
Non-Insured Tort Claims	670040	114,351	108,136	97,438	95,216	92,000	96,000	4,000	4.3%
Total Operating Revenue		11,123,177	12,163,525	12,279,255	11,574,051	12,136,800	12,182,043	45,243	0.4%
Operating Expenses									
Claims - Self-Insurance	41200	5,485,584	4,533,514	1,687,868	2,348,282	4,280,847	5,607,918	1,327,071	31.0%
Claims - IBNR	41200	410,905	652,000	-	79,000	(340,000)	150,000	490,000	-144.1%
Salaries and Benefits	41000-70	962,452	847,952	862,075	1,014,353	1,007,407	1,076,482	69,075	6.9%
Rent	41100	64,711	78,284	79,837	70,603	75,391	75,740	349	0.5%
Repairs	41500	14,899	270	225	225	200	200	-	0.0%
Insurance	43000	144	170	331	239	159	250	91	57.2%
Insurance Premium Expense - Billback	43000	1,096,786	1,234,614	1,192,409	1,012,562	994,000	1,020,000	26,000	2.6%
Reinsurance Premium - Self-Insurance	43000	3,043,275	3,346,374	3,473,620	2,665,241	2,620,351	3,044,481	424,130	16.2%
Printing	41110	426	397	163	2,211	400	400	-	0.0%
Adjusting Services	41130	249,492	168,415	246,226	207,752	232,000	303,739	71,739	30.9%
Professional/Technical Services	41130	160,368	166,302	167,965	145,000	147,490	150,564	3,074	2.1%
Legal & Other Services	41145	65,290	153,791	95,363	181,396	352,790	269,750	(83,040)	-23.5%
IT Spend	41196	-	-	-	-	-	248,943	248,943	100.0%
Computer and Systems Services	41150	57,344	72,804	92,560	90,537	126,020	700	(125,320)	-99.4%
Communications	41155	10,274	10,723	8,918	9,246	8,500	1,500	(7,000)	-82.4%
Other Operating Costs	43000	5,711	6,863	8,740	15,683	9,810	10,325	515	5.2%
Travel	41160-70	8,875	2,485	2,043	1,599	3,445	4,400	955	27.7%
Membership & Employee Development	41180	3,648	4,228	2,970	2,754	3,200	3,550	350	10.9%
Supplies	41300	10,394	9,301	12,099	7,551	10,000	10,000	-	0.0%
Equipment - Non-Capital	47160	-	-	-	-	-	2,000	2,000	100.0%
Statewide Indirect Costs	42010	139,700	63,644	82,910	125,174	74,688	75,000	312	0.4%
Depreciation	49005	-	-	-	-	-	64,438	64,438	N/A
Total Operating Expenses		11,790,279	11,352,131	8,016,322	7,979,407	9,606,698	12,120,380	2,513,682	26.2%
Operating Income (Losses)		(667,102)	811,394	4,262,933	3,594,644	2,530,102	61,663	(2,468,439)	-97.6%
Nonoperating Revenues (Expenses)									
Interest Earnings		439,912	149,144	110,658	100,326	107,997	105,000	(2,997)	-2.8%
Policyholder Dividend Expense		(1,383,335)	(605,233)	(515,252)	(1,852,870)	(2,472,460)	(1,231,195)	1,241,265	-50.2%
Non-Operating Revenues		-	-	-	-	-	-	-	0.0%
Total Nonoperating Revenue (Expenses)		(943,423)	(456,089)	(404,594)	(1,752,544)	(2,364,463)	(1,126,195)	1,238,268	-52.4%
Income (Loss) before Contributions and Transfers									
Transfers		-	-	-	-	-	-	-	-
Net Income (Loss) before Contributions		(1,610,525)	355,305	3,858,339	1,842,100	165,639	(1,064,532)	(1,230,171)	-742.7%
Retained Earnings, Beginning Period		7,906,205	6,298,539	6,653,844	10,513,736	12,336,405	12,502,044	165,639	1.3%
Adjustment to Retained Earnings		2,859	-	1,553	(19,431)	-	-	-	0.0%
Retained Earnings, Ending Period		6,298,539	6,653,844	10,513,736	12,336,405	12,502,044	11,437,512	(1,064,532)	-8.5%
Reconciliation to Net Assets									
Retained Earnings		6,298,539	6,653,844	10,513,736	12,336,405	12,502,044	11,437,512	(1,064,532)	-8.5%
Contributed Capital		-	-	-	-	-	-	-	0.0%
Total Net Assets, Ending Period		6,298,539	6,653,844	10,513,736	12,336,405	12,502,044	11,437,512	(1,064,532)	-8.5%

RSRC = Revenue Source Code

SWIFT Spending Plan by Account Code

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2014

Fund 5300

Revenue Description*	SWIFT Account	Total	FinDeptID	FinDeptID	FinDeptID	FinDeptID
			G0236100 Operations	G023611T	G0236200 Claims	G0236400 Tort Claims
Self Insurance/Purchased Insurance	670022	12,086,043			12,086,043	
Non-Insured Tort Claims	670040	96,000				96,000
Interest	512001	105,000			105,000	
		12,287,043			12,191,043	96,000
Expense Description*	Account					
Salaries	41000	1,075,150	989,105	-	-	86,045
Part-time/Seasonal	41030	-	-	-	-	-
Overtime	41050	-	-	-	-	-
Premium Pay	41050	-	-	-	-	-
Other Benefits	41070	1,332	1,200	-	-	132
Space Rent	41100	71,740	64,566	-	-	7,174
Repairs	41500	200	180	-	-	20
Printing/Advertising	41110	400	360	-	-	40
Prof/Tech Services-Outside Vendor	41130	563,303	169,564	-	393,739	-
IT Spend	41196	248,943	-	248,943	-	-
Computer & Systems Svc	41150	700	700	-	-	-
Communications	41155	1,500	1,350	-	-	150
Travel - In-state	41160	2,000	1,800	-	-	200
Travel - Out-of-state	41170	2,400	2,400	-	-	-
Supplies	41300	10,000	9,000	-	-	1,000
Equipment Non-Capital	47160	2,000	2,000	-	-	-
Equipment (see below)	41400**	4,000	3,600	-	-	400
Employee Development	41180	3,550	3,200	-	-	350
Claims & Insurance	43000	9,742,974	10,350	-	9,732,399	225
Statewide Indirects	42010	75,000	75,000	-	-	-
Agency Provided Prof/Tech	41190	-	-	-	-	-
Attorney General	42020	250,750	750	-	250,000	-
Dividend	44200	1,231,195	-	-	1,231,195	-
		13,287,137	1,335,125	248,943	11,607,333	95,736
Adjustments						
Depreciation	49005	64,438	64,438			
Total		64,438	64,438	0	0	0
Minus:		-	-			
Total		-	-	0	0	0
Proforma Amount		13,351,575	1,399,563	248,943	11,607,333	95,736

**41400 (2K) Ricoh copier lease

SWIFT Spending Plan by FinDept Code

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2014

Reconciliation:

G0236100	Operating expenses		1,335,125
G023611T	MN.IT Services		248,943
G0236200	Claims, Reinsurance, and Dividends		
	6200-6260 Self-Insurance	10,587,333	
	6270-6276 Purchased Insurance (Billbacks)	1,020,000	
			11,607,333
G0236400	Non-Insured Tort Claims Operating Expenses		95,736
	TOTAL		13,287,137

Self-Insurance

	Other Operations	Gallagher Bassett- 41130	Outside Legal- 41130	Attorney General- 42021	Dividends	Totals	
G0246210	Auto Liability	1,563,809	218,239	30,000	150,000	590,707	2,552,755
G0246220	Auto Physical Damage	604,037	17,500	5,000		0	626,537
G0246230	General Liability	821,161	7,500	35,000	100,000	580,309	1,543,970
G0246240	Property/Boiler/Crime	5,369,387	40,000			60,179	5,469,566
G0246250	Miscellaneous Lines	334,005	6,500			0	340,505
G0246260	Homeowner's Warranty	10,000	4,000			0	14,000
G0236200	Other Expenses	10,000	10,000	20,000		0	40,000
	TOTAL	8,712,399	303,739	90,000	250,000	1,231,195	10,587,333

Purchased Insurance by Org - FY14

	43000	
G0246270	Liability (Med Mal, Student Intern, Foster Care, D&O)	700,000
G0246271	Property	1,000
G0246272	Accident Insurance	15,000
G0246273	Crime	100,000
G0246274	Bonds	2,000
G0246275	Aviation	160,000
G0264276	Workers' Compensation	42,000
	TOTAL	1,020,000

Statement of Net Assets

STATE OF MINNESOTA RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300 STATEMENT OF NET ASSETS JUNE 30, 2012	10/30/12 Unaudited	
	FY11	
ASSETS		
CURRENT ASSETS		
Cash	23,240,566.01	19,609,467.07
Accounts Receivable	76,171.50	19,319.50
Prepaid Expenses	800.00	0.00
Prepaid Insurance - Billback	20,567.68	15,230.58
Reinsurance Recoverable	460,000.00	2,036,739.00
Total Current Assets	<u>23,798,105.19</u>	<u>21,680,756.15</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	250,321.48
Accumulated Amortization - Software	0.00	0.00
Internally Generated Computer Software (Note 3)	395,612.31	395,612.31
Accumulated Amortization - Internally Generated Computer Software	0.00	0.00
Total Noncurrent Assets	<u>645,933.79</u>	<u>645,933.79</u>
TOTAL ASSETS	<u>24,444,038.98</u>	<u>22,326,689.94</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	288,318.56	120,625.11
Salaries and Benefits Payable	31,454.39	56,583.15
Claims Payable	4,702,940.00	6,508,504.00
Claims Payable - IBNR (Note 1)	4,816,100.00	4,737,100.00
Dividend Payable (Note 4)	1,852,870.00	0.00
Retainage Payable (Note 5)	39,405.95	39,405.95
Unearned Premiums - Billback	122,205.38	117,478.38
Unearned Premiums - Self-Insurance	69,680.00	75,415.00
Compensated Absences Payable (Note 6)	17,932.63	14,618.18
Due to Other Funds (Note 8)	9,447.86	9,447.86
Total Current Liabilities	<u>11,950,354.77</u>	<u>11,679,177.63</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 6)	146,420.90	122,420.73
Net OPEB Obligation (Note 7)	10,858.79	11,356.35
Total Noncurrent Liabilities	<u>157,279.69</u>	<u>133,777.08</u>
TOTAL LIABILITIES	<u>12,107,634.46</u>	<u>11,812,954.71</u>
NET ASSETS (Note 10)		
Invested in Capital Assets, Net of Related Debt	606,527.84	606,527.84
Unrestricted Net Assets	<u>11,729,876.68</u>	<u>9,907,207.39</u>
TOTAL NET ASSETS	<u>12,336,404.52</u>	<u>10,513,735.23</u>

Statement of Revenues, Expenses & Changes in Net Assets

STATE OF MINNESOTA RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300 STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012	10/30/12 Unaudited	
	FY12 YTD	FY11 YTD
OPERATING REVENUES		
Insurance Premiums - Self-Insurance	10,465,373.00	10,988,608.00
Insurance Premiums - Billback	1,012,562.42	1,182,408.76
Non-Insured Tort Claims	95,216.00	97,438.00
Consulting Services	900.00	800.00
Total Operating Revenues	11,574,051.42	12,279,254.76
OPERATING EXPENSES		
Claims - Self-Insurance	2,348,281.62	1,687,867.70
Claims - IBNR	79,000.00	0.00
Salaries and Benefits	1,014,353.12	862,074.56
Rent	70,803.39	79,836.85
Repairs and Maintenance	225.00	225.00
Printing	2,210.58	163.20
Professional and Technical Services - Adjuster	207,751.60	246,225.82
Professional and Technical Services - Broker	145,000.00	167,965.00
Professional and Technical Services - Legal and Other	181,395.85	95,362.60
Computer and Systems Services	90,536.58	92,560.18
Communications	9,245.99	8,918.39
Travel	1,598.98	2,043.42
Supplies and Materials	7,551.19	12,099.17
Employee Development	2,754.00	2,970.00
Insurance	239.00	331.00
Insurance Premiums - Self Insurance	2,665,240.63	3,473,620.40
Insurance Premiums - Billback	1,012,562.42	1,182,408.76
Indirect Costs	125,174.00	82,910.00
Depreciation	0.00	0.00
Other Expenses	15,683.05	8,740.19
Total Operating Expenses	7,979,407.00	8,016,322.34
OPERATING INCOME (LOSS)	3,594,644.42	4,262,932.42
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	100,326.31	110,658.58
Policyholder Dividend Expense	(1,852,870.00)	(515,252.00)
Total Nonoperating Revenues (Expenses)	(1,752,543.69)	(404,593.42)
CHANGE IN NET ASSETS	1,842,100.73	3,858,339.00
NET ASSETS, BEGINNING		
Adjustment to Net Assets (Note 9)	10,513,735.23	6,653,843.41
NET ASSETS, ENDING	12,336,404.52	10,513,735.23

Statement of Cash Flows

STATE OF MINNESOTA	10/30/12
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300	Unaudited
STATEMENT OF CASH FLOWS	
FOR THE YEAR ENDED JUNE 30, 2012	
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	11,516,191.42
Payments to Claimants	(2,596,532.82)
Payments to Suppliers for Goods and Services	(4,376,221.15)
Payments to Employees	(1,012,664.82)
Net Cash Provided by (Used for) Operating Activities	<u>3,530,772.63</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Policyholder Dividend Payments	0.00
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	0.00
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>0.00</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	100,326.31
Net Cash Provided by (Used for) Investing Activities	<u>100,326.31</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,631,098.94
Cash and Cash Equivalents, Beginning	19,609,467.07
Cash and Cash Equivalents, Ending	<u>23,240,566.01</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	3,594,644.42
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	0.00
Amortization	0.00
(Increase) Decrease in Accounts Receivable	(56,852.00)
(Increase) Decrease in Prepaid Expenses	(6,137.10)
(Increase) Decrease in Reinsurance Recoverable	1,576,739.00
Increase (Decrease) in Accounts Payable	167,688.21
Increase (Decrease) in Salaries and Benefits Payable	(25,128.76)
Increase (Decrease) in Claims Payable	(1,745,990.20)
Increase (Decrease) in Unearned Revenue	(1,008.00)
Increase (Decrease) in Compensated Absences Payable	27,314.62
Increase (Decrease) in Net OPEB Obligation	(497.56)
Total Adjustments	<u>(63,871.79)</u>
Net Cash Provided by (Used for) Operating Activities	<u>3,530,772.63</u>
Noncash Investing, Capital and Financing Activities:	0.00

Budget to Actual Comparison

STATE OF MINNESOTA			10/30/12
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300			Unaudited
BUDGET TO ACTUAL COMPARISON			
FOR THE YEAR ENDED JUNE 30, 2012			
	BUDGET	ACTUAL	VARIANCE
	YTD	YTD	YTD
OPERATING REVENUES			
Insurance Premiums - Self-Insurance	10,118,217.00	10,465,373.00	347,156.00
Insurance Premiums - Billback	1,235,000.00	1,012,562.42	(222,437.58)
Non-Insured Tort Claims	108,000.00	95,216.00	(12,784.00)
Consulting Services	800.00	900.00	100.00
Total Operating Revenue	11,462,017.00	11,574,051.42	112,034.42
OPERATING EXPENSES			
Claims - Self Insurance	5,539,369.00	2,348,281.62	3,191,087.38
Claims - IBNR	150,000.00	79,000.00	71,000.00
Salaries and Benefits	910,438.00	1,014,353.12	(103,915.12)
Rent	70,800.00	70,603.39	196.61
Repairs and Maintenance	200.00	225.00	(25.00)
Printing	400.00	2,210.58	(1,810.58)
Professional and Technical Services - Adjuster	275,500.00	207,751.60	67,748.40
Professional and Technical Services - Broker	145,000.00	145,000.00	0.00
Professional and Technical Services - Legal and Other	185,981.00	181,395.85	4,585.15
Computer and Systems Services	60,000.00	90,536.58	(30,536.58)
Communications	8,000.00	9,245.99	(1,245.99)
Travel	2,000.00	1,598.98	401.02
Supplies and Materials	10,000.00	7,551.19	2,448.81
Employee Development	3,200.00	2,754.00	446.00
Insurance	330.00	239.00	91.00
Insurance Premiums - Self-Insurance	2,547,108.00	2,665,240.63	(118,132.63)
Insurance Premiums - Billback	1,235,000.00	1,012,562.42	222,437.58
Indirect Costs	131,199.00	125,174.00	6,025.00
Depreciation	64,438.00	0.00	64,438.00
Other Expenses	11,958.00	15,683.05	(3,725.05)
Total Operating Expense	11,350,921.00	7,979,407.00	3,371,514.00
OPERATING INCOME (LOSS)	111,096.00	3,594,644.42	3,483,548.42
NON-OPERATING REVENUE (EXPENSES)			
Interest Revenue	125,000.00	100,326.31	(24,673.69)
Policyholder Dividend Expense	(1,860,837.00)	(1,852,870.00)	7,967.00
Total Non-Operating Revenue (Expenses)	(1,735,837.00)	(1,752,543.69)	(16,706.69)
NET INCOME (LOSS)	(1,624,741.00)	1,842,100.73	3,466,841.73

Footnotes to Financial Statements

STATE OF MINNESOTA
 RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2012

10/30/12
 Unaudited

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).

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 available in SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY12.

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.

An estimated liability has been included for claims incurred but not reported (IBNR). This financial statement includes claims information know as of June 30, 2012 for claims incurred prior to July 1, 2012.

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 7/1/11	Additions	Deletions	Balance 6/30/12
Equipment	14,180.72	-	-	14,180.72
Software	250,321.48	-	-	250,321.48
Internally Generated Computer Software (IGCS)	395,612.31	-	-	395,612.31
Total Capital Assets	660,114.51	-	-	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)

The internally generated computer software is the new Information Management System. The amortization of this system will begin when placed in service. All equipment, furniture & fixtures are fully depreciated.

4. DIVIDEND PAYABLE

Dividends are approved by the Advisory Board for payment during the 3rd qtr of FY12. The total dividends by line are:

Auto Liability	564,093.00
General Liability	397,021.00
Property	891,756.00
Total	1,852,870.00

5. RETAINAGE PAYABLE

In FY12 and FY11, the total retainage payable on invoices related to the new Information System is \$39,405.95. The retainage is 10% of the amount paid off the contract not including software licensing and hosting fees.

6. 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 7/1/11	14,618.18	122,420.73
Increase	3,314.45	24,000.17
Decrease	-	-
Ending Balance 6/30/12	17,932.63	146,420.90

Footnotes to Financial Statements (continued)

10/30/12
Unaudited

7. NET OPEB OBLIGATION

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

Beginning Balance 7/1/11	11,356.35
Increase	-
Decrease	<u>(497.56)</u>
Ending Balance 6/30/12	<u>10,858.79</u>

8. 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 FY12 and FY11, the \$9,447.86 represents the remaining balance.

9. ADJUSTMENT TO NET ASSETS

In FY12 there was a prior period adjustment for (\$19,426.20) to reflect claims that were not included in FY11. A prior period adjustment was made to correct an understated legal fees expense in a prior year for (\$5.24).

In 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.

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 show below.

Invested in Capital Assets, Net of Related Debt	606,527.84
Unrestricted Net Assets	<u>11,729,876.68</u>
Total Net Assets	<u>12,336,404.52</u>

Schedule of Retained Earnings

	FY 12
Beginning Retained Earnings	<u>10,513,735.23</u>
Prior Period Adjustment	(19,431.44)
Quarterly Net Income (Loss)	<u>1,842,100.73</u>
Ending Retained Earnings	<u>12,336,404.52</u>
Add: Capital Contributions	-
Reconciliation to Total Net Assets	<u>12,336,404.52</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 program'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 RMF, 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 FY14: The total estimated dividends to be paid in FY14, as of 3/31/2013, will be \$1,231,195 (auto liability \$590,707, general liability \$580,309, property \$60,179).

**Estimated Dividend Summary
Loss Experiences
Calculated as of 3/31/2013**

	Auto Liability	General Liability	Property	Total
FY12 Payable in FY14	\$ 590,707	\$580,309	\$ 60,179	\$1,231,195
FY13 Payable in FY14*	682,549	335,030	306,206	1,323,785
Total FY12 and FY13	\$1,273,256	\$915,339	\$366,385	\$2,554,980

*Dividend Retained

Below is a summary of dividends by line of business and by agency. A final decision regarding payment of FY12 dividends in FY14 will be made by email vote of Committee members, and will be based on Loss Experiences calculated at the end of FY13.

Dividend Summary Estimate Calculated as of 3/31/13 Loss Experiences

Agency	Property	Auto Liability	General Liability	Total Dividends
Administration, Department of	10,698	48,311	4,212	63,221
Administrative Hearings, Office of	20	0	732	752
Agriculture, Department of	62	694	0	756
Amateur Sports Commission	0	794	75	869
Arts Board	0	0	201	201
Attorney General's Office	294	0	3,779	4,073
Board of Barbers & Cosmetologists Examiners	5	0	25	30
Board of Behavioral Health & Therapy	5	0	17	22
Board of Dietetics & Nutrition Practice	1	0	4	5
Board of Optometry	1	0	4	5
Board of Psychology	5	0	448	453
Board of Social Work	3	0	16	19
Board of Water & Soil Resources	0	8	0	8
Bureau of Mediation Services	8	0	40	48
Chicano Latino Affairs Council	3	0	47	50
Chiropractic Board	4	0	414	418
Commerce	0	3,818	0	3,818
Corrections, Department of	1,063	39,706	42,589	83,358
Council on Black Minnesotans	0	0	151	151
Council on Disability	3	0	2	5
Dentistry, Board of	4	0	453	457
DEED	19	0	0	19
Education, Department of	267	0	4,700	4,967
Electricity, Board of	0	0	6	6
Emergency Medical Services Regulatory Board	12	0	713	725
Explore Minnesota Tourism	36	0	811	847
Gambling Control Board	14	0	331	345
Health, Department of	703	295	14,319	15,317
Higher Education Facilities Authority	6	0	73	79
Higher Education Services Office	140	0	621	761
Housing Finance Agency	174	0	3851	4,025

Agency	Property	Auto Liability	General Liability	Total Dividends
Human Rights, Department of	22	0	471	493
Human Services, Department of	0	28,810	18,829	47,639
Indian Affairs Council	22	0	44	66
Investment Board	80	0	246	326
I.R.R.R.B.	0	4,552	41,134	45,686
Judicial Standards	4	0	39	43
Labor & Industry	97	28	0	125
Lawyers Professional Responsibility Board	18	0	351	369
Marriage & Family Therapy Board	1	0	17	18
Medical Practices Board	13	0	204	217
Metropolitan Airports Commission	836	35,642	18,163	54,641
Metropolitan Council	0	3,106	0	3,106
Metropolitan Radio Board	71	36	4,047	4,154
Military Affairs, Department of	0	6,455	0	6,455
Minnesota Historical Society	692	8	0	700
Minnesota Legislature	17	0	0	17
Minnesota Sentencing Guidelines Commission	2	0	3	5
Minnesota Sesquicentennial Commission	0	0	185	185
Minnesota Technology	0	0	98	98
Minnesota Zoo	1,658	13,799	19,035	34,492
MN State Academies	0	2,826	2,131	4,957
MN State Colleges & Universities	33,439	114,489	337,821	485,749
Nation Sports Center	472	0	0	472
Natural Resources, Department of	25	163,146	2,512	165,683
Nursing, Board of	0	0	18	18
Office of Enterprise Technology	1,054	0	1,446	2,500
Ombudsmen for Mental Health	11	0	0	11
Pennington County	93	0	0	93
Perpich School for the Arts	0	0	5,658	5,658
Pharmacy, Board of	13	0	453	466
Pharmacy Board ASU	0	0	34	34
Physical Therapy, Board of	4	0	19	23
Port Authority of St Paul	0	0	1,684	1,684
Pollution Control Agency	0	3,601	0	3,601
Public Defense Board	98	0	3,122	3,220
Public Employees Retirement Association	359	0	1,778	2,137
Public Safety, Department of	191	0	0	191
Public Utilities Commission	32	0	259	291
Revenue, Department of	154	620	0	774
Secretary of State	172	0	654	826
State Agricultural Society (State Fair)	0	4,176	21,667	25,843
State Armory Building Commission	710	0	0	710
State Auditor	96	0	1,213	1,309
State Lottery	202	0	2,830	3,032
Supreme Court	230	62	2,406	2,698
Teachers Retirement Association	86	9	1,022	1,117
Trade & Economic Development	500	0	134	634
Transportation, Department of	1,770	110,993	3,438	116,201
Trial Courts – Sixth District	985	0	0	985
Veterans Affairs, Department of	129	412	398	939
Veterans Homes Board	2,269	4,311	8,096	14,676
Veterinary Medicine, Board of	2	0	16	18
Total Dividends	60,179	590,707	580,309	1,231,195

**Minnesota Department of Administration
Risk Management Division
Retained Liability Lines of Coverage
Statement of Actuarial Opinion
as of March 31, 2013**

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, 2013.

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, 2013.

**Table A
Net Loss and Allocated Loss Adjustment Expense Reserves**

Line of Coverage	Low	Expected	High
Automobile Liability	\$ 4,053,000	\$ 4,390,000	\$ 4,905,000
General Liability	\$ 2,017,000	\$ 2,293,000	\$ 2,604,000
Total (Excl. Strike Force)	\$ 6,070,000	\$ 6,682,000	\$ 7,509,000
Strike Force Only	\$ 143,000	\$ 143,000	\$ 143,000
Total (Incl. Strike Force)	\$ 6,213,000	\$ 6,825,000	\$ 7,652,000

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, 2013. 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

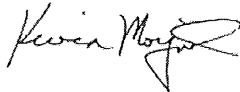
In my opinion, the net loss and ALAE reserves indicated above in Table A:

- 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, 2013.

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 17, 2013

Line of Business Discussion

Introduction

When a client has a need for a particular type of insurance coverage, the program 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 15,000, including trailers and 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 FY14.

Non-sireded Rates

The FY14 rates will remain the same, following a \$10 per vehicle reduction in FY12. The base rate for FY14 is \$184 per vehicle (Tier 2), and it applies to loss ratios between 51 percent and 85 percent. For ratios under 50 percent, the premium per vehicle for FY14 is \$164 (Tier 1). For ratios between 86 percent and 110 percent, the base rate is surcharged \$20, resulting in an FY14 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 the program 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 and increasing medical costs. A recap of the FY13-FY14 non-sireded rates is as follows:

Auto Liability Rates

<u>Tier</u>	<u>Loss Ratio</u>	<u>FY13 Rates</u>	<u>FY14 Rates</u>
1	<50%	\$164	\$164
2	51% - 85%	\$184	\$184
3	86% - 110%	\$204	\$204
4	>110%	"A" rated	"A" rated

Sireded Rates

A surcharge is necessary for sireded vehicles because agencies having this type of vehicle are involved in activities that result in hazardous driving, so their loss ratios are consistently higher than other agencies of a similar size. 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 were unable to hold the line on Public Safety’s FY12 sireded vehicle rate of \$474, and increased it to \$484 for FY13, a \$10 increase per sireded vehicle. The all years experience in FY13 is 119 percent, due to a favorable FY13 loss ratio of 45 percent. Because of the volatility of the loss ratio, the FY14 rate will remain the same as FY13 for Public Safety’s sireded vehicles.

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 9,876 vehicles. The number of vehicles insured for physical damage is up from 9,769 in the prior year. Due to a satisfactory nine-month result for FY13 – 81 percent and continued favorable overall combined loss experience, the base FY14 auto physical damage rates for the \$1,000 and \$500 deductible will remain the same as expiring.

Because of unsatisfactory overall combined auto physical damage loss experience for Corrections, 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 Corrections, 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

Corrections, 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
---	--------

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 58 percent (FY06 - FY13 as of 3/31), this line of business would traditionally be under consideration for a rate decrease; however, due to a five percent increase in the FY14 excess casualty premium, any rate decrease due to favorable loss experience would be offset by a premium modification to support this increased operational cost. Therefore, the FY14 owners, landlords, and tenants (OLT) rate will remain the same as in FY13 - \$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 website. We also utilize the 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 a fiscal year, the program 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, changes in the cost of construction, and the impact of changes in building codes.

Again for FY14, 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 program 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 86 percent as of 3/31/13 (FY06-FY13). FY09 and FY08 saw dramatic rises in the loss ratios – 111 percent for FY09 and 126 percent for FY08. Due to stable RMF loss experience since then and a property reinsurance rate guarantee that assured the base FY14 reinsurance rate will be the same as FY13, the plan is to renew the property reinsurance program for FY14 through the same carrier, Lexington Insurance Company. This will allow the program to maintain the property rates for its customers 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, damage done to other property, as well as business interruption (use and occupancy) losses. The grant of coverage remains the same as in FY13.

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 applies per claim and annual aggregate.

The FY14 renewal will remain the same.

Table 1
FY14 Property Rates

Deductible	Combined	Reinsurance Property	RMF	RMF Property	RMF Boiler & Machinery	RMF Crime/Cyber
\$ 1,000	0.11812500	0.01713678	0.10098822	0.09290916	0.00707906	0.00100000
\$ 2,500	0.07796250	0.01713678	0.06082572	0.05595966	0.00386606	0.00100000
\$ 5,000	0.06378750	0.01713678	0.04665072	0.04291866	0.00273206	0.00100000
\$ 10,000	0.05670000	0.01713678	0.03956322	0.03639816	0.00216506	0.00100000
\$ 25,000	0.04725000	0.01713678	0.03011322	0.02770416	0.00140906	0.00100000
\$ 50,000	0.04016250	0.01713678	0.02302572	0.02095340	0.00107231	0.00100000
\$ 75,000	0.03780000	0.01713678	0.02066322	0.01859690	0.00106632	0.00100000
\$100,000	0.03543750	0.01713678	0.01830072	0.01628764	0.00101308	0.00100000
\$250,000	0.03213000	0.01713678	0.01499322	0.01304410	0.00094912	0.00100000
Insurable Value		\$14,281,927,887				
Boiler & Machinery		\$ 175,257				
Crime/Cyber		142,819				
Property		3,153,333				
Reinsurance		2,447,463				
Total Premium		\$ 5,918,872				
Risk Management Fund						
Boiler & Machinery		\$ 175,257				
Crime		142,819				
Property		3,153,333				
Total RMF		\$ 3,471,409				
Reinsurance						
Property		2,447,463				
Total Reinsurance		\$ 2,447,463				
TOTAL		\$ 5,918,872				

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 FY14 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
FY14 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 program 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 program 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 claim 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. The program 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 FY14.

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 \$6,525 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 \$75,000, which are composed of estimated costs from MN Management & Budget, the program is also assessed \$110,235 for agency indirect salary expenses. The agency indirect expenses include department-wide services that are based on agency-wide FTEs and budgets.

Reinsurance Premium

The FY14 property and casualty reinsurance programs will be renewed based on the Risk Management Advisory Committee's approval on April 19, 2013.

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 program plans to allocate an additional \$25,000 toward loss control to address the addition of \$750 million in property value. This resulted in a slight reinsurance cost increase for the property reinsurance program, from \$.0168 (per \$100 of insurable value) in FY13 to \$.0171 in FY14. This is an increase cost to the program that is not being passed on to customers. 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.

Real and personal property values will increase by 1 percent for inflation. The property reinsurance premium will increase, from \$2.286 million in FY13 to \$2.447 million in FY14, due to the application of a 1 percent inflation factor and the \$25,000 increase in the loss control allocation.

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 FY14 excess casualty program will continue to be written the same as in FY12 and FY13 – 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 FY14 excess casualty coverage is \$597,018, a 5 percent increase compared to FY13. The limit and retention are also the same as expiring, \$10 million and \$1 million respectively.

Financial Statements

The June 30, 2012 financial statement shows a policyholders' surplus (net assets) of \$12,336,405 which is up 17 percent, or \$1,822,669, over a year ago. This increase is due to a reduction in reinsurance costs.

FY13 quarterly financial statements are not available due to the implementation of a new statewide accounting system. FY13 projections were based on the data available from the system.

The proforma June 30, 2013, financial statement projection shows a policyholders' surplus (net assets) of \$12,502,044, which is up \$165,639 from FY12 actual results. The elements of this increase are as follows:

\$2,530,102	Operating income (loss)
107,997	Interest earnings
(2,472,460)	Dividend expense
<u>0</u>	Adjustment to net assets
\$165,639	Net income (loss)

Tort Claims Limits

Effective January 1, 2000, 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.

Last 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.

While there has been proposed tort cap legislative activity over the past few years, there has been no activity regarding the tort cap to date.

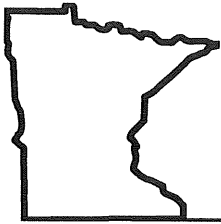
STATE OF MINNESOTA
RISK MANAGEMENT
FUND 5300
CLAIMS PAYABLE
FOR THE YEAR ENDING JUNE 30, 2013

	Claims Payable
Auto Liability	\$ 2,224,939
General Liability	\$ 868,321
Auto Physical Damage	\$ 23,411
Property	<u>\$ 1,794,878</u>
Total	\$ 4,911,549

The Outstanding claims payable does not include IBNR (Incurred But Not Reported)

SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 2013

		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	4,463						4,463			4,463
B13	COMMERCE DEPT	13,024						13,024			13,024
B14	ANIMAL HEALTH BOARD	196						196			196
B20	EXPLORE MINNESOTA TOURISM	2,348						2,348			2,348
B22	EMPLOYMENT & ECON DEVELOPMENT DEPT	73,694						73,694			73,694
B34	HOUSING FINANCE	71,926						71,926			71,926
B42	LABOR AND INDUSTRY DEPT	2,011						2,011			2,011
E25	CENTER FOR ARTS EDUCATION	31,777						31,777			31,777
E26	MN STATE COLLEGES/UNIVERSITIES	5,657,699						5,657,699			5,657,699
E37	CHILDREN, FAMILIES, & LEARNING	17,044						17,044			17,044
E44	FARIBAULT ACADEMIES	7,185						7,185			7,185
E50	ARTS BOARD	3,922						3,922			3,922
E60	HIGHER ED SERVICES OFFICE	7,695						7,695			7,695
G02	ADMINISTRATION DEPT	1,125,935						1,125,935			1,125,935
G02-ADMN-148	Development Disabilities	678						678			678
G02-ADMN-140	STAR (Tech Related Assitance)	296						296			296
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	18,295						18,295			18,295
G17	HUMAN RIGHTS DEPT	1,112						1,112			1,112
G19	INDIAN AFFAIRS COUNCIL	919						919			919
G53	SECRETARY OF STATE	7,524						7,524			7,524
G90	REVENUE INTERGOVT PAYMENTS	34,040						34,040			34,040
G9R	FINANCE NON-OPERATING	0						0			0
H12	HEALTH DEPT	82,387						82,387			82,387
H55	HUMAN SERVICES DEPT	484,326						484,326			484,326
H75	VETERANS AFFAIRS DEPT	7,638						7,638			7,638
H76	VETERANS HOME BOARD	155,615						155,615			155,615
H7S	EMERGENCY MEDICAL SERVICES BD	1,264						1,264			1,264
J33	TRIAL COURTS	51,056						51,056			51,056
J65	SUPREME COURT	21,050						21,050			21,050
P01	MILITARY AFFAIRS DEPT	45,031						45,031			45,031
P07	PUBLIC SAFETY DEPT	484,455						484,455			484,455
P78	CORRECTIONS DEPT	678,896						678,896			678,896
R18	ENVIRONMENTAL ASSISTANCE	0						0			0
R29	NATURAL RESOURCES DEPT	719,227						719,227			719,227
R32	POLLUTION CONTROL AGENCY	30,383						30,383			30,383
T79	TRANSPORTATION DEPT	1,231,769						1,231,769			1,231,769
								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)		1,073,792						1,073,792			1,073,792
Total		12,148,672	0	-	0	0	0	12,148,672	0	0	12,148,672



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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

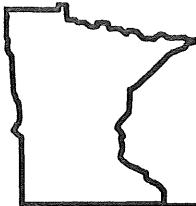
- *"Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable..."*

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 2013 Actual

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

FOR YEAR ENDING JUNE 30, 2013

PLANT MANAGEMENT

(All Figures in 000's)

FUND 5400

PART I A-87 R.E. BALANCE

A-87 R.E. BALANCE July 1, 2012 (Balance per Prior Year's Reconciliation of Fund to A-87)	39,018
Adjustments (e.g. Contrib, Capital)	-
Adjusted Retained Earnings Balance	39,018

FY13 Retained Earnings Increase (Decrease) Per CAFR

A-87 Revenues (Actual and Imputed) from Attachment A	61,815	
A-87 Revenues (Actual and Imputed) from Other-	-	
Total Revenues		61,815

Expenditures (Actual Costs):

Per State's Financial Report	31,200	
Other Expense	1,584	

Less A-87 Unallowable costs (e.g.)-

Capital Outlay	-	
Projected Cost Increases/Replacement Reserve	-	
Unallowable excess RE balance Refund	-	
Bad Debt	-	

Other- (e.g. Gain on Disposal of Assets)	(7)	
--	-----	--

Plus A-87 Allowable costs (e.g.)-

Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not included in Actual Cost above)	-	
Other	-	

Total OMB A-87 Allowable Expenditures		32,777
--	--	--------

Adjustments:

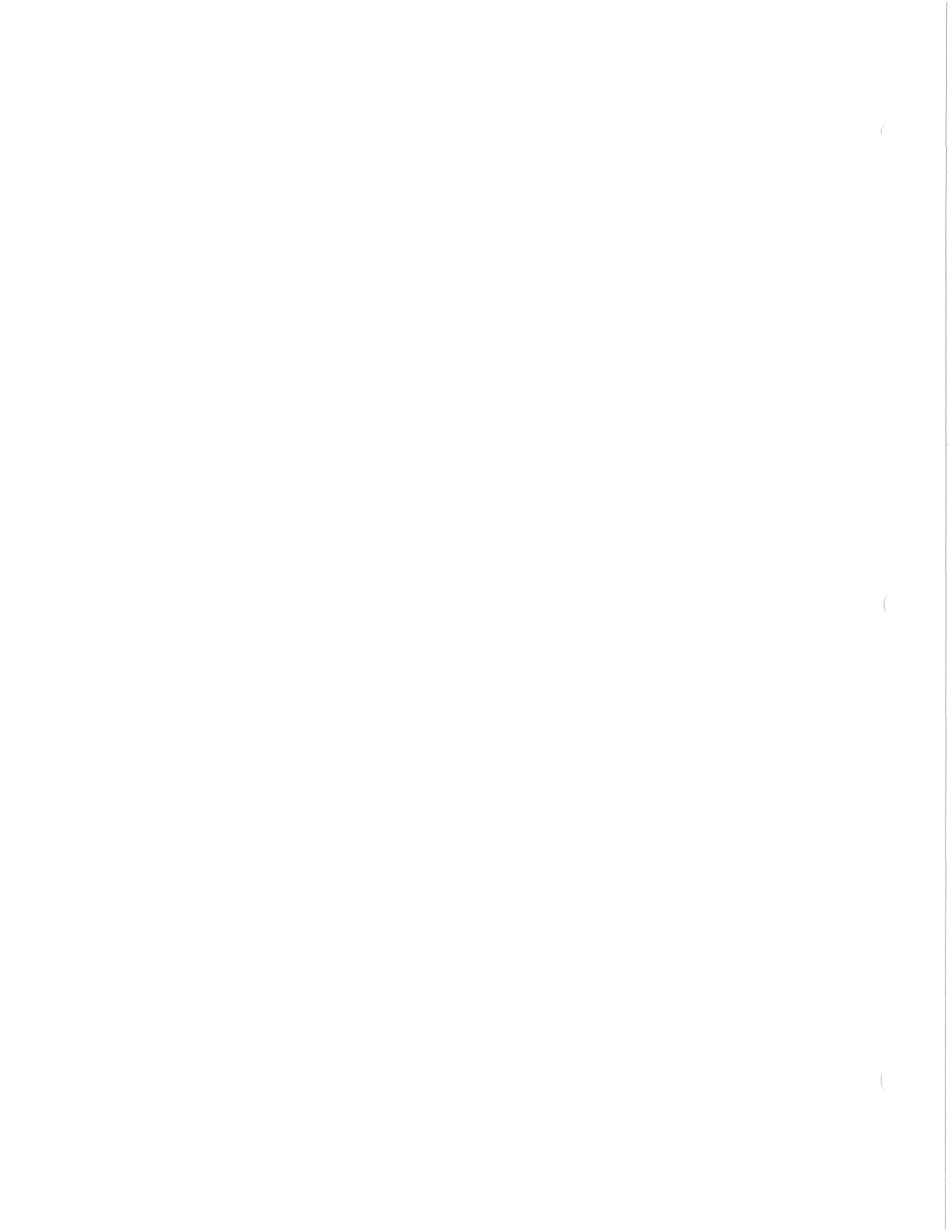
Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	208	
Other -	-	
Transfer out Bond Interest & Building Depreciation costs	(27,571)	

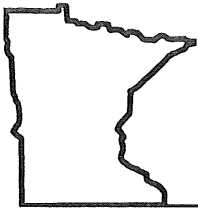
Total Adjustments		(27,363)
--------------------------	--	----------

FY13 Net Increase (Decrease) to Retained Earnings Balance per CAFR	1,675
---	-------

A-87 R.E. BALANCE June 30, 2013	A)	40,693
Allowable Reserve	B)	5,463
Excess Balance (A)-(B)		35,230

(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 should be returned to the federal gov't and the amount on (B) will be the beginning A-87 R.E. balance for the next year.)





State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2013 Actual

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

FOR YEAR ENDING JUNE 30, 2013
(All Figures in 000's)

PLANT MANAGEMENT
FUND 5400

PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 2012		<u>(605)</u>
TRANSFERS Per CAFR (Supported by Official Accounting Records)		
Plus: Transfers In (e.g. Contrib. Capital)	-	
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	<u>-</u>	
Net Transfers		<u>-</u>
A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2013	C)	<u>(605)</u>

PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 2012		<u>-</u>
ADJUSTMENTS:		
Less: A-87 Unallowable Costs	-	
Plus: A-87 Allowable Costs	-	
FY98 PPD Adjustment	(965)	
Accumulated Prior Year Imputed Interest Adjustments	(6,763)	
Current Year Imputed Interest Adjustment	(208)	
Other-	-	
Total Adjustments		<u>(7,936)</u>
A-87 ADJUSTMENTS BALANCE JUNE 30, 2013	D)	<u>(7,936)</u>

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

RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)		<u>32,152</u>
(Should Tie to the Fund Balance in the CAFR)		<u>32,152</u>
Check Figure		-

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF NET ASSETS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Plant management 2013	Plant Management 2012	\$ Change	% Change
ASSETS				
Current Assets:				
Cash and Cash Equivalents.....	26,638	25,523	1,115	4.37%
Investments.....	-	-	-	-
Accounts Receivable.....	3,768	2,645	1,123	42.46%
Interfund Receivables.....	-	-	-	-
Due from Component Unit.....	-	-	-	-
Accrued Investment/Interest Income.....	-	-	-	-
Federal Aid Receivable.....	-	-	-	-
Inventories.....	221	205	16	-
Loans and Notes Receivable.....	-	-	-	-
Securities Lending Collateral.....	-	-	-	-
Prepaid Expenses.....	-	-	-	-
Other Assets.....	-	-	-	-
Total Current Assets.....	\$30,627	28,373	2,254	7.94%
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).....	7,723	6,147	1,576	25.64%
Nondepreciable Capital Assets.....	-	-	-	-
Prepaid Expenses.....	-	-	-	-
Other Assets.....	-	-	-	-
Total Noncurrent Assets.....	\$38,350	34,520	3,830	11.10%
Total Assets.....	\$68,977	62,893	6,084	9.67%
LIABILITIES				
Current Liabilities:				
Accounts Payable.....	\$4,614	2,190	4,531	5459.04%
Interfund Payables.....	0	83	(83)	-
Due to Component Unit.....	-	-	-	-
Unearned Revenue.....	-	-	-	-
Accrued Interest Payable.....	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-
Capital Leases Payable.....	-	-	-	-
Claims Payable.....	-	-	-	-
Compensated Absences Payable.....	176	166	10	6.02%
Securities Lending Liabilities.....	-	-	-	-
Other Liabilities.....	-	-	-	-
Total Current Liabilities.....	\$4,790	2,439	2,351	96.39%
Noncurrent Liabilities:				
Accounts Payable-Restricted.....	\$ -	\$ -	-	-
Due to Component Unit.....	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-
Capital Leases Payable.....	-	-	-	-
Claims Payable.....	-	-	-	-

Compensated Absences Payable.....	1,215	1,203	12	1.00%
Advances from Other Funds.....	-	-	-	
Other Postemployment Benefits.....	193	193	-	
Net Pension Obligation.....			-	
Funds Held in Trust.....		-		
Other Liabilities.....		-		
Total Noncurrent Liabilities.....	\$1,408	1,396	12	0.86%
Total Liabilities.....	<u>\$6,198</u>	<u>3,835</u>	<u>2,363</u>	<u>61.62%</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt.....	(7,723)	(6,094)	(1,629)	26.73%
Unrestricted	(24,429)	(24,591)	162	-0.66%
Total Net Assets.....	<u>(32,152)</u>	<u>(30,685)</u>	<u>(1,467)</u>	<u>4.78%</u>

STATE OF MINNESOTA

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

	Plant Management FY2013	Plant Managemnt FY2012	\$ Change	% Change
Operating Revenues:				
Net Sales.....	61,815	62,318	(503)	-0.81%
Insurance Premiums.....	-	-	-	-
Other Income.....	-	-	-	-
Total Operating Revenues.....	61,815	62,318	(503)	-0.81%
Less: Cost of Goods Sold.....	-	-	-	-
Gross Margin.....	61,815	62,318	(503)	-0.81%
Operating Expenses:				
Purchased Services.....	10,586	10,805	-219	-2.03%
Salaries and Fringe Benefits.....	13,485	12,988	497	3.83%
Claims.....	-	-	-	-
Depreciation and Amortization.....	556	480	76	15.83%
Supplies and Materials.....	2,246	1,957	289	14.77%
Repairs and Maintenance.....	2,768	2,527	241	9.14%
Indirect Costs.....	1,228	715	513	71.75%
Other Expenses.....	331	260	71	27.31%
Total Operating Expenses.....	31,200	29,732	1468	4.94%
Operating Income (Loss).....	30,615	32,586	(1,971)	-6.05%
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.....	(1,584)	-	-1584	-100.00%
Gain (Loss) on Disposal of Capital Assets.....	7	5	2	40.00%
Total Nonoperating Revenues (Expenses).....	(1,577)	5	(1,582)	-31640.00%
Income (Loss) Before Transfers and Contributions.....	29,038	32,591	(3,553)	-10.90%
Capital Contributions.....	-	-	-	-
Transfers-In.....	-	-	-	-
Transfers-Out.....	(27,571)	(27,655)	84	-0.30%
Total Income (Loss).....	1,467	4,936	(3,553)	-71.98%
Special Item.....	-	-	-	-
Change in Net Assets.....	1,467	4,936	(3,469)	-70.28%
Net Assets, Beginning, as Reported.....	30,685	25,749	\$25,748	100.00%
Prior Period Adjustment.....	-	-	-	-
Change in Accounting Principle.....	-	-	-	-
Change in Reporting Entity.....	-	-	-	-
Change in Fund Structure.....	-	-	-	-
Net Assets, Beginning, as Restated.....	30,685	25,749	\$25,748	100.00%
Net Assets, Ending.....	32,152	30,685	\$22,279	72.61%

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2013 (IN THOUSANDS)

	Fund 5400 PLANT MANAGEMENT FY2013	PLANT MANAGEMENT FY2012	\$ Change	% Change
Cash Flows from Operating Activities:				
Receipts from Customers	60,691	61,663	(972)	-1.58%
Receipts from Other Revenue	-	-		
Payments to Claimants	-	-		
Payments to Suppliers	(17,188)	(17,365)	177	-1.02%
Payments to Employees	(13,389)	(13,723)	334	-2.43%
Payments to Others	(800)	-	(800)	
Net Cash Flows from Operating Activities	29,314	30,575	(1,261)	-4.12%
Cash Flows from Noncapital Financing Activities:				
Grant Disbursements		\$ -		
Transfers-In		-		
Transfers-Out	(26,020)	(27,655)	1635	-5.91%
Net Cash Flows from Noncapital Financing Activities	(26,020)	(27,655)	1635	-5.91%
Cash Flows from Capital and Related Financing Activities:				
Investments in Capital Assets	-2,196	(1,120)	(1,076)	96.07%
Proceeds from Disposal of Capital Assets	17	28	(11)	-39.29%
Proceeds from Loans				
Repayment of Loan Principal			-	
Interest Paid			-	
Net Cash Flows from Capital and Related Financing Activities	(2,179)	(1,092)	(1,087)	99.54%
Cash Flows from Investing Activities:				
Proceeds from Sales and Maturities of Investments				
Purchase of Investments				
Investment Earnings				
Net Cash Flows from Investing Activities				
Net Increase (Decrease) in Cash and Cash Equivalents	1,115	1,828	(713)	-39.00%
Cash and Cash Equivalents, Beginning, as Reported	\$25,523	23,695	1,828	7.71%
Cash and Cash Equivalents, Ending	26,638	25,523	1,115	4.37%
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Operating Income (Loss)	30,615	32,586	-1971	-6.05%
Adjustment to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Depreciation + Amortization	556	480	76	15.83%
Amortization				
Miscellaneous Nonoperating Expenses	-800			
Change in Assets and Liabilities:				
Accounts Receivable	(1,124)	(655)	-800	122.14%
Inventories	-16	22	(38)	-172.73%
Other Assets				
Accounts Payable	39	(1,649)	1688	-102.37%
Compensated Absences Payable	22	(172)	194	-112.79%
Unearned Revenues	22	-		
Other Liabilities		(37)	37	-100.00%
Net OPEB Obligation				
Net Reconciling Items to be Added to (Deducted from) Operating Income	(1,301)	(2,011)	710	-35.31%
Net Cash Flows from Op Activities	29,314	30,575	(1,261)	-4.12%
Noncash Investing, Capital and Financing Activities:				
Capital Assets Acquired through Lease				
Bond Premium Amortization				
Accrual of Computer Equipment as an Investment in Capital Assets				



**Repair and Other Jobs (ROJ)
Fund 5400**

FISCAL YEAR 2014

Business Plan

March 21, 2013
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
chris.guevin@state.mn.us
www.admin.state.mn.us/pmd

TABLE OF CONTENTS

Executive Summary	Page 3
Section I: The Business	
Description of Business	Page 4
Products and Services	Page 6
Marketing Information	Page 8
Competition	Page 9
Financial Outlook	Page 11
Expected Impact of Pricing	Page 12
Section II: Financial Data for Business Plan	
Assumptions for Rate Matrix	Page 13
Rate Matrix	Page 14
Rate Matrix Computation	Page 15
Six Year Rate Comparison	Page 16
History and Proforma	Page 17
SWIFT Spending Plan	Page 18
Rate Comparison	Page 19
Section III: Current Financial Statement	
Statement of Net Assets	Page 20
Statement of Revenues, Expenses and Changes in Net Assets	Page 21
Statement of Cash Flows	Page 22
Budget to Actual Comparison	Page 23
Footnotes to Financial Statements	Page 24
Statement of Revenues, Expenses and Changes in Retained Earnings by Cost Center	Page 27

EXECUTIVE SUMMARY

The primary business of Repair and Other Jobs (ROJ) is to deliver competitively priced technical trade and repair services.

ROJ is a section of the Department of Administration's (Admin's) Plant Management Division (PMD). In addition to ROJ, PMD also manages Leases, Central Mail, Parking and Minnesota's Bookstore/*State Register*.

Structured as an internal service fund, ROJ receives no direct appropriation. This activity must maintain sufficient business volume to remain a "going concern."

ROJ is proposing no rate change for FY 2014. The proposed rates will allow ROJ to continue to provide quality services to its current customers while remaining competitively priced.

For FY 2014, PMD is expecting that ROJ's billable hours will remain the same as the current estimated FY 2013 billable hours. PMD's focus is on preventive maintenance in the Lease activity, therefore the available billable hours in ROJ are limited.

Description of Business

ROJ's primary business is to deliver competitively priced technical trade and repair services for tenants in buildings under PMD's custodial control. The statutory authority for the business is M.S. 16B.24. These trade services include carpentry, cabinetmaking, painting, plastering, caulking, electrical, machine shop work, key/locksmith work, plumbing, steam fitting and air conditioning/refrigeration. ROJ also performs repair services on select equipment not owned by PMD but located in buildings under its custodial control. In addition, these services include maintenance engineering and repair for environmental and life and safety systems outside the scope of the Lease Agreement.

ROJ is a business operated by PMD that is subject to full competition from other public or private organizations. It is funded and managed like a business. Most customers have a choice over both the provider of the service and the amount they consume. Price, service and convenience drive their choice.

PMD's Lease activity benefits from ROJ because it provides assurance that critical projects are completed to the buildings under their custody resulting in maintenance standards being the highest possible.

PMD staff has a thorough knowledge of the buildings and interest in the outcome of the work as it relates to building infrastructure. The staff has an interest in the appearance, up-keep and operation of the buildings under the division's custodial control and they work within state requirements as to the use of approved products based on environmental requirements, use of recycled materials, etc. All work is performed in compliance with codes and also with on-going maintenance in mind. Long-term benefits are gained as the overall needs of each building and its tenants are considered each time work is completed.

With ROJ staff's work location nearby, the customer has the benefit of a close relationship with the people that perform the work. This allows for added customer input, an understanding of the finished product and affords the opportunity to customize the project for a more desired end-result.

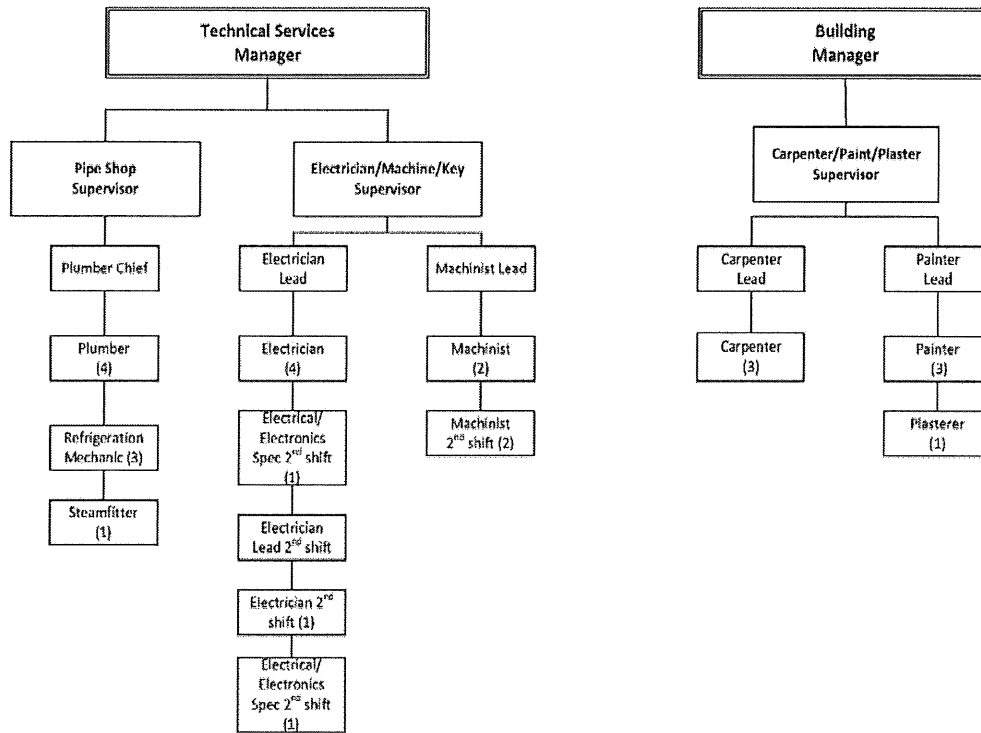
ROJ operates Monday through Friday 7:00 a.m. until 3:30 p.m. excluding state holidays. Services are sometimes available beyond these hours at the premium rate.

The trade shop staff that complete the majority of ROJ work are housed at 691 North Robert Street, St. Paul, MN 55155. Most work is completed in facilities under PMD's custodial control. The mailing address for ROJ is Administration Building, 50 Sherburne Avenue, Room G-10, St. Paul, MN 55155.

Since the vast majority of the work completed in this activity is generated from agencies located in the Capitol Complex, it is essential that ROJ staff be in close proximity to their customers to ensure quick response, minimize staff travel time and avoid additional fuel costs and wear and tear on vehicles.

The budgeted FTE for FY 2014 is 1.64; the same budgeted FTE in FY 2013. All staff completing ROJ work are primarily funded from PMD's Lease activity.

**Department of Administration
Plant Management Division
Repair and Other Jobs**



All trade shop staff are required to maintain a Class "C" driver's license. Other state licensure requirements for staff performing ROJ work are illustrated below:

Licensure Requirements

Classification	Licensure/Certification Required
Electric Shop Supervisor	Class "A" Master Electrician
Electrical/Electronics Specialist	Class "A" Journeyman Electrician
Electrician	Class "A" Journeyman Electrician
Electrician Lead	Class "A" Master Electrician
Pipe Shop Supervisor	Master Plumber Licensure
Plant Maintenance Engineer	1 st Class "C" Operating Engineer
Plant Maintenance Engineer Chief	Chief "C" Operating Engineer
Plumber	Journeyman Plumber Licensure
Plumber Chief	Master Plumber Licensure
Refrigeration Mechanic	Journeyman Air Conditioning/ Refrigeration Certificate of Competency and Refrigerant Transition and Recovery Certification
Steamfitter	Journeyman Steamfitter Licensure

Products and Services

ROJ provides services beyond the scope of the Lease Agreement. As a right-hand to the Lease activity, ROJ's licensed and skilled professionals are able to offer competitively priced services. No change in services is proposed for FY 2014 although hours will continue to be kept to a minimum.

Services offered by the Carpentry/Paint Shop include:

Carpentry - Installation of cabinets, counter tops, lay-in ceilings and furniture; removal and relocation of doors and windows; and repair of office furniture/fixtures.

Cabinetmaking - Design and fabrication of custom cabinets and counter tops.

Painting - Painting, wallpapering and refinishing of surfaces, furniture and fixtures.

Plastering - Taping gypsum board walls and applying base and finish coat plaster to match existing adjacent surfaces and perform small concrete and ceramic tile projects.

Caulking - Caulking of new counter tops at the time of installation and sealing floor or wall penetrations requested by tenants.

Services offered by the Pipe Shop include:

General plumbing - Installation, repair and replacement of faucets, fixtures and appliances; alterations and modifications of piping; and drain cleaning.

General refrigeration - Installation, repair and replacement of refrigeration equipment/appliances, air conditioning equipment and pneumatic controls including thermostats.

General steam fitting - Installation, repair and replacement of hydronic/steam heating; alterations or modifications to piping; custom welding; and metal fabrication.

Services offered by the Electric/Machine Shop include:

Electrical - Layout, design and installation of electrical circuits for office remodeling, copiers, new printers, computers and modular furniture.

Machine - Fabrication of parts no longer available through purchasing; repair of air compressors, pumps, fans and machines; and repair of office furniture, mainly steel chairs.

Key/locksmith - Purchasing, installation, re-keying and keycutting. A special type of key is used at the State Capitol, Retirement Systems Building, BCA Maryland,

Andersen Building, Freeman Building and Ag/Health Lab to improve security. Signature Keys cannot be duplicated without an access code, thus reducing the risk that they will be duplicated and given to unauthorized individuals.

Services offered by Automation include:

Life/Safety - Installation, repair and replacement of customer owned building electronic systems and devices such as panic alarms, high/low temperature alarms, keycard readers, motion detectors and camera systems.

Services offered by Maintenance Engineering include:

Maintenance engineering - Installation, repair, maintenance and testing of emergency generators that are owned by customers to meet their program needs.

Marketing Information

The market for ROJ's services is all tenants in PMD's buildings.

The priority for trade shop staff is preventive maintenance in the Lease activity, which leaves limited time available for ROJ activities; therefore, PMD does not actively market these services.

Top 5 Customers in FY 2012

Customer	FY 2012 Revenue	% of Revenue
Transportation, Dept. of	\$60,872	28%
Enterprise Technology, Office of	48,966	23%
Teachers Retirement Association	26,270	12%
Health, Dept. of	12,268	6%
Administration, Dept. of	11,070	5%

Requests for ROJ's services are made in many ways. Customers may enter requests in the Archibus work order system, complete a Plant Management Work Request form or call the PMD Service Line at 651.201.2300.

ROJ's customers are often repeat customers or have heard about the business through word of mouth. ROJ's strategy is to serve their customers well, stressing quality workmanship and customer satisfaction.

Competition

Most ROJ customers have a choice over both the provider of the service and the amount they consume. Price, service and convenience influence their choice.

ROJ's competitors are construction/remodeling or preventive maintenance companies who provide services in the following areas:

Carpentry	Electrical Work	Locksmith
Machinist Work	Maintenance Engineering	Painting
Pipefitting	Plastering	Plumbing
Refrigeration Work	Steam fitting	

There are two state contracts that have been developed by Admin's Materials Management Division (MMD) for state agency use in these areas. There is an electrical contract that has the same hourly pricing structure as ROJ and an interior painting contract that prices by the job, not by the hour.

The following table compares ROJ's proposed FY 2014 hourly rate with those of its competitors. It is important to note that the competitors typically mark up supply costs and ROJ does not. Vendors also often add travel mileage, equipment rental and truck charges when applicable. Many vendors also have a double time or weekend rate, not shown here.

ROJ Comparative Rates – Table 1 of 2

Trade	ROJ ¹	Vendor A	Vendor B	Vendor C	Vendor D	Vendor H	Vendor I
Carpentry	65.50		74.00	75.00			
Carpentry Premium	78.60		111.00	110.00			
Electrician	65.50	73.23			92.78	70.49	123.50
Electrician Premium	78.60	135.00			151.26	133.00	185.25
Plastering	65.50		74.00	75.00			
Plastering Premium	78.60		111.00	110.00			
Plumbing	65.50						123.50
Plumbing Premium	78.60						185.25

¹ ROJ charges from portal to portal. Other vendors charge time when they begin work at the site.

ROJ Comparative Rates – Table 2 of 2

Trade	ROJ ₁	Vendor E	Vendor F	Vendor G	Vendor I	Vendor J
Painting	65.50	47.00	72.00	55.00		
Painting - Premium	78.60	55.00	108.00	55.00		
Plumbing	65.50				123.50	
Plumbing Premium	78.60				185.25	
Refrigeration	65.50				123.50	110.00
Refrigeration Premium	78.60				185.25	165.00
Steamfitting	65.50				123.50	110.00
Steamfitting - Premium	78.60				185.25	165.00
Maint Engineering - Regular	65.50				95.00	110.00
Maint Engineering - Premium	78.60				142.50	165.00

¹ ROJ charges from portal to portal. Other vendors charge time when they begin work at the site.

Financial Outlook

Predicting billable hours for ROJ is increasingly more difficult with consideration of limited state agency budgets as well as the availability of staff. It is expected that billable hours for FY 2014 will be 1,815, the same as currently estimated billable hours for FY 2013. Most ROJ expenses are variable depending on business volume with little opportunity for reduction.

If actual revenue is less than or greater than budgeted, the difference will be considered in the future rates.

Expected Impact of Pricing

ROJ is not proposing a rate change for FY 2014. Maintaining the same rate will allow ROJ to continue to provide quality services to its customers.

Retained earnings for FY 2014 are expected to decrease by \$23,036. This is expected to result in a FY 2014 ending retained earnings balance of \$162,684.

Assumptions for Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION
REPAIR AND OTHER JOBS (ROJ)
FOR FISCAL YEAR 2014**

OPERATING EXPENSES

41000-	SALARIES
41070	Change = 8.3% or \$9,536 Based on FY 2014 MMB salary projections at anticipated staffing levels.

Full-time equivalents (FTEs) for FY 2014 will be 1.64 compared to 1.64 in FY 2013.

The assumptions for the business plan includes an inflation factor of 1.9% for most expense categories.

Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION
REPAIR AND OTHER JOBS (ROJ)
FOR FISCAL YEAR 2014**

	<u>FY 2014 PROPOSED</u>	<u>FY 2013 ESTIMATE</u>	<u>CHANGE FY13/FY14</u>		
Salaries and Benefits	124,007	114,471	9,536		
Repairs & Maintenance	9,757	9,575	182		
Purchased Services	4,599	4,513	86		
Supplies	481	472	9		
Statewide Indirect Costs	16,820	16,506	314		
Subtotal	<u>155,663</u>	<u>145,537</u>	<u>10,126</u>		
Excluded from Rates					
Miscellaneous Revenue	(13,483)	(13,231)	(251)		
Basis for Rates before Adjustment	142,180	132,305	9,875		
Retained Earnings Adjustment	(23,036)	(13,161)	(9,875)		
Basis for Rates after Adjustment	<u><u>119,145</u></u>	<u><u>119,145</u></u>	<u><u>0</u></u>		

Billable Units	<u>Regular</u>	<u>Premium</u>	<u>Total</u>	<u>Misc Revenue</u>	<u>Total Revenue</u>
Billable Units (Hours)	1,795	20	1,815		
Prior Year (Estimated/Actual)	1,795	20	1,815		
Change in Billable Units	0	0	0		

Rates

Break even Rates before adjustment	78.16	93.80		
Breakeven at Prior Year billable hours	78.16	93.80		
Change in Break even Rates	0.00	0.00		

Break even Rates before adjustment	78.16	93.80		
Requested Rates (Per Hour)	65.50	78.60		
Current Rates	65.50	78.60		

Requested VS Break Even Rates

Requested Rates (Per Hour)	65.50	78.60		
Break even Rates before adjustment	78.16	93.80		
Variance	(12.66)	(15.20)		

Revenues at Requested Rates	117,573	1,572	119,145		
Revenues at Break even Rates before Adjustment	140,304	1,876	142,180		
Revenue Variance	(22,732)	(304)	(23,036)		

Requested VS Current Rates

Requested Rates (Per Hour)	65.50	78.60		
Current Rates	65.50	78.60		
Change in Rates	0.00	0.00		
% Change in Rates	0.0%	0.0%		

Revenues at Requested Rates	117,573	1,572	119,145	13,483	132,627
Revenues at Current Rates	117,573	1,572	119,145	13,483	132,627
Change in Revenues	0	0	0	0	0

Overall Change in Rates - % 0.0%

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION REPAIR AND OTHER JOBS (ROJ) FOR FISCAL YEAR 2014

1. Actual expenses for the past four years and current SWIFT reports were analyzed. Reliable financial reports were not available in SWIFT. FY 2013 expenses are estimated based on available data. Expense projections are based on historical experience with adjustments made for known changes in this business.
2. Plant Management staff charge to ROJ when they work in this activity.
3. ROJ does not have any capital assets.

Six Year Rate Comparison

**MINNESOTA DEPARTMENT OF ADMINISTRATION
REPAIR AND OTHER JOBS (ROJ)
FOR FISCAL YEAR 2014**

<u>Rate</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Labor - Regular	\$62.50	\$65.50	\$65.50	\$65.50	\$65.50	\$65.50
Labor - Premium	75.00	78.60	78.60	78.60	78.60	78.60
Signature Keys	5.00	5.00	5.00	5.00	5.00	5.00
Other Keys	1.10	1.10	1.10	1.10	1.10	1.10

History and Proforma

**MINNESOTA DEPARTMENT OF ADMINISTRATION
REPAIR AND OTHER JOBS (ROJ)
FOR FISCAL YEAR 2014**

	<u>FY 2009</u> <u>ACTUAL</u>	<u>FY 2010</u> <u>ACTUAL</u>	<u>FY 2011</u> <u>ACTUAL</u>	<u>FY2012</u> <u>ACTUAL</u>	<u>FY2013</u> <u>ESTIMATE</u>	<u>FY2014</u> <u>PROPOSED</u>	<u>\$ CHANGE</u> <u>FY13/FY14</u>	<u>% CHANGE</u> <u>FY13/FY14</u>
Operating Revenue								
Gross Sales	276,856	223,098	198,809	220,142	132,376	132,627	251	0.2%
Less Intrafund Sales	(534)	(172)	(177)	(2,525)	(239)	(239)	0	0.0%
Net Sales	276,321	222,926	198,632	217,617	132,137	132,389	251	0.2%
Operating Expenses								
Salaries and Benefits	141,394	129,538	109,789	99,358	114,471	124,007	9,536	8.3%
Rent ¹	11,508	0	0	0	0	0	0	
Less Intrafund Rent	(11,508)	0	0	0	0	0	0	
Repairs & Maintenance	32,704	4,711	41,356	10,376	9,575	9,757	182	1.9%
Purchased Services	980	410	0	5,540	4,513	4,599	86	1.9%
Communications	204	225	0	0	0	0	0	
Supplies	46,182	50,685	15,715	49,686	472	481	9	1.9%
Statewide Indirect Costs	32,607	13,849	8,093	11,413	16,506	16,820	314	1.9%
Other Operating Expenses	0	9,015	0	67	0	0	0	
Total Operating Expenses	254,072	208,433	174,953	176,440	145,537	155,663	10,126	7.0%
Net Income (Loss)	22,249	14,494	23,679	41,177	(13,399)	(23,274)	(9,875)	
Adjustments for Intrafund Transactions	(10,974)	172	177	2,525	239	239	0	
Increase (Decrease) in Retained Earnings	11,276	14,666	23,856	43,702	(13,161)	(23,036)	(9,875)	
Beginning Retained Earnings	107,226	118,502	131,600	155,456	198,880	185,719	(13,162)	
Prior Period Adjustment		(1,568)		(278)				
Ending Retained Earnings	118,502	131,600	155,456	198,880	185,719	162,684	(23,035)	

¹Beginning FY 2010, intrafund rent is no longer charged to ROJ.

FY 2014 SWIFT SPENDING PLAN

**MINNESOTA DEPARTMENT OF ADMINISTRATION
REPAIR AND OTHER JOBS (ROJ)
FOR FISCAL YEAR 2014**

		Fund 5400 FinDept ID G0234240
	SWIFT	<u>ROJ</u>
Revenue Description	Account	
ROJ Sales*	670029	\$132,389
 Expense Description		
Salaries and Benefits	41000	122,977
Overtime/Premium	41050	158
Other Benefits	41070	872
Repairs & Maintenance	41500	9,757
Purchased Services	41130	4,599
Supplies	41300	481
Statewide Indirect Costs	42010	<u>16,820</u>
Total		<u><u>\$155,663</u></u>

*Excludes intrafund sales

No IT budget for ROJ

Rate Comparison

**MINNESOTA DEPARTMENT OF ADMINISTRATION
REPAIR AND OTHER JOBS (ROJ)
FOR FISCAL YEAR 2014**

<u>Description</u>	<u>FY13 Rate</u>	Proposed <u>FY14 Rate</u>	<u>Inc/(Dec)</u>
Labor - Regular	\$65.50	\$65.50	\$0.00
Labor - Premium	\$78.60	\$78.60	\$0.00
Signature Keys	\$5.00	\$5.00	\$0.00
Other Keys	\$1.10	\$1.10	\$0.00

STATE OF MINNESOTA
 PLANT MANAGEMENT DIVISION FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
 FOR THE YEAR ENDED JUNE 30, 2012

3/11/2013
 Unaudited

	Fund Total	Leases	Materials Transfer	Resource Recovery	Repair and Other Jobs
OPERATING REVENUES					
Leases	60,342,778.20	60,342,778.20	-	-	-
Materials Transfer	113,868.47	-	113,868.47	-	-
Repair and Other Jobs	217,617.03	-	-	-	217,617.03
Resource Recovery	-	-	-	-	-
Other	1,286,942.12	1,286,942.12	-	-	-
Total Operating Revenues	61,961,205.82	61,629,720.32	113,868.47	-	217,617.03
OPERATING EXPENSES					
Salaries and Benefits	12,987,301.24	12,790,853.67	97,089.84	-	99,357.73
Utilities - Electric	5,629,934.26	5,629,934.26	-	-	-
Utilities - Water and Sewage	319,775.35	319,775.35	-	-	-
Utilities - District Heat	1,531,146.62	1,531,146.62	-	-	-
Utilities - District Cooling	846,383.34	846,383.34	-	-	-
Utilities - Gas for Heating	249,451.20	249,451.20	-	-	-
Utilities - Other	245,795.47	245,795.47	-	-	-
Repairs and Maintenance	1,952,855.92	1,942,479.53	-	-	10,376.39
Maintenance and Leaseholds	930,979.01	930,979.01	-	-	-
Professional and Technical	161,885.75	161,874.99	10.76	-	-
Communications	89,684.27	89,605.52	78.75	-	-
Supplies and Materials	1,695,585.79	1,638,632.86	7,267.41	-	49,685.52
Purchased Services	390,444.83	373,780.83	11,124.00	-	5,540.00
Administrative and Trustee Fees	84,687.33	84,687.33	-	-	-
Insurance	466,417.00	465,669.00	748.00	-	-
Indirect Costs	712,914.00	682,363.00	19,138.00	-	11,413.00
Depreciation	394,426.74	375,391.83	19,034.91	-	-
Amortization	88,972.80	88,972.80	-	-	-
Other Expense	334,164.80	334,097.62	-	-	67.18
Total Operating Expenses	29,112,805.72	28,781,874.23	154,491.67	-	176,439.82
OPERATING INCOME (LOSS)	32,848,400.10	32,847,846.09	(40,623.20)	-	41,177.21
NONOPERATING REVENUES (EXPENSES)					
Rent Rebate Expense	-	-	-	-	-
Gain (Loss) on Capital Assets	5,023.82	8,684.10	(3,660.28)	-	-
Total Nonoperating Revenues (Expenses)	5,023.82	8,684.10	(3,660.28)	-	-
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	32,853,423.92	32,856,530.19	(44,283.48)	-	41,177.21
TRANSFERS AND CONTRIBUTIONS					
Capital Contributions	-	-	-	-	-
Building Bond Interest Transfer Out	(4,284,965.00)	(4,284,965.00)	-	-	-
Building Depreciation Transfer Out	(9,971,052.00)	(9,971,052.00)	-	-	-
Debt Service Principal Transfer Out	(6,326,059.86)	(6,326,059.86)	-	-	-
Debt Service Interest Transfer Out	(6,469,430.32)	(6,469,430.32)	-	-	-
Building Replacement Fund Transfer Out	(603,670.00)	(603,670.00)	-	-	-
Total Transfers and Contributions	(27,655,177.18)	(27,655,177.18)	-	-	-
CHANGE IN NET ASSETS	5,198,246.74	5,201,353.01	(44,283.48)	-	41,177.21
Adjustments for Intrafund Transactions (see below)	-	1,713.44	(4,238.71)	-	2,525.27
INCREASE (DECREASE) IN RETAINED EARNINGS	5,198,246.74	5,203,066.45	(48,522.19)	-	43,702.48
RETAINED EARNINGS, BEGINNING	25,175,002.04	24,887,213.84	124,613.47	7,719.05	155,455.68
Adjustments to Net Assets	(1,571,054.66)	(1,569,086.69)	(1,690.13)	-	(277.84)
RETAINED EARNINGS, ENDING	28,802,194.12	28,521,193.60	74,401.15	7,719.05	198,880.32
To account for Intrafund transactions, sales and expenses have been reduced as listed below:					
Sales	569,398.21	560,148.64	6,724.30	-	2,525.27
Expenses	569,398.21	558,435.20	10,963.01	-	-

STATE OF MINNESOTA
 PLANT MANAGEMENT DIVISION FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2012

3/11/2013
 Unaudited

	FY12 YTD	FY11 YTD
OPERATING REVENUES (Note 1)		
Leases	60,342,778.20	62,225,994.12
Materials Transfer	113,868.47	432,933.50
Repair and Other Jobs	217,617.03	198,632.49
Resource Recovery	0.00	30,133.31
Other	1,286,942.12	1,318,139.64
Total Operating Revenues	<u>61,961,205.82</u>	<u>64,205,833.06</u>
OPERATING EXPENSES (Note 1)		
Salaries and Benefits (Note 7)	12,987,301.24	13,820,003.25
Utilities - Electric	5,629,934.26	5,912,824.47
Utilities - Water and Sewage	319,775.35	385,814.93
Utilities - District Heat	1,531,146.62	1,775,456.96
Utilities - District Cooling	846,383.34	848,321.10
Utilities - Gas for Heating	249,451.20	478,679.19
Utilities - Other	245,795.47	205,109.00
Repairs and Maintenance	1,952,855.92	1,668,044.43
Maintenance and Leasehold	930,979.01	777,491.28
Professional and Technical	161,885.75	252,111.86
Communications	89,684.27	127,700.27
Supplies and Materials	1,695,585.79	1,571,137.40
Purchased Services	390,444.83	375,281.74
Administrative and Trustee Fees	84,687.33	85,455.21
Insurance	466,417.00	519,729.00
Indirect Costs	712,914.00	834,616.00
Depreciation (Note 1)	394,426.74	368,830.54
Amortization	88,972.80	52,286.75
Other Expense	334,164.80	352,393.18
Total Operating Expenses	<u>29,112,805.72</u>	<u>30,411,286.56</u>
OPERATING INCOME (LOSS)	<u>32,848,400.10</u>	<u>33,794,546.50</u>
NONOPERATING REVENUES (EXPENSES)		
Rent Rebate Expense	0.00	(1,356,404.00)
Gain (Loss) on Capital Assets	5,023.82	10,145.60
Total Nonoperating Revenues (Expenses)	<u>5,023.82</u>	<u>(1,346,258.40)</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>32,853,423.92</u>	<u>32,448,288.10</u>
TRANSFERS AND CONTRIBUTIONS		
Capital Contributions (Note 2)	0.00	62,429.90
Building Bond Interest Transfer Out (Note 10)	(4,284,965.00)	(4,961,710.00)
Building Depreciation Transfer Out (Note 10)	(9,971,052.00)	(9,823,045.00)
Debt Service Principal (Note 11)	(6,326,059.86)	(6,091,538.02)
Debt Service Interest (Note 11)	(6,469,430.32)	(6,722,035.88)
Building Replacement Fund Transfer Out (Note 12)	(603,670.00)	(603,670.00)
Total Transfers and Contributions	<u>(27,655,177.18)</u>	<u>(28,139,569.00)</u>
CHANGE IN NET ASSETS	<u>5,198,246.74</u>	<u>4,308,719.10</u>
NET ASSETS, BEGINNING	25,748,308.72	21,296,434.35
Adjustment to Net Assets (Note 13)	(1,571,054.66)	143,155.27
NET ASSETS, ENDING (Note 14)	<u>29,375,500.80</u>	<u>25,748,308.72</u>

STATE OF MINNESOTA
 PLANT MANAGEMENT DIVISION FUND 5400
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2012

3/11/2013
 Unaudited

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	59,780,728.46
Receipts from Other Revenue	1,293,729.88
Payments to Suppliers for Goods and Services	(16,761,153.38)
Payments to Employees	(13,722,968.61)
Net Cash Provided by (Used for) Operating Activities	<u>30,590,336.35</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Operating Transfers In (Out) Building Bond Interest	(4,284,965.00)
Operating Transfers In (Out) Building Depreciation	(9,971,052.00)
Debt Service Principal	(6,326,059.86)
Debt Service Interest	(6,469,430.32)
Operating Transfers In (Out) Bld Replacement Fund	(603,670.00)
Net Cash Provided by (Used for) NonCapital Financing Activities	<u>(27,655,177.18)</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Investments in Capital Assets	(1,135,782.60)
Proceeds from Disposal of Capital Assets	28,000.60
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(1,107,782.00)</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	1,827,377.17
Cash and Cash Equivalents, Beginning	<u>23,695,405.65</u>
Cash and Cash Equivalents, Ending	<u>25,522,782.82</u>

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

Operating Income (Loss)	<u>32,848,400.10</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	394,426.74
Amortization	88,972.80
(Increase) Decrease in Accounts Receivable	(886,747.48)
(Increase) Decrease in Inventory	22,387.54
Increase (Decrease) in Accounts Payable	(1,221,055.07)
Increase (Decrease) in Salaries and Benefits Payable	(526,682.05)
Increase (Decrease) in Compensated Absences	(172,257.98)
Increase (Decrease) in OPEB Obligation	(36,727.34)
Increase (Decrease) in Due to Other Funds	15,555.39
Increase (Decrease) in Other Current Liabilities	64,063.70
Total Adjustments	<u>(2,258,063.75)</u>
Net Cash Provided by (Used for) Operating Activities	<u>30,590,336.35</u>

Noncash Investing, Capital and Financing Activities

Accrual of Building Improvements as an Investment in Capital Assets	453,453.20
---	------------

PLANT MANAGEMENT DIVISION FUND 5400
 PLANT MANAGEMENT DIVISION FUND 820
 BUDGET TO ACTUAL COMPARISON
 FOR THE YEAR ENDED JUNE 30, 2012

3/11/2013
 Unaudited

	BUDGET YTD	ACTUAL YTD	VARIANCE YTD
OPERATING REVENUES			
Leases	60,093,463.00	60,342,778.20	249,315.20
Materials Transfer	488,330.00	113,868.47	(374,461.53)
Repair and Other Jobs	171,243.00	217,617.03	46,374.03
Resource Recovery	0.00	0.00	0.00
Other	1,354,014.00	1,286,942.12	(67,071.88)
Total Operating Revenues	<u>62,107,050.00</u>	<u>61,961,205.82</u>	<u>(145,844.18)</u>
OPERATING EXPENSES			
Salaries and Benefits	14,018,226.00	12,987,301.24	1,030,924.76
Utilities - Electric	6,341,340.00	5,629,934.26	711,405.74
Utilities - Water and Sewage	444,770.00	319,775.35	124,994.65
Utilities - District Heat	2,120,324.00	1,531,146.62	589,177.38
Utilities - District Cooling	1,017,897.00	846,383.34	171,513.66
Utilities - Gas for Heating	681,870.00	249,451.20	432,418.80
Utilities - Other	248,544.00	245,795.47	2,748.53
Repairs and Maintenance	1,917,353.00	1,952,855.92	(35,502.92)
Maintenance and Leasehold	2,650,000.00	930,979.01	1,719,020.99
Professional and Technical	205,573.00	161,885.75	43,687.25
Communications	145,409.00	89,684.27	55,724.73
Supplies and Materials	2,098,816.00	1,695,585.79	403,230.21
Purchased Services	210,991.00	390,444.83	(179,453.83)
Administrative and Trustee Fees	86,799.00	84,687.33	2,111.67
Insurance	529,845.00	466,417.00	63,428.00
Indirect Costs	1,050,528.00	712,914.00	337,614.00
Depreciation	175,160.00	394,426.74	(219,266.74)
Amortization	0.00	88,972.80	(88,972.80)
Other Expense	367,542.00	334,164.80	33,377.20
Total Operating Expenses	<u>34,310,987.00</u>	<u>29,112,805.72</u>	<u>5,198,181.28</u>
OPERATING INCOME (LOSS)	<u>27,796,063.00</u>	<u>32,848,400.10</u>	<u>5,052,337.10</u>
NONOPERATING REVENUES (EXPENSES)			
Rent Rebate Expense	0.00	0.00	0.00
Gain (Loss) on Capital Assets	0.00	5,023.82	5,023.82
Total Nonoperating Revenues (Expenses)	<u>0.00</u>	<u>5,023.82</u>	<u>5,023.82</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>27,796,063.00</u>	<u>32,853,423.92</u>	<u>5,057,360.92</u>
TRANSFERS AND CONTRIBUTIONS			
Capital Contributions	0.00	0.00	0.00
Building Bond Interest Transfer Out	(4,284,963.00)	(4,284,965.00)	(2.00)
Building Depreciation Transfer Out	(9,971,052.00)	(9,971,052.00)	0.00
Debt Service Principal Transfer Out	(5,470,236.00)	(6,326,059.86)	(855,823.86)
Debt Service Interest Transfer Out	(6,850,116.00)	(6,469,430.32)	380,685.68
Building Replacement Fund Transfer Out	(596,412.00)	(603,670.00)	(7,258.00)
Total Transfers and Contributions	<u>(27,172,779.00)</u>	<u>(27,655,177.18)</u>	<u>(482,398.18)</u>
CHANGE IN NET ASSETS	<u>623,284.00</u>	<u>5,198,246.74</u>	<u>4,574,962.74</u>

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

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

Reporting Entity:

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 available in SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY12.

The Leases activity is supported by various public and private entity rent payments for office, production, and storage space. Revenue is recognized monthly in accordance with lease agreements. Materials Transfer, Repair and Other Jobs (ROJ) revenue is recognized when earned. No allowance is made for doubtful accounts. Other revenue consists primarily of the sale of electrical power usage above and beyond the scope of the lease agreements. Expenses are based on data received from SWIFT and the accrual of products/services in which payment has not been made. PMD maintains an inventory of supplies for cleaning and maintenance work. Inventory valuations are provided by PMD and maintained on a perpetual basis.

Janitorial Services merged operations with Leases on July 1, 2010. The Resource Recovery Program ceased operations on September 3, 2010. Materials Transfer ceased operations on October 31, 2011.

Basis of Accounting:

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

Capital assets, which include land, buildings, equipment, intangible assets, and internally generated computer software (IGCS) are reported in the financial statements. Capital assets are defined as assets with an initial, unit cost of more than \$5,000 for equipment, \$30,000 for intangible assets and IGCS, and \$300,000 for buildings. Capital assets are recorded at cost or, for donated assets, at fair market value at the date of acquisition. Land and buildings are reported separately in the state's governmental fund in the Comprehensive Annual Financial Report (CAFR).

Capital assets are depreciated using the straight-line method with no salvage value based on the following useful lives: 17-30 years for building improvements, 5 years for office equipment, 6 years for new vehicles, 4 years for used vehicles and related accessories, 10 years for furniture, electric vehicles, and other equipment.

Changes in Classification:

In FY10, depreciation of equipment and the depreciation of building improvements were reported separately. In FY11, the reporting of depreciation for equipment and building improvements has been combined.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

PMD derives its operating authority from Minnesota Statute 16B.48.

<u>Legislation</u>	<u>Amount</u>	<u>Description</u>
YR 79 Chp 333, Sec 56, Subd 1(a)	37,000.00	Restricted contribution from the General Fund for Central Maintenance, 1979
YR 79 Chp 333, Sec 56, Subd 1(a)	46,000.00	Restricted contribution from the General Fund for Materials Transfer, 1979
YR 85 Chp 13, Sec 17	1,250,000.00	Contribution from the General Fund
YR 85 Chp 13, Sec 17	(146,750.00)	Transferred to Public Safety, Capitol Security Division, March 31, 1986
	(141,400.00)	Unallotment process due to budget restrictions, May 1986
	146,750.00	Capitol Security returned funds to operations, July 1987
YR 89 Chp 335, Art 1, Sec 15	(792,000.00)	Transferred to Print Communications Division, July 1, 1989
	(153,486.00)	Returned to General Fund due to FY03 budget reduction
Total General Fund Contributions	246,114.00	
	14,333.00	Materials Transfer established in FY82 as internal service fund;
	10,717.00	all assets considered a general fund contribution at book value
	239,712.78	Capital asset donation from Ford Motor Company, January 1986
	62,429.90	Capital equipment, 1986
Total Contributed Capital	573,306.68	Capital asset contribution from Resource Recovery, September 30, 2010

3. CAPITAL ASSETS

	<u>Balance 7/1/11</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/12</u>
Building Improvements	8,360,251.01	1,556,181.66	(65,478.56)	9,850,954.11
Equipment	1,661,066.17	36,468.47	(346,053.89)	1,351,480.75
Software	355,891.12	-	-	355,891.12
Total Capital Assets	10,377,208.30	1,592,650.13	(411,532.45)	11,558,325.98

Accumulated Depreciation/Amortization for:

Building Improvements	(3,405,625.35)	(321,169.66)	2,664.86	(3,724,130.15)
Equipment	(1,390,442.15)	(73,857.75)	318,528.32	(1,145,771.58)
Software	(52,286.75)	(88,972.80)	-	(141,259.55)
Total Accumulated Depr/Amort	(4,848,354.25)	(484,000.21)	321,193.18	(5,011,161.28)

4. RETAINAGE PAYABLE

The total retainage payable for FY12 is \$134,734.71. Of this amount, Lease Maintenance and Leasehold capital projects total \$53,453.20. The remaining \$81,281.51 represents Lease operating expenses for \$80,301.53 and \$979.98 for Lease Maintenance and Leasehold expenses. The retainage of these projects is 5% of the value of completed work to date.

The total retainage payable for FY11 is \$45,164.81. Of this amount, Lease Maintenance and Leasehold capital projects total \$27,947.00. The remaining \$17,217.81 represents Lease operating expenses for \$5,300.31 and \$11,917.50 for Lease Maintenance and Leasehold expenses. The retainage of these projects is 5% of the value of completed work to date.

5. RENT REBATE PAYABLE

FY12 shows a balance of \$1,583,596.00. This represents a one-time rebate given to tenants in buildings in which retained earnings balance is being reduced.

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 7/01/11	176,729.06	1,364,272.87
Increase	-	-
Decrease	(10,603.11)	(161,654.87)
Ending Balance 6/30/12	<u>166,125.95</u>	<u>1,202,618.00</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. For FY12, the cost of the benefits is \$18,256.69.

8. 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 (OPEI) expenses and related liabilities.

Beginning Balance 7/01/11	230,155.14
Increase	-
Decrease	(36,727.34)
Ending Balance 6/30/12	<u>193,427.80</u>

9. DUE TO OTHER FUNDS

FY11 shows a balance of (\$15,555.39). This is an amount owed to Parking.

10. BUILDING BOND INTEREST AND BUILDING DEPRECIATION

PMD does not own the state buildings from which lease revenue is collected. However, the lease rates include depreciation and bond interest on these buildings. The money collected for building depreciation and bond interest is transferred to the general, special revenue, and trunk highway funds.

11. DEBT SERVICE

In December 2005, the State of Minnesota began a 22 year basic lease purchase agreement for the lease/purchase of the Andersen and Freeman buildings. The Plant Management Division, representing the Department of Administration as lessee, collects the lease revenues from the debt service bond principal and interest payments. PMD made the first principal and interest payment during the second quarter of FY06. The lease commenced December 1, 2005 and the terms of the contract will be fulfilled December 1, 2027 when the final bond principal and interest payment is made. At that time, the State of Minnesota may elect to purchase the buildings for a sum of \$1.00 per building.

12. BUILDING REPLACEMENT FUND

Beginning in the 1st quarter of FY08, per M.S.16B.24 Subd 5E, PMD made transfers of appropriation to two special revenue funds. These funds were established to provide for future repair and replacement to the Andersen and Freeman buildings. These transfers will continue quarterly on an on-going basis until the state acquires title to these buildings and the accounts are subsequently abolished with the remaining funds transferred to the Facilities Repairs and Replacement (FR&R) Fund.

13. ADJUSTMENTS TO NET ASSETS

In FY12, the sum of prior period adjustments total (\$1,571,054.66). These adjustments include (\$1,583,596.00) to correct an understatement to Leases Rent Rebate Payable, \$64,236.50 to correct an overstatement to Leases revenue, (\$158.56) to correct an understatement to ROJ revenue, (\$600.67) to correct an overstatement to equipment depreciation, \$2,664.86 to correct an understatement to building depreciation, \$20,568.83 to correct an understatement to equipment, (\$54,686.06) to correct an overstatement to building improvements, (\$4,548.79) to correct an overstatement to the loss of sale of assets, \$1,961.41 corrected an overstatement to salaries payable, (\$3,731.00) corrected an overstatement to Leases repairs, (\$1,470.00) corrected an overstatement to Leases professional technical services, (\$6,736.20) corrected an overstatement to Leases purchased services, (\$172.20) corrected an overstatement to Leases communications, (\$6,706.78) corrected an overstatement to Leases supplies, and \$1,920.00 corrected an understatement to M&L expense.

13. ADJUSTMENTS TO NET ASSETS (continued)

In the 4th quarter of FY11, prior period adjustments of \$56,401.81 were made. These adjustments included \$59,430.09 to correct an understatement to building improvements, \$593.02 to correct an understatement to Leases revenue, and an adjustment for (\$3,621.30) to correct an overstatement to salaries. During the 3rd quarter of FY11, a prior period adjustment of (\$681.20) was made to correct an adjustment in the 2nd quarter for building improvements that should have been made to Facilities Repair and Replacement. During the 2nd quarter of FY11, a prior period adjustment of \$681.20 was necessary to correct an understatement to building improvements. In the 1st quarter of FY11, prior period adjustments of \$86,753.46 were made. These adjustments included \$133,300.26 to correct an understatement to building improvements, (\$32,946.66) to correct an understatement of accumulated depreciation related to the building improvements, and a \$77.19 adjustment to capita assets to reconcile to internal detailed asset reports. In addition, (\$3,497.21) corrected an overstatement to Leases repairs, (\$1,768.00) corrected an overstatement to Leases professional technical services, (\$10.84) corrected an overstatement to Leases purchased services, (\$3,796.89) corrected an overstatement to Leases communications, (\$3,288.25) corrected an overstatement to Leases supplies, and (\$1,785.13) corrected an overstatement to Materials Transfer supplies. These adjustments were necessary due to incorrect coding. Also, a prior period adjustment was necessary to correct understated Leases revenue for \$468.99. The sum of prior period adjustments for FY11 total \$143,155.27

14. 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	6,093,711.50
Unrestricted Net Assets	<u>23,281,789.30</u>
Total Net Assets	<u>29,375,500.80</u>

Schedule of Retained Earnings

	<u>FY12</u>
Beginning Retained Earnings	25,175,002.04
Net Income (Loss)	5,198,246.74
Adjustments to Net Assets (Note 13)	<u>(1,571,054.66)</u>
Ending Retained Earnings	28,802,194.12

Add: Capital Contributions (Note 2)	<u>573,306.68</u>
Reconciliation to Total Assets	<u>29,375,500.80</u>

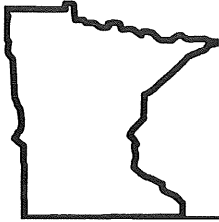
15. EXTRAORDINARY ITEM

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.

STATE OF MINNESOTA
 PLANT MANAGEMENT DIVISION FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
 FOR THE YEAR ENDED JUNE 30, 2012

3/11/2013
 Unaudited

	Fund Total	Leases	Materials Transfer	Resource Recovery	Repair and Other Jobs
OPERATING REVENUES					
Leases	60,342,778.20	60,342,778.20	-	-	-
Materials Transfer	113,868.47	-	113,868.47	-	-
Repair and Other Jobs	217,617.03	-	-	-	217,617.03
Resource Recovery	-	-	-	-	-
Other	1,286,942.12	1,286,942.12	-	-	-
Total Operating Revenues	61,961,205.82	61,629,720.32	113,868.47	-	217,617.03
OPERATING EXPENSES					
Salaries and Benefits	12,987,301.24	12,790,853.67	97,089.84	-	99,357.73
Utilities - Electric	5,629,934.26	5,629,934.26	-	-	-
Utilities - Water and Sewage	319,775.35	319,775.35	-	-	-
Utilities - District Heat	1,531,146.62	1,531,146.62	-	-	-
Utilities - District Cooling	846,383.34	846,383.34	-	-	-
Utilities - Gas for Heating	249,451.20	249,451.20	-	-	-
Utilities - Other	245,795.47	245,795.47	-	-	-
Repairs and Maintenance	1,952,855.92	1,942,479.53	-	-	10,376.39
Maintenance and Leaseholds	930,979.01	930,979.01	-	-	-
Professional and Technical	161,885.75	161,874.99	10.76	-	-
Communications	89,684.27	89,605.52	78.75	-	-
Supplies and Materials	1,695,585.79	1,638,632.86	7,267.41	-	49,685.52
Purchased Services	390,444.83	373,780.83	11,124.00	-	5,540.00
Administrative and Trustee Fees	84,687.33	84,687.33	-	-	-
Insurance	466,417.00	465,669.00	748.00	-	-
Indirect Costs	712,914.00	682,363.00	19,138.00	-	11,413.00
Depreciation	394,426.74	375,391.83	19,034.91	-	-
Amortization	88,972.80	88,972.80	-	-	-
Other Expense	334,164.80	334,097.62	-	-	67.18
Total Operating Expenses	29,112,805.72	28,781,874.23	154,491.67	-	176,439.82
OPERATING INCOME (LOSS)	32,848,400.10	32,847,846.09	(40,623.20)	-	41,177.21
NONOPERATING REVENUES (EXPENSES)					
Rent Rebate Expense	-	-	-	-	-
Gain (Loss) on Capital Assets	5,023.82	8,684.10	(3,660.28)	-	-
Total Nonoperating Revenues (Expenses)	5,023.82	8,684.10	(3,660.28)	-	-
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	32,853,423.92	32,856,530.19	(44,283.48)	-	41,177.21
TRANSFERS AND CONTRIBUTIONS					
Capital Contributions	-	-	-	-	-
Building Bond Interest Transfer Out	(4,284,965.00)	(4,284,965.00)	-	-	-
Building Depreciation Transfer Out	(9,971,052.00)	(9,971,052.00)	-	-	-
Debt Service Principal Transfer Out	(6,326,059.86)	(6,326,059.86)	-	-	-
Debt Service Interest Transfer Out	(6,469,430.32)	(6,469,430.32)	-	-	-
Building Replacement Fund Transfer Out	(603,670.00)	(603,670.00)	-	-	-
Total Transfers and Contributions	(27,655,177.18)	(27,655,177.18)	-	-	-
CHANGE IN NET ASSETS	5,198,246.74	5,201,353.01	(44,283.48)	-	41,177.21
Adjustments for Intrafund Transactions (see below)	-	1,713.44	(4,238.71)	-	2,525.27
INCREASE (DECREASE) IN RETAINED EARNINGS	5,198,246.74	5,203,066.45	(48,522.19)	-	43,702.48
RETAINED EARNINGS, BEGINNING	25,175,002.04	24,887,213.84	124,613.47	7,719.05	155,455.68
Adjustments to Net Assets	(1,571,054.66)	(1,569,086.69)	(1,690.13)	-	(277.84)
RETAINED EARNINGS, ENDING	28,802,194.12	28,521,193.60	74,401.15	7,719.05	198,880.32
To account for Intrafund transactions, sales and expenses have been reduced as listed below:					
Sales	569,398.21	560,148.64	6,724.30	-	2,525.27
Expenses	569,398.21	558,435.20	10,963.01	-	-



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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 34.a

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

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

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

How Rates are Computed

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

STATE OF MINNESOTA
 FY2013 SWCAP
 MN.IT SERVICES
 AS OF 06/30/2013
 (In Thousands)

RATE CATEGORY	R.E. BEG. BAL. @ 06/30/2012	ADJUSTMENT TO BALANCE FOR FEDERAL REPAYMENT FOR FY12 EXCESS ALLOWABLE RESERVE (EXCESS FUND BAL.)	ADJUSTED R.E. BALANCE @ 06/30/2012 - ALLOWABLE RESERVE (COL. 1)	REVENUE				OPERATING EXPENSES			COST
				ACTUAL BILLED REVENUE FROM CUSTOMERS (COL. 2)	NON-OP REVENUE (COL. 3)	LESS: REBATE (COL. 4)	ADJUSTED REVENUE (COL. 5)	DIRECT COST BY SERVICE (COL. 6)	ALLOCATED EXPENSES (COL. 7)	O/H EXPENSES (COL. 8)	N/O EXPENSES (COL. 9)
								(COL. 2+3-4)			
MANAGED SERVICES											
Hosting Services	\$8,206	(\$3,779)	\$4,426	\$36,652	\$5		\$36,657	\$23,295	\$3,965	\$2,740	\$1,505
Data Management (Storage)	\$5,056	(\$4,264)	\$792	\$8,653	\$20		\$8,673	\$4,125	\$1,003	\$517	\$1,284
TELECOMMUNICATIONS											
WAN Services	\$3,781	(\$998)	\$2,783	\$19,623	\$19		\$19,642	\$14,118	\$2,393	\$1,197	\$307
Contracted Telecom Services	\$2,647	(\$808)	\$1,839	\$10,695	\$0		\$10,695	\$8,661	\$1,371	\$201	\$3
IP Services	\$825		\$825	\$6,277	\$6		\$6,283	\$4,754	\$1,384	\$445	\$22
ENTERPRISE APPLICATIONS											
Workplace Services	(\$12,555)		(\$12,555)	\$6,564	\$0		\$6,565	\$8,009	\$4,063	\$1,213	\$5
Business Process Management	(\$4,573)		(\$4,573)	\$698	\$0		\$698	\$1,079	\$530	\$162	\$0
BUSINESS SERVICES											
Customer Project Services	(\$11,323)		(\$11,323)	\$4,539	\$200		\$4,738	\$5,067	\$116	\$0	\$1
GRAND TOTAL	(\$7,937)	(\$9,850)	(\$17,786)	\$93,700	\$251	\$0	\$93,951	\$69,108	\$14,825	\$6,473	\$3,127
	(a)		(j)	(b)	(c-1) (c-2)	(d)	(e)	(f)	(f)	(f)	(g)

COMMENTS/FOOTNOTES:

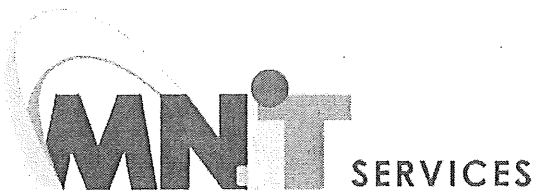
- (a) R.E. Beginning Balance @ 6/30/12 - Ties to calculated FY2012 Total Ending Balance balance by product line from Column 16 (after adjustment to FY2012 beginning balance for federal repayment FY11)
- (b) Actual Billed Revenue by Customer - Actual billed amount from FY2013 Revenue by Customer Report
- (c-1) Non-Operating Revenues - Includes Interest Revenue of \$37,173, Transfers-In of \$199,677 representing MNGEO's retained earnings transferred from the Dept. of Administration, and Gain on Disposal of Capital Assets of \$13,710
- (c-2) Excluded from Non-Operating Revenues for the purpose of Federal Liability calculations, are Transfers-In of \$1,477,603 and Other Non-Operating Revenues of \$283,333. These dollars represent General Fund IT account savings that were transferred to our 5500 Fund from Agency's IT budgets. We are excluding this income from our liability calculations on the basis that these dollars came from the General Fund and therefore have no federal dollars associated with them.
- (d) Less: Rebate - No customer rebate was issued in FY2013.
- (e) Adjusted Revenue - Actual Billed Revenue (Customer) adjusted for any non-operating revenue and rebate given.
- (f) Operating Expenses - Total Service Expenses (Direct, Allocated and Overhead) Less Interest Expenses
- (g) Non-Operating Expenses - Includes Interest Expense of \$121,000, Federal Liability Payment of \$2,982,909 and Transfers-Out of \$23,000
- (h) Unallowable Expenditures - Includes the Federal Liability Payment to the Health and Human Services Department for FY11 in the amount of \$2,961,460 plus interest of \$21,449 totalling \$2,982,909 which occurred on 9/26/2012
- (i) Imputed Interest Earnings on Monthly Avg. Cash Balance at State's Treasury Avg. Rate of Return (6.274%)
- (j) Adjusts R.E. BEG. BAL. to FY12 Allowable Retained Earnings due to federal payback of \$3,796,464 on 11/26/2013 for FY12 per OMB Circular A-87

STATE OF MINNESOTA
 FY2013 SWCAP
 MN.IT SERVICES
 AS OF 06/30/2013
 (In Thousands)

	TOTAL COST	UNALLOWABLE EXPENDITURES	ADJUSTED COST	NET CHANGE IN ASSETS	R.E. ENDING BALANCE @ 06/30/2013	(1/2 R.E.) IMPUTED INTEREST	TOTAL ENDING BALANCE	ALLOWABLE RESERVE (60 DAY W/C)	06/30/2013 EXCESS FUND BALANCE	DEPRECIATION & AMORTIZATION FY13
RATE CATEGORY	(COL. 10)	(COL. 11)	(COL. 12)	(COL. 13)	(COL. 14)	(COL. 15)	(COL. 16)	(COL. 17)	(COL. 18)	(COL. 19)
	(COL. 6+7+8+9)		(COL. 10-11)	(COL. 5-12)	(COL. 1+5-12)	(1/2 OF COL. 14+1) *6.274%	(COL. 14+15)	(COL. 12-19)/6	(COL. 16-17)	
MANAGED SERVICES										
Hosting Services	\$31,505	\$1,480	\$30,025	\$6,633	\$11,059	\$486	\$11,545	\$4,871	\$6,673	\$797
Data Management (Storage)	\$6,928	\$1,262	\$5,667	\$3,006	\$3,798	\$144	\$3,942	\$802	\$3,140	\$856
TELECOMMUNICATIONS										
WAN Services	\$18,015	\$241	\$17,774	\$1,868	\$4,650	\$233	\$4,883	\$2,693	\$2,190	\$1,613
Contracted Telecom Services	\$10,236		\$10,236	\$459	\$2,298	\$130	\$2,428	\$1,706	\$722	\$0
IP Services	\$6,606		\$6,606	(\$323)	\$502	\$42	\$544	\$1,011	(\$467)	\$540
ENTERPRISE APPLICATIONS										
Workplace Services	\$13,289		\$13,289	(\$6,724)	(\$19,279)	(\$999)	(\$20,277)	\$2,191	(\$22,468)	\$144
Business Process Management	\$1,771		\$1,771	(\$1,073)	(\$5,646)	(\$321)	(\$5,966)	\$254	(\$6,220)	\$249
BUSINESS SERVICES										
Customer Project Services	\$5,184		\$5,184	(\$446)	(\$11,770)	(\$724)	(\$12,494)	\$859	(\$13,353)	\$28
GRAND TOTAL	\$93,533	\$2,983	\$90,551	\$3,400	(\$14,386)	(\$1,009)	(\$15,395)	\$14,387	(\$29,782)	\$4,228
		(h)				(i)				

COMMENTS/FOOTNOTES:

- (a) R.E. Beginning Balance @ 6/30/12 - Ties to ca
- (b) Actual Billed Revenue by Customer - Actual bil
- (c-1) Non-Operating Revenues - Includes Interest
- (c-2) Excluded from Non-Operating Revenues for that were transferred to our 5500 Fund
- (d) Less: Rebate - No customer rebate was issued
- (e) Adjusted Revenue - Actual Billed Revenue (Cu
- (f) Operating Expenses - Total Service Expenses (I
- (g) Non-Operating Expenses - Includes Interest Ex
- (h) Unallowable Expenditures - Includes the Fede
- (i) Imputed Interest Earnings on Monthly Avg. Ca
- (j) Adjusts R.E. BEG. BAL. to FY12 Allowable Retain



July 18, 2013

Katharine Barondeau
Minnesota Management & Budget
400 Centennial Office Building
658 Cedar Street
St. Paul, MN 55155

Dear Katharine:

Per your request, enclosed is the revised FY14 MN.IT Central Rate Package that addresses your request for further information and clarification of our original rate package that was delivered on June 13, 2013.

We propose that the proposed FY14 rates be used to bill agencies effective August 1, 2013. FY13 rates would be used for July, 2013 billing.

In addition, we request a waiver to the Internal Service Rate Approval Policy No. 0108-01 that requires 30 day written notice to customers prior to implementing any rate increases. We cite the lack of materiality and billing logistics as justification for this request:

- As you know, rates were virtually unchanged. Only 4 services experienced rate increases with an overall net savings of \$203,000. No executive branch agency had an adverse impact of more than \$15,000 due to the rate increases.
- Even under ordinary circumstances, it is a significant endeavor to load service codes and rates into the billing system in preparation for the new fiscal year. The task of having to issue credits adds to the already heavy workload associated with IT consolidation accounting.

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 underline.

Tu Tong

Chief Financial Officer, MN.IT SERVICES

CC: Ms. Margaret Kelly, MMB
Mike Roelofs, MMB
Ed Valencia, MN.IT Services
Uma Venkat, MN.IT Services
Tony Rees, MN.IT Services

THIS PAGE LEFT INTENTIONALLY LEFT BLANK



Enterprise Technology Fund 5500

FY2014 Rate Package
Resubmitted July 17, 2013

Table of Contents

Table of Contents	2
Financial Data for Rate Package	3
Introduction	5
Scope of This Rate Package	5
Consolidation of Financial Resources	5
Tactical Plan	5
FY2013 Service Successes / Highlights	6
Areas of Growth	6
Service Level Agreements (SLA's)	6
EUCC	6
Web Content Management.....	6
IP Telephony and Contracted Telecom – Voice Mail.....	6
Mainframe	7
Data Center.....	7
Storage and Backups Services	7
Wide Area Network Service.....	7
Web Content Filtering	7
MINGEO	7
Financial and Administrative Successes and Challenges	7
Successes	7
Challenges.....	8
Proposed and Recently Enacted Legislation.....	9
Financial Strategies	9
Budget/Rate Process Improvements.....	9
Rate Package Assumptions	11
Changes in Revenue/Expenses	11
Revenue Budget	11
Enterprise Technology Fund (ETF) (Fund 5500)	11
Expense Budget	12
Explanation of significant variances-FY14 expenditures	13

Additional budget assumptions..... 14

Explanation of excess reserve issues..... 14

Relationship of rates/revenues to projected expenditures 15

Full-time Equivalentents (FTE)..... 15

Inflation 16

Description of Rate Computation17

Overview of Cost Allocation Model..... 17

Key Cost Model Components..... 17

 Service Reference Model..... 17

 Demand for Services..... 18

 Chart of Accounts 18

 Budget 18

 Internal/External Volumes 20

 Major Steps in the MN.IT Services Cost Model..... 20

Methods Used to Allocate Expenses to Cost Centers.....21

 IT Projects 22

Investments22

 FY2014 Capital Investments – Equipment..... 22

 Master Lease Funding..... 22

 Capital Investments – Software..... 22

Outstanding Loans.....23

 Master Lease Loan Program..... 23

The Organizational Structure for MN.IT Services, Central.....24

Financial Data for Rate Package

-Summary Rate Schedule FY14..... 26

-Operating Revenue and Expense Assumptions..... 28

-Rate Matrix by Product Line..... 29

-History and Pro forma Statement of Revenue, Expenses, and Net Assets..... 46

-Cash Flow Forecast..... 47

-5-year Historical Rate Schedule..... 48

-Customer Impact of Rate Changes..... 50

-Schedule of Outstanding Loans..... 53

-Capital Asset and Technology Purchases..... 54

-SWIFT Spending Plan..... 55

-Rate Schedule..... 56

-WAN Rate Appendix.....62

Introduction

The purpose of this document is to propose the rates to be billed in FY2014 for technology services provided centrally by MN.IT Services to executive branch agencies and all other Minnesota government customers

Scope of This Rate Package

MN.IT Services provides two basic kinds of IT services for the executive branch (and other Minnesota government customers) – those that are provided centrally and those unique services that are provided by the agency-based offices that serve individual agencies or groups of agencies.

This rate package addresses only centrally provided IT services. Unique, locally provided IT services are calculated for each individual agency and are not included here.

Although the rates in this package will apply to all executive branch agencies consistently, the methodology by which they will be invoiced to agencies will depend on whether or not the financial consolidation for IT budgets for an individual agency has occurred, a process that will take place in phases over FY14.

Consolidation of Financial Resources

The consolidation of financial resources is one of the last steps in the overall consolidation of information technology and is necessary in order for MN.IT Services to optimize IT services for the benefit of business. Long term savings and service improvements cannot be realized unless MN.IT can manage and leverage its own resources. IT finances in their current silos impede our ability to realize the intent of consolidation, which is to maximize core infrastructure efficiency in order to focus resources on business-value IT services.

The benefits to business for this approach are numerous:

- Agencies have increased visibility into the costs for individual services, and can make better budgeting decisions based on trends and forecasting
- Accountability for IT spending is increased through better service reporting
- Spending trend analysis can be used by MN.IT to target and schedule investments that lead to efficiencies and cost avoidance and result in lower service costs to agencies.

There are many complex issues that need to be addressed in consolidating the funding and purchasing for IT services under the broader IT consolidation initiative including, but not limited to, the following: federal compliance issues, billing systems, revision of cost allocation plans, and agency reporting requirements. In order to adequately address these issues, and to strike a balance between risk and reward, MN.IT Services has adopted a phased approach to the process of consolidating the finances for the State's IT spend in FY14. This transition over the course of FY14 and the beginning of FY15 will afford us the time necessary to ensure preparation of revised cost allocation plans, federal compliance and satisfaction of agency reporting requirements.

Tactical Plan

MN.IT Services developed a tactical plan in October 2012 to optimize core IT services within the executive branch's newly consolidated environment. The plan calls for the consolidation and redesign of core services into the MN.IT Cloud over the next several years. This plan outlined a roadmap of priorities, goals and milestones for the MN.IT Cloud over a 2-year period. The MN.IT Cloud under development has three major components:

- Hosting Services

- Infrastructure as a Service (IAAS)
- Platform as a Service (PAAS)
- Software as a Service (SAAS)
- End User Services - Work Station Management, Mobile Device Management, Voice
- Single Service Desk

Project teams consisting of staff from across MN.IT Services were formed to develop and implement the five stages of service development and implementation. There are currently ten project teams in operation. This will expand to eighteen during FY14. As part of the Tactical Plan, there are also initiatives in IT leadership and organizational support that are required in order to support the MN.IT Cloud service strategies.

As the Tactical Plan is implemented, the balance between centrally provided services and agency-based services will evolve.

FY2013 Service Successes / Highlights

Areas of Growth

Several MN.IT Services product areas have seen volume increases in FY2013. These include:

- Application Hosting
- Server
- Telecommunication
- Enterprise Unified Communication and Collaboration (EUCC)

Service Level Agreements (SLA's)

Service Level Agreements (SLAs) were generated for each of the executive branch agencies as of July 1, 2012. These agreements define services to be provided, service level expectations, and service cost estimates. These SLAs have been updated quarterly to reflect changes in service requirements and project scope changes. SLA management is being operationalized for regular monitoring and updating.

EUCC

The consumption of MN.IT's Enterprise Unified Collaborations and Communications (EUCC) services continues to grow, resulting in enhanced collaboration between the State, county and city organizations. The number of users accessing EUCC SharePoint grew by over 45% in the last year. The number of collaboration sites went from 131 to 163, an increase of 24%. Content migration tools were upgraded to support increased activity by new customers migrating to the service. EUCC Lync usage has tripled, enabling a new level of real-time communication.

Web Content Management

The use of Tridion for the State's dynamic web content management service continues to grow, including a visual "facelift" to the Minnesota State web portal at <http://mn.gov/>. Additional search capacity was added to support complex document searching and enhanced metadata-driven navigation. 28 agencies adopted Tridion in FY13 as their web content management system.

IP Telephony and Contracted Telecom – Voice Mail

A voicemail system conversion (from Octel to Unity) was completed in June 2013 for approximately 30,000 users. The conversion introduced Single Inbox and advanced messaging features for both Enterprise IP Telephony users, as well as a large part of Centrex contracted voice users.

Mainframe

A notice announcing the discontinuation of the State's mainframe shared service in June 2016 was sent out in December 2012; another discontinuation notice for z/Linux was sent out in April 2013 with an effective date of October 2014.

Data Center

MN.IT Services has been preparing its newly leased Tier III data center facility, which became available for occupancy April 1, 2013 and the compute for migrations of virtualized servers became available in June 2013. A migration plan is in place for the migration of agency workloads to the State's two enterprise data centers throughout FY14.

Storage and Backups Services

All server backups were migrated off of the Avamar solution and onto the Galaxy Enterprise disk-based solution. Three aging disk subsystems supporting the mainframe were replaced by a new single disk array in March of 2013.

Wide Area Network Service

MN.IT has completed the upgrade of the MNET backbone to 10Gbps which enables the network to support the continued increase in demand for bandwidth by MNET partners and has upgraded the capacity for all 87 State/County Collaboration Program connections to Gigabit or 100Mbps connections to support improved performance and opportunities for collaboration among participating state organizations and counties.

As part of the NE Middle Mile Fiber Project, MN.IT Services partnered with the Northeast Service Cooperative and has migrated 35 locations in Northeast Minnesota to dual-homed Gigabit Ethernet connections. Another 80 locations are slated for conversion in the coming months.

Web Content Filtering

An enterprise standard for web content filtering has been developed.

MNGEO

MN.IT Services has signed an agreement with Bing to provide additional mapping services for Minnesota government customers.

Financial and Administrative Successes and Challenges

Successes

IT Efficiency/Productivity - MN.IT Services recognizes the need to contribute to the State's overall financial success by providing high quality services and excellent customer service at reasonable rates. This rate package proposal reflects continued commitment to that goal. With IT consolidation, the scope of this endeavor will expand by reducing, over time, the enterprise-wide cost of IT services through purchasing savings, service consolidation and greater efficiencies. As IT services are consolidated and Service Level Agreements make costs more transparent, greater emphasis will be placed on service metrics and benchmarks in addition to attention to service rates.

IT FTE Transfer - During FY2013, MN.IT Services successfully implemented the administrative transfer of IT staff from executive branch agencies to MN.IT Services through SEMA4. This was a critical step in the IT consolidation process. The actual transfer of IT staff to the MN.IT payroll and associated funding will occur in stages in FY2014 in accordance with the phasing of IT financial consolidation.

Cost Allocation Model - In March 2013, MN.IT purchased a service costing model (Nicus M-PWR) that, when implemented, will provide IT service costing, budgeting, forecasting, and reporting. The initial phase of

implementation covers the generation of FY2014 service cost/rate development and the production of invoices for agencies. The follow-on phases will include actual reporting and interfacing the Nicus system with statewide financial systems, i.e. SWIFT, BPAS, and SEMA4.

HR Organization – An experienced HR director was loaned to MN.IT from DHS early in FY13 to build an HR organization capable of handling all staffing, recruitment, training, and other HR functions required by the new consolidated agency. A total of 19 staff were either hired or promoted in order to staff the new HR organization. Some of the significant HR achievements during the year include: Implementing an on-line Personnel Transaction Request (PTR) program, taking on employee relations, staffing and transaction support for all 2,000 MN.IT employees, creating a new employee orientation program, expanding recruitment and outreach activities, developing and coordinating manager and supervisor off-site and quarterly meetings, and the development of 25 new policies that are aligned with MN.IT's Strategic Plan.

Technology Grants Office - During FY13, MN.IT Services established the groundwork for an enterprise Technology Grants Office with two primary functions:

- Provide agencies with assistance in seeking and securing grant funding for projects with IT components.
- Provide a centralized review and approval process for IT components of both competitive and formula grant funded applications for projects executed in state agencies.

All projects and services, regardless of funding source, are to be planned and executed through the lens of the consolidated service delivery model.

Challenges

Space – MN.IT is effectively maxed out on space at the Centennial Office Building (COB). The near-term space situation is exacerbated by the need to move certain Capitol staff into COB at FY13 year end for the duration of the capitol renovation project. MN.IT is proposing to move ahead with additional nearby space at 444 Pine Street to accommodate tactical plan project teams and other support staff. In addition, MN.IT will be vacating space on the 5th floor, COB, on January 1, 2014 in order to accommodate certain Capitol staff who will be moving into a portion of COB 5th floor data center in May or June, 2014. MN.IT is actively working with the Department of Administration to develop a longer-term facilities strategy that meets future space requirements including the impact of service consolidation.

Retirement Bubble – Thirty-two percent of current MN.IT staff are age 55 or older, thereby producing a potential “brain drain” as senior IT staff retire. HR recruitment strategies are underway to extend outreach to universities and other available talent pools and to promote the attractiveness of working for the State of Minnesota.

Complexity – There is a high level of complexity involved with the consolidation of IT organizations across 68 agencies/boards. Complexities extend across many functional areas including, but not limited to, personnel, financial, facilities, systems and so forth. This level of complexity requires an integrated phased approach which has been the focus of the consolidation effort to date and the phasing of the Tactical Plan.

IT Consolidation Costs - The 2011 legislation requiring consolidation specifically did NOT allocate special dollars for the consolidation activity. Therefore, it is incumbent on MN.IT Services to absorb the costs through prioritization of internal resources and the reinvestment of initial savings that result from our centralization of common services and functions.

The first year's extraordinary consolidation costs have primarily been managed by the former – reprioritizing resources at MN.IT. All of the consolidation costs incurred to date relate to the services covered in this plan. None of the consolidation costs relate to generally funded activities such as State CIO and enterprise security (CISO). Our challenge in the next few years is to cover the more significant upcoming costs for redesigning and reorganizing service delivery without impacting end user costs. It is tricky, but doable, and is the first priority for reinvestment of savings and cost avoidance from any realized efficiencies.

Ultimately, however, we anticipate that agencies will benefit from the consolidation activity when it results in lower ongoing costs.

Proposed and Recently Enacted Legislation

As a result of action in the 2011 legislature, Minnesota Statutes 16E now requires that all executive branch IT infrastructure, operations and application staff whose primary work involves managing, supervising or providing administrative support to IT employees be centrally managed by the Office of MN.IT Services. Laws of Minnesota 2011, First Special Session chapter 10, article 4, Section 6 requires that "by July 1, 2013, the state chief information officer shall control and direct all information and telecommunication technology spending authorized under Minnesota Statutes, section 16E.016."

In addition, MS 16E.145 states that an "appropriation for a state agency information and telecommunications technology project must be made to the chief information officer. The chief information officer must manage and disburse the appropriation on behalf of the sponsoring state agency. Any appropriation for an information and telecommunications technology project made to a state agency other than the Office of MN.IT Services is transferred to the chief information officer." Per the rider language included in various omnibus budget bills passed in the 2013 Legislative Session, and as reflected in Laws of Minnesota 2013, chapter 142, article 3, section 23, appropriations for new IT projects will not be made directly to the State Chief Information Officer; however, appropriation riders delineate some upfront transfers of IT project funds from agencies to the State CIO (totaling roughly 17.5 \$million), and the remainder of IT costs for projects is required to be agreed upon between the agency and Office of MN.IT Services and transferred to the State Chief Information Officer, in accordance with MS 16E.145.

Lastly, cash flow assistance authority for Office of MN.IT Services was passed as part of Laws of Minnesota 2013, chapter 142, article 1, section 10. Under the new authority, Minnesota Management and Budget is authorized to provide cash flow assistance to Office of MN.IT Services of up to \$110,000,000 from statutory general funds and the special revenue for the purpose of managing revenue and expenditure differences during the initial phases of IT consolidation.

Financial Strategies

Consolidated Purchasing – During the latter half of FY2013, MN.IT expanded and strengthened its procurement staff in preparation for assuming all executive branch IT purchases effective July 1, 2013. An experienced state purchasing manager as well as eight additional buyers were hired to handle the increased volume of IT purchases. The scope of IT purchases was defined to include all major IT-related hardware, software, and professional/technical services. The EIOR requisition system was adopted and expanded upon through CPRS in order to be able to efficiently process IT purchase requests from agencies. The overall goal is to obtain purchasing savings through leveraging of enterprise-wide requirements.

IT Investment Strategies – In addition to capturing anticipated savings from consolidation activity, MN.IT has, in collaboration with MMB, identified and communicated funding/investment opportunities for state agencies to help us fund key enterprise and IT consolidation activities with end-of-biennium surplus dollars.

Cash Flow Strategy – Due to timing issues associated with the increased cash flow requirements of a much larger enterprise, MN.IT, with MMB's support, was able to obtain legislative approval for cash flow assistance of up to \$110 million line from statutory general funds and special revenue. It is anticipated that any funds drawn will be paid off by the end of the biennium (FY15).

Budget/Rate Process Improvements

Significant changes and improvements have been implemented as part of the FY14 planning and rate-setting process:

- A new cost allocation tool (Nicus M-PWR) is being used to arrive at FY14 service costs and rates. The model allows one to directly assign costs to services, applications and projects as well as to allocate infrastructure costs utilizing the most appropriate volume metric, e.g. Gb for storage/backup. The Nicus model is being used to generate rates for all MN.IT centrally provided services to executive branch and non-executive branch agencies. It will also be used to generate rates for locally provided MN.IT services for those agencies that have undergone financial consolidation (see above).
- Although the new model being used to calculate rates is more advanced and systematic than the former model, the basic methodology is similar in terms of assigning direct costs to services, and allocating indirect and overhead cost according to services according to an appropriate metric.
- Service Teams defined the most appropriate volume metric for the cost allocation model for each individual IT service in order to have a standard metric for services, applications and projects, regardless of whether they are delivered centrally or locally.
- A new chart of accounts (COA) was established in order to capture IT costs in the required "buckets". The chart of accounts is standard for the entire agency, including agency-based offices, but can be customized for the unique service costs of each individual agency-based office and the level of detail needed to track individual agency expenses.
- MN.IT Services utilized the FY14 Biennial Budget/FY13 Budget as a base for the FY14 Budget. The biennial budget was updated for current salaries/increases, contractual software increases, repairs and maintenance, and other major account classes. The MN.IT @ Central budget was scrutinized by executive management to prioritize expenses in keeping with the Tactical Plan.

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 FY2013 forecasted yearend and FY2014), are included in Section II of the rate package. The document is entitled *FY2014 Operating Revenue and Expense Assumptions for Rate Development*. The Statement of Revenues, Expenses, and Changes in Net Assets for Fiscal Year 2014 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 2013 yearend forecast to FY2014 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.

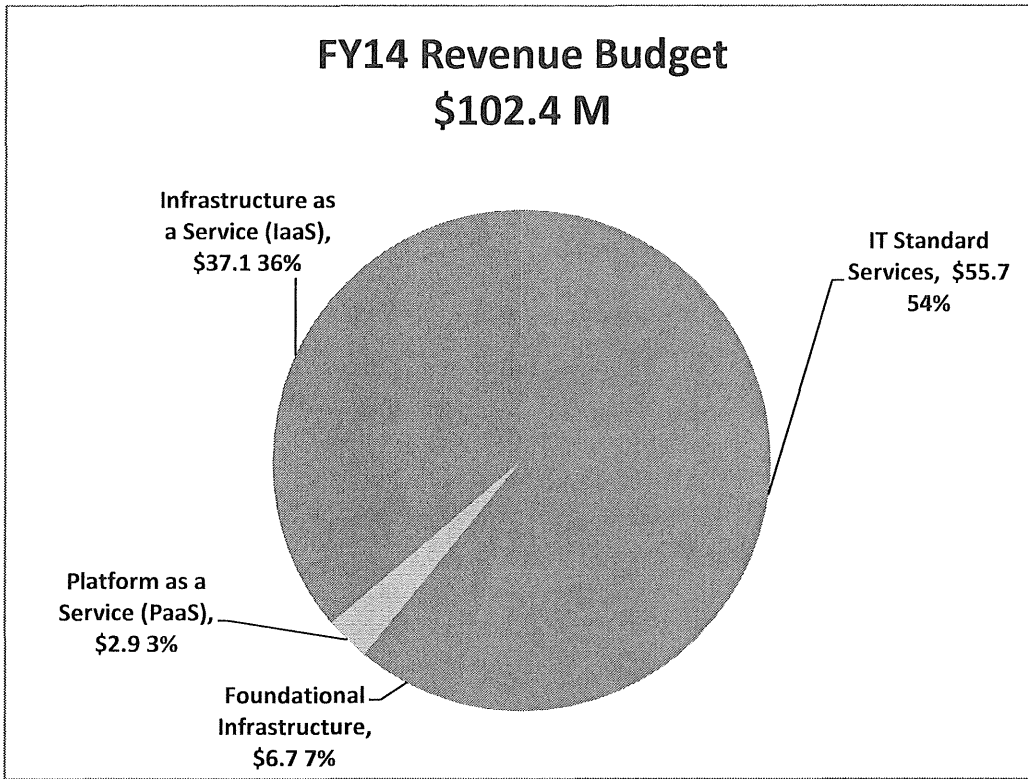
Enterprise Technology Fund (ETF) (Fund 5500)

FY2013 ETF yearend revenue is forecasted to be 4% below budget (primarily data management and IP Services) but 5% over FY2012. Services of note trending up over FY2012 include:

- EUCC
- WAN Services
- IP Services
- Budgeted ETF FY2014 revenue of \$102.4 million is 6.3% (\$6.1 million) higher than FY2013 budgeted revenue and 11.0% (\$10.2 million) higher than FY2013 yearend forecasted revenue.

Fund name	FY 2012 Actual	FY 2013 Budget	FY 2013 Forecast	FY 2014 Budget	FY14B vs. FY13B Variance		FY14B vs. FY13F Variance	
					\$	%	\$	%
Enterprise Technology Fund Revenue (\$000's)	\$88,089	\$96,351	\$92,253	\$102,417	\$6,066	6.3%	\$10,164	11.0%

A breakdown of the FY2014 revenue budget by IT Standard Services, Foundational Infrastructure, Infrastructure as a Service (IaaS), and Platform as a Service (PaaS) appears below:



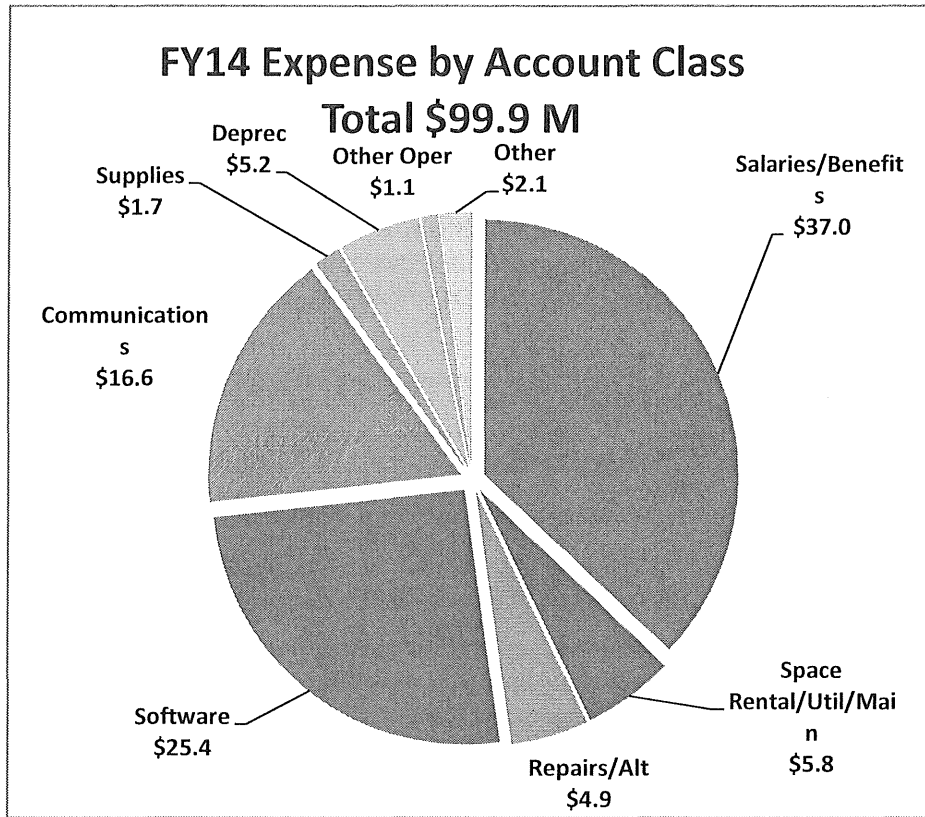
Expense Budget

MN.IT Services' *Enterprise Technology Fund (ETF)* (5500 Fund) FY2014 expense budget is \$99.9 million.

- The FY14 operating expense budget is 6.0% (\$5.7 million dollars) above the FY2013 budget
- Since FY2013 expenses are trending below projections, the current spend rate indicates FY2013 yearend expenditure will be 2.6% less than budget.
- The FY14 operating expense budget is 8.9% above the FY13 forecast.

Fund name	FY 2012 Actual	FY 2013 Budget	FY 2013 Forecast	FY 2014 Budget	FY14B vs. FY13B Variance		FY14B vs. FY13F Variance	
					\$	%	\$	%
Enterprise Technology Fund Operating Expense (\$000's)	\$81,465	\$94,203	\$91,728	\$99,900	\$5,697	6.0%	\$8,172	8.9%

A breakdown of the FY14 Operating Expense Budget by expense category appears below:



Explanation of significant variances-FY14 expenditures

The following explanations refer to the financial schedule 'FY14 Operating Revenue and Expense Assumptions'.

- Personnel and Fringe Benefits- The re-classification of 24 FTE's from general fund to enterprise technology fund (ETF) represented \$2.7 million of the \$4.4 million overall salaries/benefits increase. This change was necessary to reflect the fact that certain activities such as identity and access management, service continuity, and threat and vulnerability management are an appropriate part of providing services under this plan and should therefore be captured in rates. Excluding this \$2.7 million increase to the enterprise technology fund, the increase in personnel and benefits is \$1.6 million or 5.0%. A projected salary increase of 2.25% is included for FY14 per budget instructions which has an impact of \$0.8 million. In addition, there are 12 vacancies built into the salary budget with an impact of \$0.8 million.

(1) FY13 Forecast-Personnel and Fringe Benefits	\$32,606
(2) Security function re-classification	2,745
(3) FY14 salary increase-2.25%	814

(4) New Vacancies (12)	824
(1)-(4) FY14 Budget-Personnel and Fringe Benefits	\$36,989

- Space Rental, Building Maintenance, and Utilities-The primary factor accounting for the \$1.6 million increase is the addition of a leased Tier 3 data center in April FY13 known as Enterprise Data Center 4 (EDC4) and additional space in Enterprise Data Center 1 (EDC1-Anderson Bldg.), partially offset by a decrease in rental for the Centennial Office Building data center (COB5). A key initiative in the MN.IT Services Tactical Plan is data center consolidation. The plan is to consolidate over the next couple of years all of the COB5, State Recovery Center (SRC), and agency "data centers" into EDC4 (defined above) and Enterprise Data Center 1 (EDC1).
- Repair and Maintenance Contracts-additional maintenance contract expense for EDC4 and EDC1 for increased server virtualization and storage.
- Travel-anticipated increase in travel to agencies related to consolidation and training.
- Supplies-primarily additional racks, cabling and electrical required for EDC4.
- Other Equipment/Depreciation-increase is primarily due to FY13 capital additions for networking, storage, and server virtualization for EDC1 and EDC4 and planned equipment purchases in FY14.
- Employee development-increased staff training under the MN.IT U concept. As services are consolidated, staff appointed to newly consolidated services will need to be trained for their expanded responsibilities. A major effort will also be necessary to re-purpose the skillsets of remaining staff. In addition, MN.IT has substantial participation in the annual Minnesota Digital Government Summit and Government IT Symposium.

Additional budget assumptions

The following items have not been explicitly included in the budget: tactical plan implementation, projects, and data center move. In addition, the budget incorporates a 10% or \$2.8 million reduction to software expenses, which is a risk given that many software license agreements are fixed over a number of years.

Explanation of excess reserve issues

- The FY14 estimate of \$4.5 million in excess reserve payback was based upon the FY12 CAFR, utilizing the same Federal Financial Particpate (FFP) that was used in the FY11 calculation since MMB is still calculating the FFP applicable to FY12. The amount of \$4,517K in the proposed budget contains a contingency factor of approximately \$200K versus the estimate below due to some level of uncertainty regarding the FFP, for instance. The table below summarizes the ending balance, allowable reserve, excess balance, and calculated federal liability by product line:

Product Line	Ending Balance	Allowable Reserve	Excess Balance	Federal Liability
Hosting	\$13,262	\$5,218	\$8,043	\$1,852
Telecomm	7,253	5,489	1,764	1,989
Enterprise Apps	(17,128)	1,779	(18,906)	489
Business Services	(11,323)	992	(12,315)	-
TOTAL	\$(7,937)	\$13,477	\$(21,413)	\$4,329

Relationship of rates/revenues to projected expenditures

- Historically, the MN.IT Services portfolio has consisted of a combination of relatively mature utility services such as mainframe (application hosting), data management (storage/backup), and telecomm as well as emerging services such as client computing that have not yet been consolidated into enterprise-wide services.
- For emerging services such as client computing that have not yet achieved economies of scale, it is not practical or feasible to increase rates sufficient to cover total costs as this would increase rates to agencies to levels far above market standards. Our plan is to reduce the rates of non-consolidated services as they become consolidated as part of the MN.IT Services Tactical Plan.
- Over the past several years, MN.IT Services has reduced mainframe and data management rates as much as possible, consistent with the need to make investments required for IT consolidation.

MN.IT Services continues to look for opportunities for cost avoidance and cost savings in key expense categories, including:

- Hardware maintenance
- Software license fees/maintenance
- Communications
- Supplies (customer-related and laptop/desktop refresh)
- Equipment investments - betterments / depreciation
- Other operating costs

Full-time Equivalentents (FTE)

The proposed budget in the FY2014 Rate Package funds 359.7 FTE's in the 5500 Fund. This includes MN.IT @ Central staff supporting centrally provided services and represents an increase of 28.15 positions from the FY2013 Rate Package. Most of this increase is attributable to the movement of 24 FTE's (security services) from the general fund to the enterprise technology fund (5500). This change is necessary to accurately reflect the fact that these FTE's are a necessary and appropriate cost of centrally provided MN.IT services. Budgeted FTE's include open personnel requisitions (primarily staff replacements) and select new positions related to IT consolidation, e.g. procurement, HR, communications, and security services. Reorganization of divisional structure and the resulting transfer of certain people and activities between divisions (such as application development and support, service

desk, and project portfolio management) account for most of the FY14 versus FY13 budget changes in Service Delivery and Projects & Initiatives.

Executive Level	FY 2013 Budget	FY 2014 Budget
Service Delivery	210.65	163
HR	17.6	18.7
Agency Support	43.70	57.0
Projects & Initiatives	12.00	54
IT Standards & Risk Management	19.70	37.5
Customer Support & Service Development	24.00	23.0
Planning & Communications	3.20	6.5
Innovation	0.70	
TOTAL FTE's	331.55	359.7

Positions have been budgeted at 100%. Although vacancies change and at times are repurposed, MN.IT Services expects to carry a certain number of vacancies at any given time due to staff attrition or retirement. Nonetheless, we believe it is essential to fully fund all positions for the following reasons:

- There are six (6) leadership positions within the Service Delivery organization related to service consolidation that are not currently funded in the proposed MN.IT Services budget. MN.IT is currently recruiting for two of these positions, Infrastructure (IaaS) and Client-Computing-and-Support (CCS) and an additional four (4) are planned but not funded.
- Savings that may occur in personnel and fringe benefits will be required to fund known risks and unbudgeted items that include: space rental (Pine Street), move of Centennial Office Building Data Center in December 2013 to accommodate Capitol staff, a 10% budgeted reduction in software license agreements, and Achievement Awards that are not currently budgeted.

Inflation

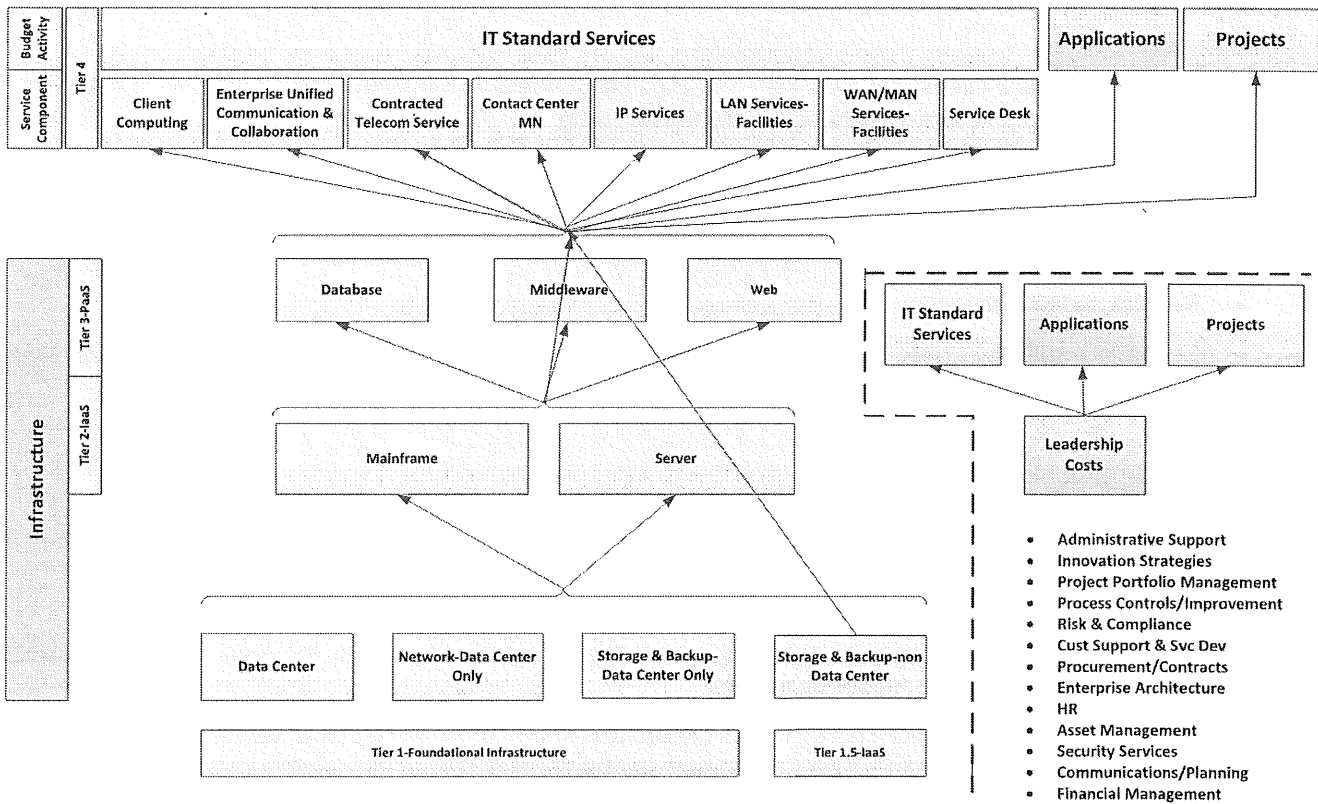
All general and performance-based increases for 2012 and 2013 were included in SEMA-4 and the salary budget. An additional 2.25% increase was budgeted in FY14 per MMB instructions. Software maintenance was increased by 5% or to match actual quotes received from third party vendors. Specialized electric was increased by 6% based on forecasts received from the utility companies. A fixed inflation factor was not used for most other expense categories.

Description of Rate Computation

Overview of Cost Allocation Model

MN.IT implemented a cost allocation tool, M-PWR, from Nicus Software, Inc. that (1) assigns costs directly to IT standard services, projects, and applications and (2) allocates infrastructure costs to higher levels according to established unit volume/metrics. The break-even rates for a given service are calculated as the sum of direct and indirect allocated costs per the relevant metric (unit volume). For instance, within Client Computing, there is a rate calculated for mobile device management of \$x per device. The rate-setting process involves running the Nicus tool for centrally provided services and then separately for agency IT costs. The service costing model for services provided by agency-based offices is essentially the same as the centrally provided service model (described below) but with less detailed charts of accounts.

FY2014 Service Costing Model-MN.IT Central



Key Cost Model Components

Service Reference Model

With the assistance of an outside consultant (Aeritae) and input from agency-based CIOs, MN.IT developed a service reference model that established IT service categories consistent with leading public and private

organizations. The service reference model has four (4) categories of services, which are the four budget activities of MN.IT Services:

- IT Standard Services
- Applications
- Projects
- IT Leadership

Demand for Services

One of the key elements to the MN.IT Services budget and rate-setting process is the agency volume forecast. The objective was to identify significant changes to current year FY13 demand with particular focus on the larger agencies that comprise 90% of revenue and on services that represent 80% of revenue. The Client Relations staff conferred with agency staff to collect the necessary data.

Chart of Accounts

A new chart of accounts or FinDeptId's was developed in order to capture MN.IT Central and agency-based IT services costs in discrete building blocks. The FinDeptId is a repository for the direct costs of the FY14 Budget. These direct costs need to be assigned to the related services in the service costing model.

Budget

The starting point for the FY14 Budget was the FY14 Biennial Budget/FY13 Budget. Adjustments were made for known changes to major account classes especially the following:

- Salaries/FTE's-updated for current staff and approved vacancies; included contractual increases and additional 2.25% for FY14
- Software-updated for known contractual increases as well as potential savings
- Repairs and maintenance
- Depreciation/Master Lease-updated for actual and projected increases in FY13 and reviewed Master Lease Survey impacting FY14.

Service Costing Model

The three budget activities of IT Standard Services, Applications, and Projects are segmented into more detail in the Service Costing Model.

Each grouping of services falls into a tier of the model. Once the direct costs of the FY14 Budget have been collected in the FinDeptId's and assigned to the services in the service costing model, the service costs are allocated up to higher tiers, or levels, of the model via metrics.

For illustrative purposes, the service costing model hierarchy is shown in the table below, down to the Product Line level. You will see elements of the Service Component and the Product Line in the diagram on the cost model diagram on the previous page. It is important to note that the model contains further detail past the Product Line level.

Service Costing Model Tier	Budget Activity	Service Component	Product Line
Tier 4	IT Standard Services	Client Computing	Mobile Device Management
Tier 4	IT Standard Services	Client Computing	Workstation Management
Tier 4	IT Standard Services	Contact Center MN (CCM)	Contact Center MN (CCM)
Tier 4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)
Tier 4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)
Tier 4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing
Tier 4	IT Standard Services	Facilities - Non Data Center	LAN Services
Tier 4	IT Standard Services	IP Services	IP Services
Tier 4	IT Standard Services	Service Desk	Service Desk
Tier 4	IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau
Tier 4	IT Standard Services	Procurement	Procurement
Tier 4	IT Standard Services	Security Services	Security Services
Tier 4	IT Standard Services	WAN/MAN Services	WAN/MAN Services
Tier 3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database
Tier 3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware
Tier 3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Web
Tier 2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe
Tier 2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Server
Tier 1.5	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Storage & Backup
Tier 1	Foundational Infrastructure	Foundational Infrastructure	Data Center
Tier 1	Foundational Infrastructure	Foundational Infrastructure	Network - Data Center only

Notes:

Tier 1 Foundational Infrastructure costs can only be allocated up to Tier 1.5 and 2 IaaS services.

Tier 1.5 and Tier 2 IaaS costs can be allocated up to Tier 3 PaaS services or they can be allocated directly up to Tier 4 services if a direct relation is already identified.

Tier 3 PaaS costs are allocated up to Tier 4 services.

Tier 4 service costs do not allocate anywhere, as they are the highest level.

Internal/External Volumes

It is the infrastructure volume metrics that determine how Foundational Infrastructure, IaaS, and PaaS service costs are allocated to higher levels within the cost model. An appropriate metric was selected for each service. In addition, an appropriate end-user demand metric was selected for each of the Standard IT Services, Applications, and Projects.

Major Steps in the MN.IT Services Cost Model

1. FTE's/Salaries - MN.IT @ Central assigns FTE's to IT Standard Services product lines, applications and projects. These FTE allocations are then converted into dollars based upon salary information.
2. Non-Salaries/Metrics - MN.IT allocates each non-salary account class to a particular IT Standard Services product line, application or projects.
3. Salary and Non-Salary dollars are combined to arrive at a total IT cost.
4. Applications/Projects - This step requires an identification of the specific applications and projects that will be tracked and appear on the invoice. Applications and Projects not directly identified will appear as All Other.
5. Metrics Exercise - An estimate of the total volume for each of the infrastructure and end-user metrics. The total volume includes both external metrics (related to customer activity) and internal metrics (volumes consumed by MN.IT Central IT staff and applications). Because "we use what we sell," we account for each type of volume differently in the service costing model, outlined in steps 6, 7, and 8 below.
6. MN.IT Services estimates the amount or % of each external metric identified in Step 5 that is to be allocated to higher levels of the model. Estimates of the amount or % of each internal metric are collected in indirect cost pools called "MN.IT Central IT staff costs" and "MN.IT Central application costs."
7. Metrics influence the way costs move throughout the service costing model.
 - a. The external metrics drive indirect costs IN to each service as we move up through the tiers of the model from tiers 1-3 (infrastructure and platform) to tier 4 (end-user services).
 - b. The internal metrics drive indirect costs into the MN.IT Central indirect cost pools, which are charged OUT to overhead.
 - i. Thus, we can have a negative indirect cost for a service if the amount charged OUT to overhead is more than the amount charged IN to the service from infrastructure services in lower tiers of the model.
 - ii. Some services do not consume anything in the platform or infrastructure tiers of the model (no indirect costs charged IN), but they do have MN.IT Central staff or application costs that are charged OUT to overhead. In that case, we also have a negative indirect cost.
 - c. We charge the internal staff and application costs to overhead (see step 8 below) so that we can still recover our costs, without unduly impacting the rates charged to customers.

8. Overhead including unallocated MN.IT Central indirect staff and application expenses are allocated to services based upon revenue %.
9. The Nicus cost allocation model calculates service rates for centrally provided services.
10. Review of cost model results by MN.IT Finance and Customer Support and Service Development to determine if any adjustments are required.

Methods Used to Allocate Expenses to Cost Centers

The cost allocation model utilizes internal metrics or cost drivers in order to allocate infrastructure and direct expenses to higher levels in the cost model. These metrics are a measurement of the amount of indirect expenses or resources utilized or consumed by higher levels in the cost model. In addition, there are end-user metrics that measure the resource demand for IT Standard Services, Applications, and Projects. The table below lists the most common metrics. For brevity, this table includes metrics aggregated at the Service Component/Product Line level. The metrics apply to more detailed services lower in the hierarchy of the service costing model.

Tier	Budget Activity	Service Component	Product Line	Central Service Metrics
4	IT Standard Services	Client Computing	Mobile Device Mgmt, Workstation Mgmt	Per device, user, workstation
4	IT Standard Services	Contact Center MN	Contact Center MN	Per seat, port, device
4	IT Standard Services	Contracted Telecomm Services	Contracted Telecomm Services	Per call, phone #, item, circuit, station, minute
4	IT Standard Services	EUCC	Office 365, Video & Conferencing	Per device, list, mailbox, user, event, connection, instance, minute, subscription
4	IT Standard Services	Facilities-Non Data Center	LAN Services	Per switch, device, connection
4	IT Standard Services	IP Services	IP Services	Per call, device, fax, hour, license, mailbox, minute, number, port, seat, station, subscription
4	IT Standard Services	Service Desk	Service Desk	Per FTE
4	IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	Per hour, item
4	IT Standard Services	Procurement	Procurement	Per Item
4	IT Standard Services	Security Services	Security Services	Per item, user, hour
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Per 10 Mbps, 100 Mbps, 1000 Mbps, port, bandwidth, channel, circuit, connection, device, dollar, fee, hour, install, item, job, Mbps, port, router, service
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	Per cost, hour, instance
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Per instance, hour, login ID, 1000 CPU Svc/Unit

Tier	Budget Activity	Service Component	Product Line	Central Service Metrics
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Web	Per access, hour, item, MB stored onsite
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Per 1000 CPU Svc/Unit, 1000 DB Calls, gigabyte, hour, item, job, page processed, prorated usage share of cost, report reads
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Server	Per server/instance, GB, CPU
1.5	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Storage & Backup	Per gigabyte, hour, item, port
1	Foundational Infrastructure	Foundational Infrastructure	Data Center	Per circuit, hour, rack, rack unit (RU)
1	Foundational Infrastructure	Foundational Infrastructure	Data Center-Network	Per port

IT Projects

According to the 2011 IT consolidation legislation, the State CIO has responsibility for oversight of all IT executive branch IT projects.

FY14 MN.IT Central projects for the implementation of the Tactical Plan will be funded by agency savings in a manner to be determined in concert with MMB.

In addition to MN.IT Central projects, IT projects (at agencies) enacted through legislation total \$44.2 million for the FY14/15 biennium, of which \$17.5 million will be transferred to MN.IT. Agency IT projects do not impact this rate plan. The difference between the total IT project amount and the amount to be transferred to MN.IT is due to federal restrictions and other considerations. Efforts are currently underway to design the most appropriate means of transferring and disbursing IT project funds.

Investments

FY2014 Capital Investments – Equipment

Detailed information regarding all FY2014 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 \$8.3 million dollars, of which \$7.7 million has a unit cost of over \$100 thousand and \$0.5 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). The FY2014 planned, budgeted equipment investments in the Master Lease 14 Period 4 and Master Lease 15 Period 1 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.

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 these 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 May 31, 2013, MN.IT Services’ Enterprise Technology Fund has not had any purchase that meets this criterion for FY2013. MN.IT Services does not expect to have any others prior to the end of the fiscal year.

Outstanding Loans

Master Lease Loan Program

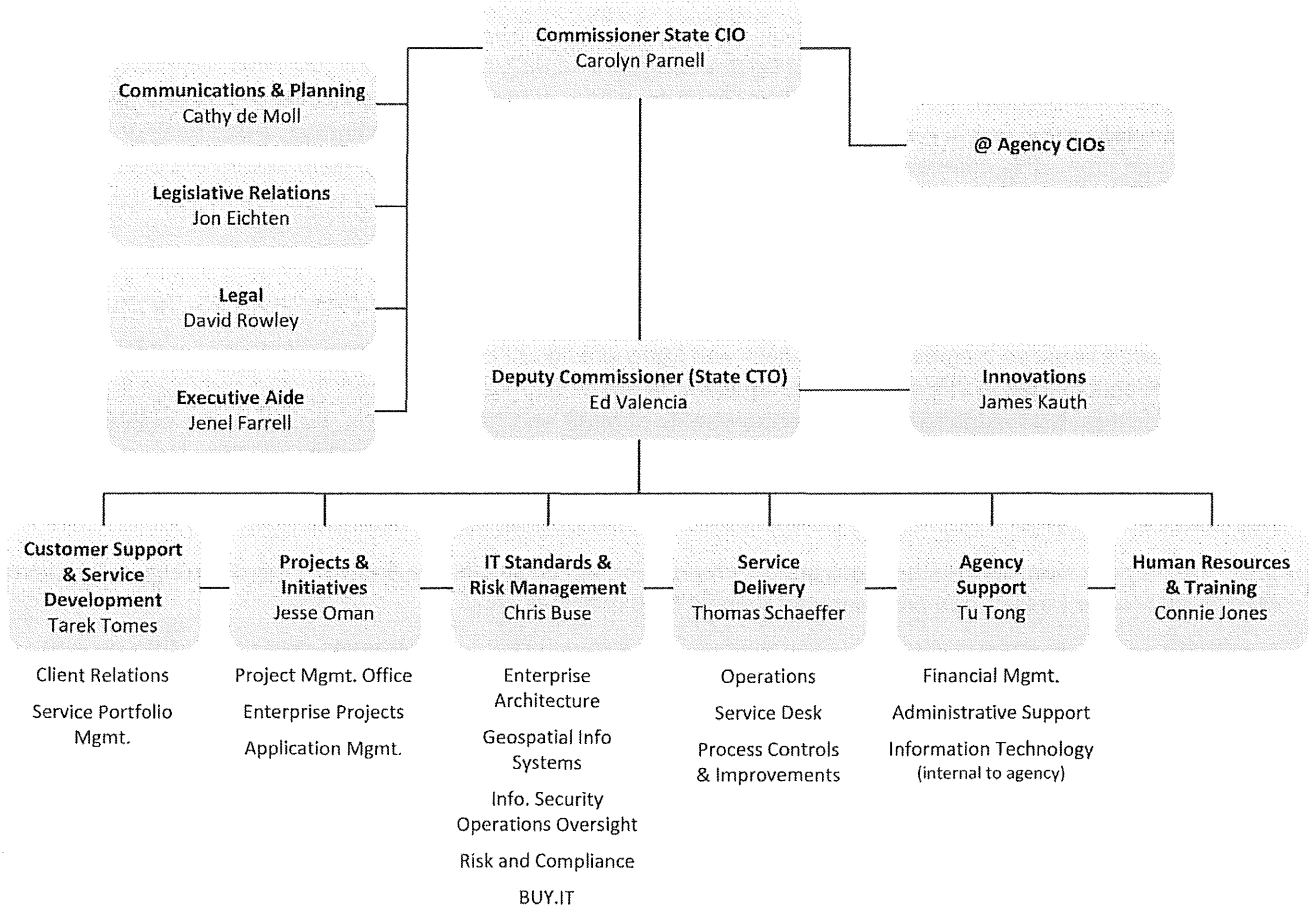
MN.IT Services finances tangible capital assets with loans provided through the State of Minnesota Master Lease Program. Assets funded in this manner are requested in the Master Lease Demand Survey and meet the capitalization threshold established by the departments of MMB and Administration. Based on 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 2012 and June 2013 payments (payable in November and May) for FY2013 are included in the Financial Data section of this Rate Package.

The FY2014 total loan payments (principal and interest) for capital assets financed with loans through the State of Minnesota Master Lease Loan program total roughly \$2.9 million dollars.

Details on outstanding loan balances, which total roughly \$10.8 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 June 30, 2013 is included in the Schedule of Outstanding Loans worksheet in the Financial Data for Rate Package section.

The FY2014 Rate Package capital asset budget reflects planned equipment purchases for M/L 14, Period 4 (FY2014) of \$5.3 million.

The Organizational Structure for MN.IT Services, Central



FINANCIAL SCHEDULES FOR RATE PACKAGE

THIS PAGE INTENTIONALLY LEFT BLANK

Summary Rate Schedule

MN.IT SERVICES
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2014

Budget Activity/Svc Component/Product Line	Service Description	FY13/FY14 Product Code	FY14 Service Code	Frequency	FY13 Rate	Proposed FY14 Rate	Increase/Decrease
IT Standard Services							
Client Computing							
Workstation Management							
	Laptop Computer	8632	104	Mo.	\$39.00	\$39.00	
	Workstation Support - tier 1	8650	106	Mo.	\$99.00	\$99.00	
Mobile Device Management							
	Mobile Device Management	8230	68	Mo.	\$8.00	\$3.85	Decrease
	Ent E-Mail BlackBerry	8790	70	Mo.	\$6.75	\$6.75	
Enterprise Unified Communication & Collaboration							
Video & Conferencing							
	Reservationless Toll Free	IC-R8	80	Mo.	\$0.03	\$0.03	
	Video Adv H.323 LNM Support	VAS0001	100	Mo.	\$23,400.00	\$23,400.00	
	Miscellaneous Charges - One Time	0000	274	One-time	Cost + 5% - 20%	Cost + 5% - 20%	
Office 365							
	Ent E-mail Archiving	8297	69	Mo.	\$2.50	\$2.50	
	EUCC Full Svc & License Bundle	8239 & 8243 ¹	71	Mo.	\$14.10	\$14.10	
	Spam and Virus Filtering	8279	128	Mo.	\$1.20	\$1.20	
	EUCC Email	8256	269	Mo.	\$6.25	\$6.25	
Contracted Telecom Services							
	Centrex Prime 1B+S	QCP-B	7	Mo.	\$38.00	\$39.50	Increase
	Centrex Prime 2B+S	QCP-C	8	Mo.	\$44.00	\$49.00	Increase
	Centrex Prime 2B+D	QCP-D	9	Mo.	\$72.00	\$76.00	Increase
	Centrex Prime DID	QCP-E	10	Mo.	\$0.25	\$0.28	Increase
	Over-the-Phone Interp Svc	IDCODELANG	4	Mo.	\$1.25	\$1.25	
	Centrex Prime Station	QCP-A	6	Mo.	\$22.50	\$23.25	Increase
	Centrex Station Other (Dollar Pass-Thru)	NOTE A	37	Mo.	Cost + 15%	Cost + 15%	
	FUSF Toll (Dollar Pass-Thru)	FCCUSFEETOLL	14	Mo.	Cost + 15%	Cost + 15%	
	Switched LD	LD-1	16	Mo.	\$0.065	\$0.065	
	Dedicated LD	LD-2	17	Mo.	\$0.049	\$0.049	
	Toll Free Dedicated	LD-5	20	Mo.	\$0.044	\$0.044	
	Voice Mail for Analog	UCVMANALOG	62	Mailbox	\$0.00	\$10.00	New
	Voice Mail Std-IPT	UCVMSTD	63	Mo.	\$1.00	\$1.00	
IP Services							
	IP OET Professional Svc Fees	7570D	39	One-time	\$103.00	\$103.00	
	e-Fax DID	EFAXDID	48	Mo.	\$0.25	\$0.28	Increase
	IP e-Fax Tier 1	FAXT1	49	Mo.	\$875.00	\$875.00	
	IP e-Fax Tier A	FAXTA	50	Mo.	\$150.00	\$150.00	
	IPT-Hosted Adv Subscription	IPTA	54	Mo.	\$9.25	\$9.25	
	IP e-Fax Tier S	FAXTS	52	Mo.	\$0.00	\$25.00	New
	Quality Mgmt Support Only	QM-01	59	Seat	\$2.00	\$5.00	Increase
	Workforce Mgmt Support Only	WFM-01	479	Seat	\$2.00	\$5.00	Increase
Contact Center Minnesota Services							
	CCM Agent Hot Seating	CCMHOT	1	Mo.	\$27.00	\$27.00	
	CCM Agent	CCMG01	2	Mo.	\$68.00	\$68.00	
	CCM Supervisor	CCMG02	3	Mo.	\$128.00	\$128.00	
	CCM IVR Service	CCMIVR	42	One-time	\$38.00	\$38.00	
	CCM Agent Activation	CCMLIC	44	One-time	\$937.00	\$937.00	
WAN/MAN Services							
Customer Premise Network Hardware							
	Router, Customer Owned/OET Maintained Type A	1013	282	Mo.	\$170.00	\$170.00	
	Access Device, Router Secondary Port	1015	284	Mo.	\$65.00	\$65.00	
	OET O/M Router Type A	1029	288	Mo.	\$220.00	\$220.00	
	CSU - T1	1036	289	Mo.	\$25.00	\$25.00	
	OET O/M Router Type C	1029C	329	Mo.	\$395.00	\$395.00	
	Access Device, OET FE2QA Leaf Router	1029LN2	332	Mo.	\$555.00	\$555.00	
	Access Device, Router-Token Ring Port	1007	279	Port	\$0.00	\$350.00	New
	Network Device Type E	ND-TE	432	Mo.	\$185.00	\$185.00	
	10/100 Mbps Copper Ethernet MPLS-PE Port	PE-100	440	Mo.	\$220.00	\$220.00	
	GigE Mpls-PE Port	PE-GIG	444	Mo.	\$400.00	\$400.00	
	Serial MPLS-PE Port	PE-SER	446	Mo.	\$80.00	\$80.00	
Access Circuit Services							
	Access Facility, Ntwk Access Mgmt Fee Fiber/Copper	2002	298	Mo.	\$75.00	\$75.00	
	Access Facility, Capitol Fiber Net 100Mbps	2003	299	Mo.	\$1,000.00	\$1,000.00	
	Access Facility, St Paul Fiber High Bandwidth	AFSTHB	335	Mo.	\$1,000.00	\$1,000.00	
	MNET Access Facility (WAN Appendix A)	APX WAN	337	Mo.	\$50-\$10,000	\$50-\$10,000	
	T1PLML T-1, 1.5 Mbps Private Line MLPPP Group	T1PLML	448	Mo.	Cost + 10%	Cost + 10%	
MPLS/CRS Bandwidth Services							
	Statewide VRF Instance 5Gbps	BBVRF5	368	Mo.	\$5.00	\$5.00	
	MPLS I-NET 3Gbps	INET-3G	400	Mo.	\$5.00	\$5.00	
	Community Router Service, 1Gbps	1028FZ	325	Mo.	\$15,000.00	\$15,000.00	
	Community Router Service per Mbps	1028MBPS	327	Mo.	\$320.00	\$320.00	
	Additional 100-Mbps Regional	BB0100-R	357	Mo.	\$3,400.00	\$3,400.00	

Budget Activity/Svc Component/Product Line	Service Description	FY13/FY14 Product Code	FY14 Service Code	Frequency	FY13 Rate	Proposed FY14 Rate	Increase/Decrease
	1000 Mbps Tier One Hub to Core	BB1000-1	358	Mo.	\$2,100.00	\$2,100.00	
	1000 Mbps Regional on 10Gig	BB10G-1000R	360	Mo.	\$5,000.00	\$5,000.00	
	300 Mbps Regional on 10Gig	BB10G-300R	362	Mo.	\$3,400.00	\$3,400.00	
	Metro MPLS 1Gbps	BB-M1G	364	Mo.	\$2.10	\$2.10	
Procurement							
	Commodity	8137	533	Mo.	\$0.00	\$0.01	New
	Contracts Mgt	8138	535	Mo.	\$0.00	\$0.01	New
	Contracts (PT)	8117	534	Mo.	\$0.00	Cost + 15%	New
Security Services							
	EVMS Miscellaneous	8139	514	Mo.	\$0.00	\$1.00	New
	IAM EA Licensing	8455	522	Mo.	\$0.00	\$1.00	New
	Recovery Strategies Misc	8378	523	Hotsite Contract	\$0.00	Cost + 0% - 10%	New
Service Desk							
	Svc Desk Gold-Level 1	8141	502	Mo.	\$0.00	\$17.13	New
	Svc Desk Silver-Level 1	8143	501	Mo.	\$0.00	\$0.60	New
Foundational Infrastructure							
Data Center							
	Electrical Circuit Install	8222	492	Mo.	\$0.00	\$450.00	New
	Per Whip KW	8146	273	Mo.	\$0.00	\$399.00	New
	Tier II Co-Lo Rack	8147	496	Mo.	\$0.00	\$1,470.00	New
	Tier III Co-Lo Rack	8148	497	Mo.	\$0.00	\$3,120.00	New
Infrastructure Services							
Mainframe							
	Batch	0024	218	1K CPU Svc/Unit/Mo.	\$0.0195	\$0.0195	
	CICS	5017	220	1K CPU Svc/Unit/Mo.	\$0.0263	\$0.0263	
	Mainframe Scheduled Jobs	8030	223	Job	\$1.00	\$1.00	
	Reads	8435	226	Mo.	\$0.0047	\$0.0047	
	DB2 CPU	1207	236	1K CPU Svc/Unit/Mo.	\$0.0217	\$0.0217	
	Supra	5012	237	1K CPU Svc/Unit/Mo.	\$0.0607	\$0.0607	
	CICS wDB2	8021	238	1K CPU Svc/Unit/Mo.	\$0.0326	\$0.0326	
	Adabas	8022	239	1K CPU Svc/Unit/Mo.	\$0.0239	\$0.0239	
	zIIP DB2 CPU	8027	240	1K CPU Svc/Unit/Mo.	\$0.0045	\$0.0045	
Storage & Backup							
	Tape Storage	8011	230	Day	\$0.124	\$0.124	
	Disk Storage Protected	8031	231	Day	\$2.0617	\$1.91	Decrease
	DM Miscellaneous	8126	261	Item	Cost + 0% - 10%	Cost + 0% - 10%	
	SAN High Speed	8572	264	Mo.	\$1.25	\$1.25	
	Enterprise Disk Backup	8111	258	Mo.	\$0.00	\$0.13	New
Server							
	Large VM - Linux	8402	246	Mo.	\$0.00	\$137.00	New
	Large VM - Windows	8174	245	Mo.	\$0.00	\$166.00	New
	Additional Virtual Memory	8344	249	Mo.	\$70.00	\$15.00	Decrease
	Additional Virtual Processor	8343	250	Mo.	\$99.00	\$25.00	Decrease
	Tier II Full Rack Unit	8862	134	Mo.	\$35.00	\$35.00	
	Tier III Full Rack Unit	8864	135	Mo.	\$65.00	\$65.00	
	Small VM - Windows	8177	241	Mo.	\$0.00	\$42.00	New
	Medium VM - Windows	8175	243	Mo.	\$0.00	\$84.00	New
	Medium VM - Linux	8172	244	Mo.	\$0.00	\$97.00	New
	Extra Large VM - Windows	8173	247	Mo.	\$0.00	\$332.00	New
	Small VM - Linux	8401	242	Mo.	\$0.00	\$77.00	New
	Extra Large VM - Linux	8403	248	Mo.	\$0.00	\$216.00	New
	Middleware Support	8215	207	Mo.	\$103.00	\$103.00	
	Medium Physical Server - Linux	8157	252	Mo.	\$0.00	\$238.00	New
	Medium Physical Server-Windows	8312	251	Mo.	\$0.00	\$350.00	New
Platform as a Service(PaaS)							
Database							
	DB2 - Tier 1	8150	194	Mo.	\$0.00	\$590.00	New
	Oracle - Tier 1	8151	195	Mo.	\$0.00	\$1,170.00	New
	MS SQL - Tier 1	8152	196	Mo.	\$0.00	\$478.00	New
	MS SQL - Tier 2	8154	199	Mo.	\$0.00	\$590.00	New
	Database Professional	8547	200	Hour	\$103.00	\$103.00	
	Database Lic Maint	8128	202	Processor Core	\$0.00	Cost + 5%	New
	Database SW Maint	8119	201	Processor Core	\$0.00	Cost + 5%	New
Middleware							
	Middleware - Tier 1	8155	204	Mo.	\$0.00	\$1,221.00	New
	Middleware - Tier 2	8156	205	Mo.	\$0.00	\$613.00	New
Projects & Initiatives							
Project Management							
	Project Management Services Other	8232	129	Project	\$0.00	Cost + 15%	New
	Project Mgmt	8264	130	Project	\$0.00	Cost + 15%	New

¹ These are two previously used codes combined into one.

Note: For all other additional rates, see detailed Rate Schedule.

Operating Revenue and Expense Assumptions

MN.IT SERVICES
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2014

SWIFT GL CODE	(\$000's)	FY13	FY14	FY14 Bud-FY13 Var	
		Forecast	Budget	\$	%
OPERATING REVENUES BY PROGRAM					
	IT Standard Services		55,704		
	Foundational Infrastructure		6,671		
	Platform as a Service (PaaS)		2,928		
	Infrastructure as a Service (IaaS)		37,114		
	TOTAL OPERATING REVENUES	\$92,253	\$102,417	\$10,164	11%
OPERATING EXPENSES					
410	Personnel and Fringe Benefits	\$32,606	\$36,989	\$4,383	13% Security function re-class to plan services; FY14 salary increases (2.25%); 12 vacancies
41100*	Space Rent, Bldg, Maint & Utilities	4,200	5,771	\$1,571	37% Additional space and utilities for EDC 4 (Tier 3 facility) partially offset by reduced space in COB5
41500**	Repair and Maint Contracts	4,055	4,892	\$837	21% Additional maintenance contract expense for EDC4 and EDC1
41100	Printing & Adv	37	53	\$16	43% Consolidation-related communications
41130	Professional Services - Outside	1,750	431	(\$1,319)	-75% IT Consolidation, Service Development, and Operations projects
41150***	Computer & Sys Svcs - PC & Non PC	26,273	25,840	(\$433)	-2% Projected software license savings partially offset by increases in EA and call center software costs.
41155****	Communications	15,900	16,599	\$699	4% Nominal increase in Classic Voice
41160/41170	Travel	40	139	\$99	248% Anticipated increase related to consolidation and training
41300	Supplies	1,100	1,664	\$564	51% Additional racks, cabling and electrical required for EDC4
41400*****	Other Equipment/Depreciation	3,804	5,386	\$1,582	42% FY13 capital additions-network, storage and virtualization for EDC4/EDC1 and planned FY14 purchases
41180	Employee Development	225	412	\$187	83% Training of staff for consolidated services and skills re-purposing of existing staff
41200	Other Operating Costs	1,310	1,089	(\$221)	-17% Reduction due to non-recurring relocation expenses in FY13
42010	Statewide Indirect	400	600	\$200	50% Increased allocations expected for SWIFT ERP
42020	Attorney General	10	15	\$5	50% Increased allocations expected
41190	Professional Services - State	18	20	2	11% No significant change
	TOTAL OPERATING EXPENSES	\$91,728	\$99,900	\$8,172	9%
	FTE Headcounts	332	360	28	8% IT Consolidation

FY14 vs FY13 Forecast Comments

Expense:

Inflation: A fixed inflation factor was not used for expense categories.

- * Includes Leasehold Improvements
- ** Includes Pre-Pd Maintenance
- ***Includes Pre-Pd SW and SW Amortization
- ****Includes Pre-Pd Communications
- *****Includes Depreciation and Interest

FY14 RATE MATRIX

MN.IT SERVICES @ CENTRAL
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2014

							Billable Units		Rate Comparison			Total Cost Equals Revenue @ Break-Even Rate.					
							1	2	3 = 8 / 1	4	Cost Buildup Information			Revenue Comparison			
											5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8	
											FY14						
Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Total Cost/Break-Even Revenue (\$000s)	FY14 Revenue @ Requested Rate (\$000s)	FY14 Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)	
4	IT Standard Services	Client Computing	Workstation Management	Workstation Management	Desktop computer	Device	3,528	\$41.0000	\$27.1480	\$41.0000	\$69	(\$15)	\$41	\$96	\$145	\$49	
4	IT Standard Services	Client Computing	Workstation Management	Workstation Management	Desktop Software License	Workstation	1	\$11,941.1400	\$3,389.4714	\$11,941.1400	\$0	\$0	\$3	\$3	\$12	\$9	
4	IT Standard Services	Client Computing	Workstation Management	Workstation Management	Laptop computer	Device	2,412	\$39.0000	\$30.2071	\$39.0000	\$46	\$0	\$27	\$73	\$94	\$21	
4	IT Standard Services	Client Computing	Workstation Management	Workstation Management	Microsoft EA-Device (8452)	Device	10,281	\$130.0000	\$190.3798	\$130.0000	\$1,957	\$0	\$0	\$1,957	\$1,337	(\$621)	
4	IT Standard Services	Client Computing	Workstation Management	Workstation Management	Microsoft EA-User (8450)	User	17,874	\$130.0000	\$198.4391	\$130.0000	\$3,555	(\$8)	\$0	\$3,547	\$2,324	(\$1,223)	
4	IT Standard Services	Client Computing	Workstation Management	Workstation Management	Workstation Support - tier 1	Workstation	6,168	\$99.0000	\$152.8294	\$99.0000	\$1,039	(\$269)	\$173	\$943	\$611	(\$332)	
4	IT Standard Services	Client Computing	Workstation Management	MS Select	Desktop Miscellaneous	Item	37	\$0.0000	\$20,792.0937	\$6,432.4324	\$769	\$0	\$0	\$769	\$238	(\$531)	
Workstation Management Total											\$7,435	(\$291)	\$244	\$7,388	\$4,759	(\$2,629)	
4	IT Standard Services	Client Computing	Mobile Device Management	Mobile Device Management	Mobile Device Management	Device	27,732	\$8.0000	\$2.0376	\$3.8500	\$16	\$10	\$30	\$57	\$107	\$50	
Mobile Device Management Total											\$16	\$10	\$30	\$57	\$107	\$50	
4	IT Standard Services	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Agent	Seat	14,058	\$68.0000	\$68.4231	\$68.0000	\$491	\$200	\$271	\$962	\$956	(\$6)	
4	IT Standard Services	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Agent Hot Seating	Seat	843	\$27.0000	\$69.7238	\$27.0000	\$12	\$41	\$6	\$59	\$23	(\$36)	
4	IT Standard Services	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Agent License	Device	609	\$937.0000	\$942.8252	\$937.0000	\$293	\$119	\$162	\$574	\$571	(\$4)	
4	IT Standard Services	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Agent Setup	Seat	594	\$85.0000	\$85.4892	\$85.0000	\$26	\$11	\$14	\$51	\$50	(\$0)	
4	IT Standard Services	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM IVR Service	Port	5,425	\$38.0000	\$38.2343	\$38.0000	\$106	\$43	\$59	\$207	\$206	(\$1)	
4	IT Standard Services	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM IVR Svc w/Speech Recognntn	Port	1,062	\$65.0000	\$65.4037	\$65.0000	\$35	\$14	\$20	\$69	\$69	(\$0)	
4	IT Standard Services	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Supervisor	Seat	1,767	\$128.0000	\$128.8075	\$128.0000	\$116	\$47	\$64	\$228	\$226	(\$1)	
4	IT Standard Services	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	IVR CVP License	Device	263	\$567.0000	\$570.7785	\$567.0000	\$77	\$31	\$42	\$150	\$149	(\$1)	
Contact Center MN (CCM) Total											\$1,155	\$506	\$639	\$2,300	\$2,250	(\$50)	
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Language Line	Interpretation-Miscellaneous (Dollar Pass-Thru)	Minute	1,273	\$1.9000	\$0.6412	\$1.9000	\$0	\$0	\$1	\$1	\$2	\$2	
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Language Line	Over-the-Phone Interp Svc	Minute	550,470	\$1.2500	\$1.3625	\$1.2500	\$555	\$0	\$195	\$750	\$688	(\$62)	
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Analog Trunks and Lines (Dollar Pass-Thru)	Circuit	30,976	\$26.4000	\$28.2377	\$26.4000	\$643	\$0	\$232	\$875	\$818	(\$57)	
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Centrex Prime 1B+S	Item	1,224	\$38.0000	\$41.0709	\$39.5000	\$37	\$0	\$14	\$50	\$48	(\$2)	
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Centrex Prime 2B+D	Item	295	\$72.0000	\$78.1472	\$76.0000	\$17	\$0	\$6	\$23	\$22	(\$1)	
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Centrex Prime 2B+S	Item	203	\$44.0000	\$48.4820	\$49.0000	\$7	\$0	\$3	\$10	\$10	\$0	
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Centrex Prime DID	Item	208,114	\$0.2500	\$0.2759	\$0.2800	\$41	\$0	\$17	\$57	\$58	\$1	

Billable Units	Rate Comparison			Total Cost Equals Revenue @ Break-Even Rate.					
				Cost Buildup Information			Revenue Comparison		
1	2	3 = 8 / 1	4	5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8
									FY14

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Total Cost/Break-Even Revenue (\$000s)			FY14 Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)		
											FY14 Direct Cost	FY14 Indirect Cost	FY14 Overhead Cost	FY14 Revenue	FY14 Revenue	FY14 Revenue
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Centrex Prime Station	Item	153,319	\$22.5000	\$24.2791	\$23.2500	\$2,711	\$0	\$1,012	\$3,722	\$3,565	(\$158)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Centrex Station Other (Dollar Pass-Thru)	Station	10,698	\$19.4600	\$20.8146	\$19.4600	\$164	\$0	\$59	\$223	\$208	(\$14)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Fees (Dollar Pass-Thru)	Item	304,700	\$2.2000	\$2.3531	\$2.2000	\$527	\$0	\$190	\$717	\$670	(\$47)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Misc Monthly Charges (Dollar Pass-Thru)	Item	137,281	\$4.3200	\$4.6571	\$4.3200	\$471	\$0	\$168	\$639	\$593	(\$46)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Payphones (Dollar Pass-Thru)	Station	1,116	\$34.4400	\$36.8373	\$34.4400	\$30	\$0	\$11	\$41	\$38	(\$3)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Telco DSL Services (Dollar Pass-Thru)	Item	16,289	\$31.6600	\$33.8638	\$31.6600	\$405	\$0	\$146	\$552	\$516	(\$36)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Vendor Install/One Time Charges (Dollar Pass-Thru)	Item	7,759	\$14.8600	\$15.8944	\$14.8600	\$91	\$0	\$33	\$123	\$115	(\$8)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Voice Circuits, T-1, PRI (Dollar Pass-Thru)	Circuit	39,767	\$34.0200	\$36.3881	\$34.0200	\$1,063	\$0	\$384	\$1,447	\$1,353	(\$94)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	411/Local Directory Assistance	Call	2,032	\$2.1500	\$2.2997	\$2.1500	\$3	\$0	\$1	\$5	\$4	(\$0)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Calling Card Toll	Minute	107,631	\$0.1150	\$0.1230	\$0.1150	\$10	\$0	\$4	\$13	\$12	(\$1)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Calling Card Toll-Canada	Minute	464	\$0.3900	\$0.4171	\$0.3900	\$0	\$0	\$0	\$0	\$0	(\$0)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Canada LD	Minute	33,610	\$0.3900	\$0.4171	\$0.3900	\$10	\$0	\$4	\$14	\$13	(\$1)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	CC Directory Assistance	Call	16	\$0.6100	\$0.6520	\$0.6100	\$0	\$0	\$0	\$0	\$0	(\$0)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	CC Toll Payphone	Call	49	\$0.6300	\$0.6737	\$0.6300	\$0	\$0	\$0	\$0	\$0	(\$0)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Dedicated LD	Minute	6,641,447	\$0.0490	\$0.0524	\$0.0490	\$256	\$0	\$92	\$348	\$325	(\$23)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	FUSF Toll (Dollar Pass-Thru)	Item	375,088	\$0.1800	\$0.1926	\$0.1800	\$53	\$0	\$19	\$72	\$68	(\$5)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	International Calls (Dollar Pass-Thru) LD-Other Fees & Surcharges (Dollar Pass-Thru)	Minute	2,714	\$0.2800	\$0.2995	\$0.2800	\$1	\$0	\$0	\$1	\$1	(\$0)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Long Distance Network DA	Call	1,576	\$2.1500	\$2.2997	\$2.1500	\$3	\$0	\$1	\$4	\$3	(\$0)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Non-Contract Costed Calls - A (Dollar Pass-Thru)	Minute	11,056	\$3.0900	\$3.3051	\$3.0900	\$27	\$0	\$10	\$37	\$34	(\$2)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Non-Contract Costed Calls-B (Dollar Pass-Thru)	Minute	180,967	\$0.2800	\$0.2995	\$0.2800	\$40	\$0	\$14	\$54	\$51	(\$4)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Switched LD	Minute	9,279,389	\$0.0650	\$0.0695	\$0.0650	\$474	\$0	\$171	\$645	\$603	(\$42)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Toll Free Ded Paypfn Srchg	Call	1,509	\$0.6300	\$0.6739	\$0.6300	\$1	\$0	\$0	\$1	\$1	(\$0)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Toll Free Dedicated	Minute	12,410,828	\$0.0440	\$0.0471	\$0.0440	\$429	\$0	\$155	\$584	\$546	(\$38)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Toll Free Switched	Minute	1,245,603	\$0.0800	\$0.0856	\$0.0800	\$78	\$0	\$28	\$107	\$100	(\$7)
4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Toll Free Switched Paypfn	Call	457	\$0.6300	\$0.6738	\$0.6300	\$0	\$0	\$0	\$0	\$0	(\$0)

							Total Cost Equals Revenue @ Break-Even Rate.											
							Bilable Units			Rate Comparison			Cost Buildup Information			Revenue Comparison		
							1	2	3 = 8 / 1	4	5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8		
													FY14					
													FY14 Total	FY14	Revenue @			
													Cost/Break-	Revenue @	Requested			
													Even	Rate	Rate Minus			
													Revenue	Rate	FY14 Total			
													(\$000s)	(\$000s)	Cost (\$000s)			
Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Total Cost/Break-Even Revenue (\$000s)	FY14 Revenue @ Rate (\$000s)	Revenue @ Rate Minus FY14 Total Cost (\$000s)		
Contracted Telecom Services (CTS) Total											\$8,149	\$0	\$2,973	\$11,121	\$10,473	(\$648)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Email and IM EUCC Bundle	User	3,120	\$7.4000	\$19.0592	\$7.4000	\$42	\$11	\$7	\$59	\$23	(\$36)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Ent E-mail Archiving	Mailbox	117,240	\$2.5000	\$1.9774	\$2.5000	\$56	\$93	\$83	\$232	\$293	\$61		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Ent E-Mail BlackBerry	Device	30,364	\$6.7500	\$8.3862	\$6.7500	\$196	\$0	\$58	\$255	\$205	(\$50)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EPM - Add On	User	972	\$2.7000	\$15.7635	\$2.7000	\$11	\$3	\$1	\$15	\$3	(\$13)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EUCC EA Licensing - Email	User	50,700	\$2.2500	\$1.7458	\$2.2500	\$56	\$0	\$32	\$89	\$114	\$26		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EUCC EA Licensing - IM	User	3,120	\$0.8000	\$2.0262	\$0.8000	\$6	\$0	\$1	\$6	\$2	(\$4)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EUCC Email	User	48,180	\$6.2500	\$11.6703	\$6.2500	\$449	\$28	\$85	\$562	\$301	(\$261)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EUCC Full Service and License Bundle	User	424,884	\$14.1000	\$17.5063	\$14.1000	\$4,670	\$1,067	\$1,700	\$7,438	\$5,991	(\$1,447)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EUCC licensing - SharePoint	User	156	\$1.5000	\$4.0239	\$1.5000	\$1	\$0	\$0	\$1	\$0	(\$0)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EUCC SharePoint	User	156	\$5.2000	\$78.3182	\$5.2000	\$2	\$10	\$0	\$12	\$1	(\$11)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Full EUCC Service Bundle	User	6,300	\$9.9500	\$13.9615	\$9.9500	\$70	\$0	\$18	\$88	\$63	(\$25)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Mail List Service	List	1,128	\$19.1600	\$13.0014	\$19.1600	\$6	\$3	\$6	\$15	\$22	\$7		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Spam and Virus Filtering	Mailbox	201,600	\$1.2000	\$1.7328	\$1.2000	\$281	\$0	\$69	\$349	\$242	(\$107)		
Office 365 (EUCC) Total											\$5,846	\$1,215	\$2,061	\$9,121	\$7,260	(\$1,862)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Audio Conf Record, Transcrptn	15 Minutes	20	\$69.0000	\$59.9241	\$69.0000	\$1	\$0	\$0	\$1	\$1	\$0		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Encore Toll - Free	Minute/Port	15,488	\$0.1714	\$0.1489	\$0.1714	\$2	\$0	\$1	\$2	\$3	\$0		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Net Conf Subscription C	Month/Host	3,144	\$49.0000	\$42.7737	\$49.0000	\$91	\$0	\$44	\$134	\$154	\$20		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Operator Assisted Toll	Minute/Port	1,092	\$0.1100	\$0.0955	\$0.1100	\$0	\$0	\$0	\$0	\$0	\$0		

							Billable Units	Rate Comparison			Total Cost Equals Revenue @ Break-Even Rate.					
							1	2	3 = 8 / 1	4	Cost Buildup Information			Revenue Comparison		
											5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8
											FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Total Cost/Break-Even Revenue (\$000s)	FY14 Revenue @ Requested Rate (\$000s)	FY14 Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)
Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Total Cost/Break-Even Revenue (\$000s)	FY14 Revenue @ Requested Rate (\$000s)	FY14 Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Operator Assisted Toll Free	Minute/Port	725,988	\$0.1100	\$0.0955	\$0.1100	\$47	\$0	\$23	\$69	\$80	\$11
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Reservationless Toll	Minute/Port	28,288	\$0.0300	\$0.0261	\$0.0300	\$0	\$0	\$0	\$1	\$1	\$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Reservationless Toll Free	Minute/Port	8,733,415	\$0.0300	\$0.0261	\$0.0300	\$154	\$0	\$74	\$228	\$262	\$34
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	ResPlus Phone (Stream)	Minute/Port	3,413	\$0.0300	\$0.0261	\$0.0300	\$0	\$0	\$0	\$0	\$0	\$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	ResPlus PlayBack (Stream)	Minute/Port	3,687	\$0.0300	\$0.0261	\$0.0300	\$0	\$0	\$0	\$0	\$0	\$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	USF-Conferencing	Item	7,292	\$3.1500	\$2.7428	\$3.1500	\$13	\$0	\$7	\$20	\$23	\$3
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Voice Talent	Event	132	\$258.7500	\$224.7166	\$258.7500	\$20	\$0	\$10	\$30	\$34	\$4
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	WebEx Addl Storage Bulk 50 Gig	50 Gigabytes	12	\$345.0000	\$299.6218	\$345.0000	\$2	\$0	\$1	\$4	\$4	\$1
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	WebEx MeetingCenter per minute	Minute	477,049	\$0.0990	\$0.0863	\$0.0990	\$28	\$0	\$13	\$41	\$47	\$6
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	WebEx VoIP Audio	Minute/Port	148,002	\$0.0250	\$0.0217	\$0.0250	\$2	\$0	\$1	\$3	\$4	\$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Desktop Video Subscription	Subscription	108	\$5.0000	\$4.0469	\$5.0000	\$0	\$0	\$0	\$0	\$1	\$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	ER-Dist-Lrn. Vid Svs - 1	Subscription	85	\$250.0000	\$202.3497	\$250.0000	\$10	\$2	\$6	\$17	\$21	\$4
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	ER-Dist-Lrn. Vid Svs - 2	Subscription	53	\$335.0000	\$271.1486	\$335.0000	\$8	\$1	\$5	\$14	\$18	\$3
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	ER-Vid Telepresence Subs	Subscription	108	\$500.0000	\$404.6995	\$500.0000	\$24	\$4	\$15	\$44	\$54	\$10
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Gateway Access Coordination	On-time	324	\$25.0000	\$20.2350	\$25.0000	\$4	\$1	\$2	\$7	\$8	\$2
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	MCU Port - 384 kbps	Port/Hour	594	\$25.0000	\$20.2350	\$25.0000	\$7	\$1	\$4	\$12	\$15	\$3
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Vid Addl URI User	User	276	\$15.0000	\$12.1410	\$15.0000	\$2	\$0	\$1	\$3	\$4	\$1
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Vid Addtl Entrprs E.164 - URI User	User	552	\$25.0000	\$20.2350	\$25.0000	\$6	\$1	\$4	\$11	\$14	\$3

							Total Cost Equals Revenue @ Break-Even Rate.											
							Billable Units			Rate Comparison			Cost Buildup Information			Revenue Comparison		
							1	2	3 = 8 / 1	4	5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8		
Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Total Cost/Break-Even Revenue (\$000s)	FY14 Revenue @ Requested Rate (\$000s)	FY14 Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Vid Adv Entrprs H.323 Subs	Subscription	252	\$500.0000	\$404.6995	\$500.0000	\$57	\$10	\$36	\$102	\$126	\$24		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Vid Basic Entrprs H.323 Subs	Subscription	413	\$160.0000	\$129.5038	\$160.0000	\$30	\$5	\$19	\$53	\$66	\$13		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video Addtl E.164 Number	Number	576	\$25.0000	\$20.2350	\$25.0000	\$6	\$1	\$4	\$12	\$14	\$3		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video Adv H.323 LNM Support	Subscription	12	\$23,400.0000	\$27,784.9400	\$23,400.0000	\$232	\$21	\$80	\$333	\$281	(\$53)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video Adv H.323 Off-Site Room	Subscription	12	\$150.0000	\$121.4092	\$150.0000	\$1	\$0	\$1	\$1	\$2	\$0		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video Adv H.323 Subs Tier 4	Subscription	180	\$300.0000	\$242.8197	\$300.0000	\$24	\$4	\$15	\$44	\$54	\$10		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video Adv H.323 Subs Tier 5	Subscription	1,404	\$400.0000	\$405.4650	\$400.0000	\$367	\$42	\$159	\$569	\$562	(\$8)		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video Directory Service	Subscription	12	\$300.0000	\$242.8193	\$300.0000	\$2	\$0	\$1	\$3	\$4	\$1		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video-Statewide RSVP-1.0 Mbps	Mbps	13	\$500.0000	\$404.6992	\$500.0000	\$3	\$1	\$2	\$5	\$7	\$1		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video-Statewide RSVP-256 Kbps	Connection	12	\$150.0000	\$121.4092	\$150.0000	\$1	\$0	\$1	\$1	\$2	\$0		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video-Statewide RSVP-384 Kbps	Connection	12	\$225.0000	\$182.1145	\$225.0000	\$1	\$0	\$1	\$2	\$3	\$1		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video-Statewide RSVP-786 Kbps	Connection	12	\$375.0000	\$303.5244	\$375.0000	\$2	\$0	\$1	\$4	\$5	\$1		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Streaming	Streaming Media Content Hstng	Instance	48	\$100.0000	\$75.5383	\$100.0000	\$2	\$0	\$1	\$4	\$5	\$1		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Streaming	Vid-Streaming Svr Svc (1 GB)	Instance	45	\$125.0000	\$88.7929	\$125.0000	\$2	\$0	\$2	\$4	\$6	\$2		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Streaming	Vid-Streaming Svr Svc (10 GB)	Instance	24	\$350.0000	\$263.1687	\$350.0000	\$4	\$0	\$2	\$6	\$8	\$2		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Streaming	Vid-Streaming Svr Svc (20 GB)	Instance	48	\$500.0000	\$292.5979	\$500.0000	\$7	\$0	\$7	\$14	\$24	\$10		
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Streaming	Webinar Encoder Subscription	Encoder	60	\$100.0000	\$58.5195	\$100.0000	\$2	\$0	\$2	\$4	\$6	\$2		
4			Video & Conferencing Total								\$1,165	\$95	\$545	\$1,805	\$1,921	\$116		
4	IT Standard Services	Facilities - Non Data Center	LAN Services	LAN Services	Access Device, CO/OET Maintained LAN Switch	Switch	84	\$95.0000	\$100.9189	\$95.0000	\$6	\$0	\$2	\$8	\$8	(\$0)		

Billable Units	Rate Comparison			Total Cost Equals Revenue @ Break-Even Rate.						
	1	2	3 = 8 / 1	4	Cost Buildup Information			Revenue Comparison		
					5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)					
											FY14 Direct Cost	FY14 Indirect Cost	FY14 Overhead Cost	FY14 Total Cost/Break-Even Revenue	FY14 Revenue @ Requested Rate	FY14 Revenue @ Requested Rate Minus FY14 Total Cost
4	IT Standard Services	Facilities - Non Data Center	LAN Services	LAN Services	Access Device, OET O/M 24 port 10/100 LAN Switch	Switch	108	\$150.0000	\$159.4712	\$150.0000	\$13	\$0	\$5	\$17	\$16	(\$1)
4	IT Standard Services	Facilities - Non Data Center	LAN Services	LAN Services	Access Device, OET O/M 24 prt 10/100 POE LAN Swch	Switch	290	\$190.0000	\$201.9113	\$190.0000	\$43	\$0	\$16	\$59	\$55	(\$3)
4	IT Standard Services	Facilities - Non Data Center	LAN Services	LAN Services	Access Device, OET O/M 48 prt 10/100 POE LAN Swch	Switch	415	\$240.0000	\$255.0673	\$240.0000	\$78	\$0	\$28	\$106	\$100	(\$6)
4	IT Standard Services	Facilities - Non Data Center	LAN Services	LAN Services	Access Device-CO/OET Maintained VoIP LAN Switch	Switch	276	\$125.0000	\$132.8275	\$125.0000	\$27	\$0	\$10	\$37	\$35	(\$2)
4	IT Standard Services	Facilities - Non Data Center	LAN Services	LAN Services	Additional Wireless Access Point	Connection	327	\$25.0000	\$26.5648	\$25.0000	\$6	\$0	\$2	\$9	\$8	(\$1)
4	IT Standard Services	Facilities - Non Data Center	LAN Services	LAN Services	Redundant wireless Access Controller CO/OETM	Device	12	\$265.0000	\$282.0320	\$265.0000	\$2	\$0	\$1	\$3	\$3	(\$0)
4	IT Standard Services	Facilities - Non Data Center	LAN Services	LAN Services	Wireless Access Controller CO/OETM TIER 1	Device	24	\$125.0000	\$133.1067	\$125.0000	\$2	\$0	\$1	\$3	\$3	(\$0)
4	IT Standard Services	Facilities - Non Data Center	LAN Services	LAN Services	Wireless Access Controller CO/OETM TIER 4	Device	12	\$950.0000	\$1,009.5561	\$950.0000	\$9	\$0	\$3	\$12	\$11	(\$1)
4	IT Standard Services	Facilities - Non Data Center	LAN Services	LAN Services	Wireless Guest Access Service Package	Device	24	\$100.0000	\$106.0998	\$100.0000	\$2	\$0	\$1	\$3	\$2	(\$0)
4	IT Standard Services	Facilities - Non Data Center	LAN Services	LAN Services	Wireless Public Access Point Package	Connection	91	\$200.0000	\$212.6095	\$200.0000	\$14	\$0	\$5	\$19	\$18	(\$1)
LAN Services Total											\$202	\$0	\$74	\$276	\$260	(\$16)
4	IT Standard Services	IP Services	IP Services	e-fax Services	e-Fax DID	Fax DID	9,264	\$0.2500	\$1.1629	\$0.2800	\$2	\$9	\$1	\$11	\$3	(\$8)
4	IT Standard Services	IP Services	IP Services	e-fax Services	IP e-Fax Tier 1	Fax	12	\$875.0000	\$1,535.7646	\$875.0000	\$7	\$9	\$3	\$18	\$11	(\$8)
4	IT Standard Services	IP Services	IP Services	e-fax Services	IP e-Fax Tier A	Fax	93	\$150.0000	\$233.2274	\$150.0000	\$9	\$9	\$4	\$22	\$14	(\$8)
4	IT Standard Services	IP Services	IP Services	e-fax Services	IP e-Fax Tier S	Fax	60	\$0.0000	\$347.2418	\$25.0000	\$12	\$9	\$0	\$21	\$2	(\$19)
4	IT Standard Services	IP Services	IP Services	e-fax Services	IP e-Fax Tier B	Fax	12	\$400.0000	\$378.0973	\$400.0000	\$3	\$0	\$1	\$5	\$5	\$0
4	IT Standard Services	IP Services	IP Services	IP Telephony	IPT-Hosted Adv Subscription	Station	262,634	\$9.2500	\$9.3730	\$9.2500	\$1,745	\$27	\$690	\$2,462	\$2,429	(\$32)
4	IT Standard Services	IP Services	IP Services	IP Telephony	IPT-Hosted Basic Subscription	Station	12,328	\$5.0000	\$4.6451	\$5.0000	\$39	\$1	\$17	\$57	\$62	\$4
4	IT Standard Services	IP Services	IP Services	IP Telephony	IPT-Hosted Ported Nbr Stn SC	Station	2,399	\$5.0000	\$4.7240	\$5.0000	\$8	\$0	\$3	\$11	\$12	\$1
4	IT Standard Services	IP Services	IP Services	IP Telephony	Quality Mgmt Support Only	Seat	6,020	\$2.0000	\$3.3873	\$5.0000	\$8	\$4	\$9	\$20	\$30	\$10
4	IT Standard Services	IP Services	IP Services	IP Telephony	Voice Mail Lic and Setup	License	837	\$39.0000	\$41.3138	\$39.0000	\$21	\$5	\$9	\$35	\$33	(\$2)
4	IT Standard Services	IP Services	IP Services	IP Telephony	Voice Mail License	License	636	\$19.0000	\$32.3674	\$19.0000	\$8	\$9	\$3	\$21	\$12	(\$9)
4	IT Standard Services	IP Services	IP Services	IP Telephony	Voice Mail Std-IPT	Mailbox	223,853	\$1.0000	\$0.9886	\$1.0000	\$153	\$5	\$64	\$221	\$224	\$3
4	IT Standard Services	IP Services	IP Services	IP Telephony	Workforce Mgmt Support Only	Seat	320	\$2.0000	\$11.1493	\$5.0000	\$0	\$3	\$0	\$4	\$2	(\$2)
4	IT Standard Services	IP Services	IP Services	IP Telephony	Additional Line	Device/Port	2,392	\$2.0000	\$1.8389	\$2.0000	\$3	\$0	\$1	\$4	\$5	\$0
4	IT Standard Services	IP Services	IP Services	IP Telephony	Voice Mail for Analog	Mailbox	21,208	\$0.0000	\$9.4516	\$10.0000	\$140	\$0	\$60	\$200	\$212	\$12
4	IT Standard Services	IP Services	IP Services	IPT Install and Professional Services	IP OET Professional Svc Fees	Hour	2,769	\$103.0000	\$97.3533	\$103.0000	\$189	\$0	\$81	\$270	\$285	\$16
4	IT Standard Services	IP Services	IP Services	IPT Install and Professional Services	IPT Device License	Device	2,883	\$30.0000	\$28.3553	\$30.0000	\$57	\$0	\$25	\$82	\$86	\$5
4	IT Standard Services	IP Services	IP Services	IPT Install and Professional Services	IPT-Hosted Adv Subs Setup	Device	405	\$85.0000	\$78.1499	\$85.0000	\$22	\$0	\$10	\$32	\$34	\$3

							Total Cost Equals Revenue @ Break-Even Rate.												
							Billable Units			Rate Comparison			Cost Buildup Information			Revenue Comparison			
							1	2	3 = 8 / 1	4	5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8	FY14 Revenue @		
							FY14 Billable	FY13 Actual	FY14 Break-	FY14	FY14	FY14	FY14 Total	FY14	FY14	FY14	FY14	FY14	
Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Units	Rate	Even Rate	Requested Rate	Direct Cost (\$000s)	Indirect Cost (\$000s)	Overhead Cost (\$000s)	Cost/Even Revenue (\$000s)	Requested Rate (\$000s)	Rate Minus FY14 Total Cost (\$000s)	Revenue @ Requested Rate (\$000s)	Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)	
4	IT Standard Services	IP Services	IP Services	IPT Install and Professional Services	IPT-License Metro Gateway	Subscription	400	\$65.0000	\$59.7617	\$65.0000	\$17	\$0	\$7	\$24	\$26	\$2	\$26	\$2	
4	IT Standard Services	IP Services	IP Services	IPT Install and Professional svcs	IPT Tel# Transition Fee	Number	1,200	\$6.0000	\$5.5165	\$6.0000	\$5	\$0	\$2	\$7	\$7	\$1	\$7	\$1	
4	IT Standard Services	IP Services	IP Services	IPT Install and Professional svcs	IPT-Hosted Basic Subs Setup	Device	50	\$75.0000	\$68.9557	\$75.0000	\$2	\$0	\$1	\$3	\$4	\$0	\$4	\$0	
4	IT Standard Services	IP Services	IP Services	IPT Install and Professional svcs	IPT-License Other Gateway	Subscription	60	\$55.0000	\$50.5675	\$55.0000	\$2	\$0	\$1	\$3	\$3	\$0	\$3	\$0	
4	IT Standard Services	IP Services	IP Services	IPT Voice Mail	Handlers UC-Call and Directory	Port	1,224	\$38.0000	\$34.9376	\$38.0000	\$30	\$0	\$13	\$43	\$47	\$4	\$47	\$4	
4	IT Standard Services	IP Services	IP Services	Long Distance	Canada CCM/IPTH	Minute	3,123	\$0.0600	\$0.0552	\$0.0600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	IT Standard Services	IP Services	IP Services	Long Distance	Direct Dial, USA CCM/IPTH	Minute	2,461,450	\$0.0490	\$0.0451	\$0.0490	\$77	\$0	\$34	\$111	\$121	\$10	\$121	\$10	
4	IT Standard Services	IP Services	IP Services	Long Distance	Directory Assistance CCM/IPTH	Call	67	\$0.5000	\$0.4596	\$0.5000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	IT Standard Services	IP Services	IP Services	Long Distance	International CCM/IPTH	Minute	869	\$0.1000	\$0.0919	\$0.1000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	IT Standard Services	IP Services	IP Services	Long Distance	Non-Contract Costed CCM/IPTH	Minute	34	\$0.0300	\$0.0274	\$0.0300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	IT Standard Services	IP Services	IP Services	Long Distance	Toll-Free Service	Minute	264,506	\$0.0440	\$0.0405	\$0.0440	\$7	\$0	\$3	\$11	\$12	\$1	\$12	\$1	
IP Services Total											\$2,564	\$88	\$1,044	\$3,696	\$3,679		(\$17)		
4	IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Analyst	Hour	1,352	\$83.0000	\$144.0795	\$83.0000	\$163	\$0	\$32	\$195	\$112	(\$83)	\$195	(\$83)	
4	IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Senior Analyst	Hour	4,576	\$103.0000	\$178.9575	\$103.0000	\$685	\$0	\$134	\$819	\$471	(\$348)	\$819	(\$348)	
4	IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Senior Consultant	Hour	260	\$111.0000	\$192.7645	\$111.0000	\$42	\$0	\$8	\$50	\$29	(\$21)	\$50	(\$21)	
4	IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Technician	Hour	915	\$44.0000	\$77.0564	\$44.0000	\$59	\$0	\$11	\$71	\$40	(\$30)	\$71	(\$30)	
4	IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	Other Fees or Surcharges	Item	2,500	\$1.0000	\$1.8085	\$1.0000	\$4	\$0	\$1	\$5	\$3	(\$2)	\$5	(\$2)	
MnGeo Service Bureau Total											\$953	\$0	\$186	\$1,139	\$655		(\$484)		
4	IT Standard Services	Security Services	Security Services	Security Services	Advanced User Connection Fee	User	1,200	\$0.5700	\$0.8948	\$0.5700	\$1	\$0	\$0	\$1	\$1	(\$0)	\$1	(\$0)	
4	IT Standard Services	Security Services	Security Services	Security Services	Basic User Connection Fee	User	303,693	\$0.2650	\$0.3388	\$0.2650	\$80	\$0	\$23	\$103	\$80	(\$22)	\$103	(\$22)	
4	IT Standard Services	Security Services	Security Services	Security Services	EVMS Miscellaneous	Item	156,780	\$0.0000	\$1.2882	\$1.0000	\$157	\$0	\$45	\$202	\$157	(\$45)	\$202	(\$45)	
4	IT Standard Services	Security Services	Security Services	Security Services	IAM EA Licensing	Item	634,997	\$0.0000	\$1.2840	\$1.0000	\$635	\$0	\$180	\$815	\$635	(\$180)	\$815	(\$180)	
4	IT Standard Services	Security Services	Security Services	Security Services	IT Security Services	Hour	1,606	\$103.0000	\$120.2795	\$103.0000	\$146	\$0	\$47	\$193	\$165	(\$28)	\$193	(\$28)	
4	IT Standard Services	Security Services	Security Services	Security Services	Recovery Strategies Misc	HotSite Contrac	12	\$0.0000	\$28,756.5927	\$22,668.0000	\$268	\$0	\$77	\$345	\$272	(\$73)	\$345	(\$73)	
Security Services Total											\$1,288	\$0	\$372	\$1,660	\$1,310		(\$349)		
4	IT Standard Services	Service Desk	Service Desk	Service Desk	Svc Desk Gold-Level 1	FTE	67,305	\$0.0000	\$16.7888	\$17.1300	\$803	\$0	\$327	\$1,130	\$1,153	\$23	\$1,130	\$23	
4	IT Standard Services	Service Desk	Service Desk	Service Desk	Svc Desk Silver-Level 1	FTE	16,728	\$0.0000	\$0.5846	\$0.6000	\$7	\$0	\$3	\$10	\$10	\$0	\$10	\$0	
Service Desk Total											\$810	\$0	\$330	\$1,140	\$1,163		\$23		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Access Facility, Capitol Fiber Net 100Mbps	Connection	148	\$1,000.0000	\$1,062.8060	\$1,000.0000	\$115	\$0	\$42	\$157	\$148	(\$9)	\$157	(\$9)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Access Facility, LAD Circuit	Circuit	80	\$144.7700	\$153.8119	\$144.7700	\$9	\$0	\$3	\$12	\$12	(\$1)	\$12	(\$1)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Access Facility, Multi-link Access Mgmt Fee, T-1	Connection	423	\$160.0000	\$170.0444	\$160.0000	\$53	\$0	\$19	\$72	\$68	(\$4)	\$72	(\$4)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Access Facility, Network Access Management Fee, T1	Connection	83	\$135.0000	\$143.4359	\$135.0000	\$9	\$0	\$3	\$12	\$11	(\$1)	\$12	(\$1)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Access Facility, Ntwk Access Mgmt Fee Fiber/Copper	Connection	2,048	\$75.0000	\$79.7030	\$75.0000	\$120	\$0	\$44	\$163	\$154	(\$10)	\$163	(\$10)	

							Bilable Units		Rate Comparison			Total Cost Equals Revenue @ Break-Even Rate.					
							1	2	3 = 8 / 1	4	Cost Buildup Information			Revenue Comparison			
											5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8	
											FY14						
Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Total Cost/Break-Even Revenue (\$000s)	FY14 Revenue @ Requested Rate (\$000s)	Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Access Facility, Ntwk Access Mgmt Fee, K12/Lib	Connection	258	\$140.0000	\$148.3579	\$140.0000	\$28	\$0	\$10	\$38	\$36	(\$2)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Access Facility, St Paul Fiber High Bandwidth	Connection	140	\$1,000.0000	\$1,062.7257	\$1,000.0000	\$109	\$0	\$40	\$149	\$140	(\$9)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Access Facility, St Paul Fiber Low Bandwidth	Connection	142	\$500.0000	\$531.4140	\$500.0000	\$55	\$0	\$20	\$75	\$71	(\$4)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Cable Modem	Connection	6	\$129.1900	\$136.8641	\$129.1900	\$1	\$0	\$0	\$1	\$1	(\$0)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Capitol Fiber Net CWDM Color	Connection	12	\$2,100.0000	\$2,231.3127	\$2,100.0000	\$20	\$0	\$7	\$27	\$25	(\$2)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Capitol Fiber Net GigE Access Facility	Connection	28	\$1,950.0000	\$2,072.3922	\$1,950.0000	\$43	\$0	\$15	\$58	\$55	(\$3)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	DSL MEGACENTRAL CRS	Bandwidth	207,290	\$0.0500	\$0.0532	\$0.0500	\$8	\$0	\$3	\$11	\$10	(\$1)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Egress, Incremental 56kb	Channel	72	\$22.0000	\$23.3719	\$22.0000	\$1	\$0	\$0	\$2	\$2	(\$0)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Federal Universal Service Fee	Fee	157	\$44.1200	\$46.8871	\$44.1200	\$5	\$0	\$2	\$7	\$7	(\$0)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	MNET Access Facility	Circuit	10,632	\$623.3939	\$613.0304	\$623.3939	\$4,636	\$0	\$1,881	\$6,518	\$6,628	\$110	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	PVC, Additional	Connection	72	\$37.0000	\$39.4047	\$37.0000	\$2	\$0	\$1	\$3	\$3	(\$0)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	St. Paul Fiber CWDM Color	Connection	36	\$2,100.0000	\$2,231.7410	\$2,100.0000	\$59	\$0	\$21	\$80	\$76	(\$5)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	T1PLML T-1, 1.5 Mbps Private Line MLPPP Group	Circuit	502	\$320.6800	\$340.7900	\$320.6800	\$125	\$0	\$46	\$171	\$161	(\$10)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	10/100 Mbps Copper Ethernet MPLS-PE Port	Connection	1,646	\$220.0000	\$233.8052	\$220.0000	\$282	\$0	\$103	\$385	\$362	(\$23)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	100 Mbps Fiber Ethernet MPLS-PE Port	Connection	12	\$300.0000	\$318.9421	\$300.0000	\$3	\$0	\$1	\$4	\$4	(\$0)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	10Gig Ethernet MPLS-PE port	Connection	47	\$500.0000	\$531.2246	\$500.0000	\$18	\$0	\$7	\$25	\$24	(\$1)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, Cust Owned/Maintained Router	Router	122	\$140.0000	\$148.7780	\$140.0000	\$13	\$0	\$5	\$18	\$17	(\$1)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, Ethernet Port (10 Mbps)	Port	351	\$220.0000	\$233.8077	\$220.0000	\$60	\$0	\$22	\$82	\$77	(\$5)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, GigE CO/OET Maintained WAN	GigE Switch	368	\$165.0000	\$175.3458	\$165.0000	\$47	\$0	\$17	\$65	\$61	(\$4)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, GigE-Q OET O/M WAN	GigE Switch	126	\$350.0000	\$371.9160	\$350.0000	\$34	\$0	\$13	\$47	\$44	(\$3)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, OET FE2Q Leaf Router	Router	19	\$315.0000	\$334.4230	\$315.0000	\$5	\$0	\$2	\$6	\$6	(\$0)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, OET FE2QA Leaf Router	Router	288	\$555.0000	\$589.8402	\$555.0000	\$125	\$0	\$45	\$170	\$160	(\$10)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, OET O/M Circuit Emulation	Device	21	\$75.0000	\$80.0108	\$75.0000	\$1	\$0	\$0	\$2	\$2	(\$0)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, OET O/M GBIC Port	GigE Switch	677	\$20.0000	\$21.2509	\$20.0000	\$11	\$0	\$4	\$14	\$14	(\$1)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, OET O/M GBIC Type 2	GigE Switch	47	\$175.0000	\$186.1090	\$175.0000	\$6	\$0	\$2	\$9	\$8	(\$1)	
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, OET O/M GBIC Type 3	GigE Switch	132	\$400.0000	\$425.1009	\$400.0000	\$41	\$0	\$15	\$56	\$53	(\$3)	

Billable Units	Rate Comparison			Total Cost Equals Revenue @ Break-Even Rate.					
				Cost Buildup Information			Revenue Comparison		
	1	2	3 = 8 / 1	4	5	6	7	8 = 5 + 6 + 7	9 = 4 * 1

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Total Cost/Break-Even Revenue			FY14 Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)		
											FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Total Cost (\$000s)	FY14 Revenue (\$000s)	FY14 Revenue @ Requested Rate (\$000s)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, OET O/M GigE LAN/WAN Lrg Chassis	GigE Switch	31	\$900.0000	\$956.5788	\$900.0000	\$22	\$0	\$8	\$30	\$28	(\$2)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, OET O/M GigE LAN/WAN Sml Chassis	GigE Switch	12	\$450.0000	\$478.4135	\$450.0000	\$4	\$0	\$2	\$6	\$5	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, OET O/M GigE WAN Lyr 2-2 Port Chass	GigE Switch	536	\$220.0000	\$233.8189	\$220.0000	\$92	\$0	\$33	\$125	\$118	(\$7)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, Router Secondary Port	Port	3,182	\$65.0000	\$69.0780	\$65.0000	\$161	\$0	\$59	\$220	\$207	(\$13)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, Router Serial Port	Port	28	\$135.0000	\$143.4689	\$135.0000	\$3	\$0	\$1	\$4	\$4	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, Router-RWIS OET Supported	Router	37	\$75.0000	\$79.6140	\$75.0000	\$2	\$0	\$1	\$3	\$3	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device, Router-Token Ring Port	Port	9	\$0.0000	\$371.6709	\$350.0000	\$2	\$0	\$1	\$3	\$3	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	CSU - T1	CSU	4,302	\$25.0000	\$26.5705	\$25.0000	\$84	\$0	\$31	\$114	\$108	(\$7)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	DS3 MPLS-PE Port	Connection	124	\$225.0000	\$239.1447	\$225.0000	\$22	\$0	\$8	\$30	\$28	(\$2)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	DSL Port	Port	36	\$32.5000	\$34.4877	\$32.5000	\$1	\$0	\$0	\$1	\$1	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	DSU - 56kb	CSU	17	\$15.0000	\$16.0450	\$15.0000	\$0	\$0	\$0	\$0	\$0	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	GigE Mpls-PE Port	Connection	743	\$400.0000	\$425.1091	\$400.0000	\$231	\$0	\$84	\$316	\$297	(\$19)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Hub Router Charge	Router	206	\$450.0000	\$478.2267	\$450.0000	\$72	\$0	\$26	\$99	\$93	(\$6)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Internet Web Cache Service	Connection	12	\$430.0000	\$457.3218	\$430.0000	\$4	\$0	\$1	\$5	\$5	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Network Device Type E	Device	1,722	\$185.0000	\$196.6053	\$185.0000	\$248	\$0	\$90	\$339	\$319	(\$20)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Network Device Type F	Device	120	\$500.0000	\$531.3995	\$500.0000	\$47	\$0	\$17	\$64	\$60	(\$4)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Network Management Site Type B	Connection	1,019	\$100.0000	\$106.2747	\$100.0000	\$79	\$0	\$29	\$108	\$102	(\$6)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	OC3 MPLS-PE Port	Connection	98	\$250.0000	\$265.6893	\$250.0000	\$19	\$0	\$7	\$26	\$25	(\$2)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	OET O/M Router Type A	Port	3,797	\$220.0000	\$234.1913	\$220.0000	\$652	\$0	\$237	\$889	\$835	(\$54)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	OET O/M Router Type B	Router	296	\$285.0000	\$302.8982	\$285.0000	\$66	\$0	\$24	\$90	\$84	(\$5)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	OET O/M Router Type C	Router	912	\$395.0000	\$419.7866	\$395.0000	\$281	\$0	\$102	\$383	\$360	(\$23)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	OET O/M Router Type D	Router	24	\$825.0000	\$877.0919	\$825.0000	\$15	\$0	\$6	\$21	\$20	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Router, Customer Owned/OET Maintained Type A	Router	1,638	\$170.0000	\$180.6710	\$170.0000	\$217	\$0	\$79	\$296	\$278	(\$17)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Router, Customer Owned/OET Maintained Type C	Router	48	\$235.0000	\$249.7525	\$235.0000	\$9	\$0	\$3	\$12	\$11	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Serial MPLS-PE Port	Connection	2,688	\$80.0000	\$85.0200	\$80.0000	\$167	\$0	\$61	\$229	\$215	(\$13)

Billable Units	Rate Comparison			Total Cost Equals Revenue @ Break-Even Rate.					
				Cost Buildup Information			Revenue Comparison		
	1	2	3 = 8 / 1	4	5	6	7	8 = 5 + 6 + 7	9 = 4 * 1

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Total Cost/Buildup Information			FY14 Revenue @ Break-Even Rate		
											FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Total Revenue (\$000s)	FY14 Revenue @ Rate (\$000s)	FY14 Revenue @ Rate Minus FY14 Total Cost (\$000s)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP 48 Port Analog Phone Gateway CO/OETM	Device	12	\$75.0000	\$79.0930	\$75.0000	\$1	\$0	\$0	\$1	\$1	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP 48 Port Analog Phone Gateway OET O&M	Device	4	\$175.0000	\$184.5500	\$175.0000	\$1	\$0	\$0	\$1	\$1	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP Basic QoS Support	Device	2,091	\$10.0000	\$10.6306	\$10.0000	\$16	\$0	\$6	\$22	\$21	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP DID Dual Port - OET Router	2xPort	24	\$35.0000	\$36.9101	\$35.0000	\$1	\$0	\$0	\$1	\$1	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP FXO Dual Port - OET Router	2xPort	232	\$35.0000	\$37.1760	\$35.0000	\$6	\$0	\$2	\$9	\$8	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP FXS Dual Port - OET Router	2xPort	12	\$35.0000	\$36.9097	\$35.0000	\$0	\$0	\$0	\$0	\$0	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP Gateway Router Chassis	Device	48	\$100.0000	\$106.4211	\$100.0000	\$4	\$0	\$1	\$5	\$5	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP Gateway Support - Customer Router	Device	204	\$25.0000	\$26.5911	\$25.0000	\$4	\$0	\$1	\$5	\$5	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP Gateway Support - OET Router	Device	177	\$15.0000	\$15.9275	\$15.0000	\$2	\$0	\$1	\$3	\$3	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP T1 Trunk Port - OET Router	Port	108	\$140.0000	\$148.7827	\$140.0000	\$12	\$0	\$4	\$16	\$15	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Firewall Instance Level One	Service	12	\$75.0000	\$79.0930	\$75.0000	\$1	\$0	\$0	\$1	\$1	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Firewall Instance Level Three	Service	60	\$225.0000	\$239.0784	\$225.0000	\$11	\$0	\$4	\$14	\$14	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	OET/O/M Firewall Type A	Device	96	\$50.0000	\$53.2106	\$50.0000	\$4	\$0	\$1	\$5	\$5	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	VPN Concentrator Connection - Internet	Connection	3,696	\$10.0000	\$10.6292	\$10.0000	\$29	\$0	\$10	\$39	\$37	(\$2)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	VPN Concentrator Connection - LAN to LAN	Service	72	\$100.0000	\$106.3141	\$100.0000	\$6	\$0	\$2	\$8	\$7	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	VPN Concentrator-Cust/OET Maint	Device	78	\$50.0000	\$53.1241	\$50.0000	\$3	\$0	\$1	\$4	\$4	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Access Device, CO/MNIT Maint. Firewall Type A	Port	371	\$165.0000	\$175.3453	\$165.0000	\$48	\$0	\$17	\$65	\$61	(\$4)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Access Device, CO/MNIT Maint. Firewall Type B	Port	360	\$215.0000	\$228.4898	\$215.0000	\$60	\$0	\$22	\$82	\$77	(\$5)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Access Device, CO/MNIT Maint. Firewall Type C	Port	108	\$450.0000	\$478.2710	\$450.0000	\$38	\$0	\$14	\$52	\$49	(\$3)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Device, Router Configuration & Installation	Configuration	139	\$400.0000	\$425.0472	\$400.0000	\$43	\$0	\$16	\$59	\$56	(\$3)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Device, Router Configuration Charge	Configuration	84	\$200.0000	\$212.5671	\$200.0000	\$13	\$0	\$5	\$18	\$17	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Device, Router Installation Charge	Install	4	\$200.0000	\$210.9143	\$200.0000	\$1	\$0	\$0	\$1	\$1	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Facility, Installation DS3/OC3/OC12	Install	7	\$3,881.0000	\$4,125.0776	\$3,881.0000	\$21	\$0	\$8	\$29	\$27	(\$2)

							Total Cost Equals Revenue @ Break-Even Rate.											
							Billable Units			Rate Comparison			Cost Buildup Information			Revenue Comparison		
							1	2	3 = 8 / 1	4	5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8		
Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Total Cost/Break-Even Revenue (\$000s)	FY14 Revenue @ Requested Rate (\$000s)	FY14 Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Facility, Misc.Circuit Installation	Install	51	\$1,609.5100	\$1,710.5769	\$1,609.5100	\$64	\$0	\$23	\$87	\$82	(\$5)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Facility, T-1 Installation	Install	15	\$1,200.0000	\$1,275.7697	\$1,200.0000	\$14	\$0	\$5	\$19	\$18	(\$1)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Facility, Termination Charge	Occurrence	1	\$2,500.0000	\$2,651.8569	\$2,500.0000	\$2	\$0	\$1	\$3	\$3	(\$0)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	CSU/DSU Installation	Install	13	\$50.0000	\$53.3214	\$50.0000	\$1	\$0	\$0	\$1	\$1	(\$0)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Fiber-based Installation	Install	7	\$6,250.0000	\$6,642.8612	\$6,250.0000	\$34	\$0	\$12	\$47	\$44	(\$3)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Inside Wiring	Job	15	\$200.0000	\$212.9707	\$200.0000	\$2	\$0	\$1	\$3	\$3	(\$0)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	MPLS-VPN Design and Install	Install	4	\$500.0000	\$531.1417	\$500.0000	\$2	\$0	\$1	\$2	\$2	(\$0)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Video H.323 Install Level A	Occurrence	16	\$250.0000	\$265.5711	\$250.0000	\$3	\$0	\$1	\$4	\$4	(\$0)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Video H.323 Install Level B	Occurrence	12	\$100.0000	\$106.7421	\$100.0000	\$1	\$0	\$0	\$1	\$1	(\$0)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	VoIP WAN Setup (Basic)	Occurrence	4	\$150.0000	\$158.1852	\$150.0000	\$0	\$0	\$0	\$1	\$1	(\$0)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	VPN Concentrator Key Fob Equipment	Device	14	\$80.0000	\$85.4670	\$80.0000	\$1	\$0	\$0	\$1	\$1	(\$0)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	VPN Service Installation	Install	3	\$200.0000	\$210.9136	\$200.0000	\$0	\$0	\$0	\$1	\$1	(\$0)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	WAN IT Advanced Professional	Hour	1	\$93.0000	\$103.4664	\$93.0000	\$0	\$0	\$0	\$0	\$0	(\$0)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	WAN IT Senior Professional	Hour	298	\$103.0000	\$109.4647	\$103.0000	\$24	\$0	\$9	\$33	\$31	(\$2)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	WAN Non-Recurring Charge Level B	Occurrence	1	\$200.0000	\$210.9083	\$200.0000	\$0	\$0	\$0	\$0	\$0	(\$0)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	WAN Non-Recurring Charge Level D	Occurrence	1	\$400.0000	\$421.8245	\$400.0000	\$0	\$0	\$0	\$0	\$0	(\$0)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	1 Mbps Regional	Mbps	232	\$95.0000	\$100.9932	\$95.0000	\$17	\$0	\$6	\$23	\$22	(\$1)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	1 Mbps Tier Five Hub to Core	Mbps	162	\$425.0000	\$451.7176	\$425.0000	\$54	\$0	\$20	\$73	\$69	(\$4)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	1 Mbps Tier Four Hub to Core	Mbps	141	\$295.0000	\$313.5669	\$295.0000	\$32	\$0	\$12	\$44	\$42	(\$3)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	1 Mbps Tier One Hub to Core	Mbps	882	\$80.0000	\$85.0221	\$80.0000	\$55	\$0	\$20	\$75	\$71	(\$4)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	1 Mbps Tier Three Hub to Core	Mbps	535	\$225.0000	\$239.1571	\$225.0000	\$94	\$0	\$34	\$128	\$120	(\$8)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	1 Mbps Tier Two Hub to Core	Mbps	670	\$150.0000	\$159.4233	\$150.0000	\$78	\$0	\$29	\$107	\$101	(\$6)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	10 Mbps Regional	10 Mbps	88	\$500.0000	\$531.3753	\$500.0000	\$34	\$0	\$12	\$47	\$44	(\$3)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	10 Mbps Tier Five Hub to Core	10 Mbps	18	\$2,700.0000	\$2,869.9369	\$2,700.0000	\$38	\$0	\$14	\$52	\$49	(\$3)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	10 Mbps Tier One Hub to Core	10 Mbps	122	\$400.0000	\$425.1623	\$400.0000	\$38	\$0	\$14	\$52	\$49	(\$3)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	10 Mbps Tier Three Hub to Core	10 Mbps	12	\$1,650.0000	\$1,754.3739	\$1,650.0000	\$15	\$0	\$6	\$21	\$20	(\$1)		
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	10 Mbps Tier Two Hub to Core	10 Mbps	95	\$860.0000	\$914.0132	\$860.0000	\$64	\$0	\$23	\$87	\$82	(\$5)		

Billable Units	Rate Comparison			Total Cost Equals Revenue @ Break-Even Rate.					
				Cost Buildup Information			Revenue Comparison		
1	2	3 = 8 / 1	4	5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14					
											FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Total Cost/Break-Even Revenue (\$000s)	FY14 Revenue @ Requested Rate (\$000s)	FY14 Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	100 Mbps Regional	100 Mbps	80	\$3,400.0000	\$3,613.7029	\$3,400.0000	\$212	\$0	\$77	\$289	\$272	(\$17)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	100 Mbps Tier One Hub to Core	100 Mbps	85	\$1,000.0000	\$1,062.8538	\$1,000.0000	\$66	\$0	\$24	\$90	\$85	(\$5)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	1000 Mbps Regional	1000 Mbps	9	\$8,100.0000	\$8,609.8109	\$8,100.0000	\$57	\$0	\$21	\$77	\$73	(\$5)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	1000 Mbps Regional on 10Gig	1000 Mbps	48	\$5,000.0000	\$5,314.2501	\$5,000.0000	\$187	\$0	\$68	\$255	\$240	(\$15)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	1000 Mbps Tier One Hub to Core	1000 Mbps	60	\$2,100.0000	\$2,232.0685	\$2,100.0000	\$98	\$0	\$36	\$134	\$126	(\$8)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	300 Mbps Regional on 10Gig	300 Mbps	41	\$3,400.0000	\$3,613.7781	\$3,400.0000	\$109	\$0	\$40	\$148	\$139	(\$9)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Acc Facility, CCNet Small Office, 1Mbps, <10 user	Bandwidth	120	\$80.0000	\$85.0177	\$80.0000	\$7	\$0	\$3	\$10	\$10	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Acc Facility, CCNet Small Office, 1Mbps, <25 user	Bandwidth	92	\$125.0000	\$132.8419	\$125.0000	\$9	\$0	\$3	\$12	\$12	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Additional 1000-Mbps Regional on 10Gig	1000 Mbps	12	\$4,000.0000	\$4,250.8862	\$4,000.0000	\$37	\$0	\$14	\$51	\$48	(\$3)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Additional 100-Mbps Regional	100 Mbps	16	\$3,400.0000	\$3,613.8956	\$3,400.0000	\$42	\$0	\$15	\$58	\$54	(\$3)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Additional 100-Mbps Tier One Hub to Core	100 Mbps	3	\$975.0000	\$1,037.3171	\$975.0000	\$2	\$0	\$1	\$3	\$3	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Additional 10-Mbps Regional	10 Mbps	70	\$475.0000	\$504.8329	\$475.0000	\$26	\$0	\$9	\$35	\$33	(\$2)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Additional 10-Mbps Tier Five Hub to Core	10 Mbps	34	\$2,650.0000	\$2,816.6985	\$2,650.0000	\$70	\$0	\$26	\$96	\$90	(\$6)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Additional 10-Mbps Tier One Hub to Core	10 Mbps	39	\$375.0000	\$398.5730	\$375.0000	\$11	\$0	\$4	\$16	\$15	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Additional 10-Mbps Tier Three Hub to Core	10 Mbps	12	\$1,625.0000	\$1,726.7216	\$1,625.0000	\$15	\$0	\$6	\$21	\$20	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Additional 10-Mbps Tier Two Hub to Core	10 Mbps	18	\$850.0000	\$903.3399	\$850.0000	\$12	\$0	\$4	\$16	\$15	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Bandwidth MPLS-CRS Level B	VPN	169	\$150.0000	\$159.4353	\$150.0000	\$20	\$0	\$7	\$27	\$25	(\$2)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Bandwidth MPLS-CRS Level D	VPN	636	\$80.0000	\$85.0298	\$80.0000	\$40	\$0	\$14	\$54	\$51	(\$3)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Bandwidth MPLS-CRS Level E	VPN	1,254	\$60.0000	\$63.7733	\$60.0000	\$59	\$0	\$21	\$80	\$75	(\$5)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Service per Mbps	Bandwidth	1,592	\$320.0000	\$340.1161	\$320.0000	\$397	\$0	\$145	\$541	\$509	(\$32)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Service, 100 MBPS	Bandwidth	1	\$5,900.0000	\$6,268.9296	\$5,900.0000	\$5	\$0	\$2	\$6	\$6	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Service, 15 MBPS	Bandwidth	2	\$3,600.0000	\$3,827.7223	\$3,600.0000	\$6	\$0	\$2	\$8	\$7	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Service, 1Gbps	Bandwidth	18	\$15,000.0000	\$15,942.8572	\$15,000.0000	\$210	\$0	\$77	\$287	\$270	(\$17)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Service, 256kb	Bandwidth	24	\$231.0000	\$245.4324	\$231.0000	\$4	\$0	\$2	\$6	\$6	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Service, 30MBPS	Bandwidth	7	\$4,400.0000	\$4,675.8830	\$4,400.0000	\$24	\$0	\$9	\$33	\$31	(\$2)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Service, 384kb	Bandwidth	15	\$327.0000	\$347.7105	\$327.0000	\$4	\$0	\$1	\$5	\$5	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Service, 50 MBPS	Bandwidth	24	\$5,200.0000	\$5,526.7943	\$5,200.0000	\$97	\$0	\$35	\$133	\$125	(\$8)

											Total Cost Equals Revenue @ Break-Even Rate.					
											Cost Buildup Information			Revenue Comparison		
											5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8
											FY14					
											FY14	FY14	FY14	FY14 Total	FY14	Revenue @
Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	Direct Cost (\$000s)	Indirect Cost (\$000s)	Overhead Cost (\$000s)	Cost/Break-Even Revenue (\$000s)	Requested Rate (\$000s)	Requested Rate Minus FY14 Total Cost (\$000s)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Service, 50 Mbps over 1Gbps	Bandwidth	101	\$750.0000	\$797.2010	\$750.0000	\$59	\$0	\$22	\$81	\$76	(\$5)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Service, 56kb	Bandwidth	44	\$95.0000	\$100.8964	\$95.0000	\$3	\$0	\$1	\$4	\$4	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Service, NetMotion Client License	Connection	1,199	\$10.0000	\$10.6305	\$10.0000	\$9	\$0	\$3	\$13	\$12	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Svc NetMotion Clients 41-99 Lic	Connection	12	\$350.0000	\$371.7114	\$350.0000	\$3	\$0	\$1	\$4	\$4	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Community Router Svc, NetMotion Clients 21-40 Lic	Connection	12	\$200.0000	\$212.2227	\$200.0000	\$2	\$0	\$1	\$3	\$2	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Data Center Network Service Basic Bundle B	Service	12	\$300.0000	\$318.9767	\$300.0000	\$3	\$0	\$1	\$4	\$4	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Data Center Network Service Basic Bundle C	Service	12	\$500.0000	\$531.1998	\$500.0000	\$5	\$0	\$2	\$6	\$6	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Data Center Network Service Basic Bundle D	Service	24	\$800.0000	\$850.1773	\$800.0000	\$15	\$0	\$5	\$20	\$19	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Data Center Network Service Package	Package	24	\$175.0000	\$185.8557	\$175.0000	\$3	\$0	\$1	\$4	\$4	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	EDC Core 10GigE Port	Port/Month	46	\$1,500.0000	\$1,594.4384	\$1,500.0000	\$54	\$0	\$20	\$73	\$69	(\$4)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	EDC1-3 Bandwidth 100Mbps	Bandwidth	12	\$500.0000	\$531.1998	\$500.0000	\$5	\$0	\$2	\$6	\$6	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	EDC1-3 Bandwidth 10Gbps	Bandwidth	23	\$3,000.0000	\$3,188.8768	\$3,000.0000	\$54	\$0	\$20	\$73	\$69	(\$4)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	EDC1-3 Bandwidth 1Gbps	Bandwidth	12	\$1,050.0000	\$1,116.4197	\$1,050.0000	\$10	\$0	\$4	\$13	\$13	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	E-Rate Basic Internet 100Mbps	Mbps	3,251	\$12.0000	\$12.7530	\$12.0000	\$30	\$0	\$11	\$41	\$39	(\$2)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	E-Rate Basic Internet 20Mbps	Mbps	240	\$15.0000	\$15.9488	\$15.0000	\$3	\$0	\$1	\$4	\$4	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Mbps Bandwidth E-R/Fed 5+Mbps	Bandwidth	2,071	\$60.0000	\$63.7728	\$60.0000	\$97	\$0	\$35	\$132	\$124	(\$8)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Metro E-Rate Basic Internet 100Mbps	Mbps	7,838	\$9.0000	\$9.5668	\$9.0000	\$55	\$0	\$20	\$75	\$71	(\$4)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Metro MPLS 100Mbps	Mbps	1,128	\$10.0000	\$10.6289	\$10.0000	\$9	\$0	\$3	\$12	\$11	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Metro MPLS 1Gbps	Mbps	90,500	\$2.1000	\$2.2320	\$2.1000	\$148	\$0	\$54	\$202	\$190	(\$12)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MNET BW 100Mbps	Mbps	1,800	\$30.0000	\$31.8891	\$30.0000	\$42	\$0	\$15	\$57	\$54	(\$3)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MNET BW 1Mbps	Mbps	40	\$125.0000	\$132.9926	\$125.0000	\$4	\$0	\$1	\$5	\$5	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MNET BW 20Mbps	Mbps	183	\$50.0000	\$53.1137	\$50.0000	\$7	\$0	\$3	\$10	\$9	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MPLS I-NET 100Mbps	Mbps	1,204	\$18.0000	\$19.1304	\$18.0000	\$17	\$0	\$6	\$23	\$22	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MPLS I-NET 1Mbps	Mbps	63	\$30.0000	\$32.0078	\$30.0000	\$1	\$0	\$1	\$2	\$2	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MPLS I-NET 20Mbps	Mbps	701	\$22.5000	\$23.9148	\$22.5000	\$12	\$0	\$4	\$17	\$16	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MPLS I-NET 3Gbps	Mbps	366,303	\$5.0000	\$4.8139	\$5.0000	\$1,243	\$0	\$520	\$1,763	\$1,832	\$68

Billable Units	Rate Comparison			Total Cost Equals Revenue @ Break-Even Rate.						
	1	2	3 = 8 / 1	4	Cost Buildup Information			Revenue Comparison		
					5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8
					FY14					

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Total Cost/Break-Even Revenue (\$000s)	FY14 Revenue @ Requested Rate (\$000s)	Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MPLS-VPN Features Level C	VPN	12	\$250.0000	\$266.2422	\$250.0000	\$2	\$0	\$1	\$3	\$3	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Statewide MPLS 10Mbps	Mbps	932	\$40.0000	\$42.5185	\$40.0000	\$29	\$0	\$11	\$40	\$37	(\$2)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Statewide MPLS 1Mbps	Mbps	186	\$60.0000	\$63.7788	\$60.0000	\$9	\$0	\$3	\$12	\$11	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Statewide VRF Instance 1Gbps	Mbps	6,184	\$8.5000	\$9.0342	\$8.5000	\$41	\$0	\$15	\$56	\$53	(\$3)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Statewide VRF Instance 5Gbps	Mbps	166,143	\$5.0000	\$3.8810	\$5.0000	\$409	\$0	\$236	\$645	\$831	\$186
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS BW Svcs	MNET BW 10Mbps	Mbps	120	\$75.0000	\$79.7356	\$75.0000	\$7	\$0	\$3	\$10	\$9	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS BW Svcs	Statewide MPLS 100Mbps	Mbps	240	\$15.0000	\$15.9471	\$15.0000	\$3	\$0	\$1	\$4	\$4	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	Miscellaneous Charges - One Time	Item	42	\$3,998.1200	\$4,840.8002	\$3,998.1200	\$131	\$25	\$48	\$203	\$168	(\$35)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	Miscellaneous Charges - Recurring	Item	209	\$535.1500	\$647.9815	\$535.1500	\$87	\$17	\$32	\$135	\$112	(\$24)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level A	Service	103	\$100.0000	\$120.9957	\$100.0000	\$8	\$2	\$3	\$12	\$10	(\$2)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level A1	Service	36	\$25.0000	\$30.0262	\$25.0000	\$1	\$0	\$0	\$1	\$1	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level A2	Service	5	\$50.0000	\$61.8856	\$50.0000	\$0	\$0	\$0	\$0	\$0	(\$0)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level A3	Service	36	\$75.0000	\$90.5884	\$75.0000	\$2	\$0	\$1	\$3	\$3	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level B	Service	228	\$150.0000	\$181.6060	\$150.0000	\$27	\$5	\$10	\$41	\$34	(\$7)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level C	Service	34	\$200.0000	\$242.3685	\$200.0000	\$5	\$1	\$2	\$8	\$7	(\$1)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level D	Service	85	\$250.0000	\$302.7449	\$250.0000	\$17	\$3	\$6	\$26	\$21	(\$4)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level E	Service	133	\$300.0000	\$363.2121	\$300.0000	\$31	\$6	\$11	\$48	\$40	(\$8)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level F	Service	114	\$350.0000	\$423.7474	\$350.0000	\$31	\$6	\$11	\$48	\$40	(\$8)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level K	Service	52	\$600.0000	\$726.6285	\$600.0000	\$24	\$5	\$9	\$38	\$31	(\$7)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level L	Service	12	\$650.0000	\$786.7985	\$650.0000	\$6	\$1	\$2	\$9	\$8	(\$2)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level M	Service	86	\$700.0000	\$847.5623	\$700.0000	\$47	\$9	\$17	\$73	\$60	(\$13)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level O	Service	19	\$800.0000	\$968.5654	\$800.0000	\$12	\$2	\$4	\$18	\$15	(\$3)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level Q	Service	24	\$900.0000	\$1,089.3546	\$900.0000	\$17	\$3	\$6	\$26	\$22	(\$5)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level R	Service	12	\$950.0000	\$1,150.1714	\$950.0000	\$9	\$2	\$3	\$14	\$11	(\$2)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level S	Service	80	\$1,000.0000	\$1,210.6828	\$1,000.0000	\$62	\$12	\$23	\$97	\$80	(\$17)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level U	Service	16	\$2,000.0000	\$2,421.5951	\$2,000.0000	\$25	\$5	\$9	\$39	\$32	(\$7)
WAN/MAN Services Total											\$14,297	\$104	\$5,555	\$19,956	\$19,571	(\$386)
4	IT Standard Services	Procurement	Procurement	Procurement	Commodity	Item	150,800,000	\$0.0000	\$0.0088	\$0.0088	\$1,320	\$0	\$0	\$1,320	\$1,320	\$0
4	IT Standard Services	Procurement	Procurement	Procurement	Contracts Mgt	Item	81,200,000	\$0.0000	\$0.0084	\$0.0084	\$680	\$0	\$0	\$680	\$680	\$0
Procurement Total											\$2,000	\$0	\$0	\$2,000	\$2,000	\$0

							Total Cost Equals Revenue @ Break-Even Rate.											
							Billable Units			Rate Comparison			Cost Buildup Information			Revenue Comparison		
							1	2	3 = 8 / 1	4	5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8		
							FY14											
							FY14			FY14 Total			FY14			Revenue @		
Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	Direct Cost (\$000s)	Indirect Cost (\$000s)	Overhead Cost (\$000s)	Cost/Break-Even Revenue (\$000s)	Requested Rate (\$000s)	Rate Minus FY14 Total Cost (\$000s)		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	All Other (Database)	Database Professional	Hour	10,752	\$103.0000	\$74.5217	\$103.0000	\$487	\$0	\$314	\$801	\$1,107	\$306		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	DB2 (Database)	DB2 - Tier 1	Instance	420	\$0.0000	\$652.8811	\$590.0000	\$258	(\$54)	\$70	\$274	\$248	(\$26)		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	Oracle (Database)	Oracle - Tier 1	Instance	2	\$0.0000	\$31,693.6017	\$1,170.0000	\$619	(\$557)	\$1	\$63	\$2	(\$61)		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	SQL (Database)	MS SQL - Tier 1	Instance	24	\$0.0000	\$906.5417	\$478.0000	\$63	(\$45)	\$3	\$22	\$11	(\$10)		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	SQL (Database)	MS SQL - Tier 2	Instance	24	\$0.0000	\$837.3980	\$590.0000	\$44	(\$28)	\$4	\$20	\$14	(\$6)		
Database Total											\$1,471	(\$683)	\$393	\$1,181	\$1,383	\$203		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	FileNet User	Login ID	2,436	\$80.0000	\$153.4663	\$80.0000	\$277	\$42	\$55	\$374	\$195	(\$179)		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	Middleware - Tier 1	Instance	792	\$0.0000	\$1,091.8161	\$1,221.0000	\$677	(\$86)	\$274	\$865	\$967	\$102		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	Middleware - Tier 2	Instance	300	\$0.0000	\$565.8628	\$613.0000	\$266	(\$148)	\$52	\$170	\$184	\$14		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	WebSphere	1000 CPU Svc/L	51,684	\$0.0200	\$3.3703	\$0.0200	\$151	\$23	\$0	\$174	\$1	(\$173)		
Middleware Total											\$1,371	(\$170)	\$382	\$1,583	\$1,347	(\$236)		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Web	Web	Static Hosting - Tier 2	MB stored onsil	96	\$35.0000	\$176.3465	\$35.0000	\$14	\$2	\$1	\$17	\$3	(\$14)		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Web	Web	Static Hosting - Tier 3	MB stored onsil	96	\$75.0000	\$377.8853	\$75.0000	\$31	\$4	\$2	\$36	\$7	(\$29)		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Web	Web	Static Hosting - Tier 4	MB stored onsil	216	\$100.0000	\$503.8471	\$100.0000	\$92	\$11	\$6	\$109	\$22	(\$87)		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Web	Web	Static Hosting - Tier1	MB stored onsil	144	\$10.0000	\$50.3847	\$10.0000	\$6	\$1	\$0	\$7	\$1	(\$6)		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Web	Web	WC IT Senior Prof	Hour	1,317	\$103.0000	\$477.3875	\$103.0000	\$527	\$63	\$39	\$629	\$136	(\$493)		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Web	Web	WCM - Tier 1	Access	72	\$125.0000	\$629.8089	\$125.0000	\$38	\$5	\$3	\$45	\$9	(\$36)		
3	Platform as a Service (PaaS)	Platform as a Service (PaaS)	Web	Web	WCM - Tier 2	Access	12	\$1,670.0000	\$4,444.1378	\$1,670.0000	\$85	(\$37)	\$6	\$53	\$20	(\$33)		
Web Total											\$793	\$48	\$56	\$897	\$198	(\$698)		
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Adabas	1000 CPU Svc/L	197,858,381	\$0.0239	\$0.0185	\$0.0239	\$2,269	\$55	\$1,342	\$3,666	\$4,729	\$1,063		
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	App Hosting IT Specialist	Hour	728	\$69.0000	\$31.8681	\$69.0000	\$9	\$0	\$14	\$23	\$50	\$27		
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	App Hosting Miscellaneous	Item	12	\$73.4400	\$26,050.5873	\$73.4400	\$305	\$7	\$0	\$313	\$1	(\$312)		
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Batch	1000 CPU Svc/L	373,581,526	\$0.0195	\$0.0096	\$0.0195	\$1,921	(\$401)	\$2,068	\$3,588	\$7,285	\$3,697		
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	CICS	1000 CPU Svc/L	225,987,115	\$0.0263	\$0.0200	\$0.0263	\$2,761	\$67	\$1,687	\$4,514	\$5,943	\$1,429		
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	CICS wDB2	1000 CPU Svc/L	130,144,102	\$0.0326	\$0.0260	\$0.0326	\$2,128	\$51	\$1,204	\$3,384	\$4,243	\$859		
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	DB2 CPU	1000 CPU Svc/L	80,615,319	\$0.0217	\$0.0229	\$0.0217	\$1,317	\$32	\$497	\$1,846	\$1,749	(\$96)		
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Enterprise Workload Schedule	Job	176,265	\$0.8000	\$0.3671	\$0.8000	\$24	\$1	\$40	\$65	\$141	\$76		
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Mainframe Scheduled Jobs	Job	587,645	\$1.0000	\$0.4512	\$1.0000	\$102	(\$4)	\$167	\$265	\$588	\$322		
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Page Processing	Page Processed	51,840,167	\$0.0007	\$0.0003	\$0.0007	\$7	(\$0)	\$10	\$17	\$36	\$20		

								Billable Units			Rate Comparison			Total Cost Equals Revenue @ Break-Even Rate.					
								1	2	3 = 8 / 1	4	Cost Buildup Information			Revenue Comparison				
												5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8		
Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Total Cost/Break-Even Revenue (\$000s)	FY14 Revenue @ Requested Rate (\$000s)	FY14 Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Reads	Report Reads	55,872,196	\$0.0047	\$0.0021	\$0.0047	\$45	(\$4)	\$75	\$116	\$263	\$146			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Supra	1000 DB Calls	4,975,456	\$0.0607	\$0.1049	\$0.0607	\$426	\$10	\$86	\$522	\$302	(\$220)			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Sys Mess Page Process	Page Processed	69,619,285	\$0.0007	\$0.0003	\$0.0007	\$9	\$0	\$14	\$23	\$49	\$26			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	TSO	Hour	130,656	\$0.2497	\$0.1162	\$0.2497	\$6	\$0	\$9	\$15	\$33	\$17			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	zAAP	1000 CPU Svc/L	18,501,733	\$0.0048	\$0.0056	\$0.0048	\$88	(\$10)	\$25	\$103	\$89	(\$14)			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	zIIP CPU	1000 CPU Svc/L	19,382,400	\$0.0042	\$0.0016	\$0.0042	\$14	(\$7)	\$23	\$30	\$81	\$51			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	zIIP DB2 CPU	1000 CPU Svc/L	105,817,808	\$0.0045	\$0.0021	\$0.0045	\$82	\$2	\$135	\$219	\$476	\$257			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	MF-DASD/Tape Storage	Disk Storage	Gigabyte	27,581	\$2.1070	\$0.8420	\$2.1070	\$7	(\$0)	\$16	\$23	\$58	\$35			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	MF-DASD/Tape Storage	Disk Storage Protected	Gigabyte	3,187,459	\$2.0617	\$0.7985	\$1.9095	\$807	\$10	\$1,728	\$2,545	\$6,086	\$3,541			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	MF-DASD/Tape Storage	Retention	Gigabyte	177,522	\$0.2154	\$0.0859	\$0.2154	\$5	(\$0)	\$11	\$15	\$38	\$23			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	MF-DASD/Tape Storage	Tape Storage	Gigabyte	19,785,098	\$0.1240	\$0.0484	\$0.1240	\$301	(\$41)	\$696	\$957	\$2,453	\$1,496			
Mainframe Total											\$12,633	(\$231)	\$9,848	\$22,250	\$34,694	\$12,444			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Server	Unix/Linux Physical	Medium Physical Server - Linux	Server/Instance	108	\$0.0000	\$198.3664	\$238.0000	\$33	(\$18)	\$7	\$21	\$26	\$4			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Server	Unix/Linux Virtual	Medium VM - Linux	Server/Instance	1,512	\$0.0000	\$89.3075	\$97.0000	\$143	(\$50)	\$42	\$135	\$147	\$12			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Server	Windows Virtual	Extra Large VM - Windows	Server/Instance	12	\$0.0000	\$3,943.2771	\$332.0000	\$91	(\$45)	\$1	\$47	\$4	(\$43)			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Server	Windows Virtual	Large VM - Windows	Server/Instance	36	\$0.0000	\$1,189.5492	\$166.0000	\$94	(\$53)	\$2	\$43	\$6	(\$37)			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Server	Windows Virtual	Medium VM - Windows	Server/Instance	372	\$0.0000	\$778.8466	\$84.0000	\$921	(\$640)	\$9	\$290	\$31	(\$258)			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Server	Windows Virtual	Small VM - Windows	Server/Instance	96	\$0.0000	\$302.8622	\$42.0000	\$623	(\$596)	\$1	\$29	\$4	(\$25)			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Server	MS Select	Server Miscellaneous	Item	12	\$0.0000	\$61,237.7780	\$17,125.0000	\$735	\$0	\$0	\$735	\$206	(\$529)			
2	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Server	Virtual Server - ZLinux	Virtual Server z-Linux	Resource Unit	90	\$0.0000	\$3,339.4689	\$1,000.0000	\$210	\$0	\$91	\$301	\$90	(\$211)			
Server Total											\$2,849	(\$1,401)	\$153	\$1,601	\$513	(\$1,088)			
1.5	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Storage & Backup	Backup & Archive	Enterprise Disk Backup	Gigabyte	5,974,885	\$0.0000	\$0.1186	\$0.1300	\$596	(\$107)	\$220	\$709	\$777	\$68			
1.5	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Storage & Backup	Backup & Archive	Enterprise Tape Backup	Gigabyte	600,000	\$0.1300	\$0.1488	\$0.1300	\$55	\$12	\$22	\$89	\$78	(\$11)			
1.5	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Storage & Backup	SAN Storage	DM Miscellaneous	Item	12	\$12,500.0000	\$24,630.8709	\$12,500.0000	\$244	\$9	\$43	\$296	\$150	(\$146)			
1.5	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Storage & Backup	SAN Storage	SAN High Speed	Gigabyte	586,904	\$1.2500	\$1.2318	\$1.2500	\$1,272	(\$757)	\$208	\$723	\$734	\$11			
1.5	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Storage & Backup	SAN Storage	SAN Low Speed	Gigabyte	5,418	\$0.9900	\$2.7432	\$0.9900	\$13	\$0	\$2	\$15	\$5	(\$9)			
1.5	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Storage & Backup	SAN Storage	SAN Management	Gigabyte	3,234,828	\$0.1100	\$0.2167	\$0.1100	\$578	\$22	\$101	\$701	\$356	(\$345)			
1.5	Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Storage & Backup	SAN Storage	SAN Port Charge	Per Port	4,132	\$25.0000	\$23.8414	\$25.0000	\$172	(\$102)	\$29	\$99	\$103	\$5			
Storage & Backup Total											\$2,929	(\$923)	\$625	\$2,631	\$2,203	(\$428)			

							Total Cost Equals Revenue @ Break-Even Rate.											
							Billable Units			Rate Comparison			Cost Buildup Information			Revenue Comparison		
							1	2	3 = 8 / 1	4	5	6	7	8 = 5 + 6 + 7	9 = 4 * 1	10 = 9 - 8		
							FY14											
							FY14			FY14 Total			FY14			Revenue @		
Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	FY14 Billable Units	FY13 Actual Rate	FY14 Break-Even Rate	FY14 Requested Rate	FY14 Direct Cost (\$000s)	FY14 Indirect Cost (\$000s)	FY14 Overhead Cost (\$000s)	FY14 Cost/Break-Even Revenue (\$000s)	FY14 Revenue @ Requested Rate (\$000s)	FY14 Revenue @ Requested Rate Minus FY14 Total Cost (\$000s)		
1	Foundational Infrastructure	Foundational Infrastructure	Data Center	Data Center	Per Whip KW	Circuit	360	\$0.0000	\$404.8375	\$399.0000	\$105	\$0	\$41	\$146	\$144	(\$2)		
1	Foundational Infrastructure	Foundational Infrastructure	Data Center	Data Center	Tier II Co-Lo Rack	Per Rack	204	\$0.0000	\$1,600.3159	\$1,470.0000	\$241	\$0	\$85	\$326	\$300	(\$27)		
1	Foundational Infrastructure	Foundational Infrastructure	Data Center	Data Center	Tier II Full Rack Unit	Rack Unit (RU)	100,798	\$35.0000	\$31.4885	\$35.0000	\$3,519	(\$1,346)	\$1,001	\$3,174	\$3,528	\$354		
1	Foundational Infrastructure	Foundational Infrastructure	Data Center	Data Center	Tier III Co-Lo Rack	Per Rack	372	\$0.0000	\$2,885.1103	\$3,120.0000	\$744	\$0	\$329	\$1,073	\$1,161	\$87		
1	Foundational Infrastructure	Foundational Infrastructure	Data Center	Data Center	Tier III Full Rack Unit	Rack Unit (RU)	22,989	\$65.0000	\$126.3618	\$65.0000	\$3,264	(\$783)	\$424	\$2,905	\$1,494	(\$1,411)		
Data Center Total											\$7,873	(\$2,130)	\$1,881	\$7,624	\$6,626	(\$998)		
1	Foundational Infrastructure	Foundational Infrastructure	Network - Data Center only	NW Data Center	EDC 100/GigE Port	Port	5,376	\$7.0000	\$69.1863	\$7.0000	\$881	(\$520)	\$11	\$372	\$38	(\$334)		
1	Foundational Infrastructure	Foundational Infrastructure	Network - Data Center only	NW Data Center	EDC 10GigE Port	Port	201	\$35.0000	\$512.0998	\$35.0000	\$444	(\$343)	\$2	\$103	\$7	(\$96)		
Network - Data Center only Total											\$1,326	(\$864)	\$13	\$475	\$45	(\$430)		
Grand Total											\$77,124	(\$4,628)	\$27,404	\$99,900	\$102,417	\$2,517		

History and Proforma - In Thousands - \$000's

MN.IT SERVICES
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2014

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	\$ Change	% Change
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Proposed</u>	<u>FY13/FY14</u>	<u>FY13/FY14</u>
Operating Revenue								
BILLINGS FOR MN.IT SERVICES	\$86,871	\$84,342	\$90,429	\$88,187	\$92,253	\$102,417	\$10,164	11%
OTHER REVENUE	\$861	\$582	\$957	\$0	\$0	\$0	\$0	
TOTAL OPERATING REVENUE	\$87,732	\$84,924	\$91,386	\$88,187	\$92,253	\$102,417	\$10,164	12%
Operating Expenses								
SALARIES - INTERNAL & EXTERNAL	\$29,395	\$30,232	\$28,995	\$27,459	\$32,606	\$36,989	\$4,383	13%
SPACE RENT,BLDG MAINT,UTILITIES	\$2,090	\$2,415	\$2,763	\$2,945	\$4,200	\$5,771	\$1,571	37%
REPAIRS,ALTERATIONS,CONTRACT MAINT	\$2,638	\$2,313	\$2,764	\$3,900	\$4,055	\$4,892	\$837	21%
PRINTING,ADVERTISING,MICROFILMING	\$28	\$7	\$15	\$11	\$37	\$53	\$16	44%
CONSULTANT,PROF& TECH SERVICES	\$1,485	\$3,537	\$1,119	\$956	\$1,750	\$431	(\$1,319)	-75%
COMPUTER & SYSTEM SERVICES	\$18,428	\$18,895	\$18,688	\$20,860	\$25,838	\$25,539	(\$299)	-1%
COMMUNICATIONS	\$20,786	\$18,774	\$18,995	\$18,219	\$15,900	\$16,581	\$681	4%
TRAVEL	\$114	\$81	\$79	\$88	\$40	\$139	\$99	248%
SUPPLIES	\$1,493	\$945	\$1,289	\$1,159	\$1,100	\$1,664	\$564	51%
EQUIPMENT-OTHER	\$46	\$51	\$42	\$32	\$150	\$65	(\$85)	-57%
EMPLOYEE DEVELOPMENT (GENERAL)	\$283	\$267	\$173	\$232	\$225	\$412	\$187	83%
OTHER OPERATING COSTS	\$1,461	\$1,182	\$1,497	\$1,287	\$1,310	\$1,087	(\$223)	-17%
STATEWIDE INDIRECT COSTS	\$301	\$136	\$247	\$200	\$400	\$600	\$200	50%
STATE AGENCY-PROVIDED PROF & TEC	\$233	\$0	\$0	\$0	\$18	\$20	\$2	11%
ATTORNEY GENERAL COSTS	\$15	\$0	\$0	\$4	\$10	\$15	\$5	50%
DEPRECIATION	\$4,321	\$4,189	\$3,315	\$3,477	\$3,500	\$5,162	\$1,662	47%
AMORTIZATION	\$368	\$598	\$565	\$523	\$418	\$301	(\$117)	-28%
AMORTIZATION OF FIBER INFRASTRUCTURE	\$11	\$11	\$17	\$17	\$17	\$18	\$1	6%
TOTAL OPERATING EXPENSE	\$83,497	\$83,632	\$80,562	\$81,369	\$91,574	\$99,741	\$8,167	9%
Operating Income (Losses)/(Gains)	\$4,236	\$1,292	\$10,824	\$6,818	\$679	\$2,676		
Non-Operating Revenues (Expenses)								
INTEREST REVENUE	\$243	\$43	\$30	\$25				
INTEREST EXPENSE	(\$259)	(\$229)	(\$119)	(\$96)	(\$154)	(\$159)		
GAIN (LOSS) ON CAPITAL ASSETS	\$268	\$82	\$0	\$0	\$0	\$0		
REBATE EXPENSE	(\$5,000)	\$0	\$0	\$0	\$0	\$0		
EXCESS RESERVE (CASH PAYBACK)	\$0	\$0	(\$2,750)	(\$6,120)	(\$2,983)	(\$4,517)		
UNUSUAL ITEM/NON-OPERATING MISC REV/EXP	\$0	\$0	(\$44)	\$0	\$0	\$0		
TOTAL NON-OPERATING REV/(EXP)	(\$4,748)	(\$104)	(\$2,883)	(\$6,192)	(\$3,137)	(\$4,676)		
Income (Losses) before Contributions, Transfers & Special Items								
Special Items	(\$512)	\$1,188	\$7,941	\$627	(\$2,458)	(\$2,000)		
Capital Contributions			\$209	\$0	\$0	\$0		
Transfers								
Special Items								
Net Income (Loss)	(\$512)	\$1,188	\$8,150	\$627	(\$2,458)	(\$2,000)		
Net Assets, Beginning Period								
Change in Accounting Principle	\$21,786	\$21,121	\$21,196	\$29,319	\$29,946	\$27,488		
Adjustment to Net Assets		(\$1,113)	(\$27)	\$0	\$0	\$0		
Net Assets, Ending Period	\$21,274	\$21,196	\$29,319	\$29,946	\$27,488	\$25,489		
Reconciliation to Net Assets								
Retained Earnings	\$17,553	\$17,927	\$25,841	\$26,468	\$24,010	\$22,010		
Contributed Capital	\$3,721	\$3,269	\$3,478	\$3,478	\$3,478	\$3,478		
Total Net Assets, Ending Period	\$21,274	\$21,196	\$29,319	\$29,946	\$27,488	\$25,489		

Cash Flow Forecast

MN.IT SERVICES
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2014

FY 2012 Actual (Year of the Shutdown 7/1/11 - 7/21/11))				
	Receipts	Expenditures	Balance	Cash Balance
Beginning Balance				21,765,548.33
July - Actual	2,972,192	6,156,762	(3,184,570)	18,580,978
August - Actual	6,451,604	7,684,642	(1,233,039)	17,347,940
September - Actual	2,916,933	6,086,948	(3,170,015)	14,177,925
October - Actual	2,790,471	4,187,960	(1,397,489)	12,780,436
November - Actual	2,762,731	6,470,290	(3,707,559)	9,072,877
December - Actual	13,495,412	6,374,308	7,121,104	16,193,981
January - Actual	9,064,786	5,798,653	3,266,133	19,460,114
February - Actual	4,014,880	6,399,015	(2,384,135)	17,075,979
March - Actual	8,946,229	7,235,692	1,710,537	18,786,516
April - Actual	8,477,355	5,015,997	3,461,358	22,247,874
May - Actual	4,957,925	18,986,081	(14,028,156)	8,219,718
June - Actual	11,008,204	7,488,887	3,519,317	11,739,035
Ending Balance	77,858,721	87,885,234	(10,026,513)	11,739,035

FY 2013 Actual / Projected				
	Receipts	Expenditures	Balance	Cash Balance
Beginning Balance				11,739,035
July - Actual	11,220,672	9,459,332	1,761,340	13,500,375
August - Actual	6,454,166	11,725,375	(5,271,209)	8,229,166
September - Actual	4,222,686	8,888,820	(4,666,134)	3,563,032
October - Actual	12,371,906	6,392,962	5,978,944	9,541,976
November - Actual	4,188,669	5,910,596	(1,721,927)	7,820,049
December - Actual	6,541,008	7,035,109	(494,101)	7,325,948
January - Actual	7,855,937	4,962,077	2,893,860	10,219,808
February - Actual	6,494,436	4,851,685	1,642,751	11,862,559
March - Actual	6,819,195	4,798,715	2,020,480	13,883,039
April - Actual	11,299,690	6,214,336	5,085,354	18,968,393
May - Actual	7,600,225	9,724,508	(2,124,283)	16,844,110
June	6,450,000	8,307,988	(1,857,988)	14,986,122
Ending Balance	91,518,590	88,271,503	3,247,087	14,986,122

FY 2014 Projected				
	Receipts	Expenditures	Balance	Cash Balance
Beginning Balance				14,986,122
July	6,120,000	16,206,375	(10,086,375)	4,899,747
August	13,640,870	12,843,225	797,645	5,697,392
September	13,640,870	12,554,338	1,086,532	6,783,924
October	14,660,870	13,131,111	1,529,759	8,313,683
November	13,640,870	14,091,470	(450,600)	7,863,083
December	13,640,870	15,917,488	(2,276,618)	5,586,465
January	13,640,870	13,132,111	508,759	6,095,224
February	13,640,870	12,265,452	1,375,418	7,470,642
March	13,640,870	12,554,338	1,086,532	8,557,174
April	16,700,870	12,843,225	3,857,645	12,414,819
May	13,640,870	14,380,356	(739,486)	11,675,333
June	15,680,870	15,628,602	52,268	11,727,601
Ending Balance	162,289,570	165,548,091	(3,258,521)	11,727,601

Five Year Rate Comparison- Major Cost Recovery Categories

MN.IT SERVICES
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2014

Cost Recovery	Product Code	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Increase/ Decrease
IT Standard Services							
Client Computing							
Workstation Management							
Workstation Support - tier 2	8453	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	
MS Enterprise Agreement User	8450	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	
MS Enterprise Agreement Device	8452	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	
Mobile Device Management							
Ent E- Mail BlackBerry	8790	\$ 3.00	\$ 4.00	\$ 4.00	\$ 6.75	\$ 6.75	
Enterprise Unified Communication & Collaboration							
Video & Conferencing							
Vid Adv Entrprs RSVP323 Subs	MS0001	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	
Video Adv H.323 Subs Tier 5	VAS0005/MS0004	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	
Vid Basic Entrprs H.323 Subs	MS0012	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	
Reservationless Toll Free	IC-R8	\$ -	\$ -	\$ 0.0300	\$ 0.0300	\$ 0.0300	
Office 365							
Ent E-Mail Archiving	8297	\$ -	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	
Spam and Virus Filtering	8279	\$ -	\$ 1.20	\$ 1.20	\$ 1.20	\$ 1.20	
Contracted Telecom Services							
Over-the-Phone Interp Svc	IDCODELANG	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	\$ 1.25	
Centrex Prime Station	QCP-A/CTNF	\$ 21.50	\$ 22.00	\$ 22.50	\$ 22.50	\$ 23.25	Increase
Switched LD	LD-1/SWITCHED	\$ 0.0700	\$ 0.0700	\$ 0.0650	\$ 0.0650	\$ 0.0650	
Dedicated LD	LD-2/ONNET	\$ 0.0490	\$ 0.0490	\$ 0.0490	\$ 0.0490	\$ 0.0490	
Toll Free Switched	LD-4/TOLLFREE SW	\$ 0.1300	\$ 0.1300	\$ 0.0800	\$ 0.0800	\$ 0.0800	
Toll Free Dedicated	LD-5/TOLLFREE DD	\$ 0.0540	\$ 0.0540	\$ 0.0440	\$ 0.0440	\$ 0.0440	
Centrex Prime 1B+S	QCP-B/ACB3A	\$ 37.03	\$ 37.03	\$ 38.00	\$ 38.00	\$ 39.50	Increase
Voice Circuits, T-1, PRI (7)	NOTE D	\$ 27.59	\$ 29.25	\$ 26.90	\$ 34.51	Cost + 15%	
Analog Trunks and Lines (7)	NOTE B	\$ 36.60	\$ 34.90	\$ 36.43	\$ 30.64	Cost + 15%	
Miscellaneous Monthly Charges (7)	NOTE G	\$ 6.37	\$ 4.75	\$ 4.58	\$ 4.65	Cost + 15%	
Telco DSL Services (7)	NOTE O	\$ 32.28	\$ 31.90	\$ 30.04	\$ 30.27	Cost + 15%	
Fees (7)	NOTE E	\$ 0.95	\$ 1.30	\$ 1.95	\$ 1.95	Cost + 15%	
Centrex Station-Other (7)	NOTE A	\$ 26.62	\$ 26.55	\$ 23.21	\$ 20.38	Cost + 15%	
Payphones (7)	NOTE C	\$ 67.49	\$ 45.95	\$ 44.66	\$ 38.17	Cost + 15%	
Vendor Install/One-Time Chrgs (7)	NOTE F	\$ 14.90	\$ 17.65	\$ 11.01	\$ 15.24	Cost + 15%	
IP Services							
IPT-Hosted Adv Subscription	IPTA	\$ 10.00	\$ 10.00	\$ 9.25	\$ 9.25	\$ 9.25	
Contact Center Minnesota Services							
CCM Agent	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	
WAN/MAN Services							
Access Device, Customer Owned/OET Maintai	1013	\$ 170.00	\$ 170.00	\$ 170.00	\$ 170.00	\$ 170.00	
Access Device, Fast Ethernet Port (100 Mbps)	1029	\$ 220.00	\$ 220.00	\$ 220.00	\$ 220.00	\$ 220.00	
CSU-T1	1036	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	
Access Facility, Ntwk Access Mgmt Fee Fiber/C	2002	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	
St Paul Fiber High Bandwidth	AFSTHB	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Community Router Service, 500MBPS	1028FZ	\$ 20,000.00	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
Community Router Service per Mbps	1028Mbps	\$ 400.00	\$ 320.00	\$ 320.00	\$ 320.00	\$ 320.00	
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	\$ 424.39	\$ 427.41	\$ 388.37	\$ 320.68	Cost + 10%	
Foundational Infrastructure							
Data Center							
Tier II Full Rack Unit	8862	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	
Platform as a Service (PaaS)							
Database							
FileNet User	8295	\$ -	\$ -	\$ 80.00	\$ 80.00	\$ 80.00	

Cost Recovery	Product Code	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Increase/ Decrease
Infrastructure as a Service (IaaS)							
Mainframe							
Tape Storage	8011	\$ 0.1500	\$ 0.1500	\$ 0.1350	\$ 0.1240	\$ 0.1240	
Disk Storage Protected	8031	\$ 2.69	\$ 2.50	\$ 2.25	\$ 2.06	\$ 1.91	Decrease
Disk Storage	8033	\$ 2.69	\$ 2.55	\$ 2.30	\$ 2.11	\$ 2.11	
Batch	0024	\$ 0.0236	\$ 0.0224	\$ 0.0202	\$ 0.0195	\$ 0.0195	
CICS	5017	\$ 0.0316	\$ 0.0303	\$ 0.0273	\$ 0.0263	\$ 0.0263	
Mainframe Scheduled Jobs	8030	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	
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	
DB2 - CPU	1207	\$ 0.0260	\$ 0.0250	\$ 0.0225	\$ 0.0217	\$ 0.0217	
Supra	5012	\$ 0.0700	\$ 0.0700	\$ 0.0630	\$ 0.0607	\$ 0.0607	
CICS wDB2	8021	\$ 0.0391	\$ 0.0375	\$ 0.0338	\$ 0.0326	\$ 0.0326	
zAAP	8025	\$ 0.0050	\$ 0.0050	\$ 0.0050	\$ 0.0048	\$ 0.0048	
Adabas	8022	\$ 0.0275	\$ 0.0275	\$ 0.0248	\$ 0.0239	\$ 0.0239	
zIIP DB2 CPU	8027	\$ 0.0054	\$ 0.0052	\$ 0.0047	\$ 0.0045	\$ 0.0045	
Storage & Backup							
Enterprise Tape Backup	8254	\$ -	\$ -	\$ 0.2600	\$ 0.1300	\$ 0.1300	
San Low Speed	8121	\$ 2.64	\$ 1.58	\$ 1.58	\$ 0.99	\$ 0.99	
San High Speed	8572	\$ 4.57	\$ 2.74	\$ 2.74	\$ 1.25	\$ 1.25	
Virtual Server zVM-Linux	8563	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	

Cost + Pricing Schedule

- (1) Cost + \$140.00
- (2) Cost + \$160.00
- (3) Cost + \$165.00
- (4) Cost + 5%
- (5) Cost + 10%
- (6) Cost + 12%
- (7) Cost + 15%
- (8) Cost + 10% - 30%

Customer Rate Impact

MN.IT SERVICES

ENTERPRISE TECHNOLOGY FUND (5500)

FOR FISCAL YEAR 2014

Proposed FY2014 rates projected against FY2013 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 \$203,345 in FY2014. Specific agencies, of course, will be impacted differently based upon their needs and usage. The total savings will vary depending upon the actual FY2014 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 and shows the rate changes and the resulting customer savings:

Budget Activity/Svc Component	Service Description	Agency Code	Agency Name	Rate Impact
IT Standard Services				
Contracted Telecom Services				
	Centrex Prime Station	100	COUNTIES	\$ 12,303
		200	CITIES	\$ 13,752
		300	QUASI GOV/AGENCIES/PRIVATE	\$ 5,154
		400	PUBLIC SCHOOLS(NON HIGHER ED.-K12)	\$ 8,395
		600	COUNTIES FEDERAL/AGENCIES	\$ 54
		B04	AGRICULTURE	\$ 270
		B11	BARBER & COSMETOLOGY EXAMINERS BOARD	\$ 9
		B13	COMMERCE	\$ 171
		B14	ANIMAL HEALTH BOARD	\$ 27
		B15	BOARD OF BARBER EXAMINERS	\$ 9
		B20	EXPLORE MINNESOTA TOURISM	\$ 77
		B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	\$ 12,014
		B34	HOUSING FINANCE AGENCY	\$ 2,285
		B41	WORKERS COMP COURT OF APPEALS	\$ 50
		B42	LABOR & INDUSTRY	\$ 457
		B43	IRON RANGE RESOURCE & REHABILITATION AGENCY	\$ 207
		B7E	ARCHITECTURE ENGINEERING BOARD	\$ 9
		B7P	ACCOUNTANCY BOARD	\$ 9
		B82	PUBLIC UTILITIES COMMISSION	\$ 72
		E25	CENTER FOR ARTS EDUCATION	\$ 591
		E26	MINNESOTA STATE COLLEGES & UNIVERSITIES	\$ 8,292
		E37	MN DEPARTMENT OF EDUCATION	\$ 117
		E40	HISTORICAL SOCIETY	\$ 1,391
		E44	FARIBAULT ACADEMIES	\$ 279
		E60	HIGHER EDUCATION SERVICES OFFICE	\$ 54
		E81	UNIVERSITY OF MINNESOTA	\$ 1,423
		E9W	HIGHER ED FACILITIES AUTHORITY	\$ 39
		G02	ADMINISTRATION	\$ 1,899
		G03	LOTTERY	\$ 873
		G06	ATTORNEY GENERAL	\$ 363
		G09	GAMBLING CONTROL BOARD	\$ 531
		G10	MINNESOTA MANAGEMENT & BUDGET	\$ 69
		G17	HUMAN RIGHTS DEPT	\$ 19
		G19	INDIAN AFFAIRS COUNCIL	\$ 81
		G38	INVESTMENT BOARD	\$ 297
		G46	OFFICE OF ENTERPRISE TECHNOLOGY	\$ 11
		G53	SECRETARY OF STATE	\$ 81
		G61	STATE AUDITOR	\$ 126
		G62	MINN STATE RETIREMENT SYSTEM	\$ 144
		G63	PUBLIC EMPLOYEES RETIRE	\$ 243
		G67	REVENUE	\$ 235
		G69	TEACHERS RETIREMENT ASSOCIATION BOARD	\$ 207
		G92	OMBUDSPERSON FOR FAMILIES	\$ 63
		G99	DISABLED AMERICAN VETS	\$ 3
		G9J	CAMPAIGN FINANCE BOARD	\$ 18
		G9L	BLACK MINNESOTANS COUNCIL	\$ 72
		G9M	CHICANO LATINO AFFAIRS COUNCIL	\$ 45
		G9N	ASIAN-PACIFIC COUNCIL	\$ 9
		G9X	CAPITOL AREA ARCHITECTURAL & PLANNING BOARD	\$ 9
		G9Y	DISABILITY COUNCIL	\$ 9

Budget Activity/Svc Component	Service Description	Agency Code	Agency Name	Rate Impact
		H12	HEALTH	\$ 1,175
		H55	HUMAN SERVICES	\$ 8,897
		H75	VETERANS AFFAIRS DEPT	\$ 1,269
		H7B	MEDICAL PRACTICE BOARD	\$ 108
		H7C	NURSING BOARD	\$ 441
		H7F	DENTISTRY BOARD	\$ 9
		H7L	SOCIAL WORK BOARD	\$ 36
		H7M	MARRIAGE & FAMILY THERAPY BOARD	\$ 9
		H7N	HEALTH RELATED BOARDS	\$ 54
		H7Q	PODIATRIC MEDICINE BOARD	\$ 9
		H7S	EMERGENCY MEDICAL SERVICES BOARD	\$ 18
		H7V	PSYCHOLOGY BOARD	\$ 9
		H7W	PHYSICAL THERAPY BOARD	\$ 9
		H7X	BEHAVIORIAL HEALTH AND THERAPY BOARD	\$ 18
		H9G	OMBUDSMAN MH/MR	\$ 13
		J33	TRIAL COURTS	\$ 317
		J52	PUBLIC DEFENSE BOARD	\$ 679
		J58	COURT OF APPEALS	\$ 18
		J65	SUPREME COURT	\$ 288
		J68	TAX COURT	\$ 90
		J70	JUDICIAL STANDARDS BOARD	\$ 20
		L28	SENATE	\$ 388
		L31	HOUSE OF REPRESENTATIVE	\$ 162
		L49	LEGISLATIVE AUDITOR	\$ 630
		L5D	LEG COORDINATING COMM	\$ 36
		P01	MILITARY AFFAIRS DEPT	\$ 2,836
		P07	PUBLIC SAFETY	\$ 6,684
		P78	CORRECTIONS	\$ 2,938
		P7T	PEACE OFFICERS BOARD	\$ 9
		P9E	SENTENCING GUIDELINES COMMISSION	\$ 9
		R29	NATURAL RESOURCES	\$ 5,301
		R32	POLLUTION CONTROL	\$ 1,162
		R9P	WATER & SOIL RESOURCES BOARDS	\$ 666
		T79	TRANSPORTATION	\$ 7,212
	Centrex Prime Station		Total	\$ 114,434
	Centrex Prime 1B+S	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	\$ 22
		B34	HOUSING FINANCE AGENCY	\$ 138
		B42	LABOR & INDUSTRY	\$ 36
		E25	CENTER FOR ARTS EDUCATION	\$ 6
		E26	MINNESOTA STATE COLLEGES & UNIVERSITIES	\$ 198
		E37	MN DEPARTMENT OF EDUCATION	\$ 18
		E40	HISTORICAL SOCIETY	\$ 54
		G06	ATTORNEY GENERAL	\$ 262
		G38	INVESTMENT BOARD	\$ 43
		G9M	CHICANO LATINO AFFAIRS COUNCIL	\$ 32
		H55	HUMAN SERVICES	\$ 644
		H7B	MEDICAL PRACTICE BOARD	\$ 54
		J33	TRIAL COURTS	\$ 85
		L28	SENATE	\$ 18
		L49	LEGISLATIVE AUDITOR	\$ 108
		P78	CORRECTIONS	\$ 67
		R29	NATURAL RESOURCES	\$ 18
	Centrex Prime 1B+S		Total	\$ 1,804
	Centrex Prime 2B+S	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	\$ 60
		B34	HOUSING FINANCE AGENCY	\$ 274
		G62	MINN STATE RETIREMENT SYSTEM	\$ 60
		G9M	CHICANO LATINO AFFAIRS COUNCIL	\$ 6
		H55	HUMAN SERVICES	\$ 12
		P01	MILITARY AFFAIRS DEPT	\$ 180
		P07	PUBLIC SAFETY	\$ 60
		P78	CORRECTIONS	\$ 180
		R29	NATURAL RESOURCES	\$ 60
	Centrex Prime 2B+S		Total	\$ 892
	Centrex Prime 2B+D	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	\$ 288

Budget Activity/Svc Component	Service Description	Agency Code	Agency Name	Rate Impact
		G9M	CHICANO LATINO AFFAIRS COUNCIL	\$ 5
		H55	HUMAN SERVICES	\$ 384
		H75	VETERANS AFFAIRS DEPT	\$ 48
		P01	MILITARY AFFAIRS DEPT	\$ 192
		P07	PUBLIC SAFETY	\$ 259
	Centrex Prime 2B+D		Total	\$ 1,176
	Centrex Prime DID	100	COUNTIES	\$ 167
		200	CITIES	\$ 81
		300	QUASI GOV/AGENCIES/PRIVATE	\$ 476
		400	PUBLIC SCHOOLS(NON HIGHER ED.-K12)	\$ 147
		B13	COMMERCE	\$ 178
		B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	\$ 45
		B34	HOUSING FINANCE AGENCY	\$ 49
		B42	LABOR & INDUSTRY	\$ 0
		E26	MINNESOTA STATE COLLEGES & UNIVERSITIES	\$ 1,477
		E50	ARTS BOARD	\$ 10
		G03	LOTTERY	\$ 73
		G61	STATE AUDITOR	\$ 43
		G62	MINN STATE RETIREMENT SYSTEM	\$ 65
		G69	TEACHERS RETIREMENT ASSOCIATION BOARD	\$ 52
		H55	HUMAN SERVICES	\$ 72
		H75	VETERANS AFFAIRS DEPT	\$ 131
		J33	TRIAL COURTS	\$ 4
		J52	PUBLIC DEFENSE BOARD	\$ 8
		J58	COURT OF APPEALS	\$ 31
		J65	SUPREME COURT	\$ 231
		P01	MILITARY AFFAIRS DEPT	\$ 1,453
		P07	PUBLIC SAFETY	\$ 533
		P78	CORRECTIONS	\$ 842
		R29	NATURAL RESOURCES	\$ 13
		R9P	WATER & SOIL RESOURCES BOARDS	\$ 2
	Centrex Prime DID		Total	\$ 10,318
IP Services				
	e-Fax DID	E37	MN DEPARTMENT OF EDUCATION	\$ 13
		G67	REVENUE	\$ 107
		H55	HUMAN SERVICES	\$ 140
		P07	PUBLIC SAFETY	\$ 18
	e-Fax DID		Total	\$ 278
	Quality Mgmnt Support Only	G67	REVENUE	\$ 14,400
	Quality Mgmnt Support Only		Total	\$ 14,400
IT Standard Services Total				\$ 143,301
Infrastructure Services				
Hosting Services				
Tier 1 IaaS (Storage & Backup)				
	Disk Storage Protected	B13	COMMERCE	\$ (1,427)
		B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	\$ (140,246)
		E26	MINNESOTA STATE COLLEGES & UNIVERSITIES	\$ (54)
		G10	MINNESOTA MANAGEMENT & BUDGET	\$ (4,627)
		G53	SECRETARY OF STATE	\$ (5)
		G62	MINN STATE RETIREMENT SYSTEM	\$ (3,917)
		G63	PUBLIC EMPLOYEES RETIRE	\$ (11)
		G67	REVENUE	\$ (524)
		G69	TEACHERS RETIREMENT ASSOCIATION BOARD	\$ (19)
		H55	HUMAN SERVICES	\$ (185,011)
		P07	PUBLIC SAFETY	\$ (8,269)
		R29	NATURAL RESOURCES	\$ (25)
		T79	TRANSPORTATION	\$ (2,513)
Tier 1 IaaS (Storage & Backup)	Disk Storage Protected		Total	\$ (346,646)
Infrastructure Services Total				\$ (346,646)
Grand Total				\$ (203,345)
	Workforce Mgmnt Support Only		NO VOLUME	
	Mobile Device Management		NO VOLUME	

Schedule of Outstanding Loans

MN.IT SERVICES

ENTERPRISE TECHNOLOGY FUND (5500)

FOR FISCAL YEAR 2014

\$000's

Master Lease 14

Principal	6,531
Interest	173
Total Principal & Interest Outstanding as of 6/30/12	<u>6,704</u>

Repayment Schedule

FY 2013	(1,021)
FY 2014	(1,769)
FY 2015	(1,768)
FY 2016	(1,644)
FY 2017	(502)
	<u>\$0</u>

Master Lease 13

Principal	2,818
Interest	112
Total Principal & Interest Outstanding as of 6/30/12	<u>2,930</u>

Repayment Schedule

FY 2013	(996)
FY 2014	(995)
FY 2015	(743)
FY 2016	(196)
	<u>\$0</u>

Master Lease 12

Principal	1,109
Interest	15
Total Principal & Interest Outstanding as of 6/30/12	<u>1,124</u>

Repayment Schedule

FY 2013	(906)
FY 2014	(218)
	<u>\$0</u>

Capital Assets and Technology Purchases

MN.IT SERVICES
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2014

Description of Item	Depr Fin_Dept ID	Fin_DeptID Name	Qty	Unit Price (\$000)	Total Amount (\$000)	Included in FY13 Demand	Master Lease Period
State Loan Program (5000 Fund) - Master Lease (ML) Demand Survey - Unit Cost of \$100,000 or more							
MNET Network Upgrades Routers and Switches (WAN Hardware)	G4634487	Network Design Backbone	1	\$100	\$100	Yes	ML14 - 4
MNET LAN Upgrade	G4634487	Network Design Backbone	1	\$200	\$200	Yes	ML14 - 4
Network Infrastructure for Data Centers	G4634487	Network Design Backbone	1	\$400	\$400	Yes	ML14 - 4
Collab Router Replacement	G4634487	Network Design Backbone	1	\$870	\$870	Yes	ML14 - 4
Electrical and Cooling Infrastructure for right sized footprint	G4634531	Data Center Facility-COB5	1	\$1,500	\$1,500	Yes	ML14 - 4
IBM z Series Processor (3)	G4634546	Application Hosting Support	1	\$1,500	\$1,500	Yes	ML14 - 4
Storage Area Network (SAN) Disk Storage XIV G3 - EDC4 (2)	G4634550	SAN Storage	2	\$100	\$200	Yes	ML14 - 4
Expansion Electrical and Cooling Infrastructure - EDC1	G4634568	Ent Data Center Facility-Andersen (EDC1)	1	\$150	\$150	Yes	ML14 - 4
Wireless Radios and Routers	G4634487	Network Design Backbone	1	\$100	\$100	No	ML15 - 1
MNET LAN Upgrade	G4634487	Network Design Backbone	1	\$200	\$200	No	ML15 - 1
Electrical and Cooling Infrastructure for right sized footprint	G4634531	Data Center Facility-COB5	1	\$1,500	\$1,500	No	ML14 - 4
MNET Network Upgrades Routers and Switches (WAN Hardware)	G4634487	Network Design Backbone	1	\$250	\$250	No	ML15 - 1
IBM z Series Processor (1)	G4634546	Application Hosting Support	1	\$1,500	\$1,500	No	3
Network Infrastructure for Data Centers	G4634487	Network Design Backbone	1	\$400	\$400	No	ML15 - 1
Dense Wave Division Multiplexing (DWDM) Optical Gear	G4634487	Network Design Backbone	1	\$500	\$500	No	ML15 - 1
Storage Area Network (SAN) Disk Storage XIV G3 - EDC1 (1)	G4634549	DASD/Tape Storage	1	\$200	\$200	No	ML15 - 1
Tier One DASD Disk Storage DS8800 - EDC4 (1)	G4634549	DASD/Tape Storage	1	\$500	\$500	No	ML15 - 1
Tape Library SLxx00 - EDC4 (1)	G4634549	DASD/Tape Storage	1	\$500	\$500	No	ML15 - 1
Expansion Electrical and Cooling Infrastructure - EDC1	G4634568	Ent Data Center Facility-Andersen (EDC1)	1	\$150	\$150	No	ML15 - 1
Subtotal Master Lease -Unit Cost of \$100,000 or more					<u>\$7,720</u>		
Non-Master Lease (5500 Fund) - Unit Cost of \$100,000 or more (not on ML Demand Survey):							
None							
Subtotal Master Lease -Unit Cost of \$100,000 or more					<u>\$0</u>		
SUB-TOTAL OF ITEMS WITH UNIT COST OF \$100,000 OR MORE					<u>\$7,720</u>		
State Loan Program (5000 Fund) - Master Lease (ML) Demand Survey - Under \$100,000							
Server Replacement (11)	G4634552	Windows Server Support	11	\$16	\$180	Yes	ML14 - 4
Back-up and Archive	G4634462	Commvault Disk Storage - COB (2)	2	\$15	\$30	Yes	ML14 - 4
Back-up and Archive	G4634462	Commvault Disk Storage - EDC1 (2)	2	\$15	\$30	Yes	ML14 - 4
Back-up and Archive	G4634462	Commvault Disk Storage - EDC4 (2)	2	\$15	\$30	Yes	ML14 - 4
Back-up and Archive	G4634462	Commvault Disk Storage - SRC (2)	2	\$15	\$30	Yes	ML14 - 4
Network Technical Support	G4634417	Video Equipment	1	\$30	\$30	Yes	ML14 - 4
Network Design Backbone	G4634487	Wireless Radios and Routers	1	\$50	\$50	Yes	ML14 - 4
Server Replacements (11)	G4634552	Server Replacements (11)	11	\$16	\$180	No	ML15 - 1
Video Equipment	G4634417	Video Equipment	1	\$30	\$30	No	ML15 - 1
Subtotal Master Lease -Unit Cost under \$100,000					<u>\$590</u>		
Non-Master Lease (5500 Fund) - Under \$100,000 (not on ML Demand Survey):							
None							
Subtotal Master Lease -Unit Cost of under \$100,000					<u>\$0</u>		
SUB-TOTAL OF ITEMS WITH UNIT COST OF UNDER \$100,000					<u>\$590</u>		
GRAND TOTAL					<u>\$8,310</u>		

Consolidated Swift Spending Plan (\$000's)

MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEAR 2014

Reconciliation to Services

Operating Expenses

Personnel and Fringe Benefits	\$36,989
Space Rent, Bldg, Maint & Utilities	5,771
Repair and Maint Contracts	4,892
Printing & Adv	53
Professional Services - Outside	431
Computer & Sys Svcs - PC & Non PC	25,840
Communications	16,599
Travel	139
Supplies	1,664
Other Equipment/Depreciation	5,386
Employee Development	412
Other Operating Costs	1,089
Statewide Indirect	600
Attorney General	15
Professional Services - State	20
Total Operating Expenses	\$99,900

Cost Model Distribution to Services

IT Standard Services

Client Computing	\$7,445
Contact Center MN (CCM)	2,302
Contracted Telecom Services (CTS)	11,129
Enterprise Unified Communication and Collaboration	10,932
Facilities - Non Data Center	276
IP Services	3,699
MnGeo Service Bureau	1,139
Procurement	2,000
Security Services	1,660
Service Desk	1,141
WAN/MAN Services	19,969

Foundational Infrastructure

Data Center	7,629
Network - Data Center only	475

Platform as a Service (PaaS)

Database	1,182
Middleware	1,583
Web	897

Infrastructure as a Service (IaaS)

Mainframe	22,273
Server	1,536
Storage & Backup	2,633
Total	\$99,900

Rate Schedule

MN.IT SERVICES
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2014

Product Line	Service Name	FY13/FY14 Product Code	FY14 Service Code	Billable Unit	Billing Interval	FY13 Rate	Proposed FY14 Rate	Notes
IT Standard Services								
Contact Center MN (CCM)								
Contact Center MN (CCM)	CCM Agent Hot Seating	CCMHOT	1	Seat	Month	\$27.0000	\$27.0000	
	CCM Agent	CCMG01	2	Seat	Month	\$68.0000	\$68.0000	
	CCM Supervisor	CCMG02	3	Seat	Month	\$128.0000	\$128.0000	
	CCM IVR Service	CCMIVR	42	Port	Month	\$38.0000	\$38.0000	
	CCM IVR Svc w/Speech Recognitn	CCMIVR-SR	43	Port	Month	\$65.0000	\$65.0000	
	CCM Agent Activation	CCMLIC	44	Device	Month	\$937.0000	\$937.0000	
	CCM Agent Setup	CCMSET	477	Seat	Month	\$85.0000	\$85.0000	
	IVR CVP Activation	IVRLIC	478	Device	Month	\$567.0000	\$567.0000	
Contracted Telecom Services (CTS)								
Language Line	Interpretation-Miscellaneous (Dollar Pass-Thru)	INTERP-MISC	5	Minute	Month	Cost + 15%	Cost + 15%	
	Over-the-Phone Interp Svc	IDCODELANG	4	Minute	Month	\$1.2500	\$1.2500	
Local Service	Analog Trunks and Lines (Dollar Pass-Thru)	Note B	36	Circuit	Month	Cost + 15%	Cost + 15%	
	Centrex Prime 1B+S	QCP-B	7	Item	Month	\$38.0000	\$39.5000	Increase
	Centrex Prime 2B+D	QCP-D	9	Item	Month	\$72.0000	\$76.0000	Increase
	Centrex Prime 2B+S	QCP-C	8	Item	Month	\$44.0000	\$49.0000	Increase
	Centrex Prime DID	QCP-E	10	Item	Month	\$0.2500	\$0.2800	Increase
	Centrex Prime Station	QCP-A	6	Item	Month	\$22.5000	\$23.2500	Increase
	Centrex Station Other (Dollar Pass-Thru)	Note A	37	Station	Month	Cost + 15%	Cost + 15%	
	Fees (Dollar Pass-Thru)	Note E	31	Item	Month	Cost + 15%	Cost + 15%	
	Misc Monthly Charges (Dollar Pass-Thru)	Note G	32	Item	Month	Cost + 15%	Cost + 15%	
	Payphones (Dollar Pass-Thru)	Note C	35	Station	Month	Cost + 15%	Cost + 15%	
	Telco DSL Services (Dollar Pass-Thru)	Note O	33	Item	Month	Cost + 15%	Cost + 15%	
	Vendor Install/One Time Charges (Dollar Pass-Thru)	Note F	30	Item	One-time	Cost + 15%	Cost + 15%	
	Voice Circuits, T-1, PRI (Dollar Pass-Thru)	Note D	34	Circuit	Month	Cost + 15%	Cost + 15%	
Long Distance	411/Local Directory Assistance	DA 411	12	Call	One-time	\$2.1500	\$2.1500	
	Calling Card Toll	LD-7	22	Minute	Month	\$0.1150	\$0.1150	
	Calling Card Toll-Canada	STATE CCAN	25	Minute	Month	\$0.3900	\$0.3900	
	Canada LD	LD-3	18	Minute	Month	\$0.3900	\$0.3900	
	CC Directory Assistance	STATE CCDA	26	Call	One-time	\$0.6100	\$0.6100	
	CC Toll Payphone	STATE CCP	27	Call	One-time	\$0.6300	\$0.6300	
	Dedicated LD	LD-2	17	Minute	Month	\$0.0490	\$0.0490	
	FUSF Toll (Dollar Pass-Thru)	FCCUSFEETOLL	14	Item	Month	Cost + 15%	Cost + 15%	
	International Calls (Dollar Pass-Thru)	INTL DD	15	Minute	Month	Cost + 33%	Cost + 33%	
	LD-Other Fees & Surcharges (Dollar Pass-Thru)	LD-8	23	Item	Month	Cost + 15%	Cost + 15%	
	Long Distance Network DA	DA LD	13	Call	One-time	\$2.1500	\$2.1500	
	Natl Toll Free Listing	LD-6	21	Item	Month	\$1.1500	\$1.1500	
	Non-Contract Costed Calls - A (Dollar Pass-Thru)	BILLMATEMISC	11	Minute	Month	Cost + 15%	Cost + 15%	
	Non-Contract Costed Calls-B (Dollar Pass-Thru)	MISC TOLL	24	Minute	Month	Cost + 15%	Cost + 15%	
	Switched LD	LD-1	16	Minute	Month	\$0.0650	\$0.0650	
	Toll Free Ded Paypfn Srchg	TOLLFREE DDP	28	Call	One-time	\$0.6300	\$0.6300	
	Toll Free Dedicated	LD-5	20	Minute	Month	\$0.0440	\$0.0440	
	Toll Free Switched	LD-4	19	Minute	Month	\$0.0800	\$0.0800	
	Toll Free Switched Paypfn	TOLLFREE SWP	29	Call	One-time	\$0.6300	\$0.6300	
IP Services								
e-fax Services	e-Fax DID	EFAXDID	48	Fax DID	Month	\$0.2500	\$0.2800	Increase
	IP e-Fax Tier 1	FAXT1	49	Fax	Month	\$875.0000	\$875.0000	
	IP e-Fax Tier A	FAXTA	50	Fax	Month	\$150.0000	\$150.0000	
	IP e-Fax Tier B	FAXTB	51	Fax	Month	\$400.0000	\$400.0000	
	IP e-Fax Tier S	FAXTS	52	Fax	Month	\$0.0000	\$25.0000	New
IP Telephony	Additional Line	ALAPP	40	Device/Port	Month	\$2.0000	\$2.0000	
	IPT-Hosted Adv Subscription	IPTA	54	Station	Month	\$9.2500	\$9.2500	
	IPT-Hosted Basic Subscription	IPTB	56	Station	Month	\$5.0000	\$5.0000	
	IPT-Hosted Ported Nbr Stn SC	IPTPORT	520	Station	Month	\$5.0000	\$5.0000	
	Quality Mgmt Support Only	QM-01	59	Seat	Month	\$2.0000	\$5.0000	Increase
	Voice Mail for Analog	UCVMANALOG	62	Mailbox	Month	\$0.0000	\$10.0000	New
	Voice Mail Activation and Setup	UC-LS	480	License	Month	\$39.0000	\$39.0000	
	Voice Mail Activation	UC-LIC	61	License	Month	\$19.0000	\$19.0000	
	Voice Mail Std-IPT	UCVMSTD	63	Mailbox	Month	\$1.0000	\$1.0000	
	Voice Mail Type A-IPT	UCVMTYPEA	64	Mailbox	Month	\$2.5000	\$2.5000	
	Voice Mail Type B-IPT	UCVMTYPEB	65	Mailbox	Month	\$5.0000	\$5.0000	
	Voice Mail Type C-IPT	UCVMTYPEC	66	Mailbox	Month	\$10.0000	\$10.0000	
	Workforce Mgmt Support Only	WFM-01	479	Seat	Month	\$2.0000	\$5.0000	Increase
IPT Install and Professional Services	IP OET Professional Svc Fees	7570D	39	Hour	One-time	\$103.0000	\$103.0000	
	IPT-Device Activation	DEV-LIC	46	Device	One-time	\$30.0000	\$30.0000	
	IPT Tel# Transition Fee	SIPTN	515	Number	One-time	\$6.0000	\$6.0000	
	IPT-Hosted Adv Subs Setup	IPTAS	55	Device	One-time	\$85.0000	\$85.0000	
	IPT-Hosted Basic Subs Setup	IPTBS	519	Device	One-time	\$75.0000	\$75.0000	
	IPT - Activation Metro Gateway	IPTLICMG	57	Subscription	One-time	\$65.0000	\$65.0000	
	IPT-Activation Other Gateway	IPTLICOG	518	Subscription	One-time	\$55.0000	\$55.0000	
IP Voice Mail	Handlers UC-Call and Directory	UCHANDLERS	521	Port	Month	\$38.0000	\$38.0000	
Long Distance	Canada CCM/IPTH	CANADA/IPT	41	Minute	Month	\$0.0600	\$0.0600	
	Directory Assistance CCM/IPTH	DA/IPT	45	Call	Month	\$0.5000	\$0.5000	
	Direct Dial, USA CCM/IPTH	DIRECT/IPT	47	Minute	Month	\$0.0490	\$0.0490	
	International CCM/IPTH	INTL/IPT	53	Minute	Month	\$0.1000	\$0.1000	
	Non-Contract Costed CCM/IPTH	MISC/IPT	58	Minute	Month	Cost + 15%	Cost + 15%	
	Toll-Free Service	TOLLFREE/IPT	60	Minute	Month	\$0.0440	\$0.0440	
Facilities - Non Data Center								
LAN Services	Access Device, CO/OET Maintained LAN Switch	1016H	321	Switch	Month	\$95.0000	\$95.0000	
	Access Device, OET O/M 24 prt 10/100 LAN Switch	LAN24	406	Switch	Month	\$150.0000	\$150.0000	
	Access Device, OET O/M 24 prt 10/100 POE LAN Swch	LAN24P	407	Switch	Month	\$190.0000	\$190.0000	
	Access Device, OET O/M 48 prt 10/100 POE LAN Swch	LAN48P	408	Switch	Month	\$240.0000	\$240.0000	
	Access Device-CO/OET Maintained VoIP LAN Switch	1016J	322	Switch	Month	\$125.0000	\$125.0000	

Product Line	Service Name	FY13/FY14 Product Code	FY14 Service Code	Billable Unit	Billing Interval	FY13 Rate	Proposed FY14 Rate	Notes
	Additional Wireless Access Point	WAP-ADDL	469	Connection	Month	\$25.0000	\$25.0000	
	Redundant wireless Access Controller CO/OETM	WA0006	467	Device	Month	\$265.0000	\$265.0000	
	Wireless Access Controller CO/OETM TIER 1	WA0001	465	Device	Month	\$125.0000	\$125.0000	
	Wireless Access Controller CO/OETM TIER 4	WA0004	466	Device	Month	\$950.0000	\$950.0000	
	Wireless Guest Access Service Package	WA0008	468	Device	Month	\$100.0000	\$100.0000	
	Wireless Public Access Point Package	WAPPKG	470	Connection	Month	\$200.0000	\$200.0000	
MnGeo Service Bureau								
MnGeo Service Bureau	MnGeo Analyst	812C	526	Hour	Month	\$83.0000	\$83.0000	
	MnGeo Senior Analyst	812B	527	Hour	Month	\$103.0000	\$103.0000	
	MnGeo Senior Consultant	812A	528	Hour	Month	\$111.0000	\$111.0000	
	MnGeo Technician	812D	525	Hour	Month	\$44.0000	\$44.0000	
	Other Fees or Surcharges	8182	529	Item	Month	Cost + 0% -15%	Cost + 0% -15%	
Enterprise Unified Communication and Collaboration								
Office 365								
Office 365 (EUCC)	Email and IM EUCC Bundle	8242	270	User	Month	\$7.4000	\$7.4000	
	Ent E-mail Archiving	8297	69	Mailbox	Month	\$2.5000	\$2.5000	
	Ent E-Mail BlackBerry	8790	70	Device	Month	\$6.7500	\$6.7500	
	EPM - Add On	8291	476	User	Month	\$2.7000	\$2.7000	
	EUCC EA Licensing - Email	8234	267	User	Month	\$2.2500	\$2.2500	
	EUCC EA Licensing - IM	8236	268	User	Month	\$0.8000	\$0.8000	
	EUCC Email	8256	269	User	Month	\$6.2500	\$6.2500	
	EUCC Full Svc & License Bundle	8239 & 8243 ¹	71	User	Month	\$14.1000	\$14.1000	
	EUCC licensing - SharePoint	8235	475	User	Month	\$1.5000	\$1.5000	
	EUCC SharePoint	8622	474	User	Month	\$5.2000	\$5.2000	
	Mail List Service	8561	114	List	Month	\$19.1600	\$19.1600	
	Spam and Virus Filtering	8279	128	Mailbox	Month	\$1.2000	\$1.2000	
Video & Conferencing								
Audio Conferencing	Audio Conf Record, Transcriptn	IC-TH	508	15 Minutes	Month	\$69.0000	\$69.0000	
	Encore Toll - Free	IC-E8	505	Minute/Port	Month	\$0.1714	\$0.1714	
	Misc Conference Charges	IC-MISC	79	Item	Month	Cost + 15%	Cost + 15%	
	Net Conf Subscription C	NET-CONF-C	90	Month/Host	Month	\$49.0000	\$49.0000	
	Operator Assisted Toll	IC-L	76	Minute/Port	Month	\$0.1100	\$0.1100	
	Operator Assisted Toll Free	IC-8	75	Minute/Port	Month	\$0.1100	\$0.1100	
	Reservationless Toll	IC-R	504	Minute/Port	Month	\$0.0300	\$0.0300	
	Reservationless Toll Free	IC-R8	80	Minute/Port	Month	\$0.0300	\$0.0300	
	ResPlus Phone (Stream)	IC-WD	507	Minute/Port	Month	\$0.0300	\$0.0300	
	ResPlus Playback (Stream)	IC-WA	506	Minute/Port	Month	\$0.0300	\$0.0300	
	USF-Conferencing	IC-USF1	81	Item	Month	Cost + 15%	Cost + 15%	
	Voice Talent	IC-VT	82	Event	Month	\$258.7500	\$258.7500	
	WebEx Addl Storage Bulk 50 Gig	IC-MC432	77	50 Gigabytes	Month	\$345.0000	\$345.0000	
	WebEx MeetingCenter per minute	IC-MCPM	78	Minute	Month	\$0.0990	\$0.0990	
	WebEx VoIP Audio	IC-VOIP	503	Minute/Port	Month	\$0.0250	\$0.0250	
Video Conference Services	Desktop Video Subscription	MS0051	88	Subscription	Month	\$5.0000	\$5.0000	
	ER-Dist-Lrn. Vid Svs - 1	ER-DLV1	72	Subscription	Month	\$250.0000	\$250.0000	
	ER-Dist-Lrn. Vid Svs - 2	ER-DLV2	73	Subscription	Month	\$335.0000	\$335.0000	
	ER-Vid Telepresence Subs	ER-VTS	74	Subscription	Month	\$500.0000	\$500.0000	
	Gateway Access Coordination	2055	510	On-time	One-time	\$25.0000	\$25.0000	
	MCU Port - 384 kbps	3029	509	Port/Hour	Month	\$25.0000	\$25.0000	
	Vid Addl URI User	MS0050	87	User	Month	\$15.0000	\$15.0000	
	Vid Addtl Entrprs E.164 -URI User	MS0025	86	User	Month	\$25.0000	\$25.0000	
	Vid Adv Entrprs H.323 Subs	MS0001	83	Subscription	Month	\$500.0000	\$500.0000	
	Vid Basic Entrprs H.323 Subs	MS0012	84	Subscription	Month	\$160.0000	\$160.0000	
	Video Addtl E.164 Number	MS0024	85	Number	Month	\$25.0000	\$25.0000	
	Video Adv H.323 LNM Support	VAS0001	100	Subscription	Month	\$23,400.0000	\$23,400.0000	
	Video Adv H.323 Off-Site Room	VA-OSR	99	Subscription	Month	\$150.0000	\$150.0000	
	Video Adv H.323 Subs Tier 4	VAS0004	101	Subscription	Month	\$300.0000	\$300.0000	
	Video Adv H.323 Subs Tier 5	VAS0005	102	Subscription	Month	\$400.0000	\$400.0000	
	Video Directory Service	MS0123	89	Subscription	Month	\$300.0000	\$300.0000	
	Video-Statewide RSVP-1.0 Mbps	Q0006	511	Mbps	Month	\$500.0000	\$500.0000	
	Video-Statewide RSVP-256 Kbps	Q0002	512	Connection	Month	\$150.0000	\$150.0000	
	Video-Statewide RSVP-384 Kbps	Q0003	513	Connection	Month	\$225.0000	\$225.0000	
	Video-Statewide RSVP-786 Kbps	Q0005	91	Connection	Month	\$375.0000	\$375.0000	
Video Streaming	Streaming Media Content Hsting	SS3051	98	Instance	Month	\$100.0000	\$100.0000	
	Vid-Streaming Svr Svc (1 GB)	SS0004	95	Instance	Month	\$125.0000	\$125.0000	
	Vid-Streaming Svr Svc (10 GB)	SS0001	94	Instance	Month	\$350.0000	\$350.0000	
	Vid-Streaming Svr Svc (20 GB)	SS1145	96	Instance	Month	\$500.0000	\$500.0000	
	Webinar Encoder Subscription	SS3050	97	Encoder	Month	\$100.0000	\$100.0000	
Security Services								
	Advanced User Connection Fee	8192	524	User	Month	\$0.5700	\$0.5700	
	Basic User Connection Fee	8722	530	User	Month	\$0.2650	\$0.2650	
	EVMS Miscellaneous	8139	514	Item	Month	\$0.0000	\$1.0000	New
	IAM EA Licensing	8455	522	Item	Month	\$0.0000	\$1.0000	New
	IT Security Services	8377	531	Hour	Month	\$103.0000	\$103.0000	
	Recovery Strategies Misc	8378	523	HotSite Contract	Month	\$0.0000	Cost + 0% - 10%	New
Service Desk								
	Svc Desk Gold-Level 1	8141	502	FTE	Month	\$0.0000	\$17.1300	New
	Svc Desk Silver-Level 1	8143	501	FTE	Month	\$0.0000	\$0.6000	New
WAN/MAN Services								
Access Circuit Services	Access Facility, Capitol Fiber Net 100Mbps	2003	299	Connection	Month	\$1,000.0000	\$1,000.0000	
	Access Facility, LAD Circuit	1068A	333	Circuit	Month	Cost + 15%	Cost + 15%	
	Access Facility, Multi-link Access Mgmt Fee, T-1	1001ML	305	Connection	Month	\$160.0000	\$160.0000	
	Access Facility, Network Access Management Fee	1001	276	Connection	Month	\$135.0000	\$135.0000	
	Access Facility, Ntwk Access Mgmt Fee Fiber/Copper	2002	298	Connection	Month	\$75.0000	\$75.0000	
	Access Facility, Ntwk Access Mgmt Fee, K12/Lib	ER-MGMT	394	Connection	Month	\$140.0000	\$140.0000	
	Access Facility, St Paul Fiber High Bandwidth	AFSTHB	335	Connection	Month	\$1,000.0000	\$1,000.0000	
	Access Facility, St Paul Fiber Low Bandwidth	AFSTLB	336	Connection	Month	\$500.0000	\$500.0000	
	Cable Modem	CBLM	369	Connection	Month	Cost + \$50.00	Cost + \$50.00	
	Capitol Fiber Net CWDM Color	CFN-CWDM	373	Connection	Month	\$2,100.0000	\$2,100.0000	
	Capitol Fiber Net GigE Access Facility	CFN-GIG	374	Connection	Month	\$1,950.0000	\$1,950.0000	

Product Line	Service Name	FY13/FY14 Product Code	FY14 Service Code	Billable Unit	Billing Interval	FY13 Rate	Proposed FY14 Rate	Notes
	DSL MEGACENTRAL CRS	DSLKBPS	390	Bandwidth	Month	\$0.0500	\$0.0500	
	Egress, Incremental 56kb	1005	277	Channel	Month	\$22.0000	\$22.0000	
	Federal Universal Service Fee	FUSF	395	Fee	Month	Cost + 5% - 15%	Cost + 5% - 15%	
	MNET Access Facility (WAN Appendix A)	APX WAN	337	Circuit	Month	\$50-\$10,000	\$50-\$10,000	
	PVC, Additional	1006	278	Connection	Month	\$37.0000	\$37.0000	
	St. Paul Fiber CWDM Color	AFSTCW	334	Connection	Month	\$2,100.0000	\$2,100.0000	
	T1PLML T-1, 1.5 Mbps Private Line MLPPP Group	T1PLML	448	Circuit	Month	Cost + 10%	Cost + 10%	
Customer Premise Network Hardwa	10/100 Mbps Copper Ethernet MPLS-PE Port	PE-100	440	Connection	Month	\$220.0000	\$220.0000	
	100 Mbps Fiber Ethernet MPLS-PE Port	PE-100F	441	Connection	Month	\$300.0000	\$300.0000	
	10Gig Ethernet MPLS-PE port	PE-10G	442	Connection	Month	\$500.0000	\$500.0000	
	Access Device, Cust Owned/Maintained Router	1014	283	Router	Month	\$140.0000	\$140.0000	
	Access Device, Ethernet Port (10 Mbps)	1008	280	Port	Month	\$220.0000	\$220.0000	
	Access Device, GigE CO/OET Maintained WAN	1016	285	GigE Switch	Month	\$165.0000	\$165.0000	
	Access Device, GigE-Q OET O/M WAN	1016AQ	314	GigE Switch	Month	\$350.0000	\$350.0000	
	Access Device, OET FE2Q Leaf Router	1029LN	331	Router	Month	\$315.0000	\$315.0000	
	Access Device, OET FE2QA Leaf Router	1029LN2	332	Router	Month	\$555.0000	\$555.0000	
	Access Device, OET O/M Circuit Emulation	T1-EM	447	Device	Month	\$75.0000	\$75.0000	
	Access Device, OET O/M GBIC Port	1016E	318	GigE Switch	Month	\$20.0000	\$20.0000	
	Access Device, OET O/M GBIC Type 2	1016F	319	GigE Switch	Month	\$175.0000	\$175.0000	
	Access Device, OET O/M GBIC Type 3	1016G	320	GigE Switch	Month	\$400.0000	\$400.0000	
	Access Device, OET O/M GigE LAN/WAN Sml Chassis	1016C	316	GigE Switch	Month	\$450.0000	\$450.0000	
	Access Device, OET O/M GigE LAN/WAN Lrg Chassis	1016D	317	GigE Switch	Month	\$900.0000	\$900.0000	
	Access Device, OET O/M GigE WAN Lyr 2-2 Port Chass	1016B	315	GigE Switch	Month	\$220.0000	\$220.0000	
	Access Device, Router Secondary Port	1015	284	Port	Month	\$65.0000	\$65.0000	
	Access Device, Router Serial Port	1009	281	Port	Month	\$135.0000	\$135.0000	
	Access Device, Router-RWIS OET Supported	1013A	311	Router	Month	\$75.0000	\$75.0000	
	Access Device, Router-Token Ring Port	1007	279	Port	Month	\$0.0000	\$350.0000	New
	CSU - T1	1036	289	CSU	Month	\$25.0000	\$25.0000	
	DS3 MPLS-PE Port	PE-DS3	443	Connection	Month	\$225.0000	\$225.0000	
	DSL Port	1015DSL	313	Port	Month	\$32.5000	\$32.5000	
	DSU - 56kb	1037	290	CSU	Month	\$15.0000	\$15.0000	
	GigE Mpls-PE Port	PE-GIG	444	Connection	Month	\$400.0000	\$400.0000	
	Hub Router Charge	1071	297	Router	Month	\$450.0000	\$450.0000	
	Internet Web Cache Service	0002	275	Connection	Month	\$430.0000	\$430.0000	
	Network Device Type E	ND-TE	432	Device	Month	\$185.0000	\$185.0000	
	Network Device Type F	ND-TF	433	Device	Month	\$500.0000	\$500.0000	
	Network Management Site Type B	NMS-TB	437	Connection	Month	\$100.0000	\$100.0000	
	OC3 MPLS-PE Port	PE-OC3	445	Connection	Month	\$250.0000	\$250.0000	
	OET O/M Router Type A	1029	288	Port	Month	\$220.0000	\$220.0000	
	OET O/M Router Type B	1029B	328	Router	Month	\$285.0000	\$285.0000	
	OET O/M Router Type C	1029C	329	Router	Month	\$395.0000	\$395.0000	
	OET O/M Router Type D	1029D	330	Router	Month	\$825.0000	\$825.0000	
	Router, Customer Owned/OET Maintained Type A	1013	282	Router	Month	\$170.0000	\$170.0000	
	Router, Customer Owned/OET Maintained Type C	1013C	312	Router	Month	\$235.0000	\$235.0000	
	Serial MPLS-PE Port	PE-SER	446	Connection	Month	\$80.0000	\$80.0000	
	VoIP 48 Port Analog Phone Gateway CO/OETM	VS1015	462	Device	Month	\$75.0000	\$75.0000	
	VoIP 48 Port Analog Phone Gateway OET O&M	VS1016	463	Device	Month	\$175.0000	\$175.0000	
	VoIP Basic QoS Support	VS1000	455	Device	Month	\$10.0000	\$10.0000	
	VoIP DID Dual Port - OET Router	VS1012	460	2xPort	Month	\$35.0000	\$35.0000	
	VoIP FXO Dual Port - OET Router	VS1010	458	2xPort	Month	\$35.0000	\$35.0000	
	VoIP FXS Dual Port - OET Router	VS1011	459	2xPort	Month	\$35.0000	\$35.0000	
	VoIP Gateway Router Chassis	VS1029	464	Device	Month	\$100.0000	\$100.0000	
	VoIP Gateway Support - Customer Router	VS1001	456	Device	Month	\$25.0000	\$25.0000	
	VoIP Gateway Support - OET Router	VS1002	457	Device	Month	\$15.0000	\$15.0000	
	VoIP T1 Trunk Port - OET Router	VS1014	461	Port	Month	\$140.0000	\$140.0000	
Customer Premise Security Services	Access Device, CO/MNIT Maint. Firewall Type A	1010A	306	Port	Month	\$165.0000	\$165.0000	
	Access Device, CO/MNIT Maint. Firewall Type B	1010B	307	Port	Month	\$215.0000	\$215.0000	
	Access Device, CO/MNIT Maint. Firewall Type C	1010C	308	Port	Month	\$450.0000	\$450.0000	
	Firewall Instance Level One	1010-T1	309	Service	Month	\$75.0000	\$75.0000	
	Firewall Instance Level Three	1010-T3	310	Service	Month	\$225.0000	\$225.0000	
	OET/O/M Firewall Type A	FW-A	396	Device	Month	\$50.0000	\$50.0000	
	VPN Concentrator Connection - Internet	VPNINTER	452	Connection	Month	\$10.0000	\$10.0000	
	VPN Concentrator Connection - LAN to LAN	VPNLAN	454	Service	Month	\$100.0000	\$100.0000	
	VPN Concentrator-Cust/OET Maint	VPNCUSITG	450	Device	Month	\$50.0000	\$50.0000	
Install and Professional Services	Access Device, Router Configuration & Installation	1061	293	Configuration	One-time	\$400.0000	\$400.0000	
	Access Device, Router Configuration Charge	1069	296	Configuration	One-time	\$200.0000	\$200.0000	
	Access Device, Router Installation Charge	1062	294	Install	One-time	\$200.0000	\$200.0000	
	Access Facility, Installation DS3/OC3/OC12	IS0001	401	Install	One-time	Cost + Flat \$550	Cost + Flat \$550	
	Access Facility, Misc.Circuit Installation	3048	301	Install	One-time	Cost + 15%	Cost + 15%	
	Access Facility, T-1 Installation	1066	295	Install	One-time	\$1,200.0000	\$1,200.0000	
	Access Facility, Termination Charge	TRMCHG	449	Occurrence	One-time	Cost	Cost	
	CSU/DSU Installation	1057	291	Install	One-time	\$50.0000	\$50.0000	
	Fiber-based Installation	2040	300	Install	One-time	Cost + 11%	Cost + 11%	
	Inside Wiring	1060	292	Job	One-time	\$200.0000	\$200.0000	
	MPLS-VPN Design and Install	ISMPLS	405	Install	One-time	\$500.0000	\$500.0000	
	Video H.323 Install Level A	IS0002	402	Occurrence	One-time	\$250.0000	\$250.0000	
	Video H.323 Install Level B	IS0003	403	Occurrence	One-time	\$100.0000	\$100.0000	
	VoIP WAN Setup (Basic)	IS0014	404	Occurrence	One-time	\$150.0000	\$150.0000	
	VPN Concentrator Key Fob Equipment	VPNKEY	453	Device	One-time	\$80.0000	\$80.0000	
	VPN Service Installation	VPNINST	451	Install	One-time	\$200.0000	\$200.0000	
	WAN IT Advanced Professional	3052	302	Hour	One-time	\$93.0000	\$93.0000	
	WAN IT Senior Professional	3053	303	Hour	One-time	\$103.0000	\$103.0000	
	WAN Non-Recurring Charge Level B	NRCB	438	Occurrence	One-time	\$200.0000	\$200.0000	
	WAN Non-Recurring Charge Level D	NRCB	439	Occurrence	One-time	\$400.0000	\$400.0000	
MPLS/CRS Bandwidth Services	1 Mbps Tier One Hub to Core	BB0001-1	338	Mbps	Month	\$80.0000	\$80.0000	
	1 Mbps Tier Two Hub to Core	BB0001-2	339	Mbps	Month	\$150.0000	\$150.0000	
	1 Mbps Tier Three Hub to Core	BB0001-3	340	Mbps	Month	\$225.0000	\$225.0000	
	1 Mbps Tier Four Hub to Core	BB0001-4	341	Mbps	Month	\$295.0000	\$295.0000	
	1 Mbps Tier Five Hub to Core	BB0001-5	342	Mbps	Month	\$425.0000	\$425.0000	

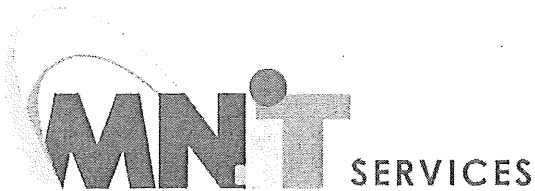
Product Line	Service Name	FY13/FY14	FY14 Service	Billable Unit	Billing Interval	Proposed FY14		Notes	
		Product Code	Code			FY13 Rate	Rate		
	1 Mbps Regional	BB0001-R	343	Mbps	Month	\$95.0000	\$95.0000		
	10 Mbps Tier One Hub to Core	BB0010-1	344	10 Mbps	Month	\$400.0000	\$400.0000		
	10 Mbps Tier Two Hub to Core	BB0010-2	345	10 Mbps	Month	\$860.0000	\$860.0000		
	10 Mbps Tier Three Hub to Core	BB0010-3	346	10 Mbps	Month	\$1,650.0000	\$1,650.0000		
	10 Mbps Tier Five Hub to Core	BB0010-5	347	10 Mbps	Month	\$2,700.0000	\$2,700.0000		
	10 Mbps Regional	BB0010-R	348	10 Mbps	Month	\$500.0000	\$500.0000		
	Additional 10-Mbps Tier One Hub to Core	BB0020-1	349	10 Mbps	Month	\$375.0000	\$375.0000		
	Additional 10-Mbps Tier Two Hub to Core	BB0020-2	350	10 Mbps	Month	\$850.0000	\$850.0000		
	Additional 10-Mbps Tier Three Hub to Core	BB0020-3	351	10 Mbps	Month	\$1,625.0000	\$1,625.0000		
	Additional 10-Mbps Tier Five Hub to Core	BB0020-5	352	10 Mbps	Month	\$2,650.0000	\$2,650.0000		
	Additional 10-Mbps Regional	BB0020-R	353	10 Mbps	Month	\$475.0000	\$475.0000		
	100 Mbps Tier One Hub to Core	BB0100-1	354	100 Mbps	Month	\$1,000.0000	\$1,000.0000		
	100 Mbps Regional	BB0100-R	355	100 Mbps	Month	\$3,400.0000	\$3,400.0000		
	Additional 100-Mbps Tier One Hub to Core	BB0200-1	356	100 Mbps	Month	\$975.0000	\$975.0000		
	Additional 100-Mbps Regional	BB0200-R	357	100 Mbps	Month	\$3,400.0000	\$3,400.0000		
	300 Mbps Regional on 10Gig	BB10G-300R	362	300 Mbps	Month	\$3,400.0000	\$3,400.0000		
	1000 Mbps Tier One Hub to Core	BB1000-1	358	1000 Mbps	Month	\$2,100.0000	\$2,100.0000		
	1000 Mbps Regional	BB1000-R	359	1000 Mbps	Month	\$8,100.0000	\$8,100.0000		
	1000 Mbps Regional on 10Gig	BB10G-1000R	360	1000 Mbps	Month	\$5,000.0000	\$5,000.0000		
	Additional 1000-Mbps Regional on 10Gig	BB10G-2000	361	1000 Mbps	Month	\$4,000.0000	\$4,000.0000		
	Acc Facility, CCNet Small Office, 1Mbps, <10 user	CCN10	370	Bandwidth	Month	\$80.0000	\$80.0000		
	Acc Facility, CCNet Small Office, 1Mbps, <25 user	CCN25	371	Bandwidth	Month	\$125.0000	\$125.0000		
	Bandwidth MPLS-CRS Level B	MPLS-CRS-B	412	VPN	Month	\$150.0000	\$150.0000		
	Bandwidth MPLS-CRS Level D	MPLS-CRS-D	413	VPN	Month	\$80.0000	\$80.0000		
	Bandwidth MPLS-CRS Level E	MPLS-CRS-E	414	VPN	Month	\$60.0000	\$60.0000		
	Community Router Service, 56kb	1024	286	Bandwidth	Month	\$95.0000	\$95.0000		
	Community Router Service, 256kb	1024C	323	Bandwidth	Month	\$231.0000	\$231.0000		
	Community Router Service, 384kb	1025	287	Bandwidth	Month	\$327.0000	\$327.0000		
	Community Router Service per Mbps	1028MBPS	327	Bandwidth	Month	\$320.0000	\$320.0000		
	Community Router Service, 15 MBPS	CRS 15	376	Bandwidth	Month	\$3,600.0000	\$3,600.0000		
	Community Router Service, 30MBPS	CRS 30	377	Bandwidth	Month	\$4,400.0000	\$4,400.0000		
	Community Router Service, 50 MBPS	CRS 50	379	Bandwidth	Month	\$5,200.0000	\$5,200.0000		
	Community Router Service, 100 MBPS	CRS 100	375	Bandwidth	Month	\$5,900.0000	\$5,900.0000		
	Community Router Service, 1Gbps	1028FZ	325	Bandwidth	Month	\$15,000.0000	\$15,000.0000		
	Community Router Service, 50 Mbps over 1Gbps	1028LN	326	Bandwidth	Month	\$750.0000	\$750.0000		
	Mbps Bandwidth E-R/Fed 5+Mbps	1028-ER	324	Bandwidth	Month	\$60.0000	\$60.0000		
	Community Router Service, NetMotion Client License	NM0001	434	Connection	Month	\$10.0000	\$10.0000		
	Community Router Svc, NetMotion Clients 21-40 Lic	NM2140	435	Connection	Month	\$200.0000	\$200.0000		
	Community Router Svc NetMotion Clients 41-99 Lic	NM4199	436	Connection	Month	\$350.0000	\$350.0000		
	Data Center Network Service Basic Bundle B	DCN-B	386	Service	Month	\$300.0000	\$300.0000		
	Data Center Network Service Basic Bundle C	DCN-C	387	Service	Month	\$500.0000	\$500.0000		
	Data Center Network Service Basic Bundle D	DCN-D	388	Service	Month	\$800.0000	\$800.0000		
	Data Center Network Service Package	DCN-PKG	389	Package	Month	\$175.0000	\$175.0000		
	EDC1-3 Bandwidth 100Mbps	DC1-3_100	382	Bandwidth	Month	\$500.0000	\$500.0000		
	EDC1-3 Bandwidth 1Gbps	DC1-3_1G	384	Bandwidth	Month	\$1,050.0000	\$1,050.0000		
	EDC1-3 Bandwidth 10Gbps	DC1-3_10G	383	Bandwidth	Month	\$3,000.0000	\$3,000.0000		
	EDC Core 10GigE Port	DC-C10GP	385	Port/Month	Month	\$1,500.0000	\$1,500.0000		
	Metro E-Rate Basic Internet 100Mbps	ERBW-MET	393	Mbps	Month	\$9.0000	\$9.0000		
	E-Rate Basic Internet 100Mbps	ERBW-100M	391	Mbps	Month	\$12.0000	\$12.0000		
	E-Rate Basic Internet 20Mbps	ERBW-20M	392	Mbps	Month	\$15.0000	\$15.0000		
	Metro MPLS 1Gbps	BB-M1G	364	Mbps	Month	\$2.1000	\$2.1000		
	Metro MPLS 100Mbps	BB-M100	363	Mbps	Month	\$10.0000	\$10.0000		
	MNET BW 1Mbps	MNET-1	409	Mbps	Month	\$125.0000	\$125.0000		
	MNET BW 10Mbps	MNET-10	499	Mbps	Month	\$75.0000	\$75.0000		
	MNET BW 20Mbps	MNET-20	410	Mbps	Month	\$50.0000	\$50.0000		
	MNET BW 100Mbps	MNET-100	500	Mbps	Month	\$30.0000	\$30.0000		
	MPLS I-NET 1Mbps	INET-1	397	Mbps	Month	\$30.0000	\$30.0000		
	MPLS I-NET 20Mbps	INET-20	399	Mbps	Month	\$22.5000	\$22.5000		
	MPLS I-NET 100Mbps	INET-100	398	Mbps	Month	\$18.0000	\$18.0000		
	MPLS I-NET 3Gbps	INET-3G	400	Mbps	Month	\$5.0000	\$5.0000		
	MPLS-VPN Features Level C	MPLS-C	411	VPN	Month	\$250.0000	\$250.0000		
	Statewide MPLS 1Mbps	BB-SW1	365	Mbps	Month	\$60.0000	\$60.0000		
	Statewide MPLS 10Mbps	BB-SW10	366	Mbps	Month	\$40.0000	\$40.0000		
	Statewide MPLS 100Mbps	BB-SW100	498	Mbps	Month	\$15.0000	\$15.0000		
	Statewide VRF Instance 1Gbps	BBVRF1	367	Mbps	Month	\$8.5000	\$8.5000		
	Statewide VRF Instance 5Gbps	BBVRF5	368	Mbps	Month	\$5.0000	\$5.0000		
WAN-Other Services	Miscellaneous Charges - One Time	0000	274	Item	One-time	Cost + 5% - 20%	Cost + 5% - 20%		
	Miscellaneous Charges - Recurring	9999	304	Item	Month	Cost + 5% - 20%	Cost + 5% - 20%		
	WAN Mo.-Recurring Charge Level A1	MRCA1	416	Service	Month	\$25.0000	\$25.0000		
	WAN Mo.-Recurring Charge Level A2	MRCA2	417	Service	Month	\$50.0000	\$50.0000		
	WAN Mo.-Recurring Charge Level A3	MRCA3	418	Service	Month	\$75.0000	\$75.0000		
	WAN Mo.-Recurring Charge Level A	MRCA	415	Service	Month	\$100.0000	\$100.0000		
	WAN Mo.-Recurring Charge Level B	MRCB	419	Service	Month	\$150.0000	\$150.0000		
	WAN Mo.-Recurring Charge Level C	MRCB	420	Service	Month	\$200.0000	\$200.0000		
	WAN Mo.-Recurring Charge Level D	MRCD	421	Service	Month	\$250.0000	\$250.0000		
	WAN Mo.-Recurring Charge Level E	MRCE	422	Service	Month	\$300.0000	\$300.0000		
	WAN Mo.-Recurring Charge Level F	MRCF	423	Service	Month	\$350.0000	\$350.0000		
	WAN Mo.-Recurring Charge Level K	MRCK	424	Service	Month	\$600.0000	\$600.0000		
	WAN Mo.-Recurring Charge Level L	MRCL	425	Service	Month	\$650.0000	\$650.0000		
	WAN Mo.-Recurring Charge Level M	MRCM	426	Service	Month	\$700.0000	\$700.0000		
	WAN Mo.-Recurring Charge Level O	MRCO	427	Service	Month	\$800.0000	\$800.0000		
	WAN Mo.-Recurring Charge Level Q	MRCQ	428	Service	Month	\$900.0000	\$900.0000		
	WAN Mo.-Recurring Charge Level R	MRCR	429	Service	Month	\$950.0000	\$950.0000		
	WAN Mo.-Recurring Charge Level S	MRCR	430	Service	Month	\$1,000.0000	\$1,000.0000		
	WAN Mo.-Recurring Charge Level U	MRCU	431	Service	Month	\$2,000.0000	\$2,000.0000		
Client Computing	Mobile Device Management	Mobile Device Management	8230	68	Device	Month	\$8.0000	\$3.8500	Decrease
	Workstation Management	Desktop computer	8211	105	Device	Month	\$41.0000	\$41.0000	
		Desktop Software License	8624	108	Workstation	Month	Cost + 0% - 10%	Cost + 0% - 10%	

Product Line	Service Name	FY13/FY14 Product Code	FY14 Service Code	Billable Unit	Billing Interval	FY13 Rate	Proposed FY14 Rate	Notes
	Laptop computer	8633	104	Device	Month	\$39.0000	\$39.0000	
	Microsoft EA-Device (8452)	8452	485	Device	One-time	\$130.0000	\$130.0000	
	Microsoft EA-User (8450)	8450	484	User	One-time	\$130.0000	\$130.0000	
	Desktop Miscellaneous	8277	546	Item	Month	Cost + 0% - 10 %	Cost + 0% - 10 %	
	Workstation Support - tier 1	8650	106	Workstation	Month	\$99.0000	\$99.0000	
	Workstation Support - tier 2	8453	107	Workstation	Month	\$105.0000	\$105.0000	
Projects & Initiatives								
Project Management								
	Project Management Services Other	8232	129	Project	Month	\$0.0000	Cost + 15%	New
	Project Mgmt	8264	130	Project	Month	\$0.0000	Cost + 15%	New
Foundational Infrastructure								
Foundational Infrastructure								
	Data Center							
	Data Center Misc	8372	491	Various	Month	Cost + 0% - 10%	Cost + 0% - 10%	
	Electrical Circuit Install	8222	492	Circuit	Month	\$0.0000	\$450.0000	New
	IT Professional Svcs	8315	490	Hour	Month	\$103.0000	\$103.0000	
	Per Whip KW	8146	273	Circuit	Month	\$0.0000	\$399.0000	New
	Tier II Co-Lo Rack	8147	496	Per Rack	Month	\$0.0000	\$1,470.0000	New
	Tier II Full Rack Unit	8862	134	Rack Unit (RU)	Month	\$35.0000	\$35.0000	
	Tier III Co-Lo Rack	8148	497	Per Rack	Month	\$0.0000	\$3,120.0000	New
	Tier III Full Rack Unit	8864	135	Rack Unit (RU)	Month	\$65.0000	\$65.0000	
	Network - Data Center only							
	EDC 10GigE Port	DC10GP	149	Port	Month	\$35.0000	\$35.0000	
	EDC 100/GigE Port	DC100-GP	148	Port	Month	\$7.0000	\$7.0000	
Platform as a Service (PaaS)								
Platform as a Service (PaaS)								
Database								
	All Other (Database)							
	Database Lic Maint	8128	202	Processor Core	Month	\$0.0000	Cost + 5%	New
	Database Misc Cost	8543	203	Item	Month	Cost + 0% - 10%	Cost + 0% - 10%	
	Database Professional	8547	200	Hour	Month	\$103.0000	\$103.0000	
	Database SW Maint	8119	201	Processor Core	Month	\$0.0000	Cost + 5%	New
	DB2 (Database)							
	DB2 - Tier 1	8150	194	Instance	Month	\$0.0000	\$590.0000	New
	Oracle (Database)	8151	195	Instance	Month	\$0.0000	\$1,170.0000	New
	SQL (Database)	8152	196	Instance	Month	\$0.0000	\$478.0000	New
	MS SQL - Tier 1	8154	199	Instance	Month	\$0.0000	\$590.0000	New
	MS SQL - Tier 2							
Middleware								
	Middleware							
	FileNet User	8295	208	Login ID	Month	\$80.0000	\$80.0000	
	Middleware - Tier 1	8155	204	Instance	Month	\$0.0000	\$1,221.0000	New
	Middleware - Tier 2	8156	205	Instance	Month	\$0.0000	\$613.0000	New
	Middleware Support	8215	207	Hour	Month	\$103.0000	\$103.0000	
	WebSphere	8023	206	1000 CPU Svc/Unt	Month	\$0.0200	\$0.0200	
Web								
	Web							
	Static Hosting - Tier 1	8203	212	MB stored onsite	Month	\$10.0000	\$10.0000	
	Static Hosting - Tier 2	8204	213	MB stored onsite	Month	\$35.0000	\$35.0000	
	Static Hosting - Tier 3	8205	214	MB stored onsite	Month	\$75.0000	\$75.0000	
	Static Hosting - Tier 4	8206	215	MB stored onsite	Month	\$100.0000	\$100.0000	
	WC IT Senior Prof	8133	209	Hour	Month	\$103.0000	\$103.0000	
	WC Miscellaneous	8134	210	Item	Month	Cost + 0% - 10%	Cost + 0% - 10%	
	WCM - Tier 1	8209	217	Access	Month	\$125.0000	\$125.0000	
	WCM - Tier 2	8208	216	Access	Month	\$1,670.0000	\$1,670.0000	
	WCM - Tier 3	8201	211	Access	Month	\$5,000.0000	\$5,000.0000	
Infrastructure as a Service (IaaS)								
Mainframe								
	Application Hosting							
	App Hosting IT Specialist	8882	228	Hour	Month	\$69.0000	\$69.0000	
	App Hosting Miscellaneous	8887	229	Item	Month	Cost + 0% - 10%	Cost + 0% - 10%	
	Supra	5012	237	1000 DB Calls	Month	\$0.0607	\$0.0607	
	Adabas	8022	239	1000 CPU Svc/Unt	Month	\$0.0239	\$0.0239	
	DB2 CPU	1207	236	1000 CPU Svc/Unt	Month	\$0.0217	\$0.0217	
	zIIP CPU	8026	222	1000 CPU Svc/Unt	Month	\$0.0042	\$0.0042	
	zIIP DB2 CPU	8027	240	1000 CPU Svc/Unt	Month	\$0.0045	\$0.0045	
	Batch	0024	218	1000 CPU Svc/Unt	Month	\$0.0195	\$0.0195	
	CICS	5017	220	1000 CPU Svc/Unt	Month	\$0.0263	\$0.0263	
	CICS wDB2	8021	238	1000 CPU Svc/Unt	Month	\$0.0326	\$0.0326	
	TSO	0301	219	Hour	Month	\$0.2497	\$0.2497	
	Enterprise Workload Schedule	8231	224	Job	Month	\$0.8000	\$0.8000	
	Mainframe Scheduled Jobs	8030	223	Job	Month	\$1.0000	\$1.0000	
	Page Processing	8436	227	Page Processed	Month	\$0.0007	\$0.0007	
	Reads	8435	226	Report Reads	Month	\$0.0047	\$0.0047	
	Sys Mess Page Process	8433	225	Page Processed	Month	\$0.0007	\$0.0007	
	zAAP	8025	221	1000 CPU Svc/Unt	Month	\$0.0048	\$0.0048	
	Data Transfer	0223	547	1000 Records	Month	\$0.5222	\$0.5222	
	Data Transfer NJE	8500	548	1000 Records	Month	\$0.5222	\$0.5222	
	MF-DASD/Tape Storage							
	Disk Storage	8033	232	Gigabyte	Day	\$2.1070	\$2.1070	
	Disk Storage Protected	8031	231	Gigabyte	Day	\$2.0617	\$1.9095	Decrease
	Retention	8447	233	Gigabyte	Day	\$0.2154	\$0.2154	
	Tape Storage	8011	230	Gigabyte	Day	\$0.1240	\$0.1240	
Server								
	MS Select	8325	545	Item	Month	Cost + 0% - 10%	Cost + 0% - 10 %	
	Server	8195	549	Hour	Month	\$103.0000	\$103.0000	
	Unix/Linux Physical	8157	252	Server/Instance	Month	\$0.0000	\$238.0000	New
	Unix/Linux Virtual	8172	244	Server/Instance	Month	\$0.0000	\$97.0000	New
	Small VM - Linux	8401	242	Server/Instance	Month	\$0.0000	\$77.0000	New
	Large VM - Linux	8402	246	Server/Instance	Month	\$0.0000	\$137.0000	New
	Extra Large VM - Linux	8403	248	Server/Instance	Month	\$0.0000	\$216.0000	New
	Virtual Server z-Linux	8563	544	Resource Unit	Month	\$1,000.0000	\$1,000.0000	
	Virtual Servers							
	Additional Virtual Processor	8343	250	Processor	Month	\$99.0000	\$25.0000	Decrease
	Additional Virtual Memory	8344	249	1 GB	Month	\$70.0000	\$15.0000	Decrease
	Windows Physical	8312	251	Server/Instance	Month	\$0.0000	\$350.0000	New
	Windows Virtual	8177	241	Server/Instance	Month	\$0.0000	\$42.0000	New
	Medium VM - Windows	8175	243	Server/Instance	Month	\$0.0000	\$84.0000	New
	Large VM - Windows	8174	245	Server/Instance	Month	\$0.0000	\$166.0000	New

Product Line	Service Name	FY13/FY14	FY14 Service	Billable Unit	Billing Interval	Proposed FY14		Notes
		Product Code	Code			FY13 Rate	Rate	
	Extra Large VM - Windows	8173	247	Server/Instance	Month	\$0.0000	\$332.0000	New
Storage & Backup								
Backup & Archive	Enterprise Disk Backup	8111	258	Gigabyte	Month	\$0.0000	\$0.1300	New
	Enterprise Tape Backup	8254	257	Gigabyte	Month	\$0.1300	\$0.1300	
SAN Storage	DM IT Senior Prof	8125	260	Hour	Month	\$103.0000	\$103.0000	
	DM Miscellaneous	8126	261	Item	Month	Cost + 0% - 10%	Cost + 0% - 10%	
	SAN Low Speed	8121	259	Gigabyte	Month	\$0.9900	\$0.9900	
	SAN High Speed	8572	264	Gigabyte	Month	\$1.2500	\$1.2500	
	SAN Management	8100	265	Gigabyte	Month	\$0.1100	\$0.1100	
	SAN Port Charge	8298	262	Per Port	Month	\$25.0000	\$25.0000	
	SAN Port setup charge	8299	263	Hour	Month	\$103.0000	\$103.0000	
Billback and Procurement Services								
Billback								
Billback	Financial Management - Billback	8406	165	Purchase Price	Month	Cost + 13% (Min \$25 & Max \$500	Cost + 13% (Min \$25 & Max \$500	
Procurement								
Procurement	Commodity	8137	533	Purchase \$	Month	\$0.0000	\$0.0088	New
	Contracts Mgt	8138	535	Purchase \$	Month	\$0.0000	\$0.0084	New
	Contracts (PT)	8117	534	Item	Month	Cost + 15%	Cost + 15%	New

¹ These are two previously used codes combined into one.





July 18, 2013

Katharine Barondeau
Minnesota Management & Budget
400 Centennial Office Building
658 Cedar Street
St. Paul, MN 55155

Dear Katharine:

Per your request, enclosed is the revised FY14 MN.IT Central Rate Package that addresses your request for further information and clarification of our original rate package that was delivered on June 13, 2013.

We propose that the proposed FY14 rates be used to bill agencies effective August 1, 2013. FY13 rates would be used for July, 2013 billing.

In addition, we request a waiver to the Internal Service Rate Approval Policy No. 0108-01 that requires 30 day written notice to customers prior to implementing any rate increases. We cite the lack of materiality and billing logistics as justification for this request:

- As you know, rates were virtually unchanged. Only 4 services experienced rate increases with an overall net savings of \$203,000. No executive branch agency had an adverse impact of more than \$15,000 due to the rate increases.
- Even under ordinary circumstances, it is a significant endeavor to load service codes and rates into the billing system in preparation for the new fiscal year. The task of having to issue credits adds to the already heavy workload associated with IT consolidation accounting.

Please contact me if you have any questions or require any further information. I look forward to the approval of the proposed rates.

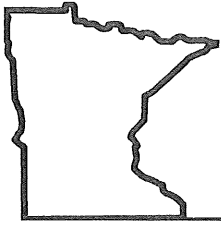
Sincerely,

A handwritten signature in black ink, appearing to read 'Tu Tong', written over a horizontal line.

Tu Tong

Chief Financial Officer, MN.IT SERVICES

CC: Ms. Margaret Kelly, MMB
Mike Roelofs, MMB
Ed Valencia, MN.IT Services
Uma Venkat, MN.IT Services
Tony Rees, MN.IT Services



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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 State's consultant, along with the consultant's report related to the recommended premium increases for the 2013 plan year. Employee premium contributions are determined through collective bargaining agreements. The employer contribution 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.

To: Mary Borresen
Minnesota Management and Budget

From: Ed Keimig 
Employee Insurance Division

Date: December 27 , 2013

RE: June 30, 2013 Financial Report/Summary for the Federal Auditor
(F.Y. '13 Indirect Cost Plan/Required Reserve Calculation)

Attached is the following information, related to the Indirect Cost Plan.

Page 1	2013 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 and 14	Consultant Summary Report related to projected premium rates for 2013.
Page 15	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, 2013**

(file-Segp13 w/s 19)

	Self Insured Medical & Dental Plans	Other Plans	Adminis- trative	Total
Revenue				
Premiums charged	\$680,154,148	\$34,466,634	(\$7,247)	\$714,613,535
Administrative fees and other Income	0	0	8,093,924	8,093,924
Total Revenue	680,154,148	34,466,634	8,086,677	722,707,459
Expenses				
Purchased Services	38,294,855	34,393,992	4,145,349	76,834,196
Salaries and Benefits	-	-	4,245,474	4,245,474
Claims	666,061,380	-	-	666,061,380
Depreciation	-	-	0	0
Repairs	-	-	115,784	115,784
Supplies	-	-	12,863	12,863
Indirect Costs	-	-	123,970	123,970
Other Expenses	185,092	-	11,088	196,180
Total Expenses	704,541,327	34,393,992	8,654,529	747,589,848
Operating Income (Loss)	(24,387,179)	72,642	(567,852)	(24,882,389)
Investment Income	1,245,284	34,954	81,871	1,362,109
Federal Grants	3,634,653			3,634,653
Total Non Operating Revenue	4,879,937	34,954	81,871	4,996,762
Net Change in Reserves for Claims	(19,507,242)	107,596	(485,981)	(19,885,627)
Internal Transfer	(300,000)		300,000	0
Transfer To General Fund	-	-	(14,500)	(14,500)
Reserve for Claims - Beginning of Year	177,647,846	10,665,620	6,331,021	194,644,487
Reserve for Claims - End of Year	\$157,840,603	\$10,773,217	\$6,130,541	\$ 174,744,361

**SELF INSURED MEDICAL PLANS
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2013**

(file-Segp13w/s 19)

Reserve For Unpaid Claims (Admin & Medical)

1) Unpaid administrative fees		\$0
2) Performance Incentive:		
Expected Annual Claims & Expenditures		\$651,900,000
Performance incentive factor		<u>0.50%</u>
Retention Reserve Required		<u>3,259,500</u>
Total Reserve for Unpaid Retention Costs		3,259,500

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures		\$651,900,000
Percentage per Carrier estimates		<u>9.06%</u>
Total Reserve for Unpaid Claims		59,067,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2013 is 33 % of total Claims.
The 33 % figure is made up of the following three components:

- 1) The 2013 contract year was funded at the expected claim level plus retention.
The 2013 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 2013 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures		\$651,900,000
Percentage per established reserve policy		<u>33%</u>
Total Reserve For Claim Fluctuations		<u>215,127,000</u>
Total Required Health Plan Reserve as of June 30, 2013		<u><u>277,453,500</u></u>

**SELF INSURED DENTAL PLAN
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2013**

(file-Segp13 w/s 19)

Reserve For Unpaid Claims (Admin & Medical)

1) Unpaid administrative fees

2) Performance Incentive:

Expected Annual Claims & Expenditures	\$36,400,000
Performance incentive factor	<u>1.00%</u>
Retention Reserve Required	<u>364,000</u>

Total Reserve for Unpaid Retention Costs 364,000

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$36,400,000
Percentage per Carrier estimates	<u>2.65%</u>

Total Reserve for Unpaid Claims 966,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2013 is 10 % of total Claims.
The 10 % figure is made up of the following three components:

- 1) The 2013 contract year was funded at the expected claim level plus retention.
The 2013 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 2013 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$36,400,000
Percentage per established reserve policy	<u>10%</u>

Total Reserve For Claim Fluctuations 3,640,000

Total Required Dental Plan Reserve as of June 30, 2013 4,970,000

STATE EMPLOYEE GROUP INSURANCE PROGRAM
 RESERVE ANALYSIS
 AS OF JUNE 30, 2013
 (file-Segp13 w/s 19)

DETAIL OF ACCOUNTS PAYABLE IN THE SEGIP FY 2013 FINANCIAL STATEMENTS
 AS REPORTED TO THE LEGISLATURE

Medical IBNR	59,067,000
Dental IBNR	<u>966,000</u>
Subtotal - Medical & Dental	60,033,000
Reserve for MML	1,775,790
Accounts Payable	<u>16,049,336</u>
Total	<u><u>77,858,126</u></u>

COMPONENTS OF THE HEALTH & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2013

	Health Plans (Page 2)	Dental Plan (Page 3)	Total
Reserve for unpaid retention costs	3,259,500	364,000	3,623,500
Reserve for unpaid claims	59,067,000	966,000	60,033,000
Reserve for claim fluctuations			
Reserve margin	162,975,000	2,184,000	165,159,000
PSR	32,595,000	910,000	33,505,000
Overlapping of fiscal years	<u>19,557,000</u>	<u>546,000</u>	<u>20,103,000</u>
Total Required Reserves	<u><u>277,453,500</u></u>	<u><u>4,970,000</u></u>	<u><u>282,423,500</u></u>

SUMMARY OF MEDICAL & DENTAL PLAN RESERVES

	Reported In Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	3,623,500	(3,623,500)
Reserve for unpaid claims	60,033,000	60,033,000	0
Reserve for claim fluctuations			
Reserve margin	-	165,159,000	(165,159,000)
PSR	-	33,505,000	(33,505,000)
Overlapping of fiscal years	-	<u>20,103,000</u>	<u>(20,103,000)</u>
Total	<u><u>60,033,000</u></u>	<u><u>282,423,500</u></u>	<u><u>(222,390,500)</u></u>
Per Page 1 - Reserve for claims - End of Year			<u><u>157,840,603</u></u>

STATE EMPLOYEE GROUP INSURANCE PROGRAM
IBNR for Health and Dental Plans
As of June 30, 2013
 (file-Segp13)

Self Funded Medical Plans		IBNR Medical Claims		IBNR Pharmacy Claims	Total IBNR
Blue Cross	Pg. 6	37,500,000	Pg. 9	2,334,000	39,834,000
Health Partners	Pg. 7	10,040,000	Pg. 9	1,218,000	11,258,000
Preferred One	Pg. 8	<u>7,400,000</u>	Pg. 9	<u>575,000</u>	<u>7,975,000</u>
Total		<u>54,940,000</u>		<u>4,127,000</u>	<u>59,067,000</u>
Self Funded Dental Plans					
Delta Dental	Pg. 10	650,000			650,000
Health Partner Dental	Pg. 11	<u>316,000</u>			<u>316,000</u>
		<u>966,000</u>			<u>966,000</u>

STATE OF MINNESOTA ACTIVES
Plan # And Option # = 346
Jun-13

Incurred Month	Manual C.F.	(As of 06/30/13) Paid Claims	(Est at 07/31/13) Ultimate Liability	Required Reserves	Participants	Cost per Participant	Cumulative Reserves
Prior	1.0000	\$2,683,846,442	\$2,683,846,442	\$0	0	\$0.00	\$0
Jul-10	1.0000	\$23,076,008	\$23,076,008	\$0	0	\$0.00	\$0
Aug-10	1.0000	\$24,163,706	\$24,163,706	\$0	72,383	\$333.83	\$0
Sep-10	1.0000	\$23,974,357	\$23,974,357	\$0	72,371	\$331.27	\$0
Oct-10	1.0000	\$25,452,028	\$25,452,028	\$0	72,625	\$350.46	\$0
Nov-10	1.0000	\$25,628,112	\$25,628,112	\$0	72,536	\$353.32	\$0
Dec-10	0.9999	\$27,227,921	\$27,230,644	\$2,723	72,445	\$375.88	\$2,723
Jan-11	0.9999	\$24,632,082	\$24,634,545	\$2,463	74,297	\$331.57	\$5,187
Feb-11	0.9999	\$22,106,341	\$22,108,552	\$2,211	74,281	\$297.63	\$7,397
Mar-11	0.9999	\$27,374,584	\$27,377,888	\$3,304	74,419	\$367.88	\$10,701
Apr-11	0.9999	\$25,163,843	\$25,166,026	\$2,183	74,385	\$338.33	\$12,884
May-11	1.0000	\$25,527,234	\$25,523,556	(\$3,678)	74,690	\$341.78	\$9,206
Jun-11	1.0000	\$25,585,110	\$25,585,708	\$598	74,693	\$342.54	\$9,804
Jul-11	1.0000	\$23,975,564	\$23,976,306	\$742	74,388	\$322.30	\$10,546
Aug-11	1.0000	\$27,464,144	\$27,464,826	\$682	74,294	\$369.67	\$11,228
Sep-11	1.0000	\$24,338,289	\$24,338,181	(\$108)	74,085	\$328.52	\$11,120
Oct-11	1.0000	\$28,003,440	\$28,001,785	(\$1,655)	74,385	\$376.47	\$9,465
Nov-11	1.0000	\$28,096,197	\$28,097,471	\$1,274	74,493	\$377.17	\$10,739
Dec-11	1.0000	\$27,502,072	\$27,515,618	\$13,546	74,543	\$368.94	\$24,285
Jan-12	1.0000	\$27,269,327	\$27,267,471	(\$1,856)	75,006	\$363.56	\$22,429
Feb-12	1.0000	\$24,560,944	\$24,565,129	\$4,185	75,169	\$326.74	\$26,614
Mar-12	1.0000	\$27,923,817	\$27,923,785	(\$32)	75,292	\$370.87	\$26,582
Apr-12	1.0000	\$26,448,343	\$26,448,217	(\$126)	75,378	\$350.88	\$26,456
May-12	1.0000	\$30,700,363	\$30,691,278	(\$9,085)	75,443	\$406.93	\$17,371
Jun-12	1.0000	\$27,207,960	\$27,201,034	(\$6,926)	75,514	\$360.30	\$10,445
Jul-12	1.0000	\$28,985,897	\$28,982,714	(\$3,183)	75,399	\$384.43	\$7,262
Aug-12	0.9996	\$29,256,074	\$29,236,710	(\$19,364)	74,146	\$394.73	(\$12,102)
Sep-12	0.9983	\$24,775,160	\$24,765,071	(\$10,089)	74,104	\$334.90	(\$22,191)
Oct-12	0.9967	\$28,927,765	\$29,013,625	\$85,860	74,653	\$388.78	\$63,669
Nov-12	0.9950	\$27,309,227	\$27,419,814	\$110,587	74,780	\$367.03	\$174,257
Dec-12	0.9895	\$27,575,957	\$27,765,740	\$189,783	74,916	\$372.00	\$364,039
Jan-13	0.9824	\$25,534,596	\$25,845,494	\$310,898	72,660	\$357.72	\$674,937
Feb-13	0.9637	\$22,854,341	\$23,427,836	\$573,495	72,512	\$327.05	\$1,248,432
Mar-13	0.9485	\$25,106,308	\$26,536,823	\$1,430,515	72,508	\$365.06	\$2,678,947
Apr-13	0.8999	\$24,603,176	\$26,633,230	\$2,030,054	72,584	\$376.67	\$4,709,001
May-13	0.8186	\$23,199,740	\$27,741,973	\$4,542,233	72,568	\$378.45	\$9,251,234
Jun-13	0.3795	\$9,447,073	\$26,002,699	\$16,555,626	72,505	\$349.49	\$25,806,861

Total \$3,604,823,542 \$3,630,630,403 \$25,806,861

Total			Rounded Amt	Aligned Incentive Provider Settlements	Total
2011		\$309,790,462	\$24,285	0	\$3,600,000
2012	\$330,940,834	\$331,280,588	\$339,754	400,000	\$5,400,000
2013	\$130,745,234	\$156,188,055	\$25,442,821	25,500,000	\$3,000,000
		\$339,754	\$25,806,861	25,900,000	\$11,600,000
		\$25,442,821			\$37,500,000

Comment of Aligned Incentive/Provider Settlements

The 2011 estimate is based on the 2011 Interim Settlement 1.16% of SEGIP Paid Claims. (Medical Only)
Blue Cross has estimated that this % will increase by .34 %, from 2011 to 2012.
For the 2013 Estimate, increased % by an additional .34%. (Will update after info received from Blue Cross)

Carrier HealthPartners
 IBNR Estimate at end of Quarter
 2nd Quarter ending 06/30/13 - 30 Day Run Out

Part One - To be provided by 07/21/13

<u>Service Dates</u>	<u>Paid Claims</u> As of 06/30/13	<u>Est. of Ultimate Liability</u> As of 07/31/13		<u>Rounded Amount</u>
Prior to July of 2012	\$138,869,956	\$138,869,956		
Jul-12	\$12,564,919	\$12,568,197	\$3,278	
Aug-12	\$12,081,895	\$12,082,561	\$666	
Sep-12	\$11,469,823	\$11,474,619	\$4,796	
Oct-12	\$13,450,461	\$13,501,943	\$51,482	
Nov-12	\$12,656,229	\$12,713,868	\$57,639	
Dec-12	\$12,016,570	\$12,030,574	\$14,004	\$131,866
Jan-13	\$12,346,398	\$12,390,325	\$43,927	140,000
Feb-13	\$12,033,765	\$12,067,205	\$33,440	
Mar-13	\$11,929,243	\$12,135,077	\$205,834	
Apr-13	\$12,262,903	\$13,035,213	\$772,310	
May-13	\$10,601,240	\$11,884,998	\$1,283,758	
Jun-13	\$3,801,710	\$11,300,103	\$7,498,393	\$9,837,661
Subtotal - July '12 to June '13	\$137,215,156	\$147,184,684	\$9,969,528	\$9,969,528
Total	\$276,085,112	\$286,054,640		\$9,900,000

Preferred One
 IBNR Worksheet - Excluding Pharmacy
 12 Months Ending 12/31/12 - 8 Months. (Final)
 (SEGP 13)

	At 06/30/13 Total Paid Claims	8/31/2013 Total Proj Claims	Medical IBNR
January - 12	4,345,895	4,345,895	0
February	4,249,608	4,249,503	(105)
March	4,266,469	4,266,856	387
April	4,227,375	4,229,110	1,735
May	4,963,530	4,965,061	1,531
June	4,310,610	4,310,492	(118)
July	4,402,698	4,404,795	2,097
August	4,749,524	4,750,225	701
September	4,218,666	4,249,531	30,865
October	4,290,841	4,310,920	20,079
Nov	4,665,913	4,719,641	53,728
December	4,633,847	4,694,524	60,677
	<u>53,324,976</u>	<u>0</u> <u>53,496,553</u>	<u>171,577</u>

Preferred One
 IBNR Worksheet - Excluding Pharmacy
 6 Months Ending 06/30/13 - 60 Day Run Out
 (SEGP 13)

	At 06/30/13 Total Paid Claims	8/31/2013 Total Proj Claims	Medical IBNR
January - 13	5,410,348	5,480,825	70,477
February	5,225,838	5,368,265	142,427
March	4,953,022	5,182,722	229,700
April	4,972,918	5,679,057	706,139
May	4,218,855	5,710,487	1,491,632
June	1,496,760	5,983,847	4,487,087
July			0
August			0
September			0
October			0
Nov			0
December			0
	<u>26,277,741</u>	<u>0</u> <u>33,405,203</u>	<u>7,127,462</u>

Rounded Amount - 2013 7,200,000
 Rounded Amount - 2012 200,000

Total 7,400,000

SEGIP
 Review of Navitus Expenditures
 Fiscal 2013
 (file - Fiscal13)

Pharmacy Claims

Invoice Date		07/03/13	07/03/13					
Claim Dates	From To	Bi- Month	Direct Pay	<u>Total</u>	Est IBNR <u>% - 2 %</u>	<u>Total</u>	Rounded IBNR at	
		06/16/13 06/30/13	05/27/13 06/30/13				6/30/2013	
2013 Plan Year								
Blue Cross	G100048	43004	2,285,060	3,237	2,288,297	45,766	2,334,063	2,334,000
Health Partners	G100047	43004	1,191,982	1,742	1,193,724	23,874	1,217,598	1,218,000
Pref One	G100051	43004	563,082	821	563,903	11,278	575,181	575,000
Total Claims			4,040,124	5,800	4,045,924	80,918	4,126,842	4,127,000

Delta Dental of Minnesota
State of Minnesota

Page 1
17-Jul-13

Month	Totals	Incurred Month →						Number of Employees	
		0	1	2	3	4	24		
JUL	2,017,023	1,614,336	337,742	29,134	14,967	9,523	861	0	41,373
AUG	2,288,305	1,871,816	341,068	43,276	11,567	9,279	(386)	0	41,466
SEP	1,677,620	1,288,679	324,300	36,582	10,097	7,205	150	0	41,495
OCT	2,053,482	1,696,056	270,539	48,782	18,310	7,921	943	0	41,606
NOV	1,987,767	1,592,097	313,622	37,143	22,119	8,932	354	0	41,580
DEC	1,928,368	1,581,284	276,586	32,655	12,482	9,009	1,269	0	41,601
JAN13	2,605,210	2,184,492	354,286	31,707	10,075	8,577	800	0	41,625
FEB	2,125,921	1,651,173	407,379	26,984	15,093	7,236	505	0	41,581
MAR	2,065,740	1,663,494	343,425	35,802	10,176	2,628	(610)	0	41,583
APR	2,175,904	1,753,553	323,325	47,552	26,978	8,441	(37)	0	41,601
MAY	2,213,516	1,782,600	355,490	31,080	18,171	11,073	0	0	41,650
JUN	1,977,727	1,631,144	276,470	33,069	15,954	6,185	(103)	0	41,569

* \$650,000 IBNR as of June 30, 2013*

* The IBNR figure includes a 10% margin

Page 10 - Delta Dental IBNR

Carrier HealthPartners - Dental
 Dental IBNR Estimate for Fiscal Year-End
 All Packages ending June 2013

<u>Service Dates</u>	<u>Paid Claims</u>	<u>Est. of Ultimate Liability</u>	<u>IBNR Estimate</u>
JUL 2012	\$804,147	\$804,379	\$232
AUG 2012	\$925,580	\$925,973	\$394
SEP 2012	\$685,986	\$686,383	\$397
OCT 2012	\$834,396	\$835,123	\$727
NOV 2012	\$803,747	\$804,746	\$998
DEC 2012	\$836,477	\$838,194	\$1,718
JAN 2013	\$1,095,845	\$1,099,109	\$3,264
FEB 2013	\$922,488	\$927,103	\$4,614
MAR 2013	\$933,901	\$942,513	\$8,612
APR 2013	\$946,200	\$962,590	\$16,391
MAY 2013	\$929,563	\$966,081	\$36,519
JUN 2013	\$614,143	\$855,336	\$241,192
Total - Jul. '12 to Jun. '13	<u>\$10,332,473</u>	<u>\$10,647,530</u>	<u>\$315,057</u>
		Rounded Amount	<u><u>316,000</u></u>

Reserve for Unpaid Retention Costs

The retention costs are paid during the month based on an estimate of enrollment in the month fees are due. No reserve at month-end is required.

Total Retention Reserve Needed June 30, 2013

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 2013 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 2013 unpaid claims reserve:

Expected 2013 death claims per 2014 rate renewal	6,602,900	
Expected 2013 AD&D claims per 2014 rate renewal	202,200	
Total expected claims for 2013	<u>6,805,100</u>	
Reserve policy ratio	1/12	
Estimated unreported claims		<u>567,092</u>

2. Calculation of unpaid claims associated with waiver of premium disability

Expected 2013 waiver of premium for disability per 2014 renewal	-134,200	
Estimated reserve percentage	67.00%	
Estimated unpaid claims on waiver of premium for disability claims		<u>-89,914</u>

Total Unpaid Claims Reserve Needed June 30, 2013

477,178

Reserve for Claim Fluctuations

The reserve for Claims Fluctuations for 2013 is 19% of expected premium. The 19% figure is made up of three components and is calculated as follows:

1. For 2013 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 2013 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 2013 claims fluctuation reserve:

Total Expected Premium for 2013	6,834,800
Percentage per established reserve policy	<u>19.00%</u>

Total Claims Fluctuation Reserve Needed June 30, 2013

1,298,612

Total June 30, 2013 Basic Life Trust Reserve

1,775,790

Minnesota Management and Budget
 Advantage Plan
 2013 Premium Calculation

2013/2014 Premium Scenario - status quo Plan Design - Target Reserves

	2011	2012	2013	2014
Income (Premiums)	600,993,863	601,010,612	667,730,475	736,984,635
Expenditures				
Allowed Claims	651,347,104	688,047,229	725,889,827	765,813,767
Member Cost Share	(48,766,712)	(49,965,613)	(50,776,414)	(51,485,865)
Rx Rebates	(9,987,983)	(10,000,000)	(10,000,000)	(10,000,000)
Dependent Audit Savings	0	(4,000,000)	(10,784,000)	(10,784,000)
Cost Share (% of Allowed)	7.5%	7.3%	7.0%	6.7%
Total Warehouse Paid Claims	592,592,409	624,081,616	654,329,413	693,543,903
Aligned Incentive Payments	3,000,000	3,644,634	4,972,098	5,245,563
Total Net Paid Claims	595,592,409	627,726,251	659,301,511	698,789,466
Expenses				
Admin & Reinsurance	30,759,692	29,871,599	30,463,014	31,376,904
Other Expenses (incl Settlements)	2,741,007	2,400,000	2,400,000	2,400,000
ERRP Funds	0	0	(7,059,512)	0
Total Expenses	33,500,699	32,271,599	25,803,502	33,776,904
Interest Income	1,935,448	2,000,000	2,000,000	2,000,000
Reserve Contribution	(23,163,796)	(56,987,237)	(15,374,538)	6,418,265
EOY Reserves	189,059,732	132,072,495	116,697,957	123,116,222
% of Claims (target - 16.7%)	30.1%	20.0%	16.7%	16.7%
Rate Increase (Premiums)	0.0%	0.0%	11.1%	10.4%
Allowed Claims		4.7%	5.5%	5.5%
Single Contract Months	277,584	277,584	277,584	277,584
Family Contract Months	362,532	362,532	362,532	362,532
Member Months	1,457,568	1,470,144	1,470,144	1,470,144
Single Premium	\$ 447.28	\$ 447.28	\$ 496.93	\$ 548.47
Family Premium	\$ 1,315.34	\$ 1,315.34	\$ 1,461.36	\$ 1,612.93
PMPM Allowed Claims	\$ 446.87	\$ 468.01	\$ 493.75	\$ 520.91

	2011	2012	2013	2014	Incr 12-13	Incr 13-14
Premium						
Employee	\$447.28	\$447.28	\$496.93	\$548.47	11.1%	10.4%
Dependent	\$868.06	\$868.06	\$964.43	\$1,064.45	11.1%	10.4%
Family	\$1,315.34	\$1,315.34	\$1,461.36	\$1,612.93	11.1%	10.4%
MMB Contribution Single	\$447.28	\$447.28	\$496.93	\$548.47		
MMB Contribution Employee	\$447.28	\$447.28	\$496.93	\$548.47		
MMB Contribution Dependent	\$737.85	\$737.85	\$819.78	\$904.78		
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	\$130.21	\$130.21	\$144.66	\$159.67		

Calendar Year Version

	2011	2012	2013	2014
Premium Contribution				
State Contribution for Employee Coverage		263,580,315	292,841,100	323,213,331
State Contribution for Dependent Coverage		259,118,514	287,683,982	317,742,082
CY Total State Contributions	525,720,902	522,698,829	580,725,082	640,955,414
CY Employee Contributions	75,272,961	78,311,783	87,005,393	96,029,221
CY Total Premiums	600,993,863	601,010,612	667,730,475	736,984,635
Total Premium				
Employee Contributions Overall Pct	12.5%	13.0%	13.0%	13.0%
Employee Contributions Dependent Pct		17.7%	17.7%	17.7%
CY'11 State Prens (x 2) vs. Biennium	1,051,441,804		1,103,423,912	
2012-2013 Cost Increase		51,982,107		

Final Premium Increase 12.5%
 See Attached e-mail correspondence

Page 13

From: Herschbach, Jonathan (US - Minneapolis) [mailto:jherschbach@DELOITTE.com]
Sent: Monday, September 17, 2012 10:55 PM
To: Horsman, Shari L (MMB)
Cc: Keimig, Ed L (MMB)
Subject: RE: tomorrow

Hi Shari-

Attached are my updated premium calculations. I have:

- calculated admin & reinsurance using renewal information and 1/1/2012 contract/member counts from the APPS report.
- changed the Dependent Care Audit to \$4,000,000 for 2012
- added a line item for Aligned Incentive settlements which adds to the Net Paid Claim liability
- changed the EOY target reserve to be based off paid claims instead of allowed claims (verified in Ed's worksheet how this is calculated)

NOTES: Ed's admin and reinsurance figures are higher than I'm calculating. I'm assuming that there are other items included in those; possibly incentive/forfeiture payments? Also, I realized that we have different 2012 trend assumptions. Deloitte is using 4.74% for 2012, which changed from the old 2012 bargaining figure as a result of the 2013 renewal information this spring. That is the main cause of discrepancies in claims costs. We are still using 5.5% for 2013 & 2014.

So, Ed is calculating a 12.5% increase for a total 2013 premium of \$676.3M. Deloitte calculated an 11.1% increase for a total 2013 premium of \$667.7M. The differences come from the following items: \$1.8M 2013 admin&reins, \$0.7M different 2013 EOY reserve level, \$1.7M 2013 Paid Claims costs, \$5.1 reserve spend down amount due to different 2012 EOY reserve (this is due to the admin&reins issue in 2012 as well and the 2012 trend difference).

Ed- If you could update your 2012 trend, that should bring us within reasonable range in claims costs. Also, is there any way you could account for the growing Aligned Incentive settlements? Based on the conversation today, it sounds like they are expected to be much larger in 2013 than the \$3M in

2011. The difference in admin&reins numbers are likely explainable; I'll wait to hear from you on what causes those differences. I'll be ready to work from home and/or take calls as early as you need. Please call my cell phone instead of my office line (952.380.8782). Thanks,

Jon

Jonathan Herschbach, ASA, MAAA
Senior Consultant
HC Total Rewards
Deloitte Consulting LLP

Tel: +1 612 397 4131
jherschbach@deloitte.com
www.deloitte.com

50 S 6th St. Ste. 2800
Minneapolis, MN 55402

This message (including any attachments) contains confidential information intended for a specific individual and purpose, and is protected by law. If you are not the intended recipient, you should delete this message and any disclosure, copying, or distribution of this message, or the taking of any action based on it, by you is strictly prohibited.

v.E.1

Page 14

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 consultants' report related to the recommended premium increases for the 2013 plan year. After further discussion and review, a premium increase of 12.5 % was implemented on January 1, 2013. 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, 2013

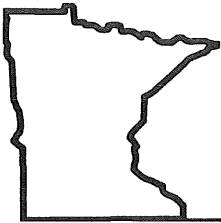
CONTACT: Rhonda Miller-Minnesota Management & Budget
 SEGIP Payment by Employer Employee Query
 Report ID FIHU1610
 Note: Report below only shows Employer portion

		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	
G9K	Administrative Hearings	832,981						832,981			832,981
G9L	Black Minnesotans Council	22,848						22,848			22,848
G9M	Chicano/Latino Affairs Council	41,917						41,917			41,917
G9N	Asian-Pacific Council	19,879						19,879			19,879
G9X	Capitol Area Architect	20,632						20,632			20,632
G9Y	Disability Council	36,307						36,307			36,307
H12	Health Department	14,781,008						14,781,008			14,781,008
H55	Human Services Dept	67,885,987						67,885,987			67,885,987
H75	Veterans Affairs Dept	12,191,597						12,191,597			12,191,597
H76	Veterans Home Board	-1,399						-1,399			-1,399
H7B	Medical Practice Board	232,305						232,305			232,305
H7C	Nursing Board	316,784						316,784			316,784
H7D	Pharmacy Board	171,329						171,329			171,329
H7F	Dentistry Board	192,261						192,261			192,261
H7H	Chiropractors Board	50,729						50,729			50,729
H7J	Optometry Board	15,883						15,883			15,883
H7K	Nursing Home Admin Board	84,412						84,412			84,412
H7L	Social Work Board	103,101						103,101			103,101
H7M	Marriage & Family Therapy	17,342						17,342			17,342
H7Q	Board of Podiatry	1,064						1,064			1,064
H7R	Veterinary Medicine Board	24,182						24,182			24,182
H7S	Emergency Medical Services Bd	118,282						118,282			118,282
H7V	Psychology Board	107,136						107,136			107,136
H7W	Physical Therapy Board	38,407						38,407			38,407
H7X	Behavioral Health & Therapy Bd	51,798						51,798			51,798
H9G	Ombud Mental Hlth & Dev Dis	195,672						195,672			195,672
J33	Trial Courts	25,393,122						25,393,122			25,393,122
J50	State Guardian Ad Litem Board	1,665,402						1,665,402			1,665,402
J52	Public Defense Board	6,801,272						6,801,272			6,801,272
J58	Court of Appeals	912,911						912,911			912,911
J65	Supreme Court	3,195,580						3,195,580			3,195,580
J68	Tax Court	58,756						58,756			58,756
J70	Judicial Standards Board	16,666						16,666			16,666
L10	LCC-Leg Coordinating Comm	832,616						832,616			832,616
L49	Legislative Auditor	617,125						617,125			617,125
P01	Military Affairs Dept	3,262,484						3,262,484			3,262,484
P07	Public Safety Dept	22,639,386						22,639,386			22,639,386
P78	Corrections Dept	50,200,835						50,200,835			50,200,835
P7T	Peace Officers Board (POST)	138,687						138,687			138,687
P9E	Sentencing Guidelines Comm	76,359						76,359			76,359
R29	Natural Resources Dept	26,576,328						26,576,328			26,576,328
R32	Pollution Control Agency	9,568,748						9,568,748			9,568,748
R9P	Water & Soil Resources Board	996,276						996,276			996,276
T79	Transportation Dept	54,910,685						54,910,685			54,910,685
		559,589,179						559,589,179			559,589,179
	Total										0
											0

STATE OF MINNESOTA
Employee Insurance Trust Fund
SWIFT FUND 5600
SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 2013

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	4,783,281					4,783,281			4,783,281	
B11	Barber/Cosmetology Exam Board	139,161					139,161			139,161	
B13	Commerce Dept	3,692,088					3,692,088			3,692,088	
B14	Animal Health Board	521,732					521,732			521,732	
B20	Explore Minnesota Tourism	37,127					37,127			37,127	
B21	Economic Security Dept	469,320					469,320			469,320	
B22	Employ & Econ Development Dept	-682					-682			-682	
B24	Public Facilities Authority	16,925,807					16,925,807			16,925,807	
B25	Science & Technology Authority	100,238					100,238			100,238	
B34	Housing Finance Agency	4,118					4,118			4,118	
B41	Workers Comp Court of Appeals	2,489,748					2,489,748			2,489,748	
B42	Labor & Industry Dept	145,711					145,711			145,711	
B43	Iron Range Resources & Rehab	4,983,255					4,983,255			4,983,255	
B7E	Architecture, Engineering Bd	638,129					638,129			638,129	
B7G	Combative Sports Commission	72,464					72,464			72,464	
B7P	Accountancy Board	27,247					27,247			27,247	
B7S	Private Detective Board	16,890					16,890			16,890	
B82	Public Utilities Comm	626,559					626,559			626,559	
B9D	Amateur Sports Comm	29,056					29,056			29,056	
E25	Perpich Ctr For Arts Education	862,225					862,225			862,225	
E26	MN St Colleges & Universities	152,686,823					152,686,823			152,686,823	
E37	Education Department	4,136,875					4,136,875			4,136,875	
E44	Faribault Academies	2,383,891					2,383,891			2,383,891	
E50	Arts Board	127,364					127,364			127,364	
E60	Office of Higher Education	660,383					660,383			660,383	
E77	Minnesota Zoological Garden	2,212,468					2,212,468			2,212,468	
E9W	Higher Ed Facilities Authority	22,760					22,760			22,760	
G02	Administration Dept	4,604,013.84					4,604,014			4,604,014	
G02-G021080	Developmental Disabilities	9,349					9,349			9,349	
G02-G0221061	STAR (Tech Related Assistance)	22,064					22,064			22,064	
G03	Lottery	1,655,184					1,655,184			1,655,184	
G05	Racing Commission	105,627					105,627			105,627	
G06	Attorney General	3,280,673					3,280,673			3,280,673	
G09	Gambling Control Board	324,587					324,587			324,587	
G10	Minnesota Management & Budget	2,566,354.8					2,566,355			2,566,355	
G10- G1021500 & G1021501	Management Analysis	28,227					28,227			28,227	
G17	Human Rights Dept	353,407					353,407			353,407	
G19	Indian Affairs Council	40,980					40,980			40,980	
G38	Investment Board	296,735					296,735			296,735	
G39	Governors Office	352,019					352,019			352,019	
G45	Bureau of Mediation Services	116,888					116,888			116,888	
G46	Enterprise Technology Office	20,639,422					20,639,422			20,639,422	
G53	Secretary of State	705,002					705,002			705,002	
G61	State Auditor	1,100,532					1,100,532			1,100,532	
G62	MN State Retirement System	1,165,553					1,165,553			1,165,553	
G63	Public Employees Retire Assoc	1,000,113					1,000,113			1,000,113	
G67	Revenue Dept	15,892,296					15,892,296			15,892,296	
G69	Teachers Retirement Assoc	995,381					995,381			995,381	
G92	Ombudsperson for Families	34,389					34,389			34,389	
G9J	Campaign Fin & Public Discl Bd	90,662					90,662			90,662	



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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.

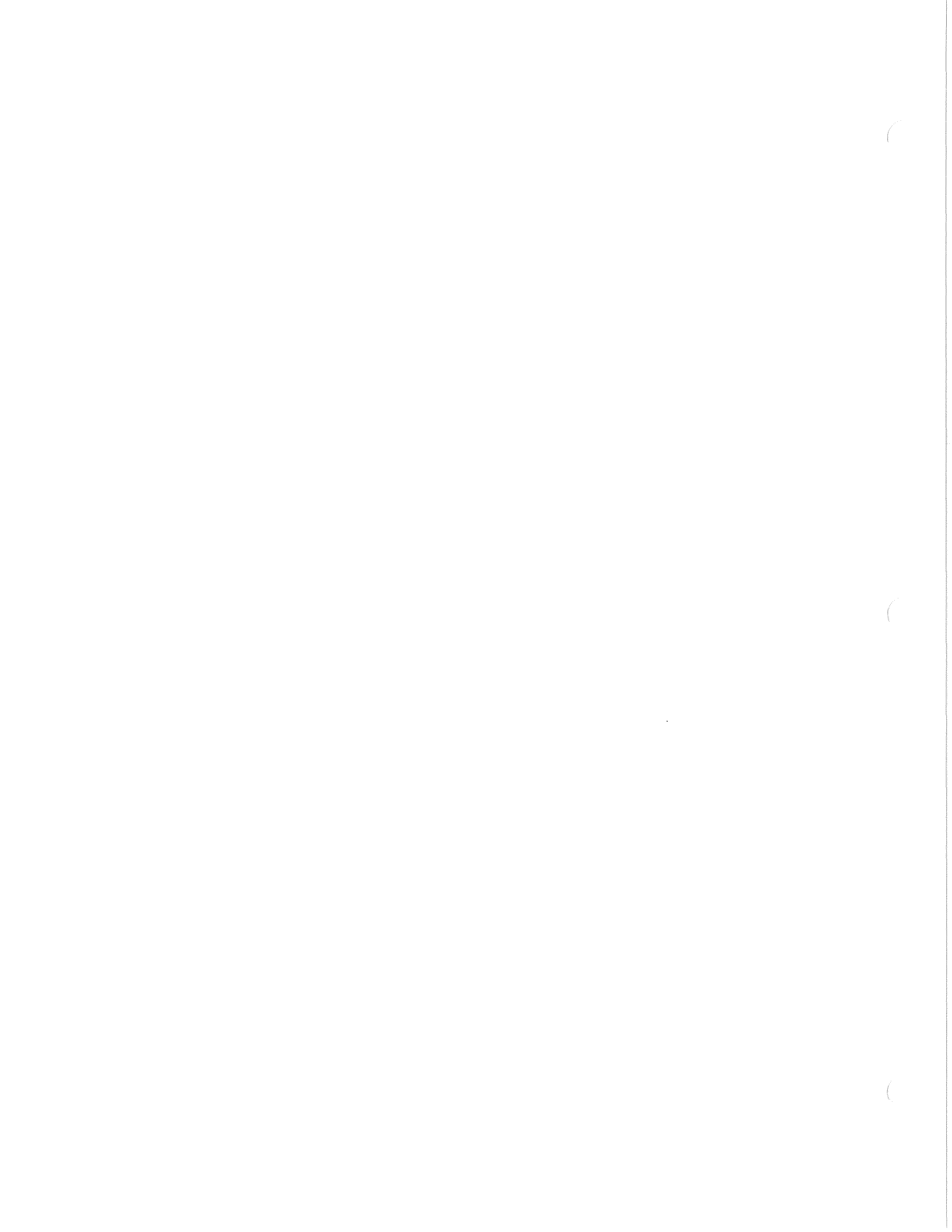
Fund 2001

Workers Compensations Revolving Fund
Fiscal Year 2013 Summary

Appropriation Unit	Administration G021221	Claims Paid Premiums G021222	Claims Paid G021223	Summary
Revenue:				
Receipts	<u>\$36,857</u>	<u>\$7,270,348</u>	<u>\$23,800,127</u>	<u>\$31,107,332</u>
	\$36,857	\$7,270,348	\$23,800,127	\$31,107,332
Expenses:				
Expenditures	3,148,427	5,348,616	21,788,380	30,285,423
Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>3,148,427</u>	<u>5,348,616</u>	<u>21,788,380</u>	<u>30,285,423</u>
Operating Income/(Loss)	(3,111,570)	1,921,732	2,011,747	821,909
Other Sources or Uses				
Transfers In/ (Out)	<u>3,294,578</u>	<u>(841,770)</u>	<u>(2,455,708)</u>	<u>(2,900)</u>
Net Income or (Loss)	183,008	1,079,962	(443,961)	819,009
Prior Balance Forward Out (Beginning Account Balance)	257,781	3,548,899	3,481,185	7,287,865
Adjustments to Prior Period receipts	<u>1,965</u>	<u>(1)</u>	<u>(1)</u>	1,963
Current Balance Forward In	<u>259,746</u>	<u>3,548,898</u>	<u>3,481,184</u>	<u>7,289,828</u>
Balance Forward Out (Ending Account Balance)	442,754	4,628,860	3,037,223	8,108,837
Less: Original Appropriated Balance	<u>-</u>	<u>-</u>	<u>3,000,000</u>	<u>3,000,000</u>
Accumulated Account Balance	<u>\$ 442,754</u>	<u>\$ 4,628,860</u>	<u>\$ 37,223</u>	<u>\$ 5,108,837</u>

\$24,936,807 Expenditures in WCA & WKR

4,156,135 Allowable reserves (60 days operating costs)
3,233,000 WCR recommended reserves
7,389,135



BUDGET_PERIOD	LEDGER_GROUP	LEDGER	FISCAL_YEAR	FUND_CODE	CHARTFIELD3	SumOfMONETARY_AMOUNT
2013	KK_APPROP	KK_APP_ EXP	2012	2001	G021221	(0.02)
2013	KK_APPROP	KK_APP_ ENC	2013	2001	G021221	(81,932.46)
2013	KK_APPROP	KK_APP_ EXP	2014	2001	G021221	12,867.28
2013	KK_APPROP	KK_APP_ ENC	2014	2001	G021221	(12,721.36)
2013	KK_APPROP	KK_APP_ EXP	2013	2001	G021221	3,135,155.73
2013	KK_APPROP	KK_APP_ ENC	2012	2001	G021221	95,935.61
					G021221 Total	3,149,304.78
2013	KK_APPROP	KK_APP_ ENC	2013	2001	G021222	210,973.34
2013	KK_APPROP	KK_APP_ ENC	2014	2001	G021222	(188,754.96)
2013	KK_APPROP	KK_APP_ EXP	2012	2001	G021222	11,135.29
2013	KK_APPROP	KK_APP_ EXP	2013	2001	G021222	5,181,417.54
2013	KK_APPROP	KK_APP_ EXP	2014	2001	G021222	140,989.78
					G021222 Total	5,355,760.99
2013	KK_APPROP	KK_APP_ EXP	2014	2001	G021223	867,387.56
2013	KK_APPROP	KK_APP_ EXP	2012	2001	G021223	79,487.78
2013	KK_APPROP	KK_APP_ ENC	2013	2001	G021223	915,932.76
2013	KK_APPROP	KK_APP_ EXP	2013	2001	G021223	20,814,073.76
2013	KK_APPROP	KK_APP_ ENC	2014	2001	G021223	(868,717.56)
					G021223 Total	21,808,164.30
					Grand Total	30,313,230.07

KK_Activity_Log 2013 grouped

SWIFT Fund_Code	CHARTFIELD3	Expr1	M_CALC_DESCR	M_SUM_CODE
2001	G021221	(3,148,022.99)	Expended Amount	EXPEND
	G021221	(439,911.43)	Less: Appropriation Carry Forward	CARRYFWD
2001	G021221	(2,900.00)	Inter Fund Transfers Out	EXPEND_TO
2001	G021221	(1,281.79)	Encumbered Amount	EXPEND
2001	G021221	60.00	Prior Period Adjustments	PPA
2001	G021221	36,857.44	Revenue Collected	REV
	G021221			
	Total	(3,555,198.77)		
2001	G021222	(5,333,542.61)	Expended Amount	EXPEND
2001	G021222	(4,233,437.66)	Less: Appropriation Carry Forward	CARRYFWD
2001	G021222	(22,218.38)	Encumbered Amount	EXPEND
2001	G021222	8,432.67	Prior Period Adjustments	PPA
	G021222	6,882,071.03	Revenue Collected	REV
	G021222			
	Total	(2,698,694.95)		
2001	G021223	(21,760,949.10)	Expended Amount	EXPEND
2001	G021223	(2,114,051.12)	Less: Appropriation Carry Forward	CARRYFWD
2001	G021223	(47,215.20)	Encumbered Amount	EXPEND
2001	G021223	57.62	Prior Period Adjustments	PPA
2001	G021223	22,896,739.46	Revenue Collected	REV
	G021223			
	Total	(1,025,418.34)		
	Grand Total	(7,279,312.06)		

Bulletin

WORKERS' COMPENSATION BULLETIN 13-1

Date: July 2013

To: Workers' Compensation Coordinators Agency Accounting Coordinators

Subject: Administrative Fees for FY 2014

Background:

The Worker's Compensation Program's administrative fee will be \$2,620,800 for FY 2014. The administrative fee is apportioned based on the following factors:

- Average number of employees for the period 7/01/12 through 3/31/13
- Number of open claims on 3/31/13
- Number of payment transactions for the period 7/01/12 through 3/31/13

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 continues at \$2.17 per employee per month effective 7/1/13. This rate will continue through 6/30/15. The hourly rate for the program's in-house legal will be \$123 per hour for attorney time and \$68 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 \$70 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 2014 premium amount.

The attached spreadsheet details each agency's administrative fees for FY 2014. The spreadsheet contains the following information:

- Employee average for the period 7/01/12 through 3/31/13
- Percentage of the total number of employees
- Number of open claims on 3/31/13
- Percentage of the total number of open claims

- Number of transactions processed for the period 07/01/12 through 3/31/13
- 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 2014 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.

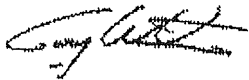
The administrative fees will be invoiced monthly through the state's accounts receivable system to those agencies who are not participating in the alternative cost allocation account. Because we operate from a revolving fund, it is vital that you pay your invoice promptly.

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 Program



RISK MANAGEMENT- WORKERS' COMPENSATION
FY14 BUSINESS PLAN

May 14, 2013

Legal fees will increase for attorneys from \$114 to \$123 (7.9%) per hour and paralegal fees will increase from \$64 to \$68 (6.3%) per hour. Rehabilitation fees will increase from \$65 to \$70 (7.7%) per hour. All other administrative fees will remain the same.

Page 5-6

The following business challenges impact pricing for customers: 1) Cost for benefits continue to increase; and 2) the proposed legislation to include post-traumatic stress disorder as a covered condition without a physical injury has the potential to increase claim costs.

The administrative fee that supports the Program will remain the same in FY14. The rate was increased by \$124,800 (5%) in FY 13 totaling \$2,620,800. Fees charged plus revenue from other sources will be sufficient to cover administrative costs in FY14. With overexertion injuries continuing to be the leading cause of injuries, the Program will evaluate the feasibility and support from customers for a staff ergonomist that would assist agencies in the development of loss control strategies to reduce injuries and workers' compensation costs.

The 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.

Pages 7-10

The purpose of the self-insured Workers' Compensation Program is to provide workers' compensation insurance coverage for state employees. The Program includes the pay-as-you-go revolving fund, the premium pool cost allocation fund, and provides other functions of a full service workers' compensation insurance program. The Program enters into partnerships with state agencies to reduce costs by focusing on accident prevention, job modifications and early return-to-work programs. The 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 allocation account for funding workers' compensation costs. The administrative fee helps pay the operating costs for claims management, administrative support, and safety and loss control services.

Pages 11-18

The Program provides workers' compensation coverage to all state employees, volunteers as defined in M.S. 176, and employees of quasi-state agencies, hereinafter referred to as employees. 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 litigation.

Pages 19-25

Information on the website is designed to provide state employees and agencies access to basic workers' compensation information. The majority of state-mandated forms and instructions for each are available. Valuable safety and loss control tools and resources are available for safety professionals and others in state agencies including assessment tools and safety information links. SLC with assistance from others sponsors a statewide safety and loss control conference for RMD customers/stakeholders. SLC initiated and has taken a lead role in MnSAFE, Governor Dayton's statewide safety initiative to achieve a three year injury reduction goal of 25% and to report annually on their loss control efforts. Additional marketing initiatives include emails, annual report, *Alert* Newsletter, Workers' Compensation Bulletins, and training.

The new risk management information system, iRISK, implemented in October improved the reporting of injury process for customers. This component of the system; (1) Addressed the automation recommendations that came out of the Kaizen event; (2) reduced multiple hand-offs by allowing agency staff to enter data directly into the system; and (3) incorporated other improvements in workflow and communications with 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.

The agencies participating in the premium pool will share a surplus of \$272,039 in FY14 which will reduce premiums for agencies.

Page 26

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 27-28

Rate Matrix: The FY2014 calculations, including projected expenditures by cost center and billable units used to determine the rates to be charged.

Page 30

Proforma: A three year comparison of revenues, expenditures, and changes in retained earnings.

	FY14 PROFORMA	Change FY14-13	Percent Change
Revenue	\$ 34,021,165	\$ 2,897,354	9.3%
Salaries	\$ 2,716,200	\$ 159,780	6.3%
Non-Salary Expenses	\$ 30,463,764	\$ 1,788,633	6.2%

Projected FY 2014 Net Income – \$891,201

Projected FY 2014 Retained Earnings - \$10,329,614



**RISK MANAGEMENT DIVISION
Workers' Compensation
Fund 2001**

FISCAL YEAR 2014

Business Plan

May 14, 2013
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
Email address: liz.houlding@state.mn.us
Website: admin.state.mn.us/risk

TABLE OF CONTENTS

Executive Summary	Page 5
Section I: The Business	
Description of Business	Page 7
Organization Chart	Page 10
Products and Services	Page 12
Marketing Information	Page 19
Competition	Page 22
Financial Outlook	Page 23
Expected Impact of Pricing	Page 23
Section II: Financial Data for Business Plan	
Assumptions for Rate Matrix	Page 26
Rate Matrix	Page 27
Rate Matrix Computation	Page 28
Six-year Rate Comparison	Page 29
History and Proforma	Page 30
SWIFT Spending Plan	Page 31

Section III: Current Financial Statements

Statement of Net Assets	Page 33
Statement of Revenues, Expenses, and Changes in Net Assets	Page 34
Statement of Cash Flows	Page 35
Budget to Actual Comparison	Page 36
Footnotes to Financial Statements	Page 37

EXECUTIVE SUMMARY

Customers will experience an increase in legal fees and disability management fees from the State's Workers' Compensation (WC) Program (Program) for FY14. Legal fees for attorneys will increase from \$114 to \$123 (7.9%) per hour and paralegal fees will increase from \$64 to \$68 (6.3%) per hour. Rehabilitation fees will increase from \$65 to \$70 (7.7%) per hour. All other administrative fees will remain the same.

Business Challenges: The following business challenges continue in FY14 and will impact pricing for our customers.

- Cost for benefits continues to increase. Per the FY12 Annual Report, prepared on a cash basis, benefit costs increased .6 percent from \$23.9 million in FY11 to \$24.1 million in FY12.
- Proposed workers' compensation legislation to include post traumatic stress disorder as a covered condition without a physical injury has the potential to increase claim costs.

Cost Reductions: The business has targeted reductions in expenses and the continued use of new technology to improve efficiency in FY14. Even with cost reductions and efficiency gains from new technology, agencies will eventually need to begin to fully reimburse the state compensation revolving fund (M.S. 176.611).

Impact on Rates: The administrative fee that supports the Program will remain the same in FY14. The rate was increased by \$124,800 (5%) in FY13 totaling \$2,620,800. Fees charged, plus revenue from other sources will be sufficient to cover administrative costs.

With overexertion injuries continuing to be the leading cause of injuries, during FY14 the Program will evaluate the feasibility and support from customers for a staff ergonomist that would assist agencies in the development of loss control strategies to reduce injuries and workers' compensation costs.

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 FY14 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 increase the rate from \$65 per hour to \$70 per hour in FY14. The increased rate remains significantly below the maximum hourly rate allowed by the Department of Labor & Industry (DLI) of \$96.57. Agencies will realize a savings of over \$26 per hour over outsourced work efforts. Rehabilitation services revenue projected for FY14 is \$137,800.

Legal fees: The rates for FY14 will increase from \$114 per hour for attorneys and \$64 per hour for paralegals to \$123 and \$68 respectively. The Attorney General's Office provides comparable services to state agencies and their FY14 rate will be \$129 for attorneys and \$71 for paralegals. Legal fee revenue for FY13 is projected to be \$471,375.

Managed Care fees: The new managed care vendor contract will hold at a rate of \$2.17 per employee per month for FY14 and FY15, the same rate since calendar year 2012. This is a new contract starting in FY14 that can be extended through June 2018.

Financial Data: FY13 quarterly financial statements are not available due to the implementation of a new statewide accounting system. FY13 projections were based on the data available from the system.

Anticipated revenue for FY14 is \$34,021,165. Expenses are anticipated at \$33,179,964 giving the Program a projected net operating income of \$841,201. Retained earnings are projected to be \$10,329,614. The estimate for 60 days working capital is \$5,519,717; however the Program needs to maintain reserves sufficient to cover indemnity payments. The Program FTE count for FY14 will be 31.5

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 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, state agencies are invoiced for payments made on their 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 allocation account for funding workers' compensation payments. 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 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. In FY13 the administrative fee was increased 5%, bringing the fee total to \$2,630,000 per year where it will remain for FY14. The fee pays for 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. Since then the Attorney General's (AG's) Office increased attorney fees to \$123.00 and are requesting an increase to \$129 for FY14 and 15. Additionally, the AG's Office increased their paralegal rate to \$68.00 and is requesting an increase to \$71 for fiscal years 14 and 15. Because revenues are not covering legal costs, an increase for attorney fees to \$123 and paralegal fees to \$68 for FY14 is recommended.

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. Because revenues are not covering disability management costs, we are recommending an increase to \$70 per hour. Outsourced rehabilitation providers can bill up to the rate of \$96.57 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 \$1,388,560 in FY12. CorVel, the current managed care vendor, agreed to a .9% increase in fees to \$2.17 for calendar year 2012 and the first six months of calendar year 2013 after holding them at the 2009 rate of \$2.15 per employee per month for 2010 and 2011. A Request for Proposals for certified managed care services was issued in February. The Program received bids from four vendors; two certified managed care plans, one non-certified plan and one bid for a single component of the proposal – a pharmacy benefit management program. Through contract negotiations, the current vendor has agreed to hold the rate at \$2.17 per employee per month for FY14 and 15. Negotiations continue regarding allowable increases for the term of the contract.

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 2013 will be \$936,820. The WCRA offers three retention limits, or deductibles, and the state has selected the highest retention level, currently \$1,880,000. Typically, retention limits change annually and retention levels are tied to the Statewide Average Weekly Wage. The state is reimbursed for claim payments over and above the retention level. The state has paid \$21,992,758 in reinsurance premiums since becoming a member in 1984 and the Program has received \$3,481,810 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, payments to the WCRA increased in fiscal year 2011 with the addition of a \$1,144,452 deficiency premium assessment and a \$404,903 deficiency assessment. The deficiency premium assessment and the deficiency assessment are projected to end in July 2014 after our 5th payments are made. In FY13, payments to the WCRA will total \$2,018,217 (\$572,226 deficiency premium assessment, \$509,171 deficiency assessment and \$936,820 in premiums). We anticipate paying \$2,124,175 in reinsurance and assessments in FY14.

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 21.631 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, and coverage is provided from 6:00 a.m. to 5:30 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.

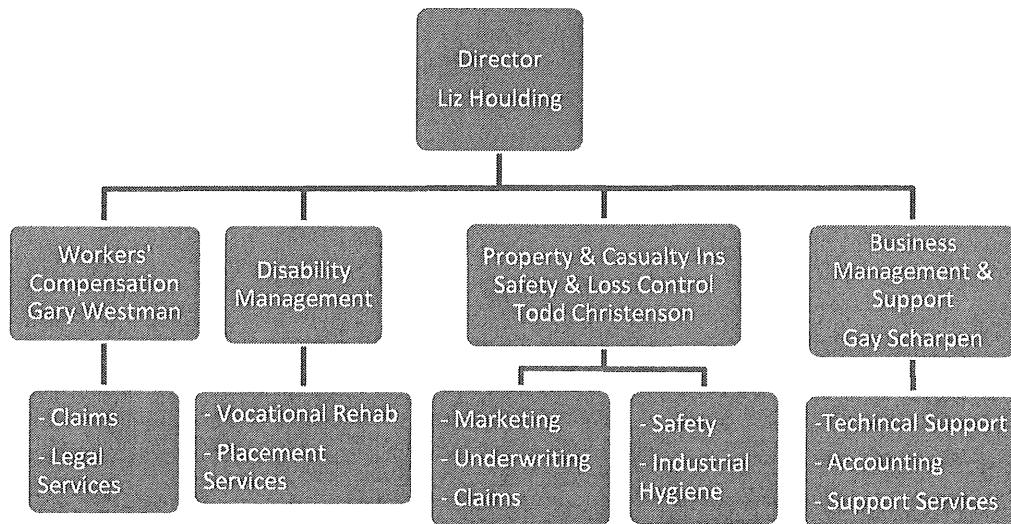
Organization Chart

Current and Future Staffing: During FY12, the Program funded 30.5 FTEs, a reduction of one FTE from FY11. In FY13, the FTE count returned to 31.5 with the additional of a claims specialist. The Program also funds Admin FTE's that provide support to the Program. Of the current 31.5 program-specific positions, 10 employees, or 32 percent, are eligible to retire before the end of 2018. In addition to enhancing the RMD's existing technology capabilities and changing work processes to become more efficient, ongoing work force and succession planning efforts will continue.

The Program has two vacant positions that will be filled shortly, the placement coordinator in the Disability Management Unit and an accounting position in the Business Management and Support Unit.

Overexertion continues to be the number one cause of injuries reported by our customers. The Program maintained a staff ergonomist prior to FY03. Budget restrictions experienced by the Program required the elimination of the ergonomist position. Since FY03, the Program has coordinated access to ergonomic evaluations as a fee-for-service offering through the managed care vendor contract and provided access to ergonomic monitor training through the use of outside consultants. At the conclusion of FY13, the managed care contract will no longer be a source of fee-for-service ergonomic assessments for other agencies. Over the course of FY14, the Program will evaluate the feasibility and support from customers for a staff ergonomist. Until the evaluation is complete, other agencies can contract for this service independently.

The following organization chart shows an overview of RMD.



Workers' Compensation Program Advisory Committees

The Program coordinates Agency Roundtable discussion meetings as needed. 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:

Patrick Prose, Admin
Amy Kockelman, DOT
Barb Nordstrom, DHS
Chuck Petry, MPCA
Nick Miskow, Vets Affairs

Lisa Schoeder, Judicial
Jason Amborn, Public Safety
Brenda Tuma, DEED
Brook Tupa, Corrections

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.

Patrick Prose, Admin
Dan Boytim, Public Safety
Dan Ostdiek, Revenue
Jeff Higgins, MN Zoo

Lisa Schoeder, Judicial/Trial Courts
Lonna Bielke, Health
Micah Intermill, 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
Susan Thibedeau-Coilan, DHS
Lisa Schoeder, Judicial/Trial Courts
Sandi Arvin, DLI
Brenda Tuma, DEED
Donna Baker, Revenue

Robert Nerhing, Military Affairs
Don Beckering, MnSCU
Carol Magurany-Brotski, DNR
Chuck Petry, Pollution Control Agency
Jason Amborn, Public Safety
Todd Haglin, DOT
Mark Paulson, 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, hereinafter referred to as employees. 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 WC 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 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:

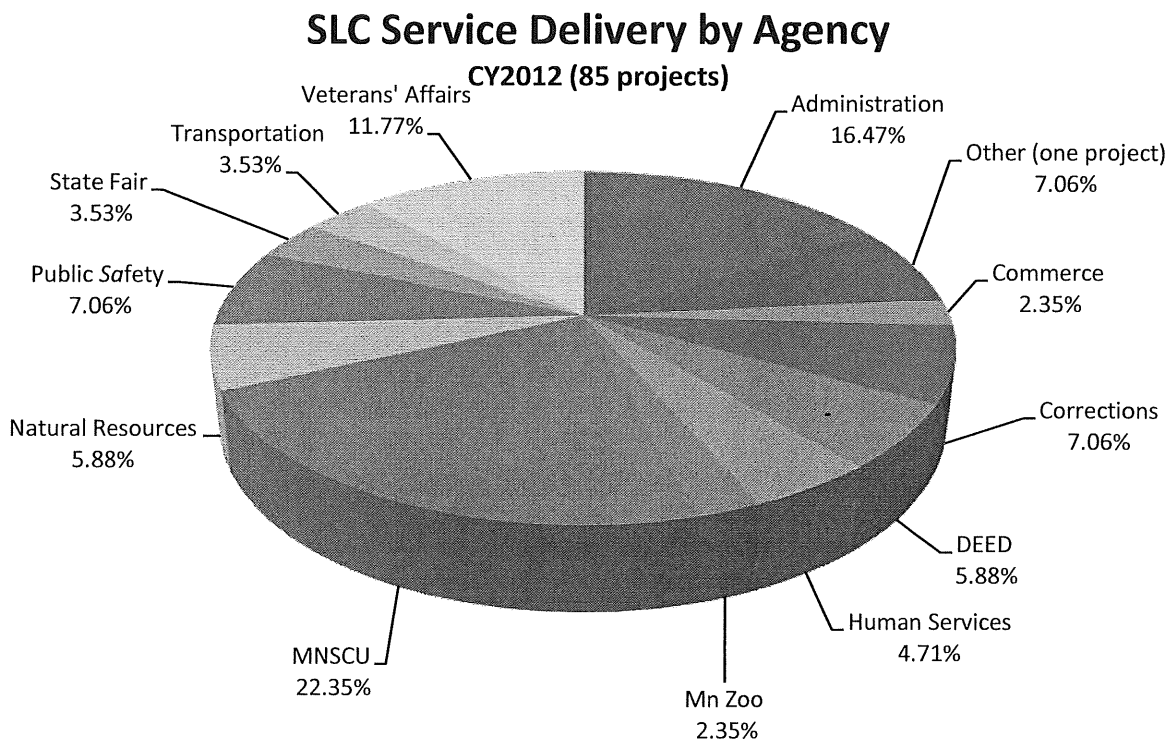
- Working to reduce frequency and severity of most common injury types,
- Increasing the level of safety competence across the state workforce through professional development opportunities and communication plans,
- Establishing statewide accountability for workplace safety and loss control,

- 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 FY10-13, 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 FY14.

SLC pays membership fees (\$5,500 in FY13) to the Mn Safety Council so that customers of the Program can take advantage of Mn Safety Council services and products at a reduced member only rate. Additionally, SLC annually coordinates Program customer registration to the MN Safety Conference sponsored by the MN Safety Council. Registration coordination results in a statewide savings of \$5,000 in FY13.

SLC's customers are the clients of the Program. The following chart indicates the distribution of SLC services for calendar year 2012 by agency.



The following table summarizes SLC services for FY12.

FY12 Safety & Loss Control

Market Value Analysis of Services Internally Provided to State Agencies

Type of Service	First Quarter FY2012		Second Quarter FY2012		Third Quarter FY2012		Fourth Quarter FY2012	
	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)	37.00	\$3,700.00	19.50	\$1,950.00	37.50	\$3,750.00	28.50	\$2,850.00
Indoor Air Quality Investigations (# of projects)	10.00	\$25,000.00	12.00	\$30,000.00	10.00	\$25,000.00	9.00	\$22,500.00
IH Equip Utilized by Agencies (# of days)	44.00	\$2,860.00	35.00	\$2,275.00	61.00	\$3,965.00	23.50	\$1,527.50
IH Laboratory cost savings (# of samples)	28.00	\$140.00	52.00	\$260.00	61.00	\$305.00	44.00	\$220.00
Safety Consulting Services (hours)	105.50	\$10,550.00	22.00	\$2,200.00	10.00	\$1,000.00	10.00	\$1,000.00
Safety and Health Training (hours)	60.00	\$1,500.00	60.00	\$1,500.00	60.00	\$1,500.00	343.50	\$8,587.50
Ergonomic Consulting Services (hours)	0.00	\$0.00	0.00	\$0.00	2.00	\$200.00	0.00	\$0.00
Ergonomic Evaluations (# of evals)	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00	0.00	\$0.00
Indirect Agency Services (hours)	510.00	\$51,000.00	447.00	\$44,700.00	532.00	\$53,200.00	309.00	\$30,900.00
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		\$94,750.00		\$82,885.00		\$88,920.00		\$67,585.00
Total Cost to Provide Internally *	\$60,507.57		\$65,519.91		\$58,779.30		\$77,054.37	
Cost Savings by Providing Services Internally	\$34,242.43		\$17,365.09		\$30,140.70		-\$9,469.37	
Year to Date Cost Savings	\$34,242.43		\$51,607.52		\$81,748.22		\$72,278.85	

* amount reflects Findepid #G0246704 and #G0246708 expenditures for reporting quarter of FY12

Assumptions	
Average air quality investigation estimated at \$2500	Hourly labor rate of \$100 used to calculate Market Value
Average ergonomic evaluation estimated at \$150	Equipment rental based on average daily rate of \$65
Average hour of training estimated at \$25 (# of attendees x hours of training)	Training Material utilization valued at \$10 per day
	Average IH laboratory cost per sample estimated at \$5

Several professional safety and health vendors exist in the open market. Their fees for service can cause agencies to balk or delay response to safety and 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 20 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.

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 self-service to iRISK, the Program's claims management system. 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 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.

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 provide relief 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. **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.

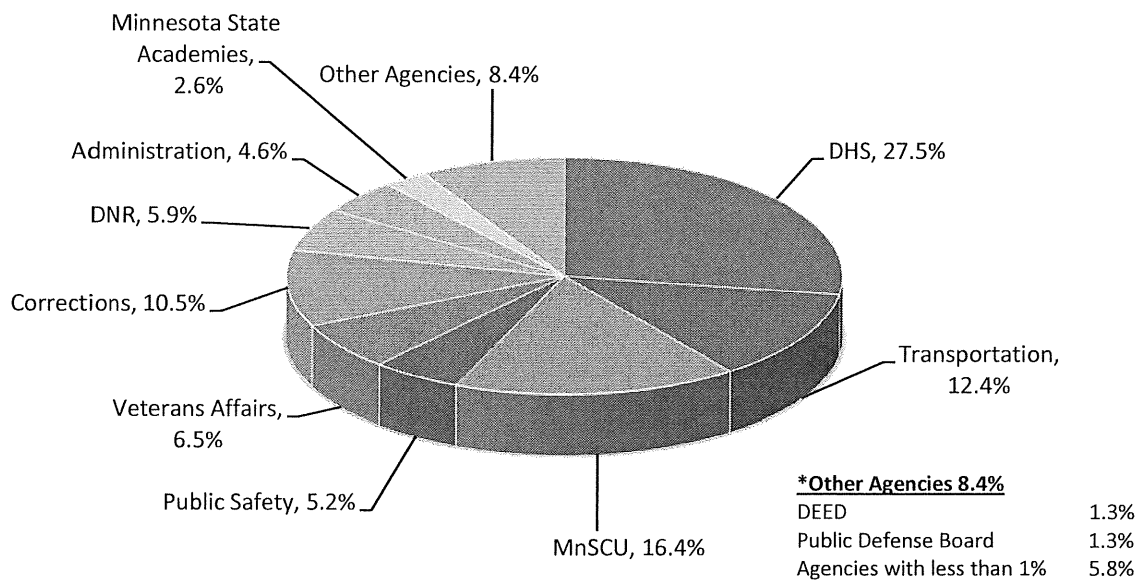
3. **Screenings/Assessments:** An evaluation that helps to determine each employee's physical potential for returning to work.
4. **On-Site Job Analysis:** A comprehensive evaluation of the physical and cognitive demands associated with the workplace duties to determine an injured employee's return-to-work 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 FY12 by agency.

**Disability Management Services by Agency
Fiscal Year 2012**



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.

According to M.S. 176.541, Subd. 3, to assist the Legal Services Unit, 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 four firms with "Special Attorney Appointment" agreements providing WC defense work. An agreement with one additional firm that provides legal representation on subrogation claims is also maintained.

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 2012, 54 new cases were handled by the two attorneys in the Legal Services Unit, with 55 new cases outsourced to private defense firms. Additionally, 25 new cases were outsourced for legal representation on subrogation activities. On average, the two staff attorneys maintain an active caseload of 55 files each.

The Legal Services Unit consists of two attorneys, and two legal assistants. 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

	FY12 Revenue	FY13 Revenue Actual/Est.	FY14 Revenue (Projected)
DHS	\$ 7,082,348	\$ 7,726,219	\$ 7,818,446
MnSCU	4,440,807	4,060,082	4,902,359
DOT	3,673,559	4,602,227	4,055,367
DOC	3,618,998	2,712,443	3,995,135
Veterans Affairs	1,985,257	1,266,647	2,191,593
Other Agencies	1,705,516	1,340,825	1,882,777
Total	\$22,506,485	\$21,708,443	\$24,845,677

Admin fee included on Proforma

Premium Pool Agencies

	FY12 Revenue	FY13 Revenue	FY14 Revenue Projected
Public Safety	\$1,452,458	\$1,447,816	\$1,302,586
Trial Courts	706,865	645,981	614,563
Admin	499,759	583,912	551,418
DEED	480,780	553,941	520,101
Agriculture	343,510	352,029	309,009
Other Agencies	2,534,566	2,803,473	2,841,511
Total	\$6,017,938	\$6,387,152	\$6,139,188

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.

Website. Information on the Program website 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 subjects related to losses, including workers' compensation, 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.

Email. The Program maintains customer email lists so that pertinent program and safety data announcements can be distributed quickly and efficiently. The SLC email 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 newsletter published three times per year. 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 email 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 the web-based training materials.

New Products. In October the Program implemented a new risk management information system, iRISK, that merges two separate systems into one integrated system. The single integrated system brings a number of efficiencies to the Program. One of the efficiencies is the new workers' compensation incident reporting process that has improved the reporting of injury process for customers. This component of the system: (1) Addressed 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) Reduced multiple hand-offs by allowing agency staff to enter data directly into the system; and (3) Incorporated 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 and email 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 Program's mode of operation.

Over the years, the Program has tracked survey data it receives on the 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 customers with an opportunity to provide feedback and comments on 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 services and the limited number of comments 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
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
2011	0.9	2.4	3.3

All Minnesota Employers Paid Claims Per 100 FTE CY DOI/FTE by FY			
Injury Calendar Year	Indemnity Claims	Medical Only Claims	Total Claims
2007	1.2	4.4	5.6
2008	1.2	4.2	5.3
2009	1.1	3.7	4.8
2010	1.1	3.7	4.8
2011	1.0	3.4	4.4

Data Source: DLI's Workers' Compensation System Report. 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
2007	\$1.15	\$1.40	\$1.55
2008	\$1.08	\$1.36	\$1.42
2009	\$1.11	\$1.30	\$1.32
2010	\$1.13	\$1.28	\$1.24
2011	\$1.09	\$1.31	\$1.28

Data Source: DLI's Workers' Compensation System Report. Data from prior years updated.

Financial Outlook

A variety of economic and business challenges continue to increase the cost of the Program. For example, reinsurance costs continue at a high rate. Proposed legislation will also increase workers' compensation costs if enacted. Although the Program continues to manage its controllable expenses and has leveraged technology to improve efficiency, the fees paid by agencies to reimburse the state compensation revolving fund for administration do not pay the full cost. Steep reductions in investment income since FY08 and increases to indirect costs, salaries and operating expenses will eventually exhaust any savings from prior years requiring the Program to increase the Administrative fees. These costs will be monitored and controlled as much as possible.

Business Challenges: The following business challenges continue in FY14 and will impact pricing for our customers.

- Cost for benefits continues to increase. Per the Annual Report, prepared on a cash basis, benefit costs increased .6 percent from \$23.9 million in FY11 to \$24.1 million in FY12.
- Proposed workers' compensation legislation to include post traumatic stress disorder as a covered condition without a physical injury has the potential to increase claim costs.

Cost Reductions: The business has targeted reductions in expenses and the use of new technology to improve efficiency in FY14. Even with cost reductions and efficiency gains from new technology, agencies will eventually need to begin to fully reimburse the state compensation revolving fund (M.S. 176.611).

Expected Impact of Pricing

The administrative fee that supports the Program has not paid the full cost in recent years. To begin to address this need, the Program increased the administrative fee 5% in FY 13 totaling \$124,800. This increase was apportioned to customers according to the administrative fee calculation formula. The Program will not be seeking an administrative fee increase this year as it continues to use interest earnings from previous years.

There is documented correlation between organizational safety perception surveys and organizational safety performance. For this reason, SLC will be utilizing \$20,000 in FY14 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 a portion of the cost of the services. This is also 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	FY13 Actual/Est	FY14 (Projected)
Hourly Rate	\$65	\$65	\$65	\$70
Revenue	\$136,813	\$116,983	\$101,600	\$137,760
Operating costs *	\$219,344	\$218,812	\$229,600	\$230,300

*Includes an allocated share of general office expenses

The Program is seeking a \$5 increase to \$70 per hour even though the maximum hourly rate allowed by DLI is currently \$96.57. Agencies will realize a savings of over \$26 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, thus the recommendation to increase legal fees from the current rates of \$114 per hour for attorneys to the FY 13 Attorney General rate of \$123 and from \$64 to the AG's FY 13 rate of \$68 for paralegal services. 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 FY14.

	FY09	FY10	FY11	FY12	FY13 (Estimated)	FY14 (Projected)
Hourly Rate						
Attorney	\$95	\$95	\$114	\$114	\$114	\$123
Paralegal	55	55	64	64	64	68
Revenue	\$354,028	\$365,562	\$412,895	\$403,829	\$400,000	\$471,375
Legal Services Unit Expenses	\$350,124	\$356,565				
Operating costs*			\$433,312	\$426,133	\$463,441	\$485,716
Total	\$3,904	\$ 8,997	(\$20,417)	(\$22,304)	(\$63,441)	(\$14,341)

*Includes an allocated share of general office expenses

For FY14 and 15, the Attorney General's Office is requesting rate increases to \$129 for attorneys and \$71 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 FY14.

Premium pool: Agencies participating in the premium pool will share a surplus of \$272,039 in FY14. This will reduce premiums for agencies.

Future pricing impacts: Benefit cost increases and inadequate reimbursements to the state compensation revolving fund will result in increased costs to agencies in future years. 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 FY14 are projected to increase by \$891,201 for an ending retained earnings balance of \$10,329,614.

Assumptions for Rate Matrix

Minnesota Department of Administration
Risk Management Division/Workers' Compensation Program
Assumptions: Changes in Expenditures
For Fiscal Year 2014

OPERATING REVENUE/EXPENSES

SWIFT 553078	WORKERS' COMP REVOLVING REVENUE (Pay-as-you-go) Change = 15.8% or \$3,125,780 Increase is due to overall claim cost increases.
41200	CLAIMS EXPENSE Change = 7.0% or \$1,737,840 Increase is due to the trend of increasing claim costs.
41150	COMPUTER SERVICES Change = (100.0%) or (\$100,000) Decrease is a result of projected expense being re-allocated to the IT SPEND account.
41196	IT SPEND Change = 100.0% or \$294,400 Increase is due to MN.IT Services handling all IT related expenses.

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 2014**

	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	323,700	1,336,300	1,660,000
Managed Care Fee	0	474,900	920,000	1,394,900
Estimated Salary Expense	0	512,600	2,213,600	2,726,200
Estimated Statewide/Agency Allocation	0	95,200	285,700	380,900
Miscellaneous Expenses	36,300	104,704	476,960	617,964
TOTAL BASE REVENUE	36,300	7,311,104	25,832,560	33,179,964
Less: Surplus Distribution		272,039		
TOTAL NET BASE REVENUE	36,300	7,039,065	25,832,560	33,179,964

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	18,237
Rate/average number of employees	\$34.62

Pay-As-You-Go

Average number of employees	40,498
Rate/average number of employees	\$49.12

Rate Matrix Computations

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION / WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2014**

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 that was installed and made 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 2014**

RATE	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY2014
Administrative Fee						
The Administrative Fee of \$2,496,000 had remained the same since FY 2004. In FY13, the fee was increased by 5% to \$2,620,800. It 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						
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) *						
	41.9	41.51	41.51	41.28	44.24	44.62
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	114.00	114.00	114.00	123.00
Paralegal	55.00	55.00	64.00	64.00	64.00	68.00
Rehabilitation Services						
QRC's	N/A	N/A	65.00	65.00	65.00	70.00
Managed Care Fee						
(rate/employee/month)						
1 st six months	2.10	2.15	2.15	2.15	2.17	2.17
2 nd six months	2.15	2.15	2.15	2.17	2.17	2.17

Note: The CorVel contract was extended 6 months while the Program implemented the new iRISK system. The new contract will be on a fiscal year basis.

History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION / WORKERS' COMPENSATION PROGRAM FOR FISCAL YEAR 2014

Obj class RSRC*	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	\$ CHANGE	% CHANGE	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST/ACTUAL	PROPOSED	FY13/FY14	FY13/FY14	
Operating Revenues									
Premium Pool Revenue	553078	4,126,165	4,289,368	5,094,401	5,296,609	5,744,275	5,507,765	(236,510)	-4.1%
Workers' Comp Revolving Revenue	553078	17,167,505	18,942,359	19,894,573	20,328,157	19,730,520	22,856,300	3,125,780	15.8%
Administrative Fees *		2,496,000	2,496,000	2,496,000	2,496,000	2,620,800	2,620,800	-	0.0%
Other Revenue **	514213	4,077,500	2,930,419	4,455,353	2,639,155	2,991,916	3,000,000	8,084	0.3%
Safety Training	513304	23,825	24,925	22,365	18,400	36,300	36,300	-	0.0%
Total Operating Revenue		27,890,995	28,683,071	31,962,693	30,778,321	31,123,811	34,021,165	2,897,354	9.3%
Operating Expenses									
Salaries and Benefits	41000/41070	2,740,762	2,543,457	2,451,077	2,368,359	2,556,420	2,716,200	159,780	6.3%
Rent	41100	109,922	120,981	120,790	105,905	107,192	108,000	808	0.8%
Repairs	41500	33,709	4,588	4,957	5,356	4,607	5,800	1,193	25.9%
Insurance	43000	1,553,858	1,546,564	1,533,462	1,472,677	1,538,482	1,660,000	121,518	7.9%
Printing/Advertising	41110	2,100	1,856	1,790	2,631	1,716	1,300	(416)	-24.2%
Professional Technical Services	41130/41145	1,483,763	1,623,819	1,691,793	1,767,763	1,729,718	1,425,900	(303,818)	-17.6%
Computer Services	41150	186,018	175,093	160,519	141,910	99,444	-	(99,444)	-100.0%
IT Spend	41196	-	-	-	-	-	294,400	294,400	100.0%
Other Operating Costs	43000/42020	11,772	11,447	8,051	13,695	14,078	14,500	422	3.0%
Communications	41155	35,937	41,213	40,019	38,770	36,788	23,000	(13,788)	-37.5%
Travel - In State	41160	18,451	17,691	19,876	16,889	18,389	20,700	2,312	12.6%
Travel - Out State	41170	-	-	-	-	-	3,000	3,000	0.0%
Claims Expense	41200	22,215,513	23,699,964	24,494,298	25,475,538	24,662,160	26,400,000	1,737,840	7.0%
Employee Development/Memberships	41180	24,334	25,851	24,848	15,378	37,403	37,400	(3)	0.0%
Supplies	41300	23,486	19,475	19,799	20,281	13,699	14,500	801	5.8%
Equipment - Non-Capital	47160	-	-	-	-	13,516	7,700	(5,816)	-43.0%
Rent - Equipment	41400	-	-	-	15,542	5,000	5,000	-	0.0%
Indirect Costs	42010	247,741	279,022	114,604	44,859	331,275	380,900	49,625	15.0%
Depreciation	49005	-	-	-	-	61,664	61,664	-	0.0%
Total Operating Expenses		28,687,366	30,111,021	30,685,885	31,505,552	31,231,550	33,179,964	1,948,414	6.2%
Operating Income (Losses)		(796,370)	(1,427,950)	1,276,808	(727,232)	(107,739)	841,201	948,940	-880.8%
Nonoperating Revenues (Expenses)									
Interest Revenue	512001	322,437	93,183	52,239	36,708	49,013	50,000	987	2.0%
Total Nonoperating Revenue (Expenses)		322,437	93,183	52,239	36,708	49,013	50,000	987	2.0%
Income (Loss) before Contributions and Transfers									
Net Income (Loss) before Contributions		(473,933)	(1,334,767)	1,329,047	(690,524)	(58,725)	891,201	949,926	-1617.6%
Retained Earnings, Beginning Period		10,673,083	10,196,721	8,861,954	10,187,979	9,497,138	9,438,413	(58,725)	-0.6%
Adjustment to Retained Earnings		(2,429)	-	(3,021)	(317)	-	-	-	0.0%
Retained Earnings, Ending Period		10,196,721	8,861,954	10,187,979	9,497,138	9,438,413	10,329,614	891,201	9.4%
Reconciliation to Net Assets									
Retained Earnings		10,196,721	8,861,954	10,187,979	9,497,138	9,438,413	10,329,614	891,201	9.4%
Contributed Capital		-	-	-	-	-	-	-	0.0%
Total Net Assets, Ending Period		10,196,721	8,861,954	10,187,979	9,497,138	9,438,413	10,329,614	891,201	9.4%
* The admin fee revenue is collected from:									
Premium Pool		613,130	627,807	633,673	616,340	642,877	631,423		
Pay-As-You-Go		1,882,870	1,868,193	1,862,327	1,879,660	1,977,923	1,989,377		
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 2014

Revenue Description*	Fund 2001	Dept ID	G0246701	G0246702	G0246703	G0246704	G0246708	G0246705	G0246706	G02362IT
	SWIFT Account	Total	Office Support	Disability Mgmt	Legal Services	Consultant Serv	Safety Training	Claims Mgmt	Indirect Support	MN.IT Services
Premium/Revolving/Admin Fee	553078	30,984,865	-	-	-	-	-	-	-	-
Safety Training	513304	36,300	-	-	-	-	36,300	-	-	-
Claim Reimbursements	514213	3,000,000	-	-	-	-	-	-	-	-
Interest	512001	50,000	-	-	-	-	-	-	-	-
Total		34,071,165	-	-	-	-	36,300	-	-	-
Expense Description*	Object Code									
Salaries	41000	2,550,500	406,300	240,000	318,000	200,000	-	1,177,900	208,300	-
Part-time/Seasonal	41030	155,700	-	-	74,500	-	-	79,500	1,700	-
Overtime	41050	-	-	-	-	-	-	-	-	-
Premium Pay	41050	-	-	-	-	-	-	-	-	-
Other Benefits	41070	10,000	10,000	-	-	-	-	-	-	-
Space Rent	41100	108,000	108,000	-	-	-	-	-	-	-
Repairs	41500	5,800	1,000	-	-	4,800	-	-	-	-
Printing/Advertising	41110	1,300	1,000	-	-	-	300	-	-	-
Prof/Tech Services	41130	1,425,900	-	-	-	20,000	11,000	-	-	-
Prof/Tech Services	41145	-	-	-	-	-	-	-	-	-
Computer & Systems Svc	41150	-	-	-	-	-	-	-	-	-
IT Spend	41196	294,400	-	-	-	-	-	-	-	294,400
Communications	41155	23,000	19,000	2,000	1,500	500	-	-	-	-
Travel - In-state	41160	20,700	200	11,000	6,000	3,000	-	500	-	-
Travel - Out-of-state	41170	3,000	-	1,500	-	1,500	-	-	-	-
Supplies	41300	14,500	10,000	500	1,500	1,000	500	1,000	-	-
Equipment Rental	41400	5,000	5,000	-	-	-	-	-	-	-
Equipment - Non-capital	47160	7,700	-	-	-	7,700	-	-	-	-
Employee Development	41180	37,400	1,500	2,000	1,500	3,900	24,500	4,000	-	-
Claims & Insurance	43000	28,071,500	6,000	-	-	5,500	-	-	-	-
Statewide Indirects	42010	380,900	-	-	-	-	-	-	-	-
Agency Provided Prof/Tech	41190	-	-	-	-	-	-	-	-	-
Attorney General	42020	3,000	3,000	-	-	-	-	-	-	-
Total		33,118,300	571,000	257,000	403,000	247,900	36,300	1,262,900	210,000	294,400
Adjustments										
Plus:										
Depreciation	49005	61,664	-	-	-	-	-	-	-	61,664
Total		61,664	-	-	-	-	-	-	-	61,664
Minus:										
New System		-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-
Rate Matrix Amount		33,179,964	571,000	257,000	403,000	247,900	36,300	1,262,900	210,000	356,064

MINNESOTA DEPARTMENT OF ADMINISTRATION
 RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION
 FOR FISCAL YEAR 2014

Revenue Description*	Fund 2001	G0246801	G0246802	G0246803	G0246804	G0246811	G0246812	G0246813	G0246814
	SWIFT 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
Premium/Revolving/Admin Fee	553078	6,139,188	-	-	-	24,845,677	-	-	-
Safety Training	513304	-	-	-	-	-	-	-	-
Claim Reimbursements	514213	500,000	-	-	-	2,500,000	-	-	-
Interest	512001	25,000	-	-	-	25,000	-	-	-
Total		6,664,188	-	-	-	27,370,677	-	-	-
Expense Description*									
Salaries	41000	-	-	-	-	-	-	-	-
Part-time/Seasonal	41030	-	-	-	-	-	-	-	-
Overtime	41050	-	-	-	-	-	-	-	-
Premium Pay	41050	-	-	-	-	-	-	-	-
Other Benefits	41070	-	-	-	-	-	-	-	-
Space Rent	41100	-	-	-	-	-	-	-	-
Repairs	41500	-	-	-	-	-	-	-	-
Printing/Advertising	41110	-	-	-	-	-	-	-	-
Prof/Tech Services	41130	-	-	474,900	-	-	-	920,000	-
Prof/Tech Services	41145	-	-	-	-	-	-	-	-
Computer & Systems Svc	41150	-	-	-	-	-	-	-	-
IT Spend	41196	-	-	-	-	-	-	-	-
Communications	41155	-	-	-	-	-	-	-	-
Travel - In-state	41160	-	-	-	-	-	-	-	-
Travel - Out-of-state	41170	-	-	-	-	-	-	-	-
Supplies	41300	-	-	-	-	-	-	-	-
Equipment Rental	41400	-	-	-	-	-	-	-	-
Equipment - Non-capital	47160	-	-	-	-	-	-	-	-
Employee Development	41180	-	-	-	-	-	-	-	-
Claims & Insurance	43000	5,800,000	323,700	-	-	20,600,000	1,336,300	-	-
Statewide Indirects	42010	-	-	-	95,200	-	-	-	285,700
Agency Provided Prof/Tech	41190	-	-	-	-	-	-	-	-
Attorney General	42020	-	-	-	-	-	-	-	-
Total		5,800,000	323,700	474,900	95,200	20,600,000	1,336,300	920,000	285,700
Adjustments									
Plus:									
Depreciation	49005	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Minus:									
New System									
Total		-	-	-	-	-	-	-	-
Rate Matrix Amount		5,800,000	323,700	474,900	95,200	20,600,000	1,336,300	920,000	285,700

Statement of Net Assets

For Internal Use Only

		Unaudited 5/3/13
	FY12	FY11
STATE OF MINNESOTA		
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001		
STATEMENT OF NET ASSETS		
JUNE 30, 2012		
ASSETS		
CURRENT ASSETS		
Cash	7,176,131.72	7,470,560.13
Accounts Receivable	2,871,169.96	2,029,640.72
Accounts Receivable - Supplemental Benefits	537,804.20	1,416,745.40
Total Current Assets	<u>10,585,105.88</u>	<u>10,916,946.25</u>
NONCURRENT ASSETS		
Recoverable (Note 3)	121,811,701.00	129,377,635.00
Software (Note 4)	334,347.10	334,347.10
Accumulated Amortization - Software	0.00	0.00
Internally Generated Computer Software (IGCS) (Note 4)	287,645.87	282,289.90
Accumulated Amortization - IGCS	0.00	0.00
Total Noncurrent Assets	<u>122,433,693.97</u>	<u>129,994,272.00</u>
TOTAL ASSETS	<u>133,018,799.85</u>	<u>140,911,218.25</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	1,244,136.49	815,160.68
Salaries and Benefits Payable (Note 8)	77,631.24	159,925.61
Claims Payable (Note 5)	18,271,755.15	19,406,645.25
Retainage Payable (Note 6)	29,377.81	29,302.81
Compensated Absences Payable (Note 7)	32,373.54	27,695.85
Total Current Liabilities	<u>19,655,274.23</u>	<u>20,438,730.20</u>
NONCURRENT LIABILITIES		
Claims Payable (Note 5)	103,539,945.85	109,970,989.75
Compensated Absences Payable (Note 7)	299,154.95	283,018.83
Net OPEB Obligation (Note 9)	27,285.37	30,499.61
Total Noncurrent Liabilities	<u>103,866,386.17</u>	<u>110,284,508.19</u>
TOTAL LIABILITIES	<u>123,521,660.40</u>	<u>130,723,238.39</u>
NET ASSETS (Note 11)		
Invested in Capital Assets, Net of Related Debt	258,268.06	252,987.09
Unrestricted Net Assets	<u>9,238,871.39</u>	<u>9,934,992.77</u>
TOTAL NET ASSETS	<u>9,497,139.45</u>	<u>10,187,979.86</u>

Statement of Revenues, Expenses & Changes in Net Assets

For Internal Use Only

STATE OF MINNESOTA
 RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
 FOR THE QUARTER ENDED JUNE 30, 2012

Unaudited
 5/3/13

	FY12 YTD	FY11 YTD
OPERATING REVENUES		
Premium Pool	5,296,608.62	5,094,401.48
Pay-As-You-Go	20,328,156.84	19,894,573.40
Administrative Fees	2,899,657.72	2,908,900.89
Safety Training	18,400.00	22,365.00
Other	2,235,497.32	4,042,451.89
Total Operating Revenue	30,778,320.50	31,962,692.66
OPERATING EXPENSES		
Claims	25,475,538.44	24,494,298.31
Salaries and Benefits (Note 8)	2,368,358.54	2,451,077.48
Rent	105,905.09	120,790.32
Repairs and Maintenance	5,356.20	4,956.75
Printing	2,630.59	1,790.06
Professional and Technical Services	1,767,762.69	1,691,792.77
Computer and Systems Services	141,910.34	160,519.09
Communications	38,769.84	40,019.48
Travel - In State	16,888.87	19,876.32
Supplies and Materials	20,280.61	19,799.25
Rent - Equipment	15,541.61	0.00
Employee Development	15,378.00	24,848.00
Purchased Services	11,075.48	8,051.05
Insurance	1,472,676.80	1,533,462.00
Attorney General Cost	2,619.90	0.00
Indirect Costs	44,859.00	114,604.00
Amortization	0.00	0.00
Total Operating Expenses	31,505,552.00	30,685,884.88
OPERATING INCOME (LOSS)	(727,231.50)	1,276,807.78
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	36,707.59	52,238.72
Total Nonoperating Revenues (Expenses)	36,707.59	52,238.72
CHANGE IN NET ASSETS	(690,523.91)	1,329,046.50
NET ASSETS, BEGINNING	10,187,979.86	8,861,954.69
Adjustments to Net Assets (Note 10)	(316.50)	(3,021.33)
NET ASSETS, ENDING	9,497,139.45	10,187,979.86

Statement of Cash Flows

For Internal Use Only

STATE OF MINNESOTA	Unaudited
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001	5/3/13
STATEMENT OF CASH FLOWS	
FOR THE QUARTER ENDED JUNE 30, 2012	
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	28,579,935.14
Receipts from Other Revenue	2,235,497.32
Payments to Claimants	(25,475,538.44)
Payments to Suppliers for Goods and Services	(3,232,679.21)
Payments to Employees	(2,433,069.84)
Net Cash Provided by (Used for) Operating Activities	<u>(325,855.03)</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	(5,280.97)
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>(5,280.97)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	36,707.59
Net Cash Provided by (Used for) Investing Activities	<u>36,707.59</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(294,428.41)
Cash and Cash Equivalents, Beginning	7,470,560.13
Cash and Cash Equivalents, Ending	<u>7,176,131.72</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	(727,231.50)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	0.00
(Increase) Decrease in Accounts Receivable	(841,829.24)
(Increase) Decrease in Accounts Receivable - Supplemental Benefits	878,941.20
(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 Recoverable	7,565,934.00
Increase (Decrease) in Accounts Payable	428,975.81
Increase (Decrease) in Salaries and Benefits Payable	(82,310.87)
Increase (Decrease) in Claims Payable	(7,565,934.00)
Increase (Decrease) in Unearned Premiums	0.00
Increase (Decrease) in Compensated Absences Payable	20,813.81
Increase (Decrease) in Net OPEB Obligation	(3,214.24)
Total Adjustments	<u>401,376.47</u>
Net Cash Provided by (Used for) Operating Activities	<u>(325,855.03)</u>
Noncash Investing, Capital and Financing Activities:	
None	

Budget to Actual Comparison

For Internal Use Only

STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
STATEMENT OF BUDGET TO ACTUAL COMPARISON
FOR THE QUARTER ENDED JUNE 30, 2012

Unaudited
5/3/13

	BUDGET YTD	ACTUAL YTD	VARIANCE YTD
OPERATING REVENUES			
Premium Pool	6,017,938.00	5,296,608.62	(721,329.38)
Pay-As-You-Go	24,107,957.00	20,328,156.84	(3,779,800.16)
Administrative Fees	0.00	2,899,657.72	2,899,657.72
Safety Training	27,850.00	18,400.00	(9,450.00)
Other	2,402,500.00	2,235,497.32	(167,002.68)
Total Operating Revenue	32,556,245.00	30,778,320.50	(1,777,924.50)
OPERATING EXPENSES			
Claims	25,181,720.00	25,475,538.44	(293,818.44)
Salaries and Benefits	2,630,200.00	2,368,358.54	261,841.46
Rent	114,500.00	105,905.09	8,594.91
Repairs and Maintenance	5,000.00	5,356.20	(356.20)
Printing	2,500.00	2,630.59	(130.59)
Professional and Technical Services	1,769,818.00	1,767,762.69	2,055.31
Computer and Systems Services	128,700.00	141,910.34	(13,210.34)
Communications	36,600.00	38,769.84	(2,169.84)
Travel - In State	21,300.00	16,888.87	4,411.13
Supplies and Materials	29,500.00	20,280.61	9,219.39
Rent - Equipment	0.00	15,541.61	(15,541.61)
Employee Development	26,050.00	15,378.00	10,672.00
Purchased Services	11,500.00	11,075.48	424.52
Insurance	1,593,500.00	1,472,676.80	120,823.20
Attorney General Cost	1,500.00	2,619.90	(1,119.90)
Indirect Costs	45,000.00	44,859.00	141.00
Amortization	60,668.00	0.00	60,668.00
Total Operating Expenses	31,658,056.00	31,505,552.00	152,504.00
OPERATING INCOME (LOSS)	898,189.00	(727,231.50)	(1,625,420.50)
NONOPERATING REVENUES (EXPENSES)			
Interest Revenue	55,000.00	36,707.59	(18,292.41)
Total Nonoperating Revenues (Expenses)	55,000.00	36,707.59	(18,292.41)
CHANGE IN NET ASSETS	953,189.00	(690,523.91)	(1,643,712.91)

Footnotes to Financial Statements

For Internal Use Only

STATE OF MINNESOTA
 RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED JUNE 30, 2012

Unaudited
 5/3/13

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. As defined in the MS 176.132, supplemental benefits cannot be requested until 1 year after the claim and are for injuries occurring after October 1, 1983 and before October 1, 1992 only. The reimbursements can be on a one-time or continuous basis depending on the claim. Due to this requirement, supplemental benefits are not reflected as revenue until the year requested.

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.

This financial statement includes claims information known as of June 30, 2012 for claims incurred prior to July 1, 2012.

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 7/1/11	Additions	Deletions	Balance 6/30/12
Software	334,347.10	-	-	334,347.10
Internally Generated Computer Software (IGCS)	282,289.90	5,355.97	-	287,645.87
Total Capital Assets	616,637.00	5,355.97	-	621,992.97
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.

Footnotes to Financial Statements (continued)

For Internal Use Only

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

FY12 has a balance of \$29,377.81 and FY11 has a balance of \$29,302.81 which represents the retainage payable on invoices related to the new information system. The retainage is 10% of the amount withheld 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 7/1/11	27,695.85	283,018.83
Increase	4,677.69	16,136.12
Decrease	-	-
Ending Balance 6/30/12	32,373.54	299,154.95

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 \$11,271.84 and reported in FY11. A payment of \$5,166.26 was made in FY11 and a payment of \$5,635.92 was made in FY12 with a remaining liability as of June 30, 2012, of \$469.66

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 7/1/11	30,499.61
Increase	-
Decrease	(3,214.24)
Ending Balance 6/30/12	27,285.37

10. ADJUSTMENTS TO NET ASSETS

In FY12 the prior period adjustments of (\$16.50) represents a decrease to beginning salaries payable. The prior period adjustment of (\$300.00) represents a decrease to beginning accounts receivable which was overstated in FY11.

In FY11 the prior period adjustments of (\$5,094.78) represents an increase to beginning accounts receivable. The prior period adjustment of \$2,073.45 represents an 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	258,268.06
Unrestricted Net Assets	9,238,871.39
Total Net Assets	9,497,139.45

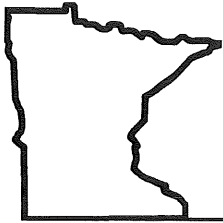
Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	10,187,979.86	10,187,979.86	10,187,979.86	10,187,979.86
Quarterly Net Income (Loss)	-	-	-	(690,523.91)
Adjustments to Net Assets (Note 10)	-	-	-	(316.50)
Ending Retained Earnings	10,187,979.86	10,187,979.86	10,187,979.86	9,497,139.45
Add: Capital Contributions	-	-	-	-
Reconciliation to Total Net Assets	10,187,979.86	10,187,979.86	10,187,979.86	9,497,139.45

For Internal Use Only

STATE OF MINNESOTA Unaudited
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 5/3/13
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE QUARTER ENDED JUNE 30, 2012

	Combined YTD	Administration Fees YTD	Premium Pool YTD	Pay-As-You-Go YTD
OPERATING REVENUES				
Premium Pool	5,296,608.62	0.00	5,296,608.62	0.00
Pay-As-You-Go	20,328,156.84	0.00	0.00	20,328,156.84
Administrative Fees	2,899,657.72	2,899,657.72	0.00	0.00
Safety Training	18,400.00	18,400.00	0.00	0.00
Other	2,235,497.32	1,188.75	807,239.70	1,427,068.87
Total Operating Revenue	30,778,320.50	2,919,246.47	6,103,848.32	21,755,225.71
OPERATING EXPENSES				
Claims	25,475,538.44	0.00	5,121,126.96	20,354,411.48
Salaries and Benefits	2,368,358.54	2,368,358.54	0.00	0.00
Rent	105,905.09	105,905.09	0.00	0.00
Repairs and Maintenance	5,356.20	5,356.20	0.00	0.00
Printing	2,630.59	2,630.59	0.00	0.00
Professional and Technical Services	1,767,762.69	126,447.90	460,465.67	1,180,849.12
Computer and Systems Services	141,910.34	141,910.34	0.00	0.00
Communications	38,769.84	38,769.84	0.00	0.00
Travel - In State	16,888.87	16,888.87	0.00	0.00
Supplies and Materials	20,280.61	20,280.61	0.00	0.00
Rent - Equipment	15,541.61	15,541.61	0.00	0.00
Employee Development	15,378.00	15,378.00	0.00	0.00
Purchased Services	11,075.48	11,075.48	0.00	0.00
Insurance	1,472,676.80	585.80	249,857.87	1,222,233.13
Attorney General Costs	2,619.90	2,619.90	0.00	0.00
Indirect Costs	44,859.00	0.00	11,214.75	33,644.25
Amortization	0.00	0.00	0.00	0.00
Total Operating Expenses	31,505,552.00	2,871,748.77	5,842,665.25	22,791,137.98
OPERATING INCOME (LOSS)	(727,231.50)	47,497.70	261,183.07	(1,035,912.27)
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	36,707.59	547.75	19,593.85	16,565.99
Total Nonoperating Revenues (Expenses)	36,707.59	547.75	19,593.85	16,565.99
CHANGE IN NET ASSETS	(690,523.91)	48,045.45	280,776.92	(1,019,346.28)



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2013 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 state legislature, and attorneys for local governments or pension funds.

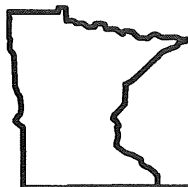
OMB Circular A-87, Attachment B *Selected items of Cost*, Section 10.b

- *"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 2013		
		Services
Agency	Payments per Agreement	Provided per Agreement
Administration-Risk Management	249,767.60	249,767.60
Agricultural Utilization Research Institute (AURI)	688.80	688.80
Corrections	232,020.00	365,591.60
Education, Department of	242,556.00	147,084.80
Gambling Control Board	15,756.30	15,756.30
Health	850,451.00	850,451.00
Housing Finance Agency	338,250.00	232,492.40
Human Services	2,463,600.00	2,319,642.40
Iron Range Resources Rehabilitation Agency (IRRA)	28,918.10	28,918.10
Board of Medical Practice	681,800.00	370,558.80
Minnesota Racing Commission	45,202.50	45,202.50
Minnesota State Colleges & Universities (MnSCU)	385,832.00	728,159.30
Minnesota State Retirement Association (MSRS)	24,271.20	24,271.20
Natural Resources	796,850.00	884,005.20
Petro Tank Release Board	7,429.20	7,429.20
Pollution Control Agency	1,039,104.00	1,131,329.40
Public Employees Retirement Association (PERA)	94,257.50	94,257.50
Public Safety	411,683.20	411,683.20
Revenue	369,000.00	369,000.00
Teachers Retirement Association (TRA)	3,997.50	3,997.50
Transportation	1,599,000.00	1,447,794.30
Total	9,880,434.90	9,728,081.10



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget

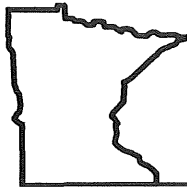
Table of Contents and Exhibit C Step-Down Schedules

TABLE OF CONTENTS

Budget Costs by Department.....	Exhibit A
General Support Allocations - Federal	Exhibit A – Federal
General Support Allocations - All	Exhibit A - All
Step-Down Calculation	Exhibit B
Description of Services & Estimated Cost Details for Section III	Exhibit C
Allocation Statistics	Exhibit D
Cost Pools	

Exhibit C—Central Service Costs Step-Down Calculations

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
EQUIPMENT USE CHARGE		
Nature and Extent of Service	1.0.....	N/A
Schedule of Costs to be Allocated by Function.....	1.1.....	N/A
Allocation: Equipment Use Charge	1.2.....	N/A
ADMINISTRATION—DEPARTMENT ALLOCATED FROM STEP 1		
Nature and Extent of Services.....	N/A.....	20.0
Schedule of Costs to be Allocated by Function.....	N/A.....	20.1
Allocation: General Support.....	N/A.....	20.0
Allocation: Admin - Management Services.....	N/A.....	21.2
Allocation: Admin - Government & Citizen Services	N/A.....	22.2
Allocation: Admin - Consumer Activities	N/A.....	
ADMINISTRATION—MANAGEMENT SERVICES		
Nature and Extent of Services.....	3.0.....	21.0
Schedule of Costs to be Allocated by Function.....	3.1.....	21.1
Allocation: Commissioner's Office.....	3.3.....	21.3
Allocation: Human Resources	3.4.....	21.4
Allocation: Financial Management and Reporting	3.5.....	21.5
Non-Allocable: Fiscal Agent – 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



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

Table of Contents and Exhibit C Step-Down Schedules

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

MINNESOTA INFORMATION 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

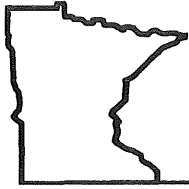
Nature and Extent of Services.....	8.0.....	26.0
Schedule of Costs to be Allocated by Function.....	8.1.....	26.1
Allocation: General Support.....	8.2.....	26.2
Allocation: Internal Controls & Accountability.....	8.3.....	26.3
Allocation: Treasury Division	9.2.....	27.2
Allocation: Budget Division.....	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



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

Table of Contents and Exhibit C Step-Down Schedules

SCHEDULE NUMBER
1st STEP 2nd STEP

MMB—BUDGET DIVISION

Nature and Extent of Services.....	10.0.....	28.0
Schedule of Costs to be Allocated by Function.....	10.1.....	28.1
Allocation: General Support.....	10.2.....	28.2
Allocation: Analysis and Control (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

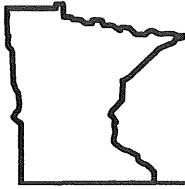
Nature and Extent of Services.....	11.0.....	29.0
Schedule of Costs to be Allocated by Function.....	11.1.....	29.1
Allocation: General Support.....	11.2.....	29.2
Allocation: Central Payroll.....	11.3.....	29.3
Allocation: Accounting Services	11.4.....	29.4
Allocation: Financial Reporting	11.5.....	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



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

Table of Contents and Exhibit C Step-Down Schedules

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
MEDIATION SERVICES		
Nature and Extent of Services	14.0	32.0
Schedule of Costs to be Allocated by Function.....	14.1	32.1
Allocation: General Support.....	14.2	32.2
Allocation: State Agencies	14.3	32.3
Non-Allocable: 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
BUDGET PLANNING & ANALYSIS SYSTEM—(BPAS)		
(Internally developed software to be amortized over a ten (10) year period beginning in fiscal year 2013)		
Nature and Extent of Services.....	18.0	N/A
Schedule of Costs to be Allocated by Function.....	18.1	N/A

1 2 3 4 5 6 7 8

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2015

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	G02-0015a Fleet Services	G02-0016 Development Disabilities	G02-0017a Risk Management	G02-0017b Risk Management - Workers Compensation
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	9,331	-	7,921	37,204	11,560	3,247	13,231	22,362
3.4 Human Resources	6,874	-	5,835	27,408	8,516	2,392	9,747	16,474
3.5 Financial Management and Reporting	31,121	6	32,679	44,578	175,111	11,131	26,310	149,145
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	2,124	1,062	-
4.7 Real Property	-	-	-	-	1,137	-	-	-
4.8 Materials Management	3,305	-	1,528	1,319	2,439	544	1,016	635
4.10 Central Mail	93	-	109	164	82	100	74	817
4.11 Office of Enterprise Continuous Improvement	62	-	53	247	77	22	88	148
4.12 Grants Mgt	7	-	8	-	-	65	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	943	-	35	74	1,448	283	568	1,388
6.4 Enterprise IT Security	194	-	7	15	297	58	116	285
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	283	0	297	405	1,590	101	239	1,355
9.2 Treasury Division	-	-	-	-	-	-	-	-
9.3 Treasury	761	0	455	452	803	139	960	6,954
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	273	0	287	391	1,536	98	231	1,308
10.4 Budget Operations and Planning	450	-	447	340	6	538	-	780
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	230	-	196	919	285	80	327	552
11.4 Accounting Services	621	0	652	890	3,495	222	525	2,977
11.5 Financial Reporting	699	0	734	1,001	3,934	250	591	3,351
11.6 Financial Reporting - Single Audit	-	-	2	-	-	4	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	652	0	684	933	3,667	233	551	3,123
12.5 Personnel Operations and System Support	169	-	143	672	209	59	239	404
12.6 Budget Service - Computer Operations	282	-	280	213	4	336	-	488
12.7 Personnel Operations Special Billing	742	-	630	2,960	920	258	1,053	1,779
12.8 Accounting & Procurement Operations Special Billing	2,905	1	3,051	4,161	16,347	1,039	2,456	13,923
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	690	-	586	2,750	855	240	978	1,653
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 State Agencies	12	-	10	47	15	4	17	28
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	5,565	-	-	-	-	-	-	3,853
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.90 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	-	-	5	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years beginning 1	2,388	0	2,508	3,421	13,439	854	2,019	11,447
18 BPAS (Internally Developed Software Amortized over 10 years beginning F	-	-	-	-	-	-	-	-
20 Administration	15,368	-	326	3,242	6,890	435	6,464	23,658
Total Budget	84,021	8	59,465	133,808	254,663	24,861	68,861	268,888
Rollforward Adjustment	(15,969)	7	(463)	62,896	6,414	3,080	12,392	(28,822)
FY15 Final Plan Allocation	68,052	15	59,002	196,704	261,076	27,941	81,253	240,066

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 Federal Version

	G02-0021a	G02-0021b	G02-0021c	G02-0021d	G02-0021f	G02-0024	G02-0028	G02-0029a
	Plant Mangement (Leases)	Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management (Energy)	Plant Management FR & R	MN Bookstore	Office Supply Connection - Closed in FY2010	Cooperative Purchasing (CPV)
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	290,388	13,675	958	-	-	10,454	-	25,522
3.4 Human Resources	213,925	10,074	705	-	-	7,702	-	18,802
3.5 Financial Management and Reporting	187,493	13,411	217	-	586	24,287	-	5,065
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	2,124	7,435	1,062	1,062	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	14,454	113	-	-	227	644	-	503
4.10 Central Mail	19	-	-	-	-	305	-	114
4.11 Office of Enterprise Continuous Improvement	1,928	91	6	-	-	69	-	169
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	1,252	0	-	-	-	154	-	407
6.4 Enterprise IT Security	257	0	-	-	-	32	-	84
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	1,703	122	2	-	5	221	-	46
9.2 Treasury Division	-	-	-	-	-	-	-	-
9.3 Treasury	3,987	53	6	-	14	330	-	127
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,644	118	2	-	5	213	-	44
10.4 Budget Operations and Planning	1,746	142	3	-	178	359	-	256
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	7,169	338	24	-	-	258	-	630
11.4 Accounting Services	3,742	268	4	-	12	485	-	101
11.5 Financial Reporting	4,212	301	5	-	13	546	-	114
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	3,926	281	5	-	12	509	-	106
12.5 Personnel Operations and System Support	5,246	247	17	-	-	189	-	461
12.6 Budget Service - Computer Operations	1,092	89	2	-	111	225	-	160
12.7 Personnel Operations Special Billing	23,105	1,088	76	-	-	832	-	2,031
12.8 Accounting & Procurement Operations Special Billing	17,503	1,252	20	-	55	2,267	-	473
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	21,467	1,011	71	-	-	773	-	1,887
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 State Agencies	369	17	1	-	-	13	-	32
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-	321
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.90 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)	14,390	1,029	17	-	45	1,864	-	389
18 BPAS (Internally Developed Software Amortized over 10 years)	-	-	-	-	-	-	-	-
20 Administration	24,498	100	3	-	1,121	888	-	1,296
Total Budget	847,640	51,255	3,206	1,062	2,385	53,618	-	59,141
Rollforward Adjustment	116,491	42,187	(15,048)	1,102	322	(337)	(196)	23,958
FY15 Final Plan Allocation	964,131	93,442	(11,842)	2,164	2,707	53,281	(196)	83,099

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 Federal Version

	G02-0029b	G02-0031	G02-0036	G02-0037	B04	B13	B14	B22
	Cooperative Purchasing (MMCAP)	Central Mail	Demography	Mn Geospatial Information Office	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOPMENT
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	24,617	21,657	-	1,314	-	-	-	-
3.4 Human Resources	18,135	15,955	-	968	-	-	-	-
3.5 Financial Management and Reporting	8,213	48,819	-	45	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	1,062	-	9,559	7,435	-	54,167
4.7 Real Property	-	-	-	-	204	79	-	1,203
4.8 Materials Management	884	730	-	-	37,360	17,973	1,909	388,596
4.10 Central Mail	129	1,333	45	3	7,011	12,101	325	135
4.11 Office of Enterprise Continuous Improvement	163	144	-	9	4,283	3,025	559	11,791
4.12 Grants Mgt	-	-	-	-	323	7,373	-	23,020
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	2,322	586	-	-	13,730	10,445	1,331	72,995
6.4 Enterprise IT Security	477	120	-	-	2,818	2,144	273	14,982
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	75	443	-	0	4,024	5,152	201	63,581
9.2 Treasury Division	-	-	-	-	-	-	-	-
9.3 Treasury	312	214	-	2	8,435	26,212	587	95,294
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	72	428	-	0	3,885	4,974	194	61,386
10.4 Budget Operations and Planning	246	126	-	-	43,386	11,066	2,782	14,039
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	608	535	-	32	15,926	11,248	2,079	43,848
11.4 Accounting Services	164	974	-	1	8,843	11,320	441	139,713
11.5 Financial Reporting	185	1,097	-	1	9,954	12,743	496	157,265
11.6 Financial Reporting - Single Audit	-	-	-	0	30	592	3	5,472
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	172	1,022	-	1	9,278	11,877	463	146,586
12.5 Personnel Operations and System Support	445	391	-	24	11,653	8,230	1,521	32,083
12.6 Budget Service - Computer Operations	154	79	-	-	27,152	6,925	1,741	8,786
12.7 Personnel Operations Special Billing	1,959	1,723	-	105	51,327	36,250	6,699	141,312
12.8 Accounting & Procurement Operations Special Billing	767	4,557	-	4	41,362	52,950	2,063	653,497
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,820	1,601	-	97	47,690	33,681	6,225	131,297
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 State Agencies	31	28	-	2	820	579	107	2,258
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	321	-	-	-	23,690	95,217	1,183	287,535
15.4 Program Audits	-	-	-	-	1,673	-	-	2,963
15.5 Single Audits	-	-	-	-	-	37,442	-	208,216
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.90 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	-	-	-	0	38	756	3	6,981
17 SWIFT (Internally Developed Software Amortized over 10 years)	630	3,747	-	3	34,005	43,532	1,696	537,259
18 BPAS (Internally Developed Software Amortized over 10 years)	-	-	-	-	4,773	2,386	795	3,977
20 Administration	2,703	6,768	-	-	-	-	-	-
Total Budget	65,602	113,077	1,107	2,612	423,233	473,706	33,674	3,310,233
Rollforward Adjustment	25,619	47,196	(10,076)	(33,287)	2,367	47,846	(6,093)	(929,300)
FY15 Final Plan Allocation	91,221	160,273	(8,969)	(30,675)	425,600	521,553	27,581	2,380,934

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 Federal Version

	B42	E25	E26	E37	E44	E50	E60	E77
	LABOR AND INDUSTRY DEPT	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVE RSITIES	EDUCATION DEPARTMENT	MINNESOTA STATE ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	3,186	8,497	-	3,186	1,062	-	-	-
4.7 Real Property	-	4,411	-	-	10,689	-	-	14,928
4.8 Materials Management	20,122	5,985	-	21,210	10,292	7,535	8,800	18,476
4.10 Central Mail	11,252	-	1,251	3,235	-	226	3,346	-
4.11 Office of Enterprise Continuous Improvement	2,786	673	101,253	2,648	1,668	163	564	1,996
4.12 Grants Mgt	150	35	-	7,981	-	4,324	229	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	12,867	300	286,575	37,152	662	638	2,530	1,693
6.4 Enterprise IT Security	2,641	62	58,818	7,625	136	131	519	347
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	8,543	447	98,830	16,025	622	427	903	1,368
9.2 Treasury Division	-	-	-	-	-	-	-	-
9.3 Treasury	10,677	1,443	279,205	48,766	1,789	1,752	2,767	3,487
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	8,248	431	95,419	15,472	601	412	872	1,321
10.4 Budget Operations and Planning	5,058	5,800	27,708	20,522	8,349	1,597	5,917	6,726
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	10,360	2,503	376,530	9,849	6,203	606	2,097	7,422
11.4 Accounting Services	18,772	982	217,169	35,212	1,367	937	1,984	3,006
11.5 Financial Reporting	21,130	1,105	244,453	39,636	1,539	1,055	2,233	3,384
11.6 Financial Reporting - Single Audit	24	-	4,762	3,122	-	5	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	19,695	1,030	227,853	36,945	1,435	983	2,081	3,154
12.5 Personnel Operations and System Support	7,580	1,832	275,504	7,206	4,539	444	1,535	5,430
12.6 Budget Service - Computer Operations	3,166	3,630	17,341	12,843	5,225	999	3,703	4,210
12.7 Personnel Operations Special Billing	33,389	8,068	1,213,478	31,740	19,991	1,954	6,760	23,919
12.8 Accounting & Procurement Operations Special Billing	87,805	4,592	1,015,796	164,704	6,396	4,384	9,278	14,061
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	31,022	7,496	1,127,476	29,491	18,574	1,816	6,281	22,224
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 State Agencies	533	129	19,386	507	319	31	108	382
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	41,628	59,830	70,907	210,547	38,066	11,759	28,236	11,474
15.4 Program Audits	-	-	-	63,731	-	-	-	-
15.5 Single Audits	-	-	-	154,851	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	3,350	-	1,768	-	-
15.90 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	30	-	6,076	3,983	-	6	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	72,187	3,775	835,114	135,408	5,258	3,605	7,628	11,560
18 BPAS (Internally Developed Software Amortized over 10 years)	3,182	795	4,773	4,773	2,386	795	3,182	1,591
20 Administration	-	-	-	-	-	-	-	-
Total Budget	436,033	123,850	6,605,676	1,131,721	147,170	48,353	101,552	162,159
Rollforward Adjustment	(96,220)	(2,296)	(754,812)	366,460	13,565	23,213	4,475	14,393
FY15 Final Plan Allocation	339,813	121,554	5,850,864	1,498,182	160,735	71,566	106,026	176,551

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015
 Exhibit A - General Support Allocations
 Federal Version

	G06	G09	G17	G19	G45	G46	G67	G92
	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	MEDIATION SERVICES DEPT	MN.IT	REVENUE DEPT	OMBUDSPERSON FOR FAMILIES
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	1,062	-	2,124	1,062	1,062	19,118	8,497	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	5,858	422	1,356	449	422	21,768	12,777	150
4.10 Central Mail	5,611	112	956	5	123	20	107,313	3
4.11 Office of Enterprise Continuous Improvement	1,830	217	186	34	76	12,977	9,834	30
4.12 Grants Mgt	-	-	-	100	9	-	28	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	4,823	109	815	29	-	8,739	71,312	47
6.4 Enterprise IT Security	990	22	167	6	-	1,794	14,636	10
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	552	74	73	56	27	2,626	1,541	15
9.2 Treasury Division	-	-	-	-	-	-	-	-
9.3 Treasury	2,684	264	184	229	91	10,084	5,500	48
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	533	71	70	54	26	2,536	1,488	15
10.4 Budget Operations and Planning	3,300	651	1,049	398	243	8,057	15,286	168
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	6,805	806	693	125	283	48,257	36,568	111
11.4 Accounting Services	1,214	162	160	124	60	5,771	3,387	34
11.5 Financial Reporting	1,366	183	180	139	67	6,496	3,812	38
11.6 Financial Reporting - Single Audit	5	-	-	-	-	0	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1,274	170	168	130	62	6,055	3,553	36
12.5 Personnel Operations and System Support	4,979	590	507	91	207	35,309	26,757	81
12.6 Budget Service - Computer Operations	2,065	407	657	249	152	5,043	9,566	105
12.7 Personnel Operations Special Billing	21,930	2,598	2,232	403	912	155,521	117,852	356
12.8 Accounting & Procurement Operations Special Billing	5,678	759	749	579	279	26,992	15,842	159
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	20,376	2,414	2,074	374	847	144,499	109,499	331
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 State Agencies	350	42	36	6	15	2,485	1,883	6
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	29,360	29	-	1,521	-	43,949	392,001	-
15.4 Program Audits	-	-	-	3,302	5,528	-	5,115	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.90 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	6	-	-	-	-	0	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	4,668	624	616	476	229	22,191	13,024	130
18 BPAS (Internally Developed Software Amortized over 10 years)	1,591	795	1,591	-	795	5,568	3,977	-
20 Administration	-	-	-	-	-	-	-	-
Total Budget	128,909	11,521	16,642	9,944	11,516	595,851	991,048	1,874
Rollforward Adjustment	4,929	(2,136)	(62)	(10,736)	23,779	416,384	65,337	(15,735)
FY15 Final Plan Allocation	133,837	9,385	16,579	(792)	35,295	1,012,235	1,056,386	(13,862)

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 Federal Version

	G9L	G9M	G9N	G9Q	G9Y	H12	H55	H55(b)
	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE	DISABILITY COUNCIL	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS
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	1,062	1,062	1,062	-	1,062	9,559	64,787	-
4.7 Real Property	-	-	-	-	-	-	-	44,289
4.8 Materials Management	290	326	349	-	553	58,905	34,204	38,625
4.10 Central Mail	6	10	128	-	61	26,085	40,593	-
4.11 Office of Enterprise Continuous Improvement	27	34	24	-	54	10,000	11,397	26,526
4.12 Grants Mgt	-	-	-	-	-	12,127	13,241	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	19	24	22	-	73	64,478	443,747	11,441
6.4 Enterprise IT Security	4	5	4	-	15	13,234	91,076	2,348
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	29	44	34	61	54	7,244	108,889	7,372
9.2 Treasury Division	-	-	-	-	-	-	-	-
9.3 Treasury	133	139	123	47	173	19,336	389,234	26,354
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	28	43	33	59	52	6,994	105,131	7,118
10.4 Budget Operations and Planning	343	-	385	4,097	460	26,189	44,101	22,527
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	100	126	88	-	200	37,185	42,382	98,644
11.4 Accounting Services	64	97	75	134	119	15,917	239,274	16,200
11.5 Financial Reporting	72	109	85	151	134	17,917	269,334	18,236
11.6 Financial Reporting - Single Audit	-	-	-	-	-	1,110	27,970	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	67	102	79	141	125	16,701	251,045	16,997
12.5 Personnel Operations and System Support	73	92	64	-	147	27,208	31,010	72,177
12.6 Budget Service - Computer Operations	215	-	241	2,564	288	16,390	27,600	14,098
12.7 Personnel Operations Special Billing	323	407	282	-	646	119,841	136,587	317,909
12.8 Accounting & Procurement Operations Special Billing	299	453	352	627	558	74,453	1,119,188	75,776
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	300	378	262	-	600	111,347	126,907	295,378
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 State Agencies	5	6	5	-	10	1,915	2,182	5,079
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	3,653	1,521	1,521	-	29	51,427	239,504	56,895
15.4 Program Audits	3,605	3,908	3,908	-	-	2,644	92,370	-
15.5 Single Audits	-	-	-	-	-	86,370	450,731	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.90 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	-	-	-	-	-	1,416	35,685	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	246	372	289	516	459	61,210	920,116	62,297
18 BPAS (Internally Developed Software Amortized over 10 years)	-	-	-	-	795	9,546	7,955	-
20 Administration	-	-	-	-	-	-	-	-
Total Budget	10,964	9,258	9,416	8,397	6,670	906,747	5,366,243	1,236,287
Rollforward Adjustment	(25,006)	5,472	6,260	(12,774)	(36,616)	65,197	(868,197)	140,324
FY15 Final Plan Allocation	(14,042)	14,730	15,676	(4,378)	(29,946)	971,944	4,498,046	1,376,612

of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 Federal Version

	H55(c)	H60	H75	H7S	J33	J52	J65	P01	P07
	HUMAN SERVICES MSOP	MN-SURE	VETERANS AFFAIRS DEPT	EMERGENCY MEDICAL SERVICES BD	TRIAL COURTS	PUBLIC DEFENSE BOARD	SUPREME COURT	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT
3.2 Admin Management Services	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	5,310	1,062	-	-	-	-	-	42,484
4.7 Real Property	11,347	-	24,281	-	-	-	-	115,990	499
4.8 Materials Management	6,416	4,892	49,697	703	23,268	5,323	7,599	61,879	79,988
4.10 Central Mail	-	-	386	745	1,251	-	2,727	1	125,113
4.11 Office of Enterprise Continuous Improvement	5,139	-	9,631	82	13,354	3,524	1,897	2,047	13,990
4.12 Grants Mgt	-	-	139	-	-	-	-	9	19,609
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	1,798	206,853	19,266	172	25,985	4,463	43,277	324	144,068
6.4 Enterprise IT Security	369	42,455	42,455	4	168	94	173	-	66
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	913	213	3,081	117	15,409	486	1,043	2,623	29,237
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	3,265	-	12,975	410	122,445	2,256	3,812	11,042	70,443
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	882	206	2,975	113	14,877	469	1,007	2,532	28,228
10.4 Budget Operations and Planning	9,861	968	15,992	1,483	24,411	6,555	4,829	3,601	90,758
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	19,111	-	35,815	304	49,659	13,105	7,054	7,612	52,026
11.4 Accounting Services	2,007	468	6,770	257	33,860	1,067	2,292	5,763	64,246
11.5 Financial Reporting	2,259	527	7,620	289	38,114	1,201	2,579	6,487	72,318
11.6 Financial Reporting - Single Audit	-	158	6	1	5	-	3	240	510
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,106	491	7,103	269	35,525	1,120	2,404	6,047	67,407
12.5 Personnel Operations and System Support	13,984	-	26,205	222	36,335	9,589	5,161	5,570	38,067
12.6 Budget Service - Computer Operations	6,171	606	10,008	928	15,278	4,102	3,022	2,254	56,800
12.7 Personnel Operations Special Billing	61,592	-	115,424	978	160,040	42,235	22,733	24,532	167,669
12.8 Accounting & Procurement Operations Special Billing	9,388	2,189	31,666	1,200	158,377	4,992	10,719	26,956	300,508
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	57,227	-	107,243	909	148,697	39,241	21,122	22,794	155,786
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	984	-	1,844	16	2,557	675	363	392	2,679
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	92,851	-	46,518	-	73,155	-	-	8,661	61,858
15.4 Program Audits	-	-	-	-	-	-	13,398	-	49,307
15.5 Single Audits	-	-	-	-	-	-	-	19,738	36,517
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.90 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	-	201	8	1	6	-	3	306	651
17 SWIFT (Internally Developed Software Amortized over 10 years)	7,718	1,799	26,033	986	130,206	4,104	8,812	22,161	247,056
18 BPAS (Internally Developed Software Amortized over 10 years)	-	2,386	2,386	-	-	1,591	1,591	2,386	7,159
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	315,388	269,723	606,588	10,186	1,122,981	146,193	167,619	361,946	2,025,049
Rollforward Adjustment	(20,252)	639,495	22,808	(15,385)	(102,845)	36,620	114,351	(24,699)	134,391
FY15 Final Plan Allocation	295,136	909,217	629,396	(5,199)	1,020,137	182,812	281,971	337,247	2,159,440

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 Federal Version

	P78	R29	R32	R9P	T79	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
	CORRECTIONS DEPT	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATIO N DEPT			
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	493,443	33,147	526,590
3.4 Human Resources	-	-	-	-	-	363,513	24,419	387,932
3.5 Financial Management and Reporting	-	-	-	-	-	758,218	24,299	782,516
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	58,415	65,850	10,621	8,497	7,435	414,215	58,415	472,630
4.7 Real Property	148,674	82,760	400	-	107,878	568,768	51,025	619,793
4.8 Materials Management	139,532	176,013	22,312	10,473	628,342	1,959,488	53,392	2,012,879
4.10 Central Mail	1,133	21,293	4,009	211	6,711	386,876	67,607	454,482
4.11 Office of Enterprise Continuous Improvement	26,742	39,063	6,799	863	55,019	386,078	15,116	401,194
4.12 Grants Mgt	1,179	11,378	3,906	4,266	8,394	117,902	11,587	129,489
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	39,360	62,595	27,545	3,597	131,003	1,766,360	170,139	1,936,499
6.4 Enterprise IT Security	29,569	-	12,847	5,654	738	351,343	88,568	439,911
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	7,610	35,034	4,311	515	165,917	602,211	137,209	739,420
9.2 Treasury Division	-	-	-	-	-	-	-	-
9.3 Treasury	27,481	59,228	6,163	1,520	85,701	1,357,348	462,549	1,819,897
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	7,347	33,825	4,162	497	160,190	581,425	132,473	713,898
10.4 Budget Operations and Planning	47,719	125,510	34,201	6,671	69,753	728,135	58,678	786,813
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	99,444	145,265	25,285	3,208	204,599	1,435,713	56,213	1,491,927
11.4 Accounting Services	16,721	76,985	9,472	1,132	364,586	1,323,298	301,503	1,624,801
11.5 Financial Reporting	18,822	86,657	10,662	1,274	410,390	1,489,547	339,382	1,828,929
11.6 Financial Reporting - Single Audit	4	167	96	5	3,115	47,410	156	47,565
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	17,544	80,772	9,938	1,188	382,523	1,388,400	316,336	1,704,736
12.5 Personnel Operations and System Support	72,762	106,289	18,501	2,347	149,704	1,050,499	41,131	1,091,629
12.6 Budget Service - Computer Operations	29,864	78,549	21,404	4,175	43,654	455,693	36,723	492,416
12.7 Personnel Operations Special Billing	320,488	468,158	11,489	10,338	659,381	4,627,001	181,164	4,808,165
12.8 Accounting & Procurement Operations Special Billing	78,213	360,091	44,307	5,296	1,705,330	6,189,644	1,410,264	7,599,907
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	297,774	434,979	75,713	9,605	612,649	4,299,075	168,325	4,467,400
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 State Agencies	5,120	7,479	1,302	165	10,534	73,919	2,894	76,813
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	48,883	82,587	25,217	47,743	184,370	2,383,386	828,443	3,211,830
15.4 Program Audits	14,550	30,392	-	15,991	30,697	343,082	-	343,082
15.5 Single Audits	-	-	-	-	21,171	1,015,034	-	1,015,034
15.7 Financial Audit- Outdoors	-	36,630	-	-	-	36,630	-	36,630
15.8 Financial Audit- Art	-	-	-	-	-	5,119	63,879	68,998
15.90 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	6	214	123	6	3,974	60,487	198	60,685
17 SWIFT (Internally Developed Software Amortized over 10 years)	64,301	296,041	36,426	4,354	1,402,000	-	-	6,248,097
18 BPAS (Internally Developed Software Amortized over 10 years)	9,546	3,182	6,364	3,182	7,955	-	-	167,848
20 Administration	-	-	-	-	-	93,761	1,388	95,149
Total Budget	1,628,801	3,006,985	503,576	152,774	7,623,715	42,355,452	6,350,134	48,705,586
Rollforward Adjustment	236,610	307,391	(30,562)	86,048	(744,887)	(806,342)	324,264	(420,623)
FY15 Final Plan Allocation	1,865,411	3,314,376	473,015	238,821	6,817,373	41,610,565	6,674,398	48,284,963

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2015

Exhibit A - General Support Allocations
State Version (shows all agencies)

	1	2	3	4	5	6	7	9	
	G02-0002	G02-0003	G02-0005	G02-0007	G02-0009	G02-0010	G02-0012	G02-0013	G02-0014
	State Archaeology	Public Broadcasting	Materials Service and Distribution	Information Policy Analysis	Real Estate and Construction Services	Oil Overcharge (Stripper Wells)	STAR	Volunteer Services	Capital Group Parking
3.2 Admin Management Services	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	4,109	-	-	5,998	9,331	-	7,921	-	37,204
3.4 Human Resources	3,027	-	-	4,418	6,874	-	5,835	-	27,408
3.5 Financial Management and Reporting	1,309	349	-	3,277	31,121	6	32,679	-	44,578
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	1,062	24,428	-	-	-	-	1,062	-
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	54	18	-	168	3,305	-	1,528	-	1,319
4.10 Central Mail	-	-	-	4	93	-	109	-	164
4.11 Office of Enterprise Continuous Improvement	27	-	-	40	62	-	53	-	247
4.12 Grants Mgt	-	238	-	-	7	-	8	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	17	-	-	45	943	-	35	-	74
6.4 Enterprise IT Security	3	-	-	9	194	-	7	-	15
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	12	3	-	30	283	0	297	-	405
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	27	12	-	-	761	0	455	-	452
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	11	3	-	29	273	0	287	-	391
10.4 Budget Operations and Planning	194	45	-	301	450	-	447	-	340
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	101	-	-	148	230	-	196	-	919
11.4 Accounting Services	26	7	-	65	621	0	652	-	890
11.5 Financial Reporting	29	8	-	74	699	0	734	-	1,001
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	2	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	27	7	-	69	652	0	684	-	933
12.5 Personnel Operations and System Support	74	-	-	108	169	-	143	-	672
12.6 Budget Service - Computer Operations	122	28	-	188	282	-	280	-	213
12.7 Personnel Operations Special Billing	327	-	-	477	742	-	630	-	2,960
12.8 Accounting & Procurement Operations Special Billing	122	33	-	306	2,905	1	3,051	-	4,161
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	304	-	-	443	690	-	586	-	2,750
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	5	-	-	8	12	-	10	-	47
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	5,565	-	-	-	-
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	-	-	-	-	-	-	3	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years beginning 1/1/10)	100	27	-	252	2,388	0	2,508	-	3,421
18 BPAS (Internally Developed Software Amortized over 10 years beginning 1/1/10)	-	-	-	-	-	-	-	-	-
20 Administration	0	156	-	361	15,368	-	326	-	3,242
Total Budget	10,187	1,840	24,428	16,818	84,021	8	59,465	1,062	133,808
Rollforward Adjustment	3,436	(35,933)	25,338	4,732	(15,969)	7	(463)	1,102	62,896
FY15 Final Plan Allocation	13,623	(34,093)	49,766	21,550	68,052	15	59,002	2,164	196,704

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 State Version (shows all agencies)

	10	11	12	13	14	15	16	17	18
	G02-0015a	G02-0016	G02-0017a	G02-0017b	G02-0018	G02-0021a	G02-0021b	G02-0021c	G02-0021d
	Fleet Services	Development Disabilities	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 (Energy)
3.2 Admin Management Services	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	11,560	3,247	13,231	22,362	-	290,388	13,675	958	-
3.4 Human Resources	8,516	2,392	9,747	16,474	-	213,925	10,074	705	-
3.5 Financial Management and Reporting	175,111	11,131	26,310	149,145	5	187,493	13,411	217	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	2,124	1,062	-	2,124	2,124	7,435	1,062	1,062
4.7 Real Property	1,137	-	-	-	-	-	-	-	-
4.8 Materials Management	2,439	544	1,016	635	9	14,454	113	-	-
4.10 Central Mail	82	100	74	817	1	19	-	-	-
4.11 Office of Enterprise Continuous Improvement	77	22	88	148	-	1,928	91	6	-
4.12 Grants Mgt	-	65	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	1,448	283	568	1,388	-	1,252	0	-	-
6.4 Enterprise IT Security	297	58	116	285	-	257	0	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	1,590	101	239	1,355	0	1,703	122	2	-
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	803	139	960	6,954	0	3,987	53	6	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,536	98	231	1,308	0	1,644	118	2	-
10.4 Budget Operations and Planning	6	538	-	780	13	1,746	142	3	-
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	285	80	327	552	-	7,169	338	24	-
11.4 Accounting Services	3,495	222	525	2,977	0	3,742	268	4	-
11.5 Financial Reporting	3,934	250	591	3,351	0	4,212	301	5	-
11.6 Financial Reporting - Single Audit	-	4	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	3,667	233	551	3,123	0	3,926	281	5	-
12.5 Personnel Operations and System Support	209	59	239	404	-	5,246	247	17	-
12.6 Budget Service - Computer Operations	4	336	-	488	8	1,092	89	2	-
12.7 Personnel Operations Special Billing	920	258	1,053	1,779	-	23,105	1,088	76	-
12.8 Accounting & Procurement Operations Special Billing	16,347	1,039	2,456	13,923	0	17,503	1,252	20	-
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	855	240	978	1,653	-	21,467	1,011	71	-
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	15	4	17	28	-	369	17	1	-
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	3,853	-	-	-	-	-
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	-	5	-	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years t	13,439	854	2,019	11,447	0	14,390	1,029	17	-
18 BPAS (Internally Developed Software Amortized over 10 years b	-	-	-	-	-	-	-	-	-
20 Administration	6,890	435	6,464	23,658	-	24,498	100	3	-
Total Budget	254,663	24,861	68,861	268,888	2,162	847,640	51,255	3,206	1,062
Rollforward Adjustment	6,414	3,080	12,392	(28,822)	1,832	116,491	42,187	(15,048)	1,102
FY15 Final Plan Allocation	261,076	27,941	81,253	240,066	3,995	964,131	93,442	(11,842)	2,164

State of Minnesota
 State Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 State Version (shows all agencies)

	19	20	21	22	23	24	25		27
	G02-0021f	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031	G02-0034	G02-0036	G02-0037
	Plant Management FR & R	MN Bookstore	Office Supply Connection - Closed in FY2010	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail	Other Non- Allocable	Demography	Mn Geospatial Information Office
3.2 Admin Management Services	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	10,454	-	25,522	24,617	21,657	-	-	1,314
3.4 Human Resources	-	7,702	-	18,802	18,135	15,955	-	-	968
3.5 Financial Management and Reporting	586	24,287	-	5,065	8,213	48,819	66	-	45
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	1,062	-
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	227	644	-	503	884	730	-	-	-
4.10 Central Mail	-	305	-	114	129	1,333	-	45	3
4.11 Office of Enterprise Continuous Improvement	-	69	-	169	163	144	-	-	9
4.12 Grants Mgt	-	-	-	-	-	-	2,147	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	154	-	407	2,322	586	-	-	-
6.4 Enterprise IT Security	-	32	-	84	477	120	-	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	5	221	-	46	75	443	1	-	0
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	14	330	-	127	312	214	2	-	2
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	5	213	-	44	72	428	1	-	0
10.4 Budget Operations and Planning	178	359	-	256	246	126	-	-	-
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	258	-	630	608	535	-	-	32
11.4 Accounting Services	12	485	-	101	164	974	1	-	1
11.5 Financial Reporting	13	546	-	114	185	1,097	1	-	1
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	0
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	12	509	-	106	172	1,022	1	-	1
12.5 Personnel Operations and System Support	-	189	-	461	445	391	-	-	24
12.6 Budget Service - Computer Operations	111	225	-	160	154	79	-	-	-
12.7 Personnel Operations Special Billing	-	832	-	2,031	1,959	1,723	-	-	105
12.8 Accounting & Procurement Operations Special Billing	55	2,267	-	473	767	4,557	6	-	4
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	773	-	1,887	1,820	1,601	-	-	97
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	-	13	-	32	31	28	-	-	2
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	321	321	-	-	-	-
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	-	-	-	-	-	-	-	-	0
17 SWIFT (Internally Developed Software Amortized over 10 years)	45	1,864	-	389	630	3,747	5	-	3
18 BPAS (Internally Developed Software Amortized over 10 years)	-	-	-	-	-	-	-	-	-
20 Administration	1,121	888	-	1,296	2,703	6,768	-	-	-
Total Budget	2,385	53,618	-	59,141	65,602	113,077	2,231	1,107	2,612
Rollforward Adjustment	322	(337)	(196)	23,958	25,619	47,196	13,208	(10,076)	(33,287)
FY15 Final Plan Allocation	2,707	53,281	(196)	83,099	91,221	160,273	15,439	(8,969)	(30,675)

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015
 Exhibit A - General Support Allocations
 State Version (shows all agencies)

28 29 30 31 32 33 34 35 36

	G02-0037a	G02-0038 Environmental Quality Board (transferred to MPCA in FY12)	G02-0042	G02-0043	G02-0044	G02-0045	G02-0046	G02-0047	G02-0048
	MnGeo Service Bureau		Surplus Services - State	Surplus Services - Federal	RECS - Energy	SmART FMR	SmART HR	Grants Recovery	Arts & Cultural Heritage
3.2 Admin Management Services	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	11,499	-	-	6,346	4,039	-	1,158
3.4 Human Resources	-	-	8,471	-	-	4,675	2,975	-	853
3.5 Financial Management and Reporting	-	-	15,813	-	-	387	612	-	2,481
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	-	-	354	54	-	18	32	-	168
4.10 Central Mail	3	8	-	-	-	-	-	-	-
4.11 Office of Enterprise Continuous Improvement	-	-	76	-	-	42	27	-	8
4.12 Grants Mgt	-	-	-	-	-	-	-	-	1,072
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	287	-	-	-	-	-	5
6.4 Enterprise IT Security	-	-	59	-	-	-	-	-	1
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	-	-	144	-	-	4	6	-	23
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	-	-	352	-	-	3	9	-	86
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	-	-	139	-	-	3	5	-	22
10.4 Budget Operations and Planning	-	-	198	136	-	84	110	-	460
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	284	-	-	157	100	-	29
11.4 Accounting Services	-	-	316	-	-	8	12	-	50
11.5 Financial Reporting	-	-	355	-	-	9	14	-	56
11.6 Financial Reporting - Single Audit	-	-	1	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	-	-	331	-	-	8	13	-	52
12.5 Personnel Operations and System Support	-	-	208	-	-	115	73	-	21
12.6 Budget Service - Computer Operations	-	-	124	85	-	53	69	-	288
12.7 Personnel Operations Special Billing	-	-	915	-	-	505	321	-	92
12.8 Accounting & Procurement Operations Special Billing	-	-	1,476	-	-	36	57	-	232
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	850	-	-	469	299	-	86
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	-	-	15	-	-	8	5	-	1
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-	-	3,769
15.4 Program Audits	-	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-	56,806
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	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	-	-	1,214	-	-	30	47	-	190
18 BPAS (Internally Developed Software Amortized over 10 years)	-	-	-	-	-	-	-	-	-
20 Administration	-	-	646	-	-	110	44	-	71
Total Budget	3	8	44,124	276	-	13,069	8,868	-	68,078
Rollforward Adjustment	(19,263)	(16,364)	30,469	(25,783)	(392)	16,128	10,477	-	63,979
FY15 Final Plan Allocation	(19,259)	(16,355)	74,593	(25,508)	(392)	29,197	19,345	-	132,057

of Minnesota
 State Cost Allocation Plan
 Budget Fiscal Year 2015

G02-0049 B04 B11 B13 B14 B15 B20 B22 B24

Exhibit A - General Support Allocations
 State Version (shows all agencies)

	Materials Management	AGRICULTURE DEPT	COSMETOLOGIST EXAMINERS BOARD	COMMERCE DEPT	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELPMT	PUBLIC FACILITIES AUTHORITY
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	-	9,559	-	7,435	-	-	1,062	54,167	-
4.7 Real Property	-	204	-	79	-	-	-	1,203	-
4.8 Materials Management	27	37,360	404	17,973	1,909	263	2,652	388,596	2,476
4.10 Central Mail	-	7,011	650	12,101	325	171	1,521	135	-
4.11 Office of Enterprise Continuous Improvement	-	4,283	85	3,025	559	18	357	11,791	64
4.12 Grants Mgt	-	323	-	7,373	-	-	0	23,020	4,948
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	13,730	253	10,445	1,331	106	1,837	72,995	21
6.4 Enterprise IT Security	-	2,818	52	2,144	273	22	377	14,982	4
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	-	4,024	188	5,152	201	46	217	63,581	165
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	-	8,435	357	26,212	587	125	770	95,294	468
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	-	3,885	181	4,974	194	44	210	61,386	159
10.4 Budget Operations and Planning	-	43,386	648	11,066	2,782	476	2,328	14,039	3,893
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	15,926	317	11,248	2,079	67	1,329	43,848	237
11.4 Accounting Services	-	8,843	412	11,320	441	100	478	139,713	363
11.5 Financial Reporting	-	9,954	464	12,743	496	113	538	157,265	408
11.6 Financial Reporting - Single Audit	-	30	-	592	3	-	-	5,472	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	-	9,278	433	11,877	463	105	501	146,586	381
12.5 Personnel Operations and System Support	-	11,653	232	8,230	1,521	49	972	32,083	174
12.6 Budget Service - Computer Operations	-	27,152	405	6,925	1,741	298	1,457	8,786	2,436
12.7 Personnel Operations Special Billing	-	51,327	1,020	36,250	6,699	217	4,283	141,312	764
12.8 Accounting & Procurement Operations Special Billing	-	41,362	1,929	52,950	2,063	468	2,235	653,497	1,697
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	47,690	948	33,681	6,225	202	3,979	131,297	710
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	-	820	16	579	107	3	68	2,258	12
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	23,690	759	95,217	1,183	-	103	287,535	2,901
15.4 Program Audits	-	1,673	-	-	-	-	-	2,963	-
15.5 Single Audits	-	-	-	37,442	-	-	-	208,216	-
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	-	38	-	756	3	-	-	6,981	-
17 SWIFT (Internally Developed Software Amortized over 10 years t	-	34,005	1,586	43,532	1,696	385	1,837	537,259	1,395
18 BPAS (Internally Developed Software Amortized over 10 years b	-	4,773	-	2,386	795	-	795	3,977	-
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	27	423,233	11,399	479,706	33,674	3,280	29,909	3,310,233	23,675
Rollforward Adjustment	(1,393)	2,367	(12,902)	47,846	(6,093)	(743)	(9,520)	(929,300)	29,628
FY15 Final Plan Allocation	(1,366)	425,600	(1,582)	521,553	27,581	2,537	20,389	2,380,934	53,303

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 State Version (shows all agencies)

	B25	B34	B41	B42	B43	B7E	B7G	B7P	B7S
	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	PRIVATE DETECTIVES 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	-	1,062	-	3,186	2,124	-	-	1,062	-
4.7 Real Property	-	-	-	-	6,057	-	-	-	-
4.8 Materials Management	27	7,476	154	20,122	6,320	481	-	304	41
4.10 Central Mail	-	1,479	83	11,252	-	671	-	272	-
4.11 Office of Enterprise Continuous Improvement	2	1,790	78	2,786	648	61	1	30	9
4.12 Grants Mgt	27	-	-	150	3,154	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	3	13,500	47	12,867	1,528	154	-	132	1
6.4 Enterprise IT Security	1	2,771	10	2,641	314	32	-	27	0
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	8	1,365	21	8,543	657	121	1	111	9
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	-	6,018	63	10,677	2,689	406	10	296	26
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	8	1,318	20	8,248	634	117	1	107	9
10.4 Budget Operations and Planning	236	3,507	185	5,058	2,345	210	58	181	126
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	8	6,657	289	10,360	2,411	228	4	112	32
11.4 Accounting Services	18	3,000	45	18,772	1,443	266	3	244	20
11.5 Financial Reporting	21	3,377	51	21,130	1,624	299	3	275	22
11.6 Financial Reporting - Single Audit	0	-	-	24	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	19	3,148	48	19,695	1,514	279	3	256	21
12.5 Personnel Operations and System Support	6	4,871	211	7,580	1,764	167	3	82	23
12.6 Budget Service - Computer Operations	148	2,195	116	3,166	1,467	132	36	113	79
12.7 Personnel Operations Special Billing	26	21,453	930	33,389	7,770	734	12	362	102
12.8 Accounting & Procurement Operations Special Billing	86	14,033	212	87,805	6,750	1,243	13	1,141	93
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	24	19,933	864	31,022	7,220	682	11	336	95
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	0	343	15	533	124	12	0	6	2
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	745	-	41,628	3,853	-	1,430	-	-
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	0	-	-	30	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	70	11,537	175	72,187	5,550	1,022	11	938	76
18 BPAS (Internally Developed Software Amortized over 10 years)	-	1,591	-	3,182	795	-	-	-	795
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	740	133,169	3,614	436,033	68,758	7,316	1,601	6,388	1,581
Rollforward Adjustment	(790)	5,679	(3,622)	(96,220)	(24,168)	(1,944)	(13,839)	(2,911)	516
FY15 Final Plan Allocation	(51)	138,848	(8)	339,813	44,589	5,372	(12,238)	3,478	2,097

State of Minnesota
 State Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 State Version (shows all agencies)

	B82	B9D	B9V	E25	E26	E37	E40	E44	E50
	PUBLIC UTILITIES COMM	AMATEUR SPORTS COMM	AGRICULTURE UTILIZATION RESRCH	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT	HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES	ARTS 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	1,062	-	-	8,497	-	3,186	-	1,062	-
4.7 Real Property	-	19,268	-	4,411	-	-	24,885	10,689	-
4.8 Materials Management	1,705	-	5	5,985	-	21,210	159	10,292	7,535
4.10 Central Mail	-	-	-	-	1,251	3,235	-	-	226
4.11 Office of Enterprise Continuous Improvement	1,125	19	-	673	101,253	2,648	-	1,668	163
4.12 Grants Mgt	0	-	-	35	-	7,981	-	-	4,324
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	1,276	-	-	300	286,575	37,152	-	662	638
6.4 Enterprise IT Security	262	-	-	62	58,818	7,625	-	136	131
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	1,044	7	0	447	98,830	16,025	13	622	427
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	680	16	0	1,443	279,205	48,766	84	1,789	1,752
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,008	6	0	431	95,419	15,472	13	601	412
10.4 Budget Operations and Planning	722	81	6	5,800	27,708	20,522	233	8,349	1,597
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	4,185	69	-	2,503	376,530	9,849	-	6,203	606
11.4 Accounting Services	2,295	15	0	982	217,169	35,212	29	1,367	937
11.5 Financial Reporting	2,583	16	0	1,105	244,453	39,636	32	1,539	1,055
11.6 Financial Reporting - Single Audit	-	-	-	-	4,762	3,122	-	-	5
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,408	15	0	1,030	227,853	36,945	30	1,435	983
12.5 Personnel Operations and System Support	3,062	50	-	1,832	275,504	7,206	-	4,539	444
12.6 Budget Service - Computer Operations	452	51	4	3,630	17,341	12,843	146	5,225	999
12.7 Personnel Operations Special Billing	13,486	222	-	8,068	1,213,478	31,740	-	19,991	1,954
12.8 Accounting & Procurement Operations Special Billing	10,734	68	1	4,592	1,015,796	164,704	134	6,396	4,384
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	12,531	206	-	7,496	1,127,476	29,491	-	18,574	1,816
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	215	4	-	129	19,386	507	-	319	31
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	25,354	2,395	-	59,830	70,907	210,547	19,384	38,066	11,759
15.4 Program Audits	-	-	-	-	-	63,731	-	-	-
15.5 Single Audits	-	-	-	-	-	154,851	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	3,350	4,514	-	1,768
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	-	-	-	-	6,076	3,983	-	-	6
17 SWIFT (Internally Developed Software Amortized over 10 years)	8,825	56	1	3,775	835,114	135,408	110	5,258	3,605
18 BPAS (Internally Developed Software Amortized over 10 years)	2,386	-	-	795	4,773	4,773	2,386	2,386	795
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	97,402	22,563	19	123,850	6,605,676	1,131,721	52,150	147,170	48,353
Rollforward Adjustment	(49,614)	(1,009)	(36)	(2,296)	(754,812)	366,460	47,585	13,565	23,213
FY15 Final Plan Allocation	47,787	21,554	(17)	121,554	5,850,864	1,498,182	99,735	160,735	71,566

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

64 65 66 67 68 69 70 71 72

Exhibit A - General Support Allocations
 State Version (shows all agencies)

	E60	E77	E81	E95	E97	E9W	G03	G05	G06
	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL
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	-	-	-	-	-	-	2,124	-	1,062
4.7 Real Property	-	14,928	-	-	-	-	-	-	-
4.8 Materials Management	8,800	18,476	113	23	5	-	-	1,020	5,858
4.10 Central Mail	3,346	-	-	-	-	-	641	-	5,611
4.11 Office of Enterprise Continuous Improvement	564	1,996	-	-	6	5	994	145	1,830
4.12 Grants Mgt	229	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	2,530	1,693	-	-	-	-	6,730	567	4,823
6.4 Enterprise IT Security	519	347	-	-	-	-	1,381	116	990
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	903	1,368	35	2	0	2	100	554	552
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	2,767	3,487	135	7	1	2	87	995	2,684
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	872	1,321	33	2	0	2	96	535	533
10.4 Budget Operations and Planning	5,917	6,726	379	36	10	29	732	1,444	3,300
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	2,097	7,422	-	-	22	18	3,697	539	6,805
11.4 Accounting Services	1,984	3,006	76	4	1	4	219	1,218	1,214
11.5 Financial Reporting	2,233	3,384	85	4	1	5	247	1,371	1,366
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	5
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,081	3,154	80	4	1	4	230	1,278	1,274
12.5 Personnel Operations and System Support	1,535	5,430	-	-	16	13	2,705	395	4,979
12.6 Budget Service - Computer Operations	3,703	4,210	237	22	6	18	458	904	2,065
12.7 Personnel Operations Special Billing	6,760	23,919	-	-	72	58	11,913	1,738	21,930
12.8 Accounting & Procurement Operations Special Billing	9,278	14,061	355	17	3	19	1,026	5,698	5,678
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	6,281	22,224	-	-	67	54	11,069	1,615	20,376
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	108	382	-	-	1	1	190	28	350
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	28,236	11,474	382	-	-	-	30,521	31,922	29,360
15.4 Program Audits	-	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	2,559	-	-	-	-	-
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	-	-	-	-	-	-	-	-	6
17 SWIFT (Internally Developed Software Amortized over 10 years)	7,628	11,560	292	14	2	16	844	4,685	4,668
18 BPAS (Internally Developed Software Amortized over 10 years)	3,182	1,591	2,386	-	-	-	-	1,591	1,591
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	101,552	162,159	4,588	2,693	212	250	76,006	58,358	128,909
Rollforward Adjustment	4,475	14,393	(4,682)	2,166	142	(127)	30,577	(7,610)	4,929
FY15 Final Plan Allocation	106,026	176,551	(95)	4,859	354	123	106,583	50,748	133,837

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 State Version (shows all agencies)

	G09	G10	G17	G19	G38	G39	G45	G46	G53
	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNORS OFFICE	MEDIATION SERVICES DEPT Mn IT		SECRETARY OF STATE
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	-	2,124	2,124	1,062	-	6,373	1,062	19,118	1,062
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	422	3,033	1,356	449	417	476	422	21,768	3,178
4.10 Central Mail	112	3,477	956	5	98	254	123	20	4,087
4.11 Office of Enterprise Continuous Improvement	217	1,533	186	34	129	336	76	12,977	529
4.12 Grants Mgt	-	-	-	100	-	-	9	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	109	75,852	815	29	2,749	444	-	8,739	9,822
6.4 Enterprise IT Security	22	15,568	167	6	564	91	-	1,794	2,016
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	74	997	73	56	46	82	27	2,626	534
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	264	2,413	184	229	301	355	91	10,084	2,680
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	71	963	70	54	44	79	26	2,536	516
10.4 Budget Operations and Planning	651	5,541	1,049	398	223	871	243	8,057	2,588
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	806	5,703	693	125	479	1,251	283	48,257	1,968
11.4 Accounting Services	162	2,191	160	124	101	180	60	5,771	1,174
11.5 Financial Reporting	183	2,466	180	139	114	203	67	6,496	1,322
11.6 Financial Reporting - Single Audit	-	17	-	-	-	98	-	0	4
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	170	2,299	168	130	106	189	62	6,055	1,232
12.5 Personnel Operations and System Support	590	4,173	507	91	351	915	207	35,309	1,440
12.6 Budget Service - Computer Operations	407	3,468	657	249	140	545	152	5,043	1,619
12.7 Personnel Operations Special Billing	2,598	18,378	2,232	403	1,544	4,031	912	155,521	6,344
12.8 Accounting & Procurement Operations Special Billing	759	10,249	749	579	472	843	279	26,992	5,492
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	2,414	17,076	2,074	374	1,435	3,746	847	144,499	5,894
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	42	294	36	6	25	64	15	2,485	101
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	29	39,760	-	1,521	226,516	14,268	-	43,949	22,610
15.4 Program Audits	-	-	-	3,302	-	-	5,528	-	-
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	-	21	-	-	-	125	-	0	5
17 SWIFT (Internally Developed Software Amortized over 10 years)	624	8,426	616	476	388	693	229	22,191	4,515
18 BPAS (Internally Developed Software Amortized over 10 years)	795	6,364	1,591	-	1,591	795	795	5,568	1,591
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	11,521	292,383	16,642	9,944	237,832	37,308	11,516	595,651	82,322
Rollforward Adjustment	(2,136)	54,206	(62)	(10,736)	(2,449)	(5,075)	23,779	416,384	(72,669)
FY15 Final Plan Allocation	9,385	286,589	16,579	(792)	235,383	32,233	35,295	1,012,235	9,653

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 State Version (shows all agencies)

	G61	G62	G63	G67	G69	G90	G92	G96	G9J
	OFFICE OF THE STATE AUDITOR	MINN STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIRE ASSOC	REVENUE DEPT	TEACHERS RETIREMENT ASSOC	REVENUE INTERGOVT PAYMENTS	OMBUDSPERSO N FOR FAMILIES	UNIFORM LAWS COMMISSION	CAMPAIGN FINANCE 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	2,124	-	-	8,497	-	-	-	-	-
4.7 Real Property	-	815	-	-	-	-	-	-	-
4.8 Materials Management	1,845	1,088	1,093	12,777	1,532	-	150	-	277
4.10 Central Mail	274	6,389	19,915	107,313	4,346	-	3	-	588
4.11 Office of Enterprise Continuous Improvement	724	639	525	9,834	488	-	30	-	49
4.12 Grants Mgt	-	-	-	28	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	116	22,161	7,258	71,312	10,800	-	47	-	603
6.4 Enterprise IT Security	24	4,548	1,490	14,636	2,217	-	10	-	124
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	15	1,901	2,705	1,541	2,864	40,678	15	1	90
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	380	16,446	25,360	5,500	32,294	358,293	48	9	656
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	14	1,835	2,611	1,488	2,765	39,274	15	1	87
10.4 Budget Operations and Planning	275	593	638	15,286	191	2,821	168	36	661
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	2,692	2,375	1,951	36,568	1,815	-	111	-	182
11.4 Accounting Services	32	4,176	5,943	3,387	6,293	89,385	34	3	198
11.5 Financial Reporting	37	4,701	6,690	3,812	7,083	100,614	38	3	223
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	34	4,382	6,235	3,553	6,602	93,782	36	3	208
12.5 Personnel Operations and System Support	1,970	1,738	1,428	26,757	1,328	-	81	-	133
12.6 Budget Service - Computer Operations	172	371	399	9,566	120	1,765	105	22	413
12.7 Personnel Operations Special Billing	8,677	7,654	6,289	117,852	5,850	-	356	-	588
12.8 Accounting & Procurement Operations Special Billing	152	19,534	27,798	15,842	29,433	418,092	159	12	926
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	8,062	7,112	5,844	109,499	5,436	-	331	-	546
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	139	122	100	1,883	93	-	6	-	9
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	18,274	161,381	119,067	392,001	89,999	-	-	-	263
15.4 Program Audits	-	-	-	5,115	-	-	-	-	-
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)	125	16,059	22,853	13,024	24,198	343,725	130	10	762
18 BPAS (Internally Developed Software Amortized over 10 years)	2,386	2,386	795	3,977	1,591	-	-	-	795
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	48,544	288,405	266,987	991,048	297,337	1,488,429	1,874	100	8,381
Rollforward Adjustment	(19,180)	(6,941)	(61,738)	65,337	(46,532)	(519,443)	(15,735)	(165)	(23,866)
FY15 Final Plan Allocation	29,364	281,464	205,249	1,056,386	190,805	968,986	(13,862)	(65)	(15,485)

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 State Version (shows all agencies)

	91	92	93	94	95	96	97	98
	G9K	G9L	G9M	G9N	G9Q	G9R	G9X	G9Y
	ADMINISTRATIVE HEARINGS	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE	MMB NON- OPERATING	CAPITOL AREA ARCHITECT	DISABILITY 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	1,062	1,062	1,062	1,062	-	-	-	1,062
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	1,360	290	326	349	-	272	177	553
4.10 Central Mail	5,084	6	10	128	-	-	11	61
4.11 Office of Enterprise Continuous Improvement	426	27	34	24	-	-	21	54
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	2,003	19	24	22	-	-	28	73
6.4 Enterprise IT Security	411	4	5	4	-	-	6	15
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	402	29	44	34	61	78,240	15	54
9.2 Treasury Division	-	-	-	-	-	-	-	-
9.3 Treasury	753	133	139	123	47	541	53	173
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	388	28	43	33	59	75,540	14	52
10.4 Budget Operations and Planning	848	343	-	385	4,097	4,440	178	460
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	1,584	100	126	88	-	-	79	200
11.4 Accounting Services	883	64	97	75	134	171,926	32	119
11.5 Financial Reporting	994	72	109	85	151	193,525	36	134
11.6 Financial Reporting - Single Audit	-	-	-	-	-	36	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	926	67	102	79	141	180,384	34	125
12.5 Personnel Operations and System Support	1,159	73	92	64	-	-	58	147
12.6 Budget Service - Computer Operations	531	215	-	241	2,564	2,779	111	288
12.7 Personnel Operations Special Billing	5,106	323	407	282	-	-	253	646
12.8 Accounting & Procurement Operations Special Billing	4,129	299	453	352	627	804,172	151	558
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	4,744	300	378	262	-	-	235	600
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 State Agencies	82	5	6	5	-	-	4	10
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	3,653	1,521	1,521	-	-	-	29
15.4 Program Audits	-	3,605	3,908	3,908	-	-	-	-
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	-	-	-	-	-	46	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years l	3,395	246	372	289	516	661,132	124	459
18 BPAS (Internally Developed Software Amortized over 10 years b	795	-	-	-	-	-	-	795
20 Administration	-	-	-	-	-	-	-	-
Total Budget	37,067	10,964	9,258	9,416	8,397	2,173,032	1,621	6,670
Rollforward Adjustment	(1,486)	(25,006)	5,472	6,280	(12,774)	1,117,350	(6,091)	(36,616)
FY15 Final Plan Allocation	35,581	(14,042)	14,730	15,676	(4,378)	3,290,382	(4,471)	(29,946)

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2015

Exhibit A - General Support Allocations
State Version (shows all agencies)

	GPR	H12	H55	H55b	H55c	H60	H75	H7B	H7C
	PAYROLL CLEARING	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN-SURE	VETERANS AFFAIRS DEPT	MEDICAL PRACTICE BOARD	NURSING BOARD
3.2 Admin Management Services	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	9,559	64,787	-	-	5,310	1,062	-	-
4.7 Real Property	-	-	-	44,289	11,347	-	24,281	-	-
4.8 Materials Management	-	58,905	34,204	38,625	6,416	4,892	49,697	1,297	939
4.10 Central Mail	-	26,085	40,593	-	-	-	386	2,190	2,616
4.11 Office of Enterprise Continuous Improvement	1	10,000	11,397	26,526	5,139	-	9,631	117	186
4.12 Grants Mgt	-	12,127	13,241	-	-	-	139	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	64,478	443,747	11,441	1,798	206,853	19,266	1,226	1,162
6.4 Enterprise IT Security	-	13,234	91,076	2,348	369	42,455	42,455	3,954	252
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	3	7,244	108,889	7,372	913	213	3,081	244	243
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	-	19,336	389,234	26,354	3,265	-	12,975	845	614
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2	6,994	105,131	7,118	882	206	2,975	235	235
10.4 Budget Operations and Planning	-	26,189	44,101	22,527	9,861	968	15,992	865	722
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	4	37,185	42,382	98,644	19,111	-	35,815	436	692
11.4 Accounting Services	6	15,917	239,274	16,200	2,007	468	6,770	535	534
11.5 Financial Reporting	6	17,917	269,334	18,236	2,259	527	7,620	603	601
11.6 Financial Reporting - Single Audit	-	1,110	27,970	-	-	158	6	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	6	16,701	251,045	16,997	2,106	491	7,103	562	560
12.5 Personnel Operations and System Support	3	27,208	31,010	72,177	13,984	-	26,205	319	507
12.6 Budget Service - Computer Operations	-	16,390	27,600	14,098	6,171	606	10,008	541	452
12.7 Personnel Operations Special Billing	13	119,841	136,587	317,909	61,592	-	115,424	1,406	2,232
12.8 Accounting & Procurement Operations Special Billing	26	74,453	1,119,188	75,776	9,388	2,189	31,666	2,504	2,497
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	12	111,347	126,907	295,378	57,227	-	107,243	1,306	2,074
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	0	1,915	2,182	5,079	984	-	1,844	22	36
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	51,427	239,504	56,895	92,851	-	46,518	10,947	-
15.4 Program Audits	-	2,644	92,370	-	-	-	-	-	-
15.5 Single Audits	-	86,370	450,731	-	-	-	-	-	-
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	-	1,416	35,685	-	-	201	8	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	21	61,210	920,116	62,297	7,718	1,799	26,033	2,058	2,053
18 BPAS (Internally Developed Software Amortized over 10 years)	-	9,546	7,955	-	-	2,386	2,386	-	-
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	104	906,747	5,366,243	1,236,287	315,388	269,723	606,588	32,212	19,206
Rollforward Adjustment	11	65,197	(868,197)	140,324	(20,252)	639,495	22,808	956	(21,624)
FY15 Final Plan Allocation	115	971,944	4,498,046	1,376,612	295,136	909,217	629,396	33,168	(2,418)

State of Minnesota
 State Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 State Version (shows all agencies)

	108	109	110	111	112	113	114	115	116
	H7D	H7F	H7H	H7J	H7K	H7L	H7M	H7Q	H7R
	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	NURSING HOME ADMIN BOARD	SOCIAL WORK BOARD	MARRIAGE & FAMILY THERAPY BD	PODIATRIC MEDICINE	VETERINARY MEDICINE 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	-	-	-	-	5,310	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	1,016	1,007	404	195	585	562	218	177	227
4.10 Central Mail	1,678	1,141	363	70	87	610	127	21	119
4.11 Office of Enterprise Continuous Improvement	93	111	34	8	83	65	14	6	18
4.12 Grants Mgt	-	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	994	368	35	18	869	399	24	2	19
6.4 Enterprise IT Security	239	204	76	7	4	178	82	5	0
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	169	192	70	34	71	174	49	30	51
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	495	521	223	120	563	344	176	160	155
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	163	185	67	33	68	168	48	29	50
10.4 Budget Operations and Planning	1,095	1,114	628	453	1,461	638	589	431	470
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	344	414	126	30	310	243	53	21	67
11.4 Accounting Services	372	421	153	74	156	382	108	67	113
11.5 Financial Reporting	418	474	173	83	175	430	122	75	127
11.6 Financial Reporting - Single Audit	0	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	390	442	161	78	163	401	114	70	118
12.5 Personnel Operations and System Support	252	303	92	22	227	178	39	15	49
12.6 Budget Service - Computer Operations	685	697	393	284	914	399	369	270	294
12.7 Personnel Operations Special Billing	1,109	1,334	407	95	998	784	170	67	216
12.8 Accounting & Procurement Operations Special Billing	1,738	1,970	718	346	728	1,787	506	312	527
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,031	1,240	378	88	928	729	158	63	201
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	18	21	6	2	16	13	3	1	3
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	745	-	-	-	-	-	-	-
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	0	-	-	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	1,429	1,619	590	285	598	1,469	416	257	433
18 BPAS (Internally Developed Software Amortized over 10 years)	-	-	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	13,726	14,522	5,097	2,324	14,313	9,955	3,384	2,079	3,258
Rollforward Adjustment	(1,521)	(2,991)	(3,667)	(522)	(516)	(2,399)	36	(131)	296
FY15 Final Plan Allocation	12,206	11,531	1,431	1,802	13,797	7,556	3,420	1,948	3,555

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

117 118 119 120 121 122 123 124 125

Exhibit A - General Support Allocations
 State Version (shows all agencies)

	H7S	H7U	H7V	H7W	H7X	H9G	J33	J50	J52
	EMERGENCY MEDICAL SERVICES BD	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BD	OMBUDSMAN MH/DD	TRIAL COURTS	GUARDIAN AD LITEM BOARD	PUBLIC DEFENSE 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	-	-	-	-	-	2,124	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	703	268	476	313	639	476	23,268	1,406	5,323
4.10 Central Mail	745	79	352	283	304	102	1,251	5	-
4.11 Office of Enterprise Continuous Improvement	82	4	69	17	31	114	13,354	1,530	3,524
4.12 Grants Mgt	-	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	172	25	188	110	126	819	25,985	459	4,463
6.4 Enterprise IT Security	4	35	5	39	23	26	168	5,333	94
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	117	35	94	71	164	35	15,409	315	486
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	410	99	315	260	426	106	122,445	1,074	2,256
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	113	34	91	69	159	34	14,877	304	469
10.4 Budget Operations and Planning	1,483	470	576	573	777	602	24,411	2,701	6,555
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	304	14	256	62	114	424	49,659	5,689	13,105
11.4 Accounting Services	257	77	206	156	361	77	33,860	691	1,067
11.5 Financial Reporting	289	86	232	176	407	87	38,114	778	1,201
11.6 Financial Reporting - Single Audit	1	-	-	-	-	-	5	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	269	80	216	164	379	81	35,525	725	1,120
12.5 Personnel Operations and System Support	222	10	187	45	83	310	36,335	4,162	9,589
12.6 Budget Service - Computer Operations	928	294	361	359	486	377	15,278	1,690	4,102
12.7 Personnel Operations Special Billing	978	46	825	199	366	1,366	160,040	18,334	42,235
12.8 Accounting & Procurement Operations Special Billing	1,200	358	965	730	1,691	360	158,377	3,233	4,992
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	909	43	767	184	340	1,269	148,697	17,035	39,241
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	16	1	13	3	6	22	2,557	293	675
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	467	-	-	-	73,155	-	-
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	1	-	-	-	-	-	6	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	986	295	793	601	1,390	296	130,206	2,658	4,104
18 BPAS (Internally Developed Software Amortized over 10 years)	-	-	-	-	-	1,591	-	-	1,591
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	10,186	2,351	7,455	4,412	8,271	10,696	1,122,981	68,415	146,193
Rollforward Adjustment	(15,385)	(358)	206	(49)	(5,966)	(1,250)	(102,845)	17,119	36,620
FY15 Final Plan Allocation	(5,199)	1,993	7,661	4,363	2,305	9,446	1,020,137	85,533	182,812

State of Minnesota
 State Cost Allocation Plan
 Budget Fiscal Year 2015

	J58	J65	J68	J70	L10	L49	P01	P07	P78
	COURT OF APPEALS	SUPREME COURT	TAX COURT	JUDICIAL STANDARDS BOARD	LEGISLATURE	LEGISLATIVE AUDITOR	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT
3.2 Admin Management Services	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	1,062	-	42,484	58,415
4.7 Real Property	-	-	-	-	-	-	115,990	499	148,674
4.8 Materials Management	707	7,599	685	163	23	961	61,879	79,988	139,532
4.10 Central Mail	406	2,727	-	-	3,772	82	1	125,113	1,133
4.11 Office of Enterprise Continuous Improvement	535	1,897	44	18	508	365	2,047	13,990	26,742
4.12 Grants Mgt	-	-	-	-	-	-	9	19,609	1,179
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	842	43,277	78	18	3,089	-	324	144,068	39,360
6.4 Enterprise IT Security	916	173	8,882	16	4	634	-	66	29,569
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	45	1,043	21	18	212	0	2,623	29,237	7,610
9.2 Treasury Division	-	-	-	-	-	-	-	-	-
9.3 Treasury	121	3,812	63	81	771	192	11,042	70,443	27,481
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	44	1,007	21	17	205	0	2,532	28,228	7,347
10.4 Budget Operations and Planning	259	4,829	107	168	1,959	19	3,601	90,758	47,719
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	1,989	7,054	164	67	1,888	1,357	7,612	52,026	99,444
11.4 Accounting Services	99	2,292	47	39	466	0	5,763	64,246	16,721
11.5 Financial Reporting	112	2,579	53	44	524	0	6,487	72,318	18,822
11.6 Financial Reporting - Single Audit	-	3	-	-	-	-	240	510	4
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	104	2,404	50	41	489	0	6,047	67,407	17,544
12.5 Personnel Operations and System Support	1,455	5,161	120	49	1,381	993	5,570	38,067	72,762
12.6 Budget Service - Computer Operations	162	3,022	67	105	1,226	12	2,254	56,800	29,864
12.7 Personnel Operations Special Billing	6,409	22,733	528	216	6,084	4,375	24,532	167,669	320,488
12.8 Accounting & Procurement Operations Special Billing	465	10,719	221	182	2,179	0	26,956	300,508	78,213
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	5,954	21,122	491	201	5,653	4,065	22,794	155,786	297,774
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 State Agencies	102	363	8	3	97	70	392	2,679	5,120
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	8,661	61,858	48,883
15.4 Program Audits	-	13,398	-	-	-	-	-	49,307	14,550
15.5 Single Audits	-	-	-	-	-	-	19,738	36,517	-
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	-	-	-	-	306	651	6
17 SWIFT (Internally Developed Software Amortized over 10 years)	382	8,812	181	150	1,791	0	22,161	247,056	64,301
18 BPAS (Internally Developed Software Amortized over 10 years)	795	1,591	-	-	18,296	-	2,386	7,159	9,546
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	21,903	167,619	11,831	1,597	50,618	14,189	361,946	2,025,049	1,628,801
Rollforward Adjustment	6,856	114,351	(697)	(1,333)	(39,320)	13,315	(24,699)	134,391	236,610
FY15 Final Plan Allocation	28,759	281,971	11,134	264	11,298	27,504	337,247	2,159,440	1,865,411

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2015

Exhibit A - General Support Allocations
 State Version (shows all agencies)

	P7T	P9E	R28	R29	R32	R9P	T79	T9B	0	
	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM	MINN CONSERVATION CORPS	NATURAL RESOURCES DEPT	POLLUTIO N CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATI ON DEPT	METROPOLI TAN COUNCIL/TR ANSPORT	OTHER	Total
3.2 Admin Management Services	-	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-	-	526,590
3.4 Human Resources	-	-	-	-	-	-	-	-	-	387,932
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-	-	782,516
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	65,850	10,621	8,497	7,435	-	-	472,630
4.7 Real Property	-	-	-	82,760	400	-	107,878	-	-	619,793
4.8 Materials Management	413	181	23	176,013	22,312	10,473	628,342	177	580	2,012,879
4.10 Central Mail	297	28	-	21,293	4,009	211	6,711	23	2,824	454,482
4.11 Office of Enterprise Continuous Improvement	61	33	-	39,063	6,799	863	55,019	-	(5)	401,194
4.12 Grants Mgt	-	-	-	11,378	3,906	4,266	8,394	-	-	129,489
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-	-
6.3 IT Spend	441	484	-	62,595	27,545	3,597	131,003	-	(0)	1,936,499
6.4 Enterprise IT Security	8,078	91	99	-	12,847	5,654	738	26,888	-	439,911
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	75	18	1	35,034	4,311	515	165,917	960	361	739,420
9.2 Treasury Division	-	-	-	-	-	-	-	-	-	-
9.3 Treasury	386	76	1	59,228	6,163	1,520	85,701	32	71	1,819,897
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	73	18	1	33,825	4,162	497	160,190	927	348	713,898
10.4 Budget Operations and Planning	933	194	55	125,510	34,201	6,671	69,753	120	1,386	786,813
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	228	121	-	145,265	25,285	3,208	204,599	-	(18)	1,491,927
11.4 Accounting Services	165	40	1	76,985	9,472	1,132	364,586	2,109	792	1,624,801
11.5 Financial Reporting	186	45	2	86,657	10,662	1,274	410,390	2,374	892	1,828,929
11.6 Financial Reporting - Single Audit	-	-	-	167	96	5	3,115	-	-	47,565
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	173	42	2	80,772	9,938	1,188	382,523	2,213	831	1,704,736
12.5 Personnel Operations and System Support	167	89	-	106,289	18,501	2,347	149,704	-	(13)	1,091,629
12.6 Budget Service - Computer Operations	584	122	34	78,549	21,404	4,175	43,654	75	867	492,416
12.7 Personnel Operations Special Billing	736	391	-	468,158	81,489	10,338	659,381	-	(57)	4,808,165
12.8 Accounting & Procurement Operations Special Billing	773	188	7	360,091	44,307	5,296	1,705,330	9,867	3,707	7,599,907
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	684	363	-	434,979	75,713	9,605	612,649	-	(53)	4,467,400
14.2 Mediation Services	-	-	-	-	-	-	-	-	-	-
14.3 State Agencies	12	6	-	7,479	1,302	165	10,534	-	(1)	76,813
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	82,587	25,217	47,743	184,370	629	-	3,211,830
15.4 Program Audits	-	-	-	30,392	-	15,991	30,697	-	-	343,082
15.5 Single Audits	-	-	-	-	-	-	21,171	-	-	1,015,034
15.7 Financial Audit- Outdoors	-	-	-	36,630	-	-	-	-	-	36,630
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-	-	68,998
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	-	-	-	214	123	6	3,974	-	-	60,685
17 SWIFT (Internally Developed Software Amortized over 10 years)	635	155	6	296,041	36,426	4,354	1,402,000	8,112	3,047	6,248,097
18 BPAS (Internally Developed Software Amortized over 10 years)	-	-	-	3,182	6,364	3,182	7,955	1,591	-	167,848
20 Administration	-	-	-	-	-	-	-	-	-	95,149
Total Budget	15,100	2,887	231	3,006,985	503,576	152,774	7,623,715	56,097	15,560	48,705,586
Rollforward Adjustment	(65)	(2,048)	(9,353)	307,391	(30,562)	86,048	(806,342)	(36,560)	(44,430)	(420,623)
FY15 Final Plan Allocation	15,034	639	(9,121)	3,314,376	473,015	238,821	6,817,373	19,537	(28,870)	48,284,963

Allocation of General Support Costs
 Multiple Method
 State Fiscal Year 2015
 (Budget)

DP#	Name	2015 Budget Allocable Costs & Applicable Credits	Fixed Assets	Net Administrative	Sum Percent	Sum Percent	Accounting &
			1.2	Expenditures by Agency	3.3	3.4	Procurement Accounting
			Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Transactions 3.5
							Financial Management and Reporting
	1.2 Equipment Use Charge	831,490	(831,490)				
	G02-3.0 Department of Administration	0	-				
	G02-3.2 Admin Management Services	0	-				
	G02-3.3 Commissioner's Office	555,355	-		(555,355)		
	G02-3.4 Human Resources	420,000	-			(420,000)	
	G02-3.5 Financial Management and Reporting	758,000	-				(758,000)
	G02-3.6 Fiscal Agent - Non allocable	0	-				
	G02-4.2 Government & Citizen Services	0	-				
	G02-4.5 Real Estate and Construction Services - Leasing	456,000	783		59,470	44,975	16,521
	G02-4.7 Real Property	674,000	-				
	G02-4.8 Materials Management Division	1,931,000	399				
	G02-4.10 Central Mail	438,000	-				
	G02-4.11 Office of Enterprise Continuous Improvement	395,000	-				
	G02-4.12 Grants Management	125,000	-				
	G46-6.2 Minnesota Information Technology	1,194,355	761,928				
	G46-6.3 IT Spend	0	-				
	G46-6.4 Enterprise IT Security	408,000	-				
	G46-6.5 MnIT - Non allocable	0	-				
	G10-8.2 Minnesota Management & Budget	2,573,043	36,546				
	G10-8.3 Internal Controls & Accountability	461,114	-				
	G10-9.2 Treasury Division	0	-				
	G10-9.3 Treasury	1,630,682	-				
	G10-9.4 Treasury - Other	0	-				
	G10-10.2 MMB - Budget Division	0	-				
	G10-10.3 Analysis & Control (EBO's)	644,850	-				
	G10-10.4 Budget Operations and Planning	713,941	-				
	G10-10.5 Budget Division - Non Allocable	0	-				
	G10-11.2 MMB - Accounting Division	0	-				
	G10-11.3 Central Payroll	1,162,188	-				
	G10-11.4 Accounting Services	1,299,059	-				
	G10-11.5 Financial Reporting	1,447,200	-				
	G10-11.6 Financial Reporting - Single Audit	37,259	-				
	G10-11.7 Accounting Services - Non Allocable	0	-				
	G10-12.2 MMB I.T - Management and Administration	633,837	527				
	G10-12.4 Accounting & Procurement Operations and System Support	1,026,620	-				
	G10-12.5 Personnel Operations and System Support	615,973	-				
	G10-12.6 Budget Service - Computer Operations	495,000	-				
	G10-12.7 Personnel Operations Special Billing	4,250,324	423				
	G10-12.8 Accounting & Procurement Operations Special Billing	7,083,874	477				
	G10-12.9 MMB - OTHER - Non-Allocable	0	-				
	G10-13.2 State HR, Benefits & Labor Relations	0	-				
	G10-13.3 Personnel Administration	4,123,758	-				
	G02-13.5 Employee Relations - Non Allocable	0	-				
	G45-14.2 Mediation Services	0	-				
	G45-14.3 State Agencies	76,593	-				
	G45-14.4 Mediation/Representation - General	0	-				
	L49-15.2 Legislative Auditor	1,250,561	404				
	L49-15.3 Financial Audits	3,594,816	-				
	L49-15.4 Program Audits	0	-				

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)

		2015 Budget	Fixed Assets	Net Administrative	Sum Percent	Sum Percent	Accounting & Procurement
		Allocable	1.2	Expenditures by Agency	3.3	3.4	Transactions
		Costs & Applicable		3.2			3.5
DP#	Name	Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
L49-15.5	Single Audits	821,775	-	-	-	-	-
L49-15.6	Audit Comm	0	1,930	-	-	-	-
L49-15.7	Financial Audit- Outdoors	28,399	-	-	-	-	-
L49-15.8	Financial Audit- Art	54,641	-	-	-	-	-
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	26,000	28,073	-	-	-	-
G61-16.3	State Auditor General	0	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	6,252,277	-	-	-	-	-
	18 BPAS (Internally Developed Software Amortized over 10 ye	174,212	-	-	-	-	-
	99YYY Consumer Agencies	0	-	-	-	-	-
G02-3.0	Department of Administration	0	-	-	-	-	-
G02-3.2	Admin Management Services	0	-	-	18,619	14,081	7,387
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	Minnesota Information Technology	0	-	-	-	-	-
G46-6.3	IT Spend	0	-	-	-	-	-
G46-6.4	Enterprise IT Security	0	-	-	-	-	-
G46-6.5	MnIT - 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	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

DP#	Name	2015 Budget Allocable Costs & Applicable Credits	Fixed Assets	Net Administrative	Sum Percent	Sum Percent	Accounting &
			1.2	Expenditures by Agency	3.3	3.4	Procurement Accounting
			Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
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	-	-	-	-	-
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 y	0	-	-	-	-	-
18	BPAS (Internally Developed Software Amortized over 10 ye	0	-	-	-	-	-
99YYY	Consumer Agencies	0	-	-	-	-	-
G02-0002	State Archaeology	0	-	-	3,724	2,816	1,228
G02-0003	Public Broadcasting	0	-	-	-	-	327
G02-0005	Materials Service and Distribution	0	-	-	-	-	-
G02-0007	Information Policy Analysis	0	-	-	5,436	4,111	3,074
G02-0009	Real Estate and Construction Services	0	-	-	8,457	6,396	29,195
G02-0010	Oil Overcharge (Stripper Wells)	0	-	-	-	-	6
G02-0012	STAR	0	-	-	7,179	5,430	30,657
G02-0013	Volunteer Services	0	-	-	-	-	-
G02-0014	Capital Group Parking	0	-	-	33,719	25,501	41,820
G02-0015a	Fleet Services	0	-	-	10,477	7,924	164,275
G02-0016	Development Disabilities	0	-	-	2,943	2,226	10,442
G02-0017a	Risk Management	0	-	-	11,992	9,069	24,681
G02-0017b	Risk Management - Workers Compensation	0	-	-	20,268	15,328	139,915
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	-	-	-	-	5
G02-0021a	Plant Mangement (Leases)	0	-	-	263,189	199,043	175,890
G02-0021b	Plant Management (Repairs)	0	-	-	12,394	9,373	12,581
G02-0021c	Plant Management (Materials Transfer)	0	-	-	868	656	204
G02-0021d	Plant Management (Energy)	0	-	-	-	-	-
G02-0021f	Plant Management FR & R	0	-	-	-	-	549
G02-0024	MN Bookstore	0	-	-	9,475	7,166	22,784

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

DP#	Name	2015 Budget Allocable Costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
			1.2	3.2	3.3	3.4	3.5
			Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
G02-0028	Office Supply Connection - Closed in FY2010	0	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	0	-	-	23,132	17,494	4,752
G02-0029b	Cooperative Purchasing (MMCAP)	0	-	-	22,311	16,873	7,705
G02-0031	Central Mail	0	-	-	19,629	14,845	45,798
G02-0034	Other Non-Allocable	0	-	-	-	-	62
G02-0036	Demography	0	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	0	-	-	1,191	901	42
G02-0037a	MnGeo Service Bureau	0	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in						
G02-0038	FY12	0	-	-	-	-	-
G02-0042	Surplus Services	0	-	-	10,422	7,882	14,835
G02-0043	Surplus Services - Federal	0	-	-	-	-	-
G02-0044	RECS - Energy	0	-	-	-	-	-
G02-0045	SmART FMR	0	-	-	5,751	4,350	363
G02-0046	SmART HR	0	-	-	3,661	2,768	574
G02-0047	Grants Recovery	0	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	0	-	-	1,049	794	2,327
G02-0049	Materials Management	0	-	-	-	-	-
B04	AGRICULTURE DEPT	0	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	0	-	-	-	-	-
B13	COMMERCE DEPT	0	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	0	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	0	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	0	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	0	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	0	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	0	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	0	-	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	0	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	0	-	-	-	-	-
B43	IRON RANGE RESOURCES	0	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	0	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	0	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	0	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	0	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	0	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	0	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	0	-	-	-	-	-
E37	EDUCATION DEPARTMENT	0	-	-	-	-	-
E40	HISTORICAL SOCIETY	0	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	0	-	-	-	-	-
E50	ARTS BOARD	0	-	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	0	-	-	-	-	-
E77	ZOOLOGICAL BOARD	0	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	0	-	-	-	-	-
E95	HUMANITIES COMMISSION	0	-	-	-	-	-
E97	SCIENCE MUSEUM	0	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

		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
DP#	Name	2015 Budget Allocable Costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	-
G03	LOTTERY	0	-	-	-	-
G05	RACING COMMISSION	0	-	-	-	-
G06	ATTORNEY GENERAL	0	-	-	-	-
G09	GAMBLING CONTROL BOARD	0	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	0	-	-	-	-
G17	HUMAN RIGHTS DEPT	0	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	-	-
G38	INVESTMENT BOARD	0	-	-	-	-
G39	GOVERNORS OFFICE	0	-	-	-	-
G45	MEDIATION SERVICES DEPT	0	-	-	-	-
G46	MN.IT	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	-	-	-	-
H60	MMB - MnSURE	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	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)**

DP#	Name	2015 Budget Allocable Costs & Applicable Credits	Fixed Assets	Net Administrative	Sum Percent	Sum Percent	Accounting & Procurement Accounting
			1.2	Expenditures by Agency 3.2	3.3	3.4	Transactions 3.5
			Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
H7U	DIETETICS & NUTRITION PRACTICE	0	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	0	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	0	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	0	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	0	-	-	-	-	-
J33	TRIAL COURTS	0	-	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	0	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	0	-	-	-	-	-
J58	COURT OF APPEALS	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	48,664,196	0	0	0	(0)	0

Allocation of General Support Costs
 Multiple Rate od
 State Fiscal Year 2015
 (Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	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
		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 Management Services						
G02-3.3	Commissioner's Office						
G02-3.4	Human Resources						
G02-3.5	Financial Management and Reporting						
G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	Government & Citizen Services	(120,967)					
G02-4.5	Real Estate and Construction Services - Leasing	14,631	(471,413)				
G02-4.7	Real Property	24,374		(698,374)			
G02-4.8	Materials Management Division	60,501			(1,991,900)		
G02-4.10	Central Mail	13,641				(451,641)	
G02-4.11	Office of Enterprise Continuous Improvement	4,691					(399,691)
G02-4.12	Grants Management	3,129					
G46-6.2	Minnesota Information Technology						
G46-6.3	IT Spend						
G46-6.4	Enterprise IT Security						
G46-6.5	MnIT - Non allocable						
G10-8.2	Minnesota Management & Budget				636	553	
G10-8.3	Internal Controls & Accountability				36		
G10-9.2	Treasury Division				228		
G10-9.3	Treasury						
G10-9.4	Treasury - Other						
G10-10.2	MMB - Budget Division				161		
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				286	2,239	
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				922		
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				67		
G10-13.2	State HR, Benefits & Labor Relations				430		
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						

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)**

	Net Administrative Expenditures by Agency 4.2	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
DP# Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
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 y	-	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-	-
G02-3.0 Department of Administration	-	-	88,998	-	-	-
G02-3.2 Admin Management Services	-	3,143	-	694	20	136
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	-	2,095	-	1,468	132	433
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 Minnesota Information Technology	-	-	-	-	-	-
G46-6.3 IT Spend	-	-	-	-	-	-
G46-6.4 Enterprise IT Security	-	-	-	-	-	-
G46-6.5 MnIT - 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 Suppor	-	-	-	-	-	-

Allocation of General Support Costs
 Multiple Rate Code
 State Fiscal Year 2015
 (Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	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
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
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	-	-	-	-	-	-
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 y	-	-	-	-	-	-
18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
99	Consumer Agencies	-	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	54	-	27
G02-0003	Public Broadcasting	-	1,048	-	18	-	-
G02-0005	Materials Service and Distribution	-	24,094	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	166	4	40
G02-0009	Real Estate and Construction Services	-	-	-	3,263	91	62
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
G02-0012	STAR	-	-	-	1,508	108	52
G02-0013	Volunteer Services	-	1,048	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	1,302	162	246
G02-0015a	Fleet Services	-	-	1,118	2,408	81	76
G02-0016	Development Disabilities	-	2,095	-	537	98	21
G02-0017a	Risk Management	-	1,048	-	1,003	73	87
G02-0017b	Risk Management - Workers Compensation	-	-	-	627	807	148
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	2,095	-	9	1	-
G02-0021a	Plant Management (Leases)	-	2,095	-	14,268	19	1,918
G02-0021b	Plant Management (Repairs)	-	7,333	-	112	-	90
G02-0021c	Plant Management (Materials Transfer)	-	1,048	-	-	-	6
G02-0021d	Plant Management (Energy)	-	1,048	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	224	-	-
G02-0024	MN Bookstore	-	-	-	636	301	69

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)

DP#	Name	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
		4.2	4.5	4.7	4.8	4.1	4.1
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	497	112	169
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	873	127	163
G02-0031	Central Mail	-	-	-	721	1,316	143
G02-0034	Other Non-Allocable	-	-	-	-	-	-
G02-0036	Demography	-	1,048	-	-	45	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	3	9
G02-0037a	MnGeo Service Bureau	-	-	-	-	3	-
	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	8	-
G02-0038	FY12	-	-	-	-	-	-
G02-0042	Surplus Services	-	-	-	349	-	76
G02-0043	Surplus Services - Federal	-	-	-	54	-	-
G02-0044	RECS - Energy	-	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	18	-	42
G02-0046	SmART HR	-	-	-	31	-	27
G02-0047	Grants Recovery	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	166	-	8
G02-0049	Materials Management	-	-	-	27	-	-
B04	AGRICULTURE DEPT	-	9,428	200	36,879	6,922	4,261
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	398	642	85
B13	COMMERCE DEPT	-	7,333	78	17,741	11,947	3,009
B14	ANIMAL HEALTH BOARD	-	-	-	1,884	321	556
B15	BARBER EXAMINERS BOARD	-	-	-	260	169	18
B20	EXPLORE MINNESOTA TOURISM	-	1,048	-	2,618	1,502	356
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	53,427	1,183	383,594	133	11,730
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	2,444	-	63
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	27	-	2
B34	HOUSING FINANCE AGENCY	-	1,048	-	7,380	1,460	1,781
B41	WORKERS COMP COURT OF APPEALS	-	-	-	152	81	77
B42	LABOR AND INDUSTRY DEPT	-	3,143	-	19,863	11,109	2,772
B43	IRON RANGE RESOURCES	-	2,095	5,956	6,239	-	645
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	474	663	61
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	1
B7P	ACCOUNTANCY BOARD	-	1,048	-	300	269	30
B7S	PRIVATE DETECTIVES BOARD	-	-	-	40	-	8
B82	PUBLIC UTILITIES COMM	-	1,048	-	1,683	-	1,119
B9D	AMATEUR SPORTS COMM	-	-	18,944	-	-	18
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	4	-	-
E25	CENTER FOR ARTS EDUCATION	-	8,381	4,336	5,908	-	670
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	1,235	100,730
E37	EDUCATION DEPARTMENT	-	3,143	-	20,937	3,194	2,635
E40	HISTORICAL SOCIETY	-	-	24,466	157	-	-
E44	MINNESOTA STATE ACADEMIES	-	1,048	10,510	10,160	-	1,659
E50	ARTS BOARD	-	-	-	7,438	223	162
E60	OFFICE OF HIGHER EDUCATION	-	-	-	8,687	3,303	561
E77	ZOOLOGICAL BOARD	-	-	14,677	18,238	-	1,985
E81	UNIVERSITY OF MINNESOTA	-	-	-	112	-	-
E95	HUMANITIES COMMISSION	-	-	-	22	-	-
E97	SCIENCE MUSEUM	-	-	-	4	-	6

Allocation of General Support Costs

Multiple Rate od

State Fiscal Year 2015

(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	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
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	5
G03	LOTTERY	-	2,095	-	-	633	989
G05	RACING COMMISSION	-	-	-	1,007	-	144
G06	ATTORNEY GENERAL	-	1,048	-	5,782	5,539	1,820
G09	GAMBLING CONTROL BOARD	-	-	-	416	111	216
G10	MINNESOTA MANAGEMENT & BUDGET	-	2,095	-	2,994	3,433	1,526
G17	HUMAN RIGHTS DEPT	-	2,095	-	1,338	943	185
G19	INDIAN AFFAIRS COUNCIL	-	1,048	-	443	5	33
G38	INVESTMENT BOARD	-	-	-	412	97	128
G39	GOVERNORS OFFICE	-	6,286	-	470	251	335
G45	MEDIATION SERVICES DEPT	-	1,048	-	416	122	76
G46	MN.IT	-	18,857	-	21,487	20	12,910
G53	SECRETARY OF STATE	-	1,048	-	3,137	4,035	527
G61	OFFICE OF THE STATE AUDITOR	-	2,095	-	1,822	271	720
G62	MINN STATE RETIREMENT SYSTEM	-	-	801	1,074	6,308	635
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	1,079	19,662	522
G67	REVENUE DEPT	-	8,381	-	12,612	105,947	9,783
G69	TEACHERS RETIREMENT ASSOC	-	-	-	1,513	4,291	486
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	148	3	30
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	273	580	49
G9K	ADMINISTRATIVE HEARINGS	-	1,048	-	1,343	5,020	424
G9L	BLACK MINNESOTANS COUNCIL	-	1,048	-	286	6	27
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	1,048	-	322	9	34
G9N	ASIAN-PACIFIC COUNCIL	-	1,048	-	345	127	23
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	269	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	175	10	21
G9Y	DISABILITY COUNCIL	-	1,048	-	546	60	54
GPR	PAYROLL CLEARING	-	-	-	-	-	1
H12	HEALTH DEPT	-	9,428	-	58,147	25,753	9,948
H55	HUMAN SERVICES DEPT	-	63,903	-	33,764	40,076	11,338
H55b	HUMAN SERVICES SOS	-	-	43,544	38,128	-	26,389
H55c	HUMAN SERVICES MSOP	-	-	11,156	6,333	-	5,113
H60	MMB - MnSURE	-	5,238	-	4,829	-	-
H75	VETERANS AFFAIRS DEPT	-	1,048	23,873	49,057	381	9,581
H7B	MEDICAL PRACTICE BOARD	-	-	-	1,280	2,162	117
H7C	NURSING BOARD	-	-	-	926	2,583	185
H7D	PHARMACY BOARD	-	-	-	1,003	1,656	92
H7F	DENTISTRY BOARD	-	-	-	994	1,126	111
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	398	358	34
H7J	OPTOMETRY BOARD	-	-	-	192	69	8
H7K	NURSING HOME ADMIN BOARD	-	5,238	-	577	86	83
H7L	SOCIAL WORK BOARD	-	-	-	555	602	65
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	215	126	14
H7Q	PODIATRIC MEDICINE	-	-	-	175	21	6
H7R	VETERINARY MEDICINE BOARD	-	-	-	224	117	18
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	694	735	81

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)**

		Net Administrative Expenditures by Agency 4.2	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
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	264	78	4
H7V	PSYCHOLOGY BOARD	-	-	-	470	347	68
H7W	PHYSICAL THERAPY BOARD	-	-	-	309	279	16
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	631	300	30
H9G	OMBUDSMAN MH/DD	-	2,095	-	470	101	113
J33	TRIAL COURTS	-	-	-	22,969	1,235	13,285
J50	GUARDIAN AD LITEM BOARD	-	-	-	1,387	5	1,522
J52	PUBLIC DEFENSE BOARD	-	-	-	5,254	-	3,506
J58	COURT OF APPEALS	-	-	-	698	401	532
J65	SUPREME COURT	-	-	-	7,501	2,692	1,887
J68	TAX COURT	-	-	-	676	-	44
J70	JUDICIAL STANDARDS BOARD	-	-	-	161	-	18
L10	LEGISLATURE	-	-	-	22	3,724	505
L49	LEGISLATIVE AUDITOR	-	1,048	-	949	81	363
P01	MILITARY AFFAIRS DEPT	-	-	114,040	61,083	1	2,036
P07	PUBLIC SAFETY DEPT	-	41,903	491	78,958	123,520	13,918
P78	CORRECTIONS DEPT	-	57,617	146,175	137,736	1,119	26,603
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	407	293	61
P9E	SENTENCING GUIDELINES COMM	-	-	-	179	28	32
R28	MINN CONSERVATION CORPS	-	-	-	22	-	-
R29	NATURAL RESOURCES DEPT	-	64,950	81,369	173,747	21,022	38,861
R32	POLLUTION CONTROL AGENCY	-	10,476	393	22,024	3,958	6,764
R9P	WATER & SOIL RESOURCES BOARD	-	8,381	-	10,339	208	858
T79	TRANSPORTATION DEPT	-	7,333	106,065	620,255	6,626	54,735
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	175	23	-
0	OTHER	-	-	-	573	2,788	(5)
0 Total		0	0	0	(0)	(0)	0

Allocation of General Support Costs
 Multiple Rate Code
 State Fiscal Year 2015
 (Budget)

DP#	Name	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Spend 6.3	IT Spend 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3
		Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
	1.2 Equipment Use Charge						
	G02-3.0 Department of Administration						
	G02-3.2 Admin Management Services						
	G02-3.3 Commissioner's Office						
	G02-3.4 Human Resources						
	G02-3.5 Financial Management and Reporting						
	G02-3.6 Fiscal Agent - Non allocable						
	G02-4.2 Government & Citizen Services						
	G02-4.5 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	(128,129)					
	G46-6.2 Minnesota Information Technology	-	(1,956,283)				
	G46-6.3 IT Spend	-	1,956,283	(1,956,283)			
	G46-6.4 Enterprise IT Security	-	-	-	(408,000)		
	G46-6.5 MnIT - Non allocable	-	-	-	-		
	G10-8.2 Minnesota Management & Budget	-	-	21,266	4,435	(2,636,479)	
	G10-8.3 Internal Controls & Accountability	-	-	-	-	274,294	(735,444)
	G10-9.2 Treasury Division	-	-	-	-	-	-
	G10-9.3 Treasury	-	-	-	-	131,815	-
	G10-9.4 Treasury - Other	-	-	-	-	-	-
	G10-10.2 MMB - Budget Division	-	-	-	-	-	-
	G10-10.3 Analysis & Control (EBO's)	-	-	-	-	62,660	-
	G10-10.4 Budget Operations and Planning	-	-	-	-	69,373	-
	G10-10.5 Budget Division - Non Allocable	-	-	-	-	-	-
	G10-11.2 MMB - Accounting Division	-	-	-	-	-	-
	G10-11.3 Central Payroll	-	-	-	-	117,704	-
	G10-11.4 Accounting Services	-	-	-	-	115,984	-
	G10-11.5 Financial Reporting	-	-	-	-	135,911	-
	G10-11.6 Financial Reporting - Single Audit	-	-	-	-	3,659	-
	G10-11.7 Accounting Services - Non Allocable	-	-	-	-	-	-
	G10-12.2 MMB I.T - Management and Administration	-	-	-	-	59,821	-
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	157,392	-
	G10-12.5 Personnel Operations and System Support	-	-	-	-	110,557	-
	G10-12.6 Budget Service - Computer Operations	-	-	-	-	-	-
	G10-12.7 Personnel Operations Special Billing	-	-	-	-	564,268	-
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	520,639	-
	G10-12.9 MMB - OTHER - Non-Allocable	-	-	-	-	-	-
	G10-13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-
	G10-13.3 Personnel Administration	-	-	-	-	312,401	-
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-	-
	G45-14.2 Mediation Services	-	-	215	45	-	1
	G45-14.3 State Agencies	-	-	-	-	-	-
	G45-14.4 Mediation/Representation - General	-	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	-	2,363	493	-	56
	L49-15.3 Financial Audits	-	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Spend 6.3	IT Spend 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3
DP# Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
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	-	-	1,152	240	-	118
G61-16.3 State Auditor General	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-	-
G02-3.0 Department of Administration	-	-	-	-	-	-
G02-3.2 Admin Management Services	-	-	214	45	-	71
G02-3.3 Commissioner's Office	-	-	-	-	-	-
G02-3.4 Human Resources	-	-	-	-	-	-
G02-3.5 Financial Management and Reporting	-	-	-	-	-	-
G02-3.6 Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2 Government & Citizen Services	-	-	3,868	807	-	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 Minnesota Information Technology	-	-	21,482	4,480	-	87
G46-6.3 IT Spend	-	-	-	-	-	-
G46-6.4 Enterprise IT Security	-	-	-	-	-	-
G46-6.5 MniT - 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 Suppor	-	-	-	-	-	-

Allocation of General Support Costs

Multiple Rate od

State Fiscal Year 2015

(Budget)

	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Spend 6.3	IT Spend 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3
DP# Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
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	-	-	-	-	-	-
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 y	-	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-	-
G02-0002 State Archaeology	-	-	17	3	-	12
G02-0003 Public Broadcasting	236	-	-	-	-	3
G02-0005 Materials Service and Distribution	-	-	-	-	-	-
G02-0007 Information Policy Analysis	-	-	45	9	-	30
G02-0009 Real Estate and Construction Services	7	-	928	194	-	281
G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-	0
G02-0012 STAR	8	-	34	7	-	295
G02-0013 Volunteer Services	-	-	-	-	-	-
G02-0014 Capital Group Parking	-	-	73	15	-	402
G02-0015a Fleet Services	-	-	1,425	297	-	1,581
G02-0016 Development Disabilities	64	-	279	58	-	100
G02-0017a Risk Management	-	-	559	116	-	238
G02-0017b Risk Management - Workers Compensation	-	-	1,366	285	-	1,346
G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	0
G02-0021a Plant Mangement (Leases)	-	-	1,232	257	-	1,693
G02-0021b Plant Management (Repairs)	-	-	0	0	-	121
G02-0021c Plant Management (Materials Transfer)	-	-	-	-	-	2
G02-0021d Plant Management (Energy)	-	-	-	-	-	-
G02-0021f Plant Management FR & R	-	-	-	-	-	5
G02-0024 MN Bookstore	-	-	151	32	-	219

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

DP#	Name	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Spend 6.3	IT Spend 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3
		Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	401	84	-	46
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	2,285	477	-	74
G02-0031	Central Mail	-	-	576	120	-	441
G02-0034	Other Non-Allocable	2,124	-	-	-	-	1
G02-0036	Demography	-	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-	0
G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	-
G02-0038	Surplus Services	-	-	282	59	-	143
G02-0042	Surplus Services - Federal	-	-	-	-	-	-
G02-0043	RECS - Energy	-	-	-	-	-	-
G02-0044	SmART FMR	-	-	-	-	-	3
G02-0045	SmART HR	-	-	-	-	-	6
G02-0046	Grants Recovery	-	-	-	-	-	-
G02-0047	Arts & Cultural Heritage	1,061	-	5	1	-	22
G02-0048	Materials Management	-	-	-	-	-	-
B04	AGRICULTURE DEPT	319	-	13,512	2,818	-	4,000
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	249	52	-	187
B13	COMMERCE DEPT	7,296	-	10,279	2,144	-	5,121
B14	ANIMAL HEALTH BOARD	-	-	1,310	273	-	199
B15	BARBER EXAMINERS BOARD	-	-	105	22	-	45
B20	EXPLORE MINNESOTA TOURISM	0	-	1,808	377	-	216
B22	EMPLOYMENT & ECONOMIC DEVELPMT	22,779	-	71,835	14,982	-	63,197
B24	PUBLIC FACILITIES AUTHORITY	4,896	-	20	4	-	164
B25	SCIENCE & TECHNOLOGY AUTHORITY	27	-	3	1	-	8
B34	HOUSING FINANCE AGENCY	-	-	13,285	2,771	-	1,357
B41	WORKERS COMP COURT OF APPEALS	-	-	46	10	-	21
B42	LABOR AND INDUSTRY DEPT	149	-	12,663	2,641	-	8,491
B43	IRON RANGE RESOURCES	3,121	-	1,504	314	-	653
B7E	ARCHITECTURE, ENGINEERING BD	-	-	152	32	-	120
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	1
B7P	ACCOUNTANCY BOARD	-	-	130	27	-	110
B7S	PRIVATE DETECTIVES BOARD	-	-	1	0	-	9
B82	PUBLIC UTILITIES COMM	0	-	1,256	262	-	1,038
B9D	AMATEUR SPORTS COMM	-	-	-	-	-	7
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	0
E25	CENTER FOR ARTS EDUCATION	35	-	295	62	-	444
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	282,020	58,818	-	98,233
E37	EDUCATION DEPARTMENT	7,897	-	36,562	7,625	-	15,928
E40	HISTORICAL SOCIETY	-	-	-	-	-	13
E44	MINNESOTA STATE ACADEMIES	-	-	651	136	-	619
E50	ARTS BOARD	4,279	-	628	131	-	424
E60	OFFICE OF HIGHER EDUCATION	227	-	2,490	519	-	897
E77	ZOOLOGICAL BOARD	-	-	1,666	347	-	1,360
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	34
E95	HUMANITIES COMMISSION	-	-	-	-	-	2
E97	SCIENCE MUSEUM	-	-	-	-	-	0

Allocation of General Support Costs

Multiple Rate Budget

State Fiscal Year 2015

(Budget)

DP#	Name	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Spend 6.3	IT Spend 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3
		Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	2
G03	LOTTERY	-	-	6,623	1,381	-	99
G05	RACING COMMISSION	-	-	558	116	-	551
G06	ATTORNEY GENERAL	-	-	4,746	990	-	549
G09	GAMBLING CONTROL BOARD	-	-	107	22	-	73
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	74,646	15,568	-	991
G17	HUMAN RIGHTS DEPT	-	-	802	167	-	72
G19	INDIAN AFFAIRS COUNCIL	99	-	29	6	-	56
G38	INVESTMENT BOARD	-	-	2,705	564	-	46
G39	GOVERNORS OFFICE	-	-	437	91	-	82
G45	MEDIATION SERVICES DEPT	9	-	-	-	-	27
G46	MN.IT	-	-	8,600	1,794	-	2,610
G53	SECRETARY OF STATE	-	-	9,666	2,016	-	531
G61	OFFICE OF THE STATE AUDITOR	-	-	114	24	-	15
G62	MINN STATE RETIREMENT SYSTEM	-	-	21,809	4,548	-	1,889
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	7,142	1,490	-	2,688
G67	REVENUE DEPT	27	-	70,179	14,636	-	1,532
G69	TEACHERS RETIREMENT ASSOC	-	-	10,628	2,217	-	2,846
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	40,432
G92	OMBUDSPERSON FOR FAMILIES	-	-	47	10	-	15
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	1
G9J	CAMPAIGN FINANCE BOARD	-	-	593	124	-	90
G9K	ADMINISTRATIVE HEARINGS	-	-	1,971	411	-	399
G9L	BLACK MINNESOTANS COUNCIL	-	-	19	4	-	29
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	23	5	-	44
G9N	ASIAN-PACIFIC COUNCIL	-	-	21	4	-	34
G9Q	MMB DEBT SERVICE	-	-	-	-	-	61
G9R	MMB NON-OPERATING	-	-	-	-	-	77,768
G9X	CAPITOL AREA ARCHITECT	-	-	27	6	-	15
G9Y	DISABILITY COUNCIL	-	-	72	15	-	54
GPR	PAYROLL CLEARING	-	-	-	-	-	3
H12	HEALTH DEPT	12,000	-	63,453	13,234	-	7,200
H55	HUMAN SERVICES DEPT	13,102	-	436,694	91,076	-	108,232
H55b	HUMAN SERVICES SOS	-	-	11,260	2,348	-	7,328
H55c	HUMAN SERVICES MSOP	-	-	1,769	369	-	908
H60	MMB - MnSURE	-	-	203,565	42,455	-	212
H75	VETERANS AFFAIRS DEPT	137	-	18,959	42,455	-	3,062
H7B	MEDICAL PRACTICE BOARD	-	-	1,207	3,954	-	242
H7C	NURSING BOARD	-	-	1,144	252	-	242
H7D	PHARMACY BOARD	-	-	978	239	-	168
H7F	DENTISTRY BOARD	-	-	362	204	-	190
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	34	76	-	69
H7J	OPTOMETRY BOARD	-	-	17	7	-	34
H7K	NURSING HOME ADMIN BOARD	-	-	855	4	-	70
H7L	SOCIAL WORK BOARD	-	-	392	178	-	173
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	24	82	-	49
H7Q	PODIATRIC MEDICINE	-	-	2	5	-	30
H7R	VETERINARY MEDICINE BOARD	-	-	19	0	-	51
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	169	4	-	116

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)**

DP#	Name	Dollars	Net Administrative	IT Spend	IT Spend	Net Administrative	Accounting &
		of Grants received	Expenditures by Division	6.3	6.4	Expenditures by Division	Procurement Accounting
		4.1	6.2			8.2	Transactions - FY (Actual)
							8.3
		Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
H7U	DIETETICS & NUTRITION PRACTICE	-	-	24	35	-	35
H7V	PSYCHOLOGY BOARD	-	-	185	5	-	93
H7W	PHYSICAL THERAPY BOARD	-	-	109	39	-	71
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	124	23	-	163
H9G	OMBUDSMAN MH/DD	-	-	806	26	-	35
J33	TRIAL COURTS	-	-	25,572	168	-	15,316
J50	GUARDIAN AD LITEM BOARD	-	-	452	5,333	-	313
J52	PUBLIC DEFENSE BOARD	-	-	4,392	94	-	483
J58	COURT OF APPEALS	-	-	829	916	-	45
J65	SUPREME COURT	-	-	42,590	173	-	1,037
J68	TAX COURT	-	-	77	8,882	-	21
J70	JUDICIAL STANDARDS BOARD	-	-	18	16	-	18
L10	LEGISLATURE	-	-	3,040	4	-	211
L49	LEGISLATIVE AUDITOR	-	-	-	634	-	0
P01	MILITARY AFFAIRS DEPT	8	-	319	-	-	2,607
P07	PUBLIC SAFETY DEPT	19,403	-	141,778	66	-	29,061
P78	CORRECTIONS DEPT	1,167	-	38,734	29,569	-	7,564
P7T	PEACE OFFICERS BOARD (POST)	-	-	434	8,078	-	75
P9E	SENTENCING GUIDELINES COMM	-	-	477	91	-	18
R28	MINN CONSERVATION CORPS	-	-	-	99	-	1
R29	NATURAL RESOURCES DEPT	11,259	-	61,600	-	-	34,823
R32	POLLUTION CONTROL AGENCY	3,865	-	27,108	12,847	-	4,285
R9P	WATER & SOIL RESOURCES BOARD	4,221	-	3,540	5,654	-	512
T79	TRANSPORTATION DEPT	8,306	-	128,921	738	-	164,915
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	26,888	-	954
0	OTHER	-	-	(0)	-	-	358
0	Total	0	0	0	42,455	0	0

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

DP#	Name	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	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2
		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 Management Services						
	G02-3.3 Commissioner's Office						
	G02-3.4 Human Resources						
	G02-3.5 Financial Management and Reporting						
	G02-3.6 Fiscal Agent - Non allocable						
	G02-4.2 Government & Citizen Services						
	G02-4.5 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 Minnesota Information Technology						
	G46-6.3 IT Spend						
	G46-6.4 Enterprise IT Security						
	G46-6.5 MnIT - Non allocable						
	G10-8.2 Minnesota Management & Budget						
	G10-8.3 Internal Controls & Accountability						
	G10-9.2 Treasury Division	(228)					
	G10-9.3 Treasury	228	(1,762,725)				
	G10-9.4 Treasury - Other	-	-				
	G10-10.2 MMB - Budget Division	-	-	(161)			
	G10-10.3 Analysis & Control (EBO's)	-	-	76	(707,586)		
	G10-10.4 Budget Operations and Planning	-	-	85	-	(783,399)	
	G10-10.5 Budget Division - Non Allocable	-	-	-	-	-	
	G10-11.2 MMB - Accounting Division	-	-	-	-	-	(2,526)
	G10-11.3 Central Payroll	-	-	-	-	-	796
	G10-11.4 Accounting Services	-	-	-	-	-	785
	G10-11.5 Financial Reporting	-	-	-	-	-	920
	G10-11.6 Financial Reporting - Single Audit	-	-	-	-	-	25
	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	-	-	-	1	10	-
	G45-14.3 State Agencies	-	-	-	-	-	-
	G45-14.4 Mediation/Representation - General	-	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	-	-	54	279	-
	L49-15.3 Financial Audits	-	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	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	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2
DP# Name	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
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	-	-	-	114	824	-
G61-16.3 State Auditor General	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-	-
G02-3.0 Department of Administration	-	-	-	68	975	-
G02-3.2 Admin Management Services	-	-	-	-	-	-
G02-3.3 Commissioner's Office	-	63	-	-	-	-
G02-3.4 Human Resources	-	63	-	-	-	-
G02-3.5 Financial Management and Reporting	-	58	-	-	-	-
G02-3.6 Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2 Government & Citizen Services	-	-	-	153	1,049	-
G02-4.5 Real Estate and Construction Services - Leasing	-	210	-	-	-	-
G02-4.7 Real Property	-	14	-	-	-	-
G02-4.8 Materials Management Division	-	121	-	-	-	-
G02-4.10 Central Mail	-	-	-	-	-	-
G02-4.11 Office of Enterprise Continuous Improvement	-	73	-	-	-	-
G02-4.12 Grants Management	-	25	-	-	-	-
G46-6.2 Minnesota Information Technology	-	6	-	83	953	-
G46-6.3 IT Spend	-	-	-	-	-	-
G46-6.4 Enterprise IT Security	-	-	-	-	-	-
G46-6.5 MnIT - 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 Suppor	-	-	-	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	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	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2
DP# Name	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
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	-	0	-	-	-	-
G45-14.3 State Agencies	-	-	-	-	-	-
G45-14.4 Mediation/Representation - General	-	-	-	-	-	-
L49-15.2 Legislative Auditor	-	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	-	46	-	-	-	-
G61-16.3 State Auditor General	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-	-
G02-0002 State Archaeology	-	26	-	11	192	-
G02-0003 Public Broadcasting	-	11	-	3	45	-
G02-0005 Materials Service and Distribution	-	-	-	-	-	-
G02-0007 Information Policy Analysis	-	-	-	28	298	-
G02-0009 Real Estate and Construction Services	-	736	-	270	446	-
G02-0010 Oil Overcharge (Stripper Wells)	-	0	-	0	-	-
G02-0012 STAR	-	440	-	284	443	-
G02-0013 Volunteer Services	-	-	-	-	-	-
G02-0014 Capital Group Parking	-	437	-	387	337	-
G02-0015a Fleet Services	-	777	-	1,521	6	-
G02-0016 Development Disabilities	-	135	-	97	532	-
G02-0017a Risk Management	-	930	-	229	-	-
G02-0017b Risk Management - Workers Compensation	-	6,731	-	1,295	773	-
G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	0	13	-
G02-0021a Plant Mangement (Leases)	-	3,859	-	1,629	1,729	-
G02-0021b Plant Management (Repairs)	-	51	-	116	141	-
G02-0021c Plant Management (Materials Transfer)	-	5	-	2	3	-
G02-0021d Plant Management (Energy)	-	-	-	-	-	-
G02-0021f Plant Management FR & R	-	14	-	5	176	-
G02-0024 MN Bookstore	-	320	-	211	356	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

DP#	Name	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	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2
					Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	123	-	44	253	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	302	-	71	244	-
G02-0031	Central Mail	-	207	-	424	125	-
G02-0034	Other Non-Allocable	-	2	-	1	-	-
G02-0036	Demography	-	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	2	-	0	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in						
G02-0038	FY12	-	-	-	-	-	-
G02-0042	Surplus Services	-	340	-	137	196	-
G02-0043	Surplus Services - Federal	-	-	-	-	135	-
G02-0044	RECS - Energy	-	-	-	-	-	-
G02-0045	SmART FMR	-	3	-	3	83	-
G02-0046	SmART HR	-	9	-	5	109	-
G02-0047	Grants Recovery	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	84	-	22	455	-
G02-0049	Materials Management	-	-	-	-	-	-
B04	AGRICULTURE DEPT	-	8,164	-	3,848	42,972	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	345	-	180	642	-
B13	COMMERCE DEPT	-	25,370	-	4,927	10,960	-
B14	ANIMAL HEALTH BOARD	-	568	-	192	2,755	-
B15	BARBER EXAMINERS BOARD	-	121	-	44	472	-
B20	EXPLORE MINNESOTA TOURISM	-	746	-	208	2,306	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	92,231	-	60,803	13,905	-
B24	PUBLIC FACILITIES AUTHORITY	-	453	-	158	3,856	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	8	234	-
B34	HOUSING FINANCE AGENCY	-	5,824	-	1,306	3,474	-
B41	WORKERS COMP COURT OF APPEALS	-	61	-	20	183	-
B42	LABOR AND INDUSTRY DEPT	-	10,334	-	8,170	5,013	-
B43	IRON RANGE RESOURCES	-	2,603	-	628	2,322	-
B7E	ARCHITECTURE, ENGINEERING BD	-	393	-	116	208	-
B7G	COMBATIVE SPORTS COMMISSION	-	10	-	1	58	-
B7P	ACCOUNTANCY BOARD	-	287	-	106	180	-
B7S	PRIVATE DETECTIVES BOARD	-	25	-	9	125	-
B82	PUBLIC UTILITIES COMM	-	658	-	999	715	-
B9D	AMATEUR SPORTS COMM	-	15	-	6	80	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	0	6	-
E25	CENTER FOR ARTS EDUCATION	-	1,397	-	427	5,745	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	270,232	-	94,512	27,444	-
E37	EDUCATION DEPARTMENT	-	47,198	-	15,324	20,326	-
E40	HISTORICAL SOCIETY	-	82	-	12	231	-
E44	MINNESOTA STATE ACADEMIES	-	1,731	-	595	8,269	-
E50	ARTS BOARD	-	1,696	-	408	1,581	-
E60	OFFICE OF HIGHER EDUCATION	-	2,678	-	863	5,860	-
E77	ZOOLOGICAL BOARD	-	3,375	-	1,308	6,662	-
E81	UNIVERSITY OF MINNESOTA	-	130	-	33	375	-
E95	HUMANITIES COMMISSION	-	7	-	2	35	-
E97	SCIENCE MUSEUM	-	1	-	0	10	-

Allocation of General Support Costs

Multiple Rate [redacted]

State Fiscal Year 2015

(Budget)

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	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2
---	--	--	--	---	--

DP#	Name	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
E9W	HIGHER ED FACILITIES AUTHORITY	-	2	-	2	29	-
G03	LOTTERY	-	84	-	95	725	-
G05	RACING COMMISSION	-	963	-	530	1,431	-
G06	ATTORNEY GENERAL	-	2,598	-	528	3,269	-
G09	GAMBLING CONTROL BOARD	-	256	-	71	645	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	2,335	-	954	5,488	-
G17	HUMAN RIGHTS DEPT	-	178	-	70	1,039	-
G19	INDIAN AFFAIRS COUNCIL	-	222	-	54	395	-
G38	INVESTMENT BOARD	-	291	-	44	221	-
G39	GOVERNORS OFFICE	-	343	-	78	863	-
G45	MEDIATION SERVICES DEPT	-	88	-	26	241	-
G46	MN.IT	-	9,760	-	2,511	7,980	-
G53	SECRETARY OF STATE	-	2,594	-	511	2,563	-
G61	OFFICE OF THE STATE AUDITOR	-	368	-	14	273	-
G62	MINN STATE RETIREMENT SYSTEM	-	15,917	-	1,817	587	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	24,545	-	2,586	632	-
G67	REVENUE DEPT	-	5,323	-	1,474	15,140	-
G69	TEACHERS RETIREMENT ASSOC	-	31,256	-	2,738	189	-
G90	REVENUE INTERGOVT PAYMENTS	-	346,777	-	38,900	2,794	-
G92	OMBUDSPERSON FOR FAMILIES	-	47	-	15	167	-
G96	UNIFORM LAWS COMMISSION	-	9	-	1	35	-
G9J	CAMPAIGN FINANCE BOARD	-	635	-	86	654	-
G9K	ADMINISTRATIVE HEARINGS	-	729	-	384	840	-
G9L	BLACK MINNESOTANS COUNCIL	-	129	-	28	340	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	134	-	42	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	119	-	33	382	-
G9Q	MMB DEBT SERVICE	-	45	-	58	4,058	-
G9R	MMB NON-OPERATING	-	523	-	74,822	4,398	-
G9X	CAPITOL AREA ARCHITECT	-	52	-	14	176	-
G9Y	DISABILITY COUNCIL	-	167	-	52	455	-
GPR	PAYROLL CLEARING	-	-	-	2	-	-
H12	HEALTH DEPT	-	18,715	-	6,927	25,940	-
H55	HUMAN SERVICES DEPT	-	376,724	-	104,132	43,681	-
H55b	HUMAN SERVICES SOS	-	25,506	-	7,050	22,312	-
H55c	HUMAN SERVICES MSOP	-	3,160	-	873	9,767	-
H60	MMB - MnSURE	-	-	-	204	959	-
H75	VETERANS AFFAIRS DEPT	-	12,558	-	2,946	15,839	-
H7B	MEDICAL PRACTICE BOARD	-	818	-	233	856	-
H7C	NURSING BOARD	-	594	-	232	715	-
H7D	PHARMACY BOARD	-	479	-	162	1,084	-
H7F	DENTISTRY BOARD	-	504	-	183	1,103	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	215	-	67	622	-
H7J	OPTOMETRY BOARD	-	116	-	32	449	-
H7K	NURSING HOME ADMIN BOARD	-	545	-	68	1,447	-
H7L	SOCIAL WORK BOARD	-	333	-	166	632	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	171	-	47	584	-
H7Q	PODIATRIC MEDICINE	-	155	-	29	427	-
H7R	VETERINARY MEDICINE BOARD	-	150	-	49	465	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	397	-	112	1,469	-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

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 Number of Budget Transactions - FY (Actual) 10.4 Net Administrative Expenditures by Division 11.2

DP#	Name	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
H7U	DIETETICS & NUTRITION PRACTICE	-	96	-	33	465	-
H7V	PSYCHOLOGY BOARD	-	305	-	90	571	-
H7W	PHYSICAL THERAPY BOARD	-	252	-	68	568	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	412	-	157	770	-
H9G	OMBUDSMAN MH/DD	-	102	-	33	597	-
J33	TRIAL COURTS	-	118,510	-	14,736	24,179	-
J50	GUARDIAN AD LITEM BOARD	-	1,039	-	301	2,675	-
J52	PUBLIC DEFENSE BOARD	-	2,183	-	465	6,492	-
J58	COURT OF APPEALS	-	117	-	43	257	-
J65	SUPREME COURT	-	3,690	-	997	4,782	-
J68	TAX COURT	-	61	-	21	106	-
J70	JUDICIAL STANDARDS BOARD	-	79	-	17	167	-
L10	LEGISLATURE	-	746	-	203	1,941	-
L49	LEGISLATIVE AUDITOR	-	186	-	0	19	-
P01	MILITARY AFFAIRS DEPT	-	10,687	-	2,508	3,567	-
P07	PUBLIC SAFETY DEPT	-	68,179	-	27,960	89,892	-
P78	CORRECTIONS DEPT	-	26,597	-	7,277	47,264	-
P7T	PEACE OFFICERS BOARD (POST)	-	374	-	72	924	-
P9E	SENTENCING GUIDELINES COMM	-	74	-	18	192	-
R28	MINN CONSERVATION CORPS	-	1	-	1	55	-
R29	NATURAL RESOURCES DEPT	-	57,324	-	33,504	124,313	-
R32	POLLUTION CONTROL AGENCY	-	5,965	-	4,122	33,875	-
R9P	WATER & SOIL RESOURCES BOARD	-	1,471	-	493	6,608	-
T79	TRANSPORTATION DEPT	-	82,946	-	158,668	69,088	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	31	-	918	119	-
0	OTHER	-	69	-	345	1,373	-
0	Total	0	(641)	0	(0)	0	(0)

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

	SUM OF PERCENT 11.3	Accounting & Procurement Transactions - FY (Actual) 11.4	Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2
DP# Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
1.2 Equipment Use Charge					
G02-3.0 Department of Administration					
G02-3.2 Admin Management Services					
G02-3.3 Commissioner's Office					
G02-3.4 Human Resources					
G02-3.5 Financial Management and Reporting					
G02-3.6 Fiscal Agent - Non allocable					
G02-4.2 Government & Citizen Services					
G02-4.5 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 Minnesota Information Technology					
G46-6.3 IT Spend					
G46-6.4 Enterprise IT Security					
G46-6.5 MnIT - 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	(1,280,689)				
G10-11.4 Accounting Services	-	(1,415,827)			
G10-11.5 Financial Reporting	-	-	(1,584,031)		
G10-11.6 Financial Reporting - Single Audit	-	-	-	(40,943)	
G10-11.7 Accounting Services - Non Allocable	-	-	-	-	
G10-12.2 MMB I.T - Management and Administration	-	-	-	-	(695,107)
G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	408,301
G10-12.5 Personnel Operations and System Support	-	-	-	-	286,805
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	-	2	2	-	-
G45-14.3 State Agencies	-	-	-	-	-
G45-14.4 Mediation/Representation - General	-	-	-	-	-
L49-15.2 Legislative Auditor	-	107	120	-	-
L49-15.3 Financial Audits	-	-	-	-	-
L49-15.4 Program Audits	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)**

	SUM OF PERCENT 11.3	Accounting & Procurement Transactions - FY (Actual) 11.4	Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2
DP# Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
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	-	227	254	-	-
G61-16.3 State Auditor General	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-
G02-3.0 Department of Administration	435	137	153	-	-
G02-3.2 Admin Management Services	-	-	-	-	-
G02-3.3 Commissioner's Office	-	-	-	-	-
G02-3.4 Human Resources	-	-	-	-	-
G02-3.5 Financial Management and Reporting	-	-	-	-	-
G02-3.6 Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2 Government & Citizen Services	1,389	306	342	-	-
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 Minnesota Information Technology	-	167	187	-	-
G46-6.3 IT Spend	-	-	-	-	-
G46-6.4 Enterprise IT Security	-	-	-	-	-
G46-6.5 MnIT - 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 Suppor	-	-	-	-	-

Allocation of General Support Costs
 Multiple Rate od
 State Fiscal Year 2015
 (Budget)

SUM OF PERCENT 11.3 Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting & Procurement Transactions - FY (Actual) 11.5 Federal Cash Receipts - FY (Actual) 11.6 Net Administrative Expenditures by Division 12.2

DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
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	-	-	-	-	-
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 y	-	-	-	-	-
18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	87	23	25	-	-
G02-0003	Public Broadcasting	-	6	7	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	127	57	64	-	-
G02-0009	Real Estate and Construction Services	197	541	605	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	0	0	-	-
G02-0012	STAR	168	568	635	2	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	787	775	867	-	-
G02-0015a	Fleet Services	245	3,043	3,405	-	-
G02-0016	Development Disabilities	69	193	216	4	-
G02-0017a	Risk Management	280	457	512	-	-
G02-0017b	Risk Management - Workers Compensation	473	2,592	2,900	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	0	-	-
G02-0021a	Plant Mangement (Leases)	6,145	3,259	3,646	-	-
G02-0021b	Plant Management (Repairs)	289	233	261	-	-
G02-0021c	Plant Management (Materials Transfer)	20	4	4	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	10	11	-	-
G02-0024	MN Bookstore	221	422	472	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)**

SUM OF PERCENT 11.3	Accounting & Procurement Transactions - FY (Actual) 11.4	Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2
------------------------	--	--	--	--

DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	540	88	98	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	521	143	160	-	-
G02-0031	Central Mail	458	848	949	-	-
G02-0034	Other Non-Allocable	-	1	1	-	-
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	28	1	1	0	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0038		-	-	-	-	-
G02-0042	Surplus Services	243	275	307	1	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	134	7	8	-	-
G02-0046	SmART HR	85	11	12	-	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	25	43	48	-	-
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	13,652	7,700	8,615	26	-
B11	COSMETOLOGIST EXAMINERS BOARD	271	359	402	-	-
B13	COMMERCE DEPT	9,642	9,858	11,029	510	-
B14	ANIMAL HEALTH BOARD	1,782	384	430	2	-
B15	BARBER EXAMINERS BOARD	58	87	98	-	-
B20	EXPLORE MINNESOTA TOURISM	1,139	416	465	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	37,586	121,662	136,116	4,710	-
B24	PUBLIC FACILITIES AUTHORITY	203	316	353	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	7	16	18	0	-
B34	HOUSING FINANCE AGENCY	5,706	2,613	2,923	-	-
B41	WORKERS COMP COURT OF APPEALS	247	40	44	-	-
B42	LABOR AND INDUSTRY DEPT	8,881	16,347	18,289	20	-
B43	IRON RANGE RESOURCES	2,067	1,257	1,406	-	-
B7E	ARCHITECTURE, ENGINEERING BD	195	231	259	-	-
B7G	COMBATIVE SPORTS COMMISSION	3	2	3	-	-
B7P	ACCOUNTANCY BOARD	96	212	238	-	-
B7S	PRIVATE DETECTIVES BOARD	27	17	19	-	-
B82	PUBLIC UTILITIES COMM	3,587	1,998	2,236	-	-
B9D	AMATEUR SPORTS COMM	59	13	14	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	0	-	-
E25	CENTER FOR ARTS EDUCATION	2,146	855	956	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	322,758	189,111	211,578	4,099	-
E37	EDUCATION DEPARTMENT	8,442	30,663	34,306	2,687	-
E40	HISTORICAL SOCIETY	-	25	28	-	-
E44	MINNESOTA STATE ACADEMIES	5,317	1,191	1,332	-	-
E50	ARTS BOARD	520	816	913	4	-
E60	OFFICE OF HIGHER EDUCATION	1,798	1,727	1,933	-	-
E77	ZOOLOGICAL BOARD	6,362	2,618	2,929	-	-
E81	UNIVERSITY OF MINNESOTA	-	66	74	-	-
E95	HUMANITIES COMMISSION	-	3	4	-	-
E97	SCIENCE MUSEUM	19	0	1	-	-

Allocation of General Support Costs

Multiple Rate () d

State Fiscal Year 2015

(Budget)

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
11.3	11.4	11.5	11.6	12.2

DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
E9W	HIGHER ED FACILITIES AUTHORITY	15	4	4	-	-
G03	LOTTERY	3,169	191	214	-	-
G05	RACING COMMISSION	462	1,061	1,187	-	-
G06	ATTORNEY GENERAL	5,833	1,057	1,183	4	-
G09	GAMBLING CONTROL BOARD	691	141	158	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	4,888	1,908	2,135	14	-
G17	HUMAN RIGHTS DEPT	594	139	156	-	-
G19	INDIAN AFFAIRS COUNCIL	107	108	121	-	-
G38	INVESTMENT BOARD	411	88	98	-	-
G39	GOVERNORS OFFICE	1,072	157	176	84	-
G45	MEDIATION SERVICES DEPT	243	52	58	-	-
G46	MN.IT	41,365	5,025	5,622	0	-
G53	SECRETARY OF STATE	1,687	1,022	1,144	3	-
G61	OFFICE OF THE STATE AUDITOR	2,308	28	32	-	-
G62	MINN STATE RETIREMENT SYSTEM	2,036	3,637	4,069	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,673	5,175	5,790	-	-
G67	REVENUE DEPT	31,346	2,949	3,300	-	-
G69	TEACHERS RETIREMENT ASSOC	1,556	5,480	6,131	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	77,837	87,084	-	-
G92	OMBUDSPERSON FOR FAMILIES	95	30	33	-	-
G96	UNIFORM LAWS COMMISSION	-	2	3	-	-
G9J	CAMPAIGN FINANCE BOARD	156	172	193	-	-
G9K	ADMINISTRATIVE HEARINGS	1,358	769	860	-	-
G9L	BLACK MINNESOTANS COUNCIL	86	56	62	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	108	84	94	-	-
G9N	ASIAN-PACIFIC COUNCIL	75	65	73	-	-
G9Q	MMB DEBT SERVICE	-	117	131	-	-
G9R	MMB NON-OPERATING	-	149,713	167,500	31	-
G9X	CAPITOL AREA ARCHITECT	67	28	31	-	-
G9Y	DISABILITY COUNCIL	172	104	116	-	-
GPR	PAYROLL CLEARING	3	5	5	-	-
H12	HEALTH DEPT	31,875	13,861	15,508	955	-
H55	HUMAN SERVICES DEPT	36,329	208,360	233,114	24,076	-
H55b	HUMAN SERVICES SOS	84,557	14,107	15,783	-	-
H55c	HUMAN SERVICES MSOP	16,382	1,748	1,955	-	-
H60	MMB - MnSURE	-	407	456	136	-
H75	VETERANS AFFAIRS DEPT	30,700	5,895	6,596	6	-
H7B	MEDICAL PRACTICE BOARD	374	466	522	-	-
H7C	NURSING BOARD	594	465	520	-	-
H7D	PHARMACY BOARD	295	324	362	0	-
H7F	DENTISTRY BOARD	355	367	410	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	108	134	150	-	-
H7J	OPTOMETRY BOARD	25	65	72	-	-
H7K	NURSING HOME ADMIN BOARD	266	135	152	-	-
H7L	SOCIAL WORK BOARD	209	333	372	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	45	94	105	-	-
H7Q	PODIATRIC MEDICINE	18	58	65	-	-
H7R	VETERINARY MEDICINE BOARD	58	98	110	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	260	223	250	0	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)**

	SUM OF PERCENT 11.3	Accounting & Procurement Transactions - FY (Actual) 11.4	Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2
		Central Payroll	Accounting Services	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
DP#	Name				
	H7U DIETETICS & NUTRITION PRACTICE	12	67	75	-
	H7V PSYCHOLOGY BOARD	219	180	201	-
	H7W PHYSICAL THERAPY BOARD	53	136	152	-
	H7X BEHAVIORAL HEALTH & THERAPY BD	97	315	352	-
	H9G OMBUDSMAN MH/DD	363	67	75	-
	J33 TRIAL COURTS	42,567	29,485	32,988	4
	J50 GUARDIAN AD LITEM BOARD	4,876	602	673	-
	J52 PUBLIC DEFENSE BOARD	11,234	929	1,040	-
	J58 COURT OF APPEALS	1,705	87	97	-
	J65 SUPREME COURT	6,046	1,996	2,233	2
	J68 TAX COURT	140	41	46	-
	J70 JUDICIAL STANDARDS BOARD	57	34	38	-
	L10 LEGISLATURE	1,618	406	454	-
	L49 LEGISLATIVE AUDITOR	1,164	0	0	-
	P01 MILITARY AFFAIRS DEPT	6,525	5,018	5,615	206
	P07 PUBLIC SAFETY DEPT	44,596	55,946	62,592	439
	P78 CORRECTIONS DEPT	85,243	14,561	16,291	4
	P7T PEACE OFFICERS BOARD (POST)	196	144	161	-
	P9E SENTENCING GUIDELINES COMM	104	35	39	-
	R28 MINN CONSERVATION CORPS	-	1	1	-
	R29 NATURAL RESOURCES DEPT	124,520	67,039	75,003	144
	R32 POLLUTION CONTROL AGENCY	21,674	8,249	9,229	83
	R9P WATER & SOIL RESOURCES BOARD	2,750	986	1,103	4
	T79 TRANSPORTATION DEPT	175,381	317,483	355,200	2,681
	T9B METROPOLITAN COUNCIL/TRANSPORT	-	1,837	2,055	-
	0 OTHER	(15)	690	772	-
	0 Total	0	(0)	0	(0)

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

		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
DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	1.2 Equipment Use Charge					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 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 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - 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	(1,592,313)				
	G10-12.5 Personnel Operations and System Support	-	(1,013,336)			
	G10-12.6 Budget Service - Computer Operations	-	-	(495,000)		
	G10-12.7 Personnel Operations Special Billing	-	-	-	(4,815,016)	
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	(7,604,990)
	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	2	-	6	-	12
	G45-14.3 State Agencies	-	-	-	-	-
	G45-14.4 Mediation/Representation - General	-	-	-	-	-
	L49-15.2 Legislative Auditor	121	-	176	-	576
	L49-15.3 Financial Audits	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

		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
DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
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	256	-	521	-	1,222
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
18	BPAS (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99	YYY Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	154	-	-	-	735
G02-3.2	Admin Management Services	-	344	616	1,635	-
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	344	1,099	663	5,221	1,644
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	Minnesota Information Technology	188	-	602	-	896
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - 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	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

		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
DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
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	-	-	-	-	-
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 y	-	-	-	-	-
	18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	26	69	122	327	122
G02-0003	Public Broadcasting	7	-	28	-	33
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	64	100	188	477	306
G02-0009	Real Estate and Construction Services	608	156	282	742	2,905
G02-0010	Oil Overcharge (Stripper Wells)	0	-	-	-	1
G02-0012	STAR	639	133	280	630	3,051
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	871	623	213	2,960	4,161
G02-0015a	Fleet Services	3,423	194	4	920	16,347
G02-0016	Development Disabilities	218	54	336	258	1,039
G02-0017a	Risk Management	514	222	-	1,053	2,456
G02-0017b	Risk Management - Workers Compensation	2,915	374	488	1,779	13,923
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	-	8	-	0
G02-0021a	Plant Management (Leases)	3,665	4,863	1,092	23,105	17,503
G02-0021b	Plant Management (Repairs)	262	229	89	1,088	1,252
G02-0021c	Plant Management (Materials Transfer)	4	16	2	76	20
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	11	-	111	-	55
G02-0024	MN Bookstore	475	175	225	832	2,267

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

		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
DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	99	427	160	2,031	473
G02-0029b	Cooperative Purchasing (MMCAP)	161	412	154	1,959	767
G02-0031	Central Mail	954	363	79	1,723	4,557
G02-0034	Other Non-Allocable	1	-	-	-	6
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	1	22	-	105	4
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0038	Surplus Services	309	193	124	915	1,476
G02-0043	Surplus Services - Federal	-	-	85	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	8	106	53	505	36
G02-0046	SmART HR	12	68	69	321	57
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	48	19	288	92	232
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	8,660	10,802	27,152	51,327	41,362
B11	COSMETOLOGIST EXAMINERS BOARD	404	215	405	1,020	1,929
B13	COMMERCE DEPT	11,087	7,629	6,925	36,250	52,950
B14	ANIMAL HEALTH BOARD	432	1,410	1,741	6,699	2,063
B15	BARBER EXAMINERS BOARD	98	46	298	217	468
B20	EXPLORE MINNESOTA TOURISM	468	901	1,457	4,283	2,235
B22	EMPLOYMENT & ECONOMIC DEVELPMT	136,828	29,739	8,786	141,311	653,497
B24	PUBLIC FACILITIES AUTHORITY	355	161	2,436	764	1,697
B25	SCIENCE & TECHNOLOGY AUTHORITY	18	5	148	26	86
B34	HOUSING FINANCE AGENCY	2,938	4,515	2,195	21,453	14,033
B41	WORKERS COMP COURT OF APPEALS	44	196	116	930	212
B42	LABOR AND INDUSTRY DEPT	18,384	7,027	3,166	33,389	87,805
B43	IRON RANGE RESOURCES	1,413	1,635	1,467	7,770	6,750
B7E	ARCHITECTURE, ENGINEERING BD	260	154	132	734	1,243
B7G	COMBATIVE SPORTS COMMISSION	3	2	36	12	13
B7P	ACCOUNTANCY BOARD	239	76	113	362	1,141
B7S	PRIVATE DETECTIVES BOARD	19	21	79	102	93
B82	PUBLIC UTILITIES COMM	2,248	2,838	452	13,486	10,734
B9D	AMATEUR SPORTS COMM	14	47	51	222	68
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	4	-	1
E25	CENTER FOR ARTS EDUCATION	961	1,698	3,630	8,068	4,592
E26	MN STATE COLLEGES/UNIVERSITIES	212,685	255,380	17,341	1,213,476	1,015,795
E37	EDUCATION DEPARTMENT	34,485	6,680	12,843	31,740	164,704
E40	HISTORICAL SOCIETY	28	-	146	-	134
E44	MINNESOTA STATE ACADEMIES	1,339	4,207	5,225	19,991	6,396
E50	ARTS BOARD	918	411	999	1,954	4,384
E60	OFFICE OF HIGHER EDUCATION	1,943	1,423	3,703	6,760	9,278
E77	ZOOLOGICAL BOARD	2,944	5,034	4,210	23,919	14,061
E81	UNIVERSITY OF MINNESOTA	74	-	237	-	355
E95	HUMANITIES COMMISSION	4	-	22	-	17
E97	SCIENCE MUSEUM	1	15	6	72	3

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

		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
DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	E9W HIGHER ED FACILITIES AUTHORITY	4	12	18	58	19
	G03 LOTTERY	215	2,507	458	11,913	1,026
	G05 RACING COMMISSION	1,193	366	904	1,738	5,698
	G06 ATTORNEY GENERAL	1,189	4,615	2,065	21,930	5,678
	G09 GAMBLING CONTROL BOARD	159	547	407	2,598	759
	G10 MINNESOTA MANAGEMENT & BUDGET	2,146	3,868	3,468	18,378	10,249
	G17 HUMAN RIGHTS DEPT	157	470	657	2,232	749
	G19 INDIAN AFFAIRS COUNCIL	121	85	249	403	579
	G38 INVESTMENT BOARD	99	325	140	1,544	472
	G39 GOVERNORS OFFICE	176	848	545	4,031	843
	G45 MEDIATION SERVICES DEPT	58	192	152	912	279
	G46 MN.IT	5,652	32,730	5,043	155,520	26,992
	G53 SECRETARY OF STATE	1,150	1,335	1,619	6,344	5,492
	G61 OFFICE OF THE STATE AUDITOR	32	1,826	172	8,677	152
	G62 MINN STATE RETIREMENT SYSTEM	4,090	1,611	371	7,654	19,534
	G63 PUBLIC EMPLOYEES RETIRE ASSOC	5,820	1,324	399	6,289	27,798
	G67 REVENUE DEPT	3,317	24,802	9,566	117,852	15,842
	G69 TEACHERS RETIREMENT ASSOC	6,163	1,231	120	5,850	29,433
	G90 REVENUE INTERGOVT PAYMENTS	87,539	-	1,765	-	418,092
	G92 OMBUDSPERSON FOR FAMILIES	33	75	105	356	159
	G96 UNIFORM LAWS COMMISSION	3	-	22	-	12
	G9J CAMPAIGN FINANCE BOARD	194	124	413	588	926
	G9K ADMINISTRATIVE HEARINGS	865	1,075	531	5,106	4,129
	G9L BLACK MINNESOTANS COUNCIL	63	68	215	323	299
	G9M CHICANO LATINO AFFAIRS COUNCIL	95	86	-	407	453
	G9N ASIAN-PACIFIC COUNCIL	74	59	241	282	352
	G9Q MMB DEBT SERVICE	131	-	2,564	-	627
	G9R MMB NON-OPERATING	168,375	-	2,779	-	804,171
	G9X CAPITOL AREA ARCHITECT	32	53	111	253	151
	G9Y DISABILITY COUNCIL	117	136	288	646	558
	GPR PAYROLL CLEARING	5	3	-	13	26
	H12 HEALTH DEPT	15,589	25,221	16,390	119,840	74,453
	H55 HUMAN SERVICES DEPT	234,333	28,745	27,600	136,587	1,119,188
	H55b HUMAN SERVICES SOS	15,866	66,905	14,098	317,909	75,776
	H55c HUMAN SERVICES MSOP	1,966	12,962	6,171	61,592	9,388
	H60 MMB - MnSURE	458	-	606	-	2,189
	H75 VETERANS AFFAIRS DEPT	6,630	24,291	10,008	115,423	31,666
	H7B MEDICAL PRACTICE BOARD	524	296	541	1,406	2,504
	H7C NURSING BOARD	523	470	452	2,232	2,497
	H7D PHARMACY BOARD	364	233	685	1,109	1,738
	H7F DENTISTRY BOARD	412	281	697	1,334	1,970
	H7H CHIROPRACTIC EXAMINERS BOARD	150	86	393	407	718
	H7J OPTOMETRY BOARD	73	20	284	95	346
	H7K NURSING HOME ADMIN BOARD	152	210	914	998	728
	H7L SOCIAL WORK BOARD	374	165	399	784	1,787
	H7M MARRIAGE & FAMILY THERAPY BD	106	36	369	170	506
	H7Q PODIATRIC MEDICINE	65	14	270	67	312
	H7R VETERINARY MEDICINE BOARD	110	46	294	216	527
	H7S EMERGENCY MEDICAL SERVICES BD	251	206	928	978	1,200

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

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
--	------------------------	--	------------------------	--

DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	H7U DIETETICS & NUTRITION PRACTICE	75	10	294	46	358
	H7V PSYCHOLOGY BOARD	202	174	361	825	965
	H7W PHYSICAL THERAPY BOARD	153	42	359	199	730
	H7X BEHAVIORAL HEALTH & THERAPY BD	354	77	486	366	1,691
	H9G OMBUDSMAN MH/DD	75	287	377	1,366	360
	J33 TRIAL COURTS	33,160	33,681	15,278	160,039	158,377
	J50 GUARDIAN AD LITEM BOARD	677	3,858	1,690	18,334	3,233
	J52 PUBLIC DEFENSE BOARD	1,045	8,888	4,102	42,235	4,992
	J58 COURT OF APPEALS	97	1,349	162	6,409	465
	J65 SUPREME COURT	2,244	4,784	3,022	22,733	10,719
	J68 TAX COURT	46	111	67	528	221
	J70 JUDICIAL STANDARDS BOARD	38	45	105	216	182
	L10 LEGISLATURE	456	1,280	1,226	6,084	2,179
	L49 LEGISLATIVE AUDITOR	0	921	12	4,375	0
	P01 MILITARY AFFAIRS DEPT	5,644	5,163	2,254	24,532	26,956
	P07 PUBLIC SAFETY DEPT	62,920	35,286	56,800	167,669	300,508
	P78 CORRECTIONS DEPT	16,376	67,448	29,864	320,487	78,213
	P7T PEACE OFFICERS BOARD (POST)	162	155	584	736	773
	P9E SENTENCING GUIDELINES COMM	39	82	122	391	188
	R28 MINN CONSERVATION CORPS	1	-	34	-	7
	R29 NATURAL RESOURCES DEPT	75,395	98,525	78,549	468,158	360,091
	R32 POLLUTION CONTROL AGENCY	9,277	17,150	21,404	81,488	44,307
	R9P WATER & SOIL RESOURCES BOARD	1,109	2,176	4,175	10,338	5,296
	T79 TRANSPORTATION DEPT	357,058	138,769	43,654	659,380	1,705,330
	T9B METROPOLITAN COUNCIL/TRANSPORT	2,066	-	75	-	9,867
	0 OTHER	776	(12)	867	(57)	3,707
	0 Total	(0)	0	(0)	0	(0)

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(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
		State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
	1.2 Equipment Use Charge					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	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	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - 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	(430)				
G10-13.3	Personnel Administration	430	(4,436,589)			
G02-13.5	Employee Relations - Non Allocable	-	-			
G45-14.2	Mediation Services	-	-	(297)		
G45-14.3	State Agencies	-	-	315	(76,908)	
G45-14.4	Mediation/Representation - General	-	-	(18)	-	
L49-15.2	Legislative Auditor	-	-	-	-	(1,255,309)
L49-15.3	Financial Audits	-	-	-	-	680,273
L49-15.4	Program Audits	-	-	-	-	346,218

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

		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
DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
L49-15.5	Single Audits	-	-	-	-	207,818
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	7,182
L49-15.8	Financial Audit- Art	-	-	-	-	13,818
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 y	-	-	-	-	-
	18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	-	1,506	-	26	-
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	-	4,810	-	83	-
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	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - 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	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

	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
	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
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	-	-	-	-	-
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 y	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-
G02-0002 State Archaeology	-	301	-	5	-
G02-0003 Public Broadcasting	-	-	-	-	-
G02-0005 Materials Service and Distribution	-	-	-	-	-
G02-0007 Information Policy Analysis	-	440	-	8	-
G02-0009 Real Estate and Construction Services	-	684	-	12	-
G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012 STAR	-	581	-	10	-
G02-0013 Volunteer Services	-	-	-	-	-
G02-0014 Capital Group Parking	-	2,728	-	47	-
G02-0015a Fleet Services	-	847	-	15	-
G02-0016 Development Disabilities	-	238	-	4	-
G02-0017a Risk Management	-	970	-	17	-
G02-0017b Risk Management - Workers Compensation	-	1,639	-	28	-
G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a Plant Mangement (Leases)	-	21,289	-	369	-
G02-0021b Plant Management (Repairs)	-	1,003	-	17	-
G02-0021c Plant Management (Materials Transfer)	-	70	-	1	-
G02-0021d Plant Management (Energy)	-	-	-	-	-
G02-0021f Plant Management FR & R	-	-	-	-	-
G02-0024 MN Bookstore	-	766	-	13	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)

DP#	Name	Net Administrative Expenditures by Division		Net Administrative Expenditures by Division		Legislative Auditor General Support	
		13.2	SUM OF PERCENT 13.3	14.2	SUM OF PERCENT 14.3	15.2	
		State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	1,871	-	32	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	1,805	-	31	-	-
G02-0031	Central Mail	-	1,588	-	28	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-	-
G02-0036	Demography	-	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	96	-	2	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-	-
G02-0042	Surplus Services	-	843	-	15	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-	-
G02-0045	SmART FMR	-	465	-	8	-	-
G02-0046	SmART HR	-	296	-	5	-	-
G02-0047	Grants Recovery	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	85	-	1	-	-
G02-0049	Materials Management	-	-	-	-	-	-
B04	AGRICULTURE DEPT	-	47,293	-	820	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	940	-	16	-	-
B13	COMMERCE DEPT	-	33,401	-	579	-	-
B14	ANIMAL HEALTH BOARD	-	6,173	-	107	-	-
B15	BARBER EXAMINERS BOARD	-	200	-	3	-	-
B20	EXPLORE MINNESOTA TOURISM	-	3,946	-	68	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	130,205	-	2,257	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	704	-	12	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	24	-	0	-	-
B34	HOUSING FINANCE AGENCY	-	19,767	-	343	-	-
B41	WORKERS COMP COURT OF APPEALS	-	857	-	15	-	-
B42	LABOR AND INDUSTRY DEPT	-	30,764	-	533	-	-
B43	IRON RANGE RESOURCES	-	7,160	-	124	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	676	-	12	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	11	-	0	-	-
B7P	ACCOUNTANCY BOARD	-	333	-	6	-	-
B7S	PRIVATE DETECTIVES BOARD	-	94	-	2	-	-
B82	PUBLIC UTILITIES COMM	-	12,426	-	215	-	-
B9D	AMATEUR SPORTS COMM	-	204	-	4	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	7,434	-	129	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	1,118,106	-	19,382	-	-
E37	EDUCATION DEPARTMENT	-	29,246	-	507	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	18,420	-	319	-	-
E50	ARTS BOARD	-	1,800	-	31	-	-
E60	OFFICE OF HIGHER EDUCATION	-	6,228	-	108	-	-
E77	ZOOLOGICAL BOARD	-	22,039	-	382	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	66	-	1	-	-

Allocation Method
 Multiple Method
 State Fiscal Year 2015
 (Budget)

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

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR
E9W	HIGHER ED FACILITIES AUTHORITY	-	53	-	1	-
G03	LOTTERY	-	10,977	-	190	-
G05	RACING COMMISSION	-	1,601	-	28	-
G06	ATTORNEY GENERAL	-	20,206	-	350	-
G09	GAMBLING CONTROL BOARD	-	2,394	-	41	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	16,934	-	294	-
G17	HUMAN RIGHTS DEPT	-	2,057	-	36	-
G19	INDIAN AFFAIRS COUNCIL	-	371	-	6	-
G38	INVESTMENT BOARD	-	1,423	-	25	-
G39	GOVERNORS OFFICE	-	3,714	-	64	-
G45	MEDIATION SERVICES DEPT	-	840	-	15	-
G46	MN.IT	-	143,298	-	2,484	-
G53	SECRETARY OF STATE	-	5,845	-	101	-
G61	OFFICE OF THE STATE AUDITOR	-	7,995	-	139	-
G62	MINN STATE RETIREMENT SYSTEM	-	7,053	-	122	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	5,795	-	100	-
G67	REVENUE DEPT	-	108,589	-	1,882	-
G69	TEACHERS RETIREMENT ASSOC	-	5,391	-	93	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	328	-	6	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	542	-	9	-
G9K	ADMINISTRATIVE HEARINGS	-	4,705	-	82	-
G9L	BLACK MINNESOTANS COUNCIL	-	298	-	5	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	375	-	6	-
G9N	ASIAN-PACIFIC COUNCIL	-	260	-	5	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	233	-	4	-
G9Y	DISABILITY COUNCIL	-	595	-	10	-
GPR	PAYROLL CLEARING	-	12	-	0	-
H12	HEALTH DEPT	-	110,422	-	1,914	-
H55	HUMAN SERVICES DEPT	-	125,852	-	2,182	-
H55b	HUMAN SERVICES SOS	-	292,923	-	5,078	-
H55c	HUMAN SERVICES MSOP	-	56,751	-	984	-
H60	MMB - MnSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	-	106,352	-	1,844	-
H7B	MEDICAL PRACTICE BOARD	-	1,295	-	22	-
H7C	NURSING BOARD	-	2,056	-	36	-
H7D	PHARMACY BOARD	-	1,022	-	18	-
H7F	DENTISTRY BOARD	-	1,229	-	21	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	375	-	6	-
H7J	OPTOMETRY BOARD	-	88	-	2	-
H7K	NURSING HOME ADMIN BOARD	-	920	-	16	-
H7L	SOCIAL WORK BOARD	-	723	-	13	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	156	-	3	-
H7Q	PODIATRIC MEDICINE	-	62	-	1	-
H7R	VETERINARY MEDICINE BOARD	-	199	-	3	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	901	-	16	-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

DP#	Name	Net Administrative Expenditures by Division 13.2		Net Administrative Expenditures by Division 14.2		Legislative Auditor General Support 15.2	
		SUM OF PERCENT 13.3	SUM OF PERCENT 14.3	SUM OF PERCENT 14.2	SUM OF PERCENT 14.3	SUM OF PERCENT 15.2	SUM OF PERCENT 15.2
		State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	
H7U	DIETETICS & NUTRITION PRACTICE	-	42	-	1	-	
H7V	PSYCHOLOGY BOARD	-	760	-	13	-	
H7W	PHYSICAL THERAPY BOARD	-	183	-	3	-	
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	337	-	6	-	
H9G	OMBUDSMAN MH/DD	-	1,258	-	22	-	
J33	TRIAL COURTS	-	147,461	-	2,556	-	
J50	GUARDIAN AD LITEM BOARD	-	16,893	-	293	-	
J52	PUBLIC DEFENSE BOARD	-	38,915	-	675	-	
J58	COURT OF APPEALS	-	5,905	-	102	-	
J65	SUPREME COURT	-	20,946	-	363	-	
J68	TAX COURT	-	487	-	8	-	
J70	JUDICIAL STANDARDS BOARD	-	199	-	3	-	
L10	LEGISLATURE	-	5,606	-	97	-	
L49	LEGISLATIVE AUDITOR	-	4,031	-	70	-	
P01	MILITARY AFFAIRS DEPT	-	22,604	-	392	-	
P07	PUBLIC SAFETY DEPT	-	154,491	-	2,678	-	
P78	CORRECTIONS DEPT	-	295,299	-	5,119	-	
P7T	PEACE OFFICERS BOARD (POST)	-	678	-	12	-	
P9E	SENTENCING GUIDELINES COMM	-	360	-	6	-	
R28	MINN CONSERVATION CORPS	-	-	-	-	-	
R29	NATURAL RESOURCES DEPT	-	431,364	-	7,478	-	
R32	POLLUTION CONTROL AGENCY	-	75,084	-	1,302	-	
R9P	WATER & SOIL RESOURCES BOARD	-	9,525	-	165	-	
T79	TRANSPORTATION DEPT	-	607,558	-	10,532	-	
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	
0	OTHER	-	(53)	-	(1)	-	
0	Total	0	0	0	(0)	0	

Allocation of General Support Costs
 Multiple Method
 State Fiscal Year 2015
 (Budget)

Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7
--------------------------	------------------------	-----------------------	--	----------------------------------

DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
	1.2 Equipment Use Charge					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 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 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - 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					
	L49-15.3 Financial Audits	(4,275,089)				
	L49-15.4 Program Audits	-	(346,218)			

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

	Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7
DP# Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
L49-15.5 Single Audits	-	-	(1,029,593)	-	-
L49-15.6 Audit Comm	-	-	-	(1,930)	-
L49-15.7 Financial Audit- Outdoors	-	-	-	1,046	(36,627)
L49-15.8 Financial Audit- Art	-	-	-	532	-
L49-15.9 Financial Audit- Clean Water	-	-	-	320	-
L49-15.10 Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11 Program Audit- Outdoors	-	-	-	11	-
L49-15.12 Program Audit- Art	-	-	-	21	-
L49-15.13 Program Audit- Clean Water	-	-	-	-	-
L49-15.14 Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2 State Auditor	511	-	-	-	-
G61-16.3 State Auditor General	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-
G02-3.0 Department of Administration	992	-	-	-	-
G02-3.2 Admin Management Services	85,088	-	-	-	-
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	10,674	-	-	-	-
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 Minnesota Information Technology	1,314	-	-	-	-
G46-6.3 IT Spend	-	-	-	-	-
G46-6.4 Enterprise IT Security	-	-	-	-	-
G46-6.5 MnIT - Non allocable	-	-	-	-	-
G10-8.2 Minnesota Management & Budget	259,924	-	-	-	-
G10-8.3 Internal Controls & Accountability	-	-	-	-	-
G10-9.2 Treasury Division	44,237	-	-	-	-
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	620,563	-	14,652	-	-
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	40,259	-	-	-	-
G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

	Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7
DP# Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
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	-	3,290	-	-	-
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 y	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-
G02-0002 State Archaeology	-	-	-	-	-
G02-0003 Public Broadcasting	-	-	-	-	-
G02-0005 Materials Service and Distribution	-	-	-	-	-
G02-0007 Information Policy Analysis	-	-	-	-	-
G02-0009 Real Estate and Construction Services	5,565	-	-	-	-
G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012 STAR	-	-	-	-	-
G02-0013 Volunteer Services	-	-	-	-	-
G02-0014 Capital Group Parking	-	-	-	-	-
G02-0015a Fleet Services	-	-	-	-	-
G02-0016 Development Disabilities	-	-	-	-	-
G02-0017a Risk Management	-	-	-	-	-
G02-0017b Risk Management - Workers Compensation	3,853	-	-	-	-
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)	-	-	-	-	-
G02-0021d Plant Management (Energy)	-	-	-	-	-
G02-0021f Plant Management FR & R	-	-	-	-	-
G02-0024 MN Bookstore	-	-	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7
DP# Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
G02-0028 Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a Cooperative Purchasing (CPV)	321	-	-	-	-
G02-0029b Cooperative Purchasing (MMCAP)	321	-	-	-	-
G02-0031 Central Mail	-	-	-	-	-
G02-0034 Other Non-Allocable	-	-	-	-	-
G02-0036 Demography	-	-	-	-	-
G02-0037 Mn Geospatial Information Office	-	-	-	-	-
G02-0037a MnGeo Service Bureau	-	-	-	-	-
Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0038	-	-	-	-	-
G02-0042 Surplus Services	-	-	-	-	-
G02-0043 Surplus Services - Federal	-	-	-	-	-
G02-0044 RECS - Energy	-	-	-	-	-
G02-0045 SmART FMR	-	-	-	-	-
G02-0046 SmART HR	-	-	-	-	-
G02-0047 Grants Recovery	-	-	-	-	-
G02-0048 Arts & Cultural Heritage	3,769	-	-	-	-
G02-0049 Materials Management	-	-	-	-	-
B04 AGRICULTURE DEPT	23,688	1,672	-	-	-
B11 COSMETOLOGIST EXAMINERS BOARD	759	-	-	-	-
B13 COMMERCE DEPT	95,208	-	37,438	-	-
B14 ANIMAL HEALTH BOARD	1,183	-	-	-	-
B15 BARBER EXAMINERS BOARD	-	-	-	-	-
B20 EXPLORE MINNESOTA TOURISM	103	-	-	-	-
B22 EMPLOYMENT & ECONOMIC DEVELPMT	287,507	2,962	208,197	-	-
B24 PUBLIC FACILITIES AUTHORITY	2,900	-	-	-	-
B25 SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34 HOUSING FINANCE AGENCY	745	-	-	-	-
B41 WORKERS COMP COURT OF APPEALS	-	-	-	-	-
B42 LABOR AND INDUSTRY DEPT	41,624	-	-	-	-
B43 IRON RANGE RESOURCES	3,853	-	-	-	-
B7E ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
B7G COMBATIVE SPORTS COMMISSION	1,430	-	-	-	-
B7P ACCOUNTANCY BOARD	-	-	-	-	-
B7S PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82 PUBLIC UTILITIES COMM	25,351	-	-	-	-
B9D AMATEUR SPORTS COMM	2,395	-	-	-	-
B9V AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25 CENTER FOR ARTS EDUCATION	59,824	-	-	-	-
E26 MN STATE COLLEGES/UNIVERSITIES	70,901	-	-	-	-
E37 EDUCATION DEPARTMENT	210,527	63,703	154,837	-	-
E40 HISTORICAL SOCIETY	19,382	-	-	-	-
E44 MINNESOTA STATE ACADEMIES	38,063	-	-	-	-
E50 ARTS BOARD	11,757	-	-	-	-
E60 OFFICE OF HIGHER EDUCATION	28,233	-	-	-	-
E77 ZOOLOGICAL BOARD	11,473	-	-	-	-
E81 UNIVERSITY OF MINNESOTA	382	-	-	-	-
E95 HUMANITIES COMMISSION	-	-	-	-	-
E97 SCIENCE MUSEUM	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

		Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7
DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	30,518	-	-	-	-
G05	RACING COMMISSION	31,919	-	-	-	-
G06	ATTORNEY GENERAL	29,357	-	-	-	-
G09	GAMBLING CONTROL BOARD	29	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	39,756	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	1,521	3,301	-	-	-
G38	INVESTMENT BOARD	226,495	-	-	-	-
G39	GOVERNORS OFFICE	14,267	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	5,526	-	-	-
G46	MN.IT	43,945	-	-	-	-
G53	SECRETARY OF STATE	22,608	-	-	-	-
G61	OFFICE OF THE STATE AUDITOR	18,272	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	161,365	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	119,056	-	-	-	-
G67	REVENUE DEPT	391,964	5,112	-	-	-
G69	TEACHERS RETIREMENT ASSOC	89,991	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	263	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	3,652	3,603	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	1,521	3,906	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	1,521	3,906	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
G9Y	DISABILITY COUNCIL	29	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	51,422	2,642	86,362	-	-
H55	HUMAN SERVICES DEPT	239,482	92,329	450,690	-	-
H55b	HUMAN SERVICES SOS	56,890	-	-	-	-
H55c	HUMAN SERVICES MSOP	92,842	-	-	-	-
H60	MMB - MnSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	46,514	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	10,946	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	745	-	-	-	-
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	-	-	-	-	-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

	Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7
DP# Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
H7U DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
H7V PSYCHOLOGY BOARD	467	-	-	-	-
H7W PHYSICAL THERAPY BOARD	-	-	-	-	-
H7X BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
H9G OMBUDSMAN MH/DD	-	-	-	-	-
J33 TRIAL COURTS	73,148	-	-	-	-
J50 GUARDIAN AD LITEM BOARD	-	-	-	-	-
J52 PUBLIC DEFENSE BOARD	-	-	-	-	-
J58 COURT OF APPEALS	-	-	-	-	-
J65 SUPREME COURT	-	13,392	-	-	-
J68 TAX COURT	-	-	-	-	-
J70 JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10 LEGISLATURE	-	-	-	-	-
L49 LEGISLATIVE AUDITOR	-	-	-	-	-
P01 MILITARY AFFAIRS DEPT	8,660	-	19,736	-	-
P07 PUBLIC SAFETY DEPT	61,852	49,284	36,514	-	-
P78 CORRECTIONS DEPT	48,878	14,543	-	-	-
P7T PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E SENTENCING GUIDELINES COMM	-	-	-	-	-
R28 MINN CONSERVATION CORPS	-	-	-	-	-
R29 NATURAL RESOURCES DEPT	82,579	30,379	-	-	36,627
R32 POLLUTION CONTROL AGENCY	25,215	-	-	-	-
R9P WATER & SOIL RESOURCES BOARD	47,738	15,984	-	-	-
T79 TRANSPORTATION DEPT	184,353	30,683	21,169	-	-
T9B METROPOLITAN COUNCIL/TRANSPORT	629	-	-	-	-
0 OTHER	-	-	-	-	-
0 Total	0	0	0	(0)	0

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

	Financial Audits Art 15.8	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12
DP# Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
1.2 Equipment Use Charge					
G02-3.0 Department of Administration					
G02-3.2 Admin Management Services					
G02-3.3 Commissioner's Office					
G02-3.4 Human Resources					
G02-3.5 Financial Management and Reporting					
G02-3.6 Fiscal Agent - Non allocable					
G02-4.2 Government & Citizen Services					
G02-4.5 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 Minnesota Information Technology					
G46-6.3 IT Spend					
G46-6.4 Enterprise IT Security					
G46-6.5 MnIT - 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					
L49-15.3 Financial Audits					
L49-15.4 Program Audits					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	Financial Audits Art 15.8	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12
DP# Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
L49-15.5 Single Audits					
L49-15.6 Audit Comm					
L49-15.7 Financial Audit- Outdoors					
L49-15.8 Financial Audit- Art	(68,991)				
L49-15.9 Financial Audit- Clean Water		(320)			
L49-15.10 Financial Audit- Parks & Trails					
L49-15.11 Program Audit- Outdoors				(11)	
L49-15.12 Program Audit- Art					(21)
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 y					
18 BPAS (Internally Developed Software Amortized over 10 ye					
99YYY Consumer Agencies					
G02-3.0 Department of Administration					
G02-3.2 Admin Management Services					
G02-3.3 Commissioner's Office					
G02-3.4 Human Resources					
G02-3.5 Financial Management and Reporting					
G02-3.6 Fiscal Agent - Non allocable					
G02-4.2 Government & Citizen Services					
G02-4.5 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 Minnesota Information Technology					
G46-6.3 IT Spend					
G46-6.4 Enterprise IT Security					
G46-6.5 MnIT - 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 Suppor					

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

	Financial Audits Art 15.8	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12
DP# Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
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	-	-	-	-	-
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 y	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-
G02-0002 State Archaeology	-	-	-	-	-
G02-0003 Public Broadcasting	-	-	-	-	-
G02-0005 Materials Service and Distribution	-	-	-	-	-
G02-0007 Information Policy Analysis	-	-	-	-	-
G02-0009 Real Estate and Construction Services	-	-	-	-	-
G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012 STAR	-	-	-	-	-
G02-0013 Volunteer Services	-	-	-	-	-
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)	-	-	-	-	-
G02-0021d Plant Management (Energy)	-	-	-	-	-
G02-0021f Plant Management FR & R	-	-	-	-	-
G02-0024 MN Bookstore	-	-	-	-	-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

	Financial Audits Art 15.8	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12
DP# Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
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	-	-	-	-	-
Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0038 FY12	-	-	-	-	-
G02-0042 Surplus Services	-	-	-	-	-
G02-0043 Surplus Services - Federal	-	-	-	-	-
G02-0044 RECS - Energy	-	-	-	-	-
G02-0045 SmART FMR	-	-	-	-	-
G02-0046 SmART HR	-	-	-	-	-
G02-0047 Grants Recovery	-	-	-	-	-
G02-0048 Arts & Cultural Heritage	56,801	-	-	-	-
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	3,350	-	-	-	-
E40 HISTORICAL SOCIETY	4,513	-	-	-	-
E44 MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50 ARTS BOARD	1,768	-	-	-	-
E60 OFFICE OF HIGHER EDUCATION	-	-	-	-	-
E77 ZOOLOGICAL BOARD	-	-	-	-	-
E81 UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95 HUMANITIES COMMISSION	2,559	-	-	-	-
E97 SCIENCE MUSEUM	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art
15.8	15.9	15.10	15.11	15.12

DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
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	MN.IT	-	-	-	-	-
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	-	-	-	-	-
H60	MMB - MnSURE	-	-	-	-	-
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	-	-	-	-	-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

	Financial Audits Art 15.8	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12
DP# Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
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	-	-	-	-	-
T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0 OTHER	-	-	-	-	-
0 Total	0	(320)	0	(11)	(21)

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

DP#	Name	Program Audits Clean Water 15.13	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Number of BPAS Users 18.0
		Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)
	1.2 Equipment Use Charge					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 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 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - 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					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)**

	Program Audits Clean Water 15.13	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Number of BPAS Users 18.0
DP# Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)
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	-	(59,513)		
G61-16.3	State Auditor General	-	-		
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	(6,252,277)	
18	BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	(174,212)
99	YYY Consumer Agencies	-	-	-	-
G02-3.0	Department of Administration	-	-	604	6,364
G02-3.2	Admin Management Services	-	-	-	-
G02-3.3	Commissioner's Office	-	-	-	-
G02-3.4	Human Resources	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-
G02-4.2	Government & Citizen Services	-	-	1,352	-
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	Minnesota Information Technology	-	-	736	-
G46-6.3	IT Spend	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-
G46-6.5	MnIT - 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 Suppor	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

DP#	Name	Program Audits Clean	Program Audits Parks &	Federal Cash Receipts - FY	Accounting & Procurement	Number of BPAS Users
		Water	Trails	(Actual)	Transactions - FY (Actual)	
		15.13	15.14	16.2	17.0	18.0
		Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)
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	-	-	-	10	-
G45-14.3	State Agencies	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	473	-
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	-	-	-	1,004	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
	18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	100	-
G02-0003	Public Broadcasting	-	-	-	27	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	252	-
G02-0009	Real Estate and Construction Services	-	-	-	2,388	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	0	-
G02-0012	STAR	-	-	2	2,508	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	3,421	-
G02-0015a	Fleet Services	-	-	-	13,439	-
G02-0016	Development Disabilities	-	-	5	854	-
G02-0017a	Risk Management	-	-	-	2,019	-
G02-0017b	Risk Management - Workers Compensation	-	-	-	11,447	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	0	-
G02-0021a	Plant Mangement (Leases)	-	-	-	14,390	-
G02-0021b	Plant Management (Repairs)	-	-	-	1,029	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	17	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	45	-
G02-0024	MN Bookstore	-	-	-	1,864	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

DP#	Name	Program Audits Clean Water 15.13	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Number of BPAS Users 18.0
DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	389	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	630	-
G02-0031	Central Mail	-	-	-	3,747	-
G02-0034	Other Non-Allocable	-	-	-	5	-
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	-	0	3	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-
G02-0038	FY12	-	-	-	-	-
G02-0042	Surplus Services	-	-	1	1,214	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	30	-
G02-0046	SmART HR	-	-	-	47	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	190	-
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	-	-	38	34,005	4,773
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	1,586	-
B13	COMMERCE DEPT	-	-	741	43,532	2,386
B14	ANIMAL HEALTH BOARD	-	-	3	1,696	795
B15	BARBER EXAMINERS BOARD	-	-	-	385	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	1,837	795
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	6,846	537,259	3,977
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	1,395	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0	70	-
B34	HOUSING FINANCE AGENCY	-	-	-	11,537	1,591
B41	WORKERS COMP COURT OF APPEALS	-	-	-	175	-
B42	LABOR AND INDUSTRY DEPT	-	-	29	72,187	3,182
B43	IRON RANGE RESOURCES	-	-	-	5,550	795
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	1,022	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	11	-
B7P	ACCOUNTANCY BOARD	-	-	-	938	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	76	795
B82	PUBLIC UTILITIES COMM	-	-	-	8,825	2,386
B9D	AMATEUR SPORTS COMM	-	-	-	56	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	1	-
E25	CENTER FOR ARTS EDUCATION	-	-	-	3,775	795
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	5,958	835,114	4,773
E37	EDUCATION DEPARTMENT	-	-	3,906	135,408	4,773
E40	HISTORICAL SOCIETY	-	-	-	110	2,386
E44	MINNESOTA STATE ACADEMIES	-	-	-	5,258	2,386
E50	ARTS BOARD	-	-	-	3,605	795
E60	OFFICE OF HIGHER EDUCATION	-	-	6	7,628	3,182
E77	ZOOLOGICAL BOARD	-	-	-	11,560	1,591
E81	UNIVERSITY OF MINNESOTA	-	-	-	292	2,386
E95	HUMANITIES COMMISSION	-	-	-	14	-
E97	SCIENCE MUSEUM	-	-	-	2	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

Program Audits Clean Water 15.13 Program Audits Parks & Trails 15.14 Federal Cash Receipts - FY (Actual) 16.2 Accounting & Procurement Transactions - FY (Actual) 17.0 Number of BPAS Users 18.0

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	16	-
G03	LOTTERY	-	-	-	844	-
G05	RACING COMMISSION	-	-	-	4,685	1,591
G06	ATTORNEY GENERAL	-	-	6	4,668	1,591
G09	GAMBLING CONTROL BOARD	-	-	-	624	795
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	21	8,426	6,364
G17	HUMAN RIGHTS DEPT	-	-	-	616	1,591
G19	INDIAN AFFAIRS COUNCIL	-	-	-	476	-
G38	INVESTMENT BOARD	-	-	-	388	1,591
G39	GOVERNORS OFFICE	-	-	123	693	795
G45	MEDIATION SERVICES DEPT	-	-	-	229	795
G46	MN.IT	-	-	0	22,191	5,568
G53	SECRETARY OF STATE	-	-	5	4,515	1,591
G61	OFFICE OF THE STATE AUDITOR	-	-	-	125	2,386
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	16,059	2,386
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	22,853	795
G67	REVENUE DEPT	-	-	-	13,024	3,977
G69	TEACHERS RETIREMENT ASSOC	-	-	-	24,198	1,591
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	343,725	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	130	-
G96	UNIFORM LAWS COMMISSION	-	-	-	10	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	762	795
G9K	ADMINISTRATIVE HEARINGS	-	-	-	3,395	795
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	246	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	372	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	289	-
G9Q	MMB DEBT SERVICE	-	-	-	516	-
G9R	MMB NON-OPERATING	-	-	45	661,132	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	124	-
G9Y	DISABILITY COUNCIL	-	-	-	459	795
GPR	PAYROLL CLEARING	-	-	-	21	-
H12	HEALTH DEPT	-	-	1,389	61,210	9,546
H55	HUMAN SERVICES DEPT	-	-	34,996	920,116	7,955
H55b	HUMAN SERVICES SOS	-	-	-	62,297	-
H55c	HUMAN SERVICES MSOP	-	-	-	7,718	-
H60	MMB - MnSURE	-	-	197	1,799	2,386
H75	VETERANS AFFAIRS DEPT	-	-	8	26,033	2,386
H7B	MEDICAL PRACTICE BOARD	-	-	-	2,058	-
H7C	NURSING BOARD	-	-	-	2,053	-
H7D	PHARMACY BOARD	-	-	-	1,429	-
H7F	DENTISTRY BOARD	-	-	0	1,619	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	590	-
H7J	OPTOMETRY BOARD	-	-	-	285	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	598	-
H7L	SOCIAL WORK BOARD	-	-	-	1,469	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	416	-
H7Q	PODIATRIC MEDICINE	-	-	-	257	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	433	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	1	986	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)

DP#	Name	Program Audits Clean Water 15.13	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Number of BPAS Users 18.0
		Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	295	-
H7V	PSYCHOLOGY BOARD	-	-	-	793	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	601	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	1,390	-
H9G	OMBUDSMAN MH/DD	-	-	-	296	1,591
J33	TRIAL COURTS	-	-	6	130,206	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	2,658	-
J52	PUBLIC DEFENSE BOARD	-	-	-	4,104	1,591
J58	COURT OF APPEALS	-	-	-	382	795
J65	SUPREME COURT	-	-	3	8,812	1,591
J68	TAX COURT	-	-	-	181	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	150	-
L10	LEGISLATURE	-	-	-	1,791	18,296
L49	LEGISLATIVE AUDITOR	-	-	-	0	-
P01	MILITARY AFFAIRS DEPT	-	-	300	22,161	2,386
P07	PUBLIC SAFETY DEPT	-	-	638	247,056	7,159
P78	CORRECTIONS DEPT	-	-	6	64,301	9,546
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	635	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	155	-
R28	MINN CONSERVATION CORPS	-	-	-	6	-
R29	NATURAL RESOURCES DEPT	-	-	209	296,041	3,182
R32	POLLUTION CONTROL AGENCY	-	-	120	36,426	6,364
R9P	WATER & SOIL RESOURCES BOARD	-	-	6	4,354	3,182
T79	TRANSPORTATION DEPT	-	-	3,897	1,402,000	7,955
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	8,112	1,591
0	OTHER	-	-	-	3,047	-
0	Total	0	0	0	0	(0)

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Accounting & Procurement Accounting Transactions
							21.5
							21.4
							21.3
							21.2
							20.0
1.2	Equipment Use Charge						
G02-3.0	Department of Administration						
G02-3.2	Admin Management Services						
G02-3.3	Commissioner's Office						
G02-3.4	Human Resources						
G02-3.5	Financial Management and Reporting						
G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	Government & Citizen Services						
G02-4.5	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	Minnesota Information Technology						
G46-6.3	IT Spend						
G46-6.4	Enterprise IT Security						
G46-6.5	MnIT - 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						
L49-15.3	Financial Audits						
L49-15.4	Program Audits						

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
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 y					
	18 BPAS (Internally Developed Software Amortized over 10 y					
	99YYY Consumer Agencies					
G02-3.0	Department of Administration	(99,616)				
G02-3.2	Admin Management Services	1,527	(135,152)			
G02-3.3	Commissioner's Office	-	55,407	(55,470)		
G02-3.4	Human Resources	-	30,289	-	(30,351)	
G02-3.5	Financial Management and Reporting	-	49,457	-	-	(49,515)
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	2,941	-	6,146	3,363	1,090
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	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - 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	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5
DP# Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
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	-	-	-	-	-
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 y	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-
G02-0002 State Archaeology	156	-	385	211	81
G02-0003 Public Broadcasting	-	-	-	-	22
G02-0005 Materials Service and Distribution	-	-	-	-	-
G02-0007 Information Policy Analysis	361	-	562	307	203
G02-0009 Real Estate and Construction Services	15,368	-	874	478	1,926
G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	0
G02-0012 STAR	326	-	742	406	2,022
G02-0013 Volunteer Services	-	-	-	-	-
G02-0014 Capital Group Parking	3,242	-	3,485	1,907	2,759
G02-0015a Fleet Services	6,890	-	1,083	592	10,837
G02-0016 Development Disabilities	435	-	304	166	689
G02-0017a Risk Management	6,464	-	1,239	678	1,628
G02-0017b Risk Management - Workers Compensation	23,658	-	2,095	1,146	9,230
G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	0
G02-0021a Plant Mangement (Leases)	24,498	-	27,200	14,883	11,603
G02-0021b Plant Management (Repairs)	100	-	1,281	701	830
G02-0021c Plant Management (Materials Transfer)	3	-	90	49	13
G02-0021d Plant Management (Energy)	-	-	-	-	-
G02-0021f Plant Management FR & R	1,121	-	-	-	36
G02-0024 MN Bookstore	888	-	979	536	1,503

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

DP#	Name	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5
		ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	1,296	-	2,391	1,308	313
G02-0029b	Cooperative Purchasing (MMCAP)	2,703	-	2,306	1,262	508
G02-0031	Central Mail	6,768	-	2,029	1,110	3,021
G02-0034	Other Non-Allocable	-	-	-	-	4
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	-	123	67	3
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in					
G02-0038	FY12	-	-	-	-	-
G02-0042	Surplus Services	646	-	1,077	589	979
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	110	-	594	325	24
G02-0046	SmART HR	44	-	378	207	38
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	71	-	108	59	154
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	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
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	MN.IT	-	-	-	-	-
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	-	-	-	-	-
H60	MMB - MnSURE	-	-	-	-	-
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	-	-	-	-	-

Net Administrative Expenditures 20.0

Net Administrative Expenditures by Agency 21.2

Sum Percent 21.3

Sum Percent 21.4

Accounting & Procurement Accounting Transactions 21.5

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5
DP# Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
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	-	-	-	-	-
T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0 OTHER	-	-	-	-	-
0 Total	(0)	(0)	0	(0)	0

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

DP#	Name	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
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
	1.2 Equipment Use Charge					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 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 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - 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					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)

DP#	Name	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
		22.2	22.5	22.7	22.8	22.1
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
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 y					
	18 BPAS (Internally Developed Software Amortized over 10 ye					
	99YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services	(51,630)				
G02-4.5	Real Estate and Construction Services - Leasing	6,245	(6,454)			
G02-4.7	Real Property	10,403	-	(10,418)		
G02-4.8	Materials Management Division	25,823	-	-	(25,943)	
G02-4.10	Central Mail	5,822	-	-	-	(5,822)
G02-4.11	Office of Enterprise Continuous Improvement	2,002	-	-	-	-
G02-4.12	Grants Management	1,336	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	8	7
G10-8.3	Internal Controls & Accountability	-	-	-	0	-
G10-9.2	Treasury Division	-	-	-	-	-
G10-9.3	Treasury	-	-	-	3	-
G10-9.4	Treasury - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	2	-
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	-	-	-	1	3
G10-11.4	Accounting Services	-	-	-	1	26
G10-11.5	Financial Reporting	-	-	-	1	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	5	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-

Allocation of General Support Costs
 Multiple Method
 State Fiscal Year 2015
 (Budget)

DP#	Name	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
		22.2	22.5	22.7	22.8	22.1
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	5	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	2	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	1	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	6	-
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 y	-	-	-	-	-
	18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	1	-
G02-0003	Public Broadcasting	-	15	-	0	-
G02-0005	Materials Service and Distribution	-	334	-	-	-
G02-0007	Information Policy Analysis	-	-	-	2	0
G02-0009	Real Estate and Construction Services	-	-	-	43	1
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	20	1
G02-0013	Volunteer Services	-	15	-	-	-
G02-0014	Capital Group Parking	-	-	-	17	2
G02-0015a	Fleet Services	-	-	19	31	1
G02-0016	Development Disabilities	-	29	-	7	1
G02-0017a	Risk Management	-	15	-	13	1
G02-0017b	Risk Management - Workers Compensation	-	-	-	8	10
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	29	-	0	0
G02-0021a	Plant Mangement (Leases)	-	29	-	186	0
G02-0021b	Plant Management (Repairs)	-	102	-	1	-
G02-0021c	Plant Management (Materials Transfer)	-	15	-	-	-
G02-0021d	Plant Management (Energy)	-	15	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	3	-
G02-0024	MN Bookstore	-	-	-	8	4

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)

DP#	Name	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
		22.2	22.5	22.7	22.8	22.1
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	6	1
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	11	2
G02-0031	Central Mail	-	-	-	9	17
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	15	-	-	1
G02-0037	Mn Geospatial Information Office	-	-	-	-	0
G02-0037a	MnGeo Service Bureau	-	-	-	-	0
	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	0
G02-0038	FY12	-	-	-	-	0
G02-0042	Surplus Services	-	-	-	5	-
G02-0043	Surplus Services - Federal	-	-	-	1	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	0	-
G02-0046	SmART HR	-	-	-	0	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	2	-
G02-0049	Materials Management	-	-	-	0	-
B04	AGRICULTURE DEPT	-	131	3	481	89
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	5	8
B13	COMMERCE DEPT	-	102	1	231	154
B14	ANIMAL HEALTH BOARD	-	-	-	25	4
B15	BARBER EXAMINERS BOARD	-	-	-	3	2
B20	EXPLORE MINNESOTA TOURISM	-	15	-	34	19
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	740	20	5,002	2
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	32	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0	-
B34	HOUSING FINANCE AGENCY	-	15	-	96	19
B41	WORKERS COMP COURT OF APPEALS	-	-	-	2	1
B42	LABOR AND INDUSTRY DEPT	-	44	-	259	143
B43	IRON RANGE RESOURCES	-	29	102	81	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	6	9
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	15	-	4	3
B7S	PRIVATE DETECTIVES BOARD	-	-	-	1	-
B82	PUBLIC UTILITIES COMM	-	15	-	22	-
B9D	AMATEUR SPORTS COMM	-	-	324	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	-
E25	CENTER FOR ARTS EDUCATION	-	116	74	77	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	16
E37	EDUCATION DEPARTMENT	-	44	-	273	41
E40	HISTORICAL SOCIETY	-	-	418	2	-
E44	MINNESOTA STATE ACADEMIES	-	15	180	132	-
E50	ARTS BOARD	-	-	-	97	3
E60	OFFICE OF HIGHER EDUCATION	-	-	-	113	43
E77	ZOOLOGICAL BOARD	-	-	251	238	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	1	-
E95	HUMANITIES COMMISSION	-	-	-	0	-
E97	SCIENCE MUSEUM	-	-	-	0	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

DP#	Name	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
		22.2	22.5	22.7	22.8	22.1
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	29	-	-	8
G05	RACING COMMISSION	-	-	-	13	-
G06	ATTORNEY GENERAL	-	15	-	75	71
G09	GAMBLING CONTROL BOARD	-	-	-	5	1
G10	MINNESOTA MANAGEMENT & BUDGET	-	29	-	39	44
G17	HUMAN RIGHTS DEPT	-	29	-	17	12
G19	INDIAN AFFAIRS COUNCIL	-	15	-	6	0
G38	INVESTMENT BOARD	-	-	-	5	1
G39	GOVERNORS OFFICE	-	87	-	6	3
G45	MEDIATION SERVICES DEPT	-	15	-	5	2
G46	MN.IT	-	261	-	280	0
G53	SECRETARY OF STATE	-	15	-	41	52
G61	OFFICE OF THE STATE AUDITOR	-	29	-	24	3
G62	MINN STATE RETIREMENT SYSTEM	-	-	14	14	81
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	14	254
G67	REVENUE DEPT	-	116	-	164	1,366
G69	TEACHERS RETIREMENT ASSOC	-	-	-	20	55
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	2	0
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	4	7
G9K	ADMINISTRATIVE HEARINGS	-	15	-	18	65
G9L	BLACK MINNESOTANS COUNCIL	-	15	-	4	0
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	15	-	4	0
G9N	ASIAN-PACIFIC COUNCIL	-	15	-	4	2
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	4	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	2	0
G9Y	DISABILITY COUNCIL	-	15	-	7	1
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	131	-	758	332
H55	HUMAN SERVICES DEPT	-	885	-	440	517
H55b	HUMAN SERVICES SOS	-	-	744	497	-
H55c	HUMAN SERVICES MSOP	-	-	191	83	-
H60	MMB - MnSURE	-	73	-	63	-
H75	VETERANS AFFAIRS DEPT	-	15	408	640	5
H7B	MEDICAL PRACTICE BOARD	-	-	-	17	28
H7C	NURSING BOARD	-	-	-	12	33
H7D	PHARMACY BOARD	-	-	-	13	21
H7F	DENTISTRY BOARD	-	-	-	13	15
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	5	5
H7J	OPTOMETRY BOARD	-	-	-	3	1
H7K	NURSING HOME ADMIN BOARD	-	73	-	8	1
H7L	SOCIAL WORK BOARD	-	-	-	7	8
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	3	2
H7Q	PODIATRIC MEDICINE	-	-	-	2	0
H7R	VETERINARY MEDICINE BOARD	-	-	-	3	2
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	9	9

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)

DP#	Name	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
		22.2	22.5	22.7	22.8	22.1
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	3	1
H7V	PSYCHOLOGY BOARD	-	-	-	6	4
H7W	PHYSICAL THERAPY BOARD	-	-	-	4	4
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	8	4
H9G	OMBUDSMAN MH/DD	-	29	-	6	1
J33	TRIAL COURTS	-	-	-	299	16
J50	GUARDIAN AD LITEM BOARD	-	-	-	18	0
J52	PUBLIC DEFENSE BOARD	-	-	-	69	-
J58	COURT OF APPEALS	-	-	-	9	5
J65	SUPREME COURT	-	-	-	98	35
J68	TAX COURT	-	-	-	9	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	2	-
L10	LEGISLATURE	-	-	-	0	48
L49	LEGISLATIVE AUDITOR	-	15	-	12	1
P01	MILITARY AFFAIRS DEPT	-	-	1,950	796	0
P07	PUBLIC SAFETY DEPT	-	580	8	1,030	1,593
P78	CORRECTIONS DEPT	-	798	2,499	1,796	14
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	5	4
P9E	SENTENCING GUIDELINES COMM	-	-	-	2	0
R28	MINN CONSERVATION CORPS	-	-	-	0	-
R29	NATURAL RESOURCES DEPT	-	899	1,391	2,265	271
R32	POLLUTION CONTROL AGENCY	-	145	7	287	51
R9P	WATER & SOIL RESOURCES BOARD	-	116	-	135	3
T79	TRANSPORTATION DEPT	-	102	1,813	8,087	85
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	2	0
0	OTHER	-	-	-	7	36
0	Total	0	0	0	0	0

Allocation of General Support Costs
 Multiple Method
 State Fiscal Year 2015
 (Budget)

DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
		22.1	22.1	24.2	24.3	24.4
	1.2 Equipment Use Charge					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 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 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - 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					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Spend	IT Spend
	22.1	22.1	24.2	24.3	24.4
DP# Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
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 y					
18 BPAS (Internally Developed Software Amortized over 10 ye					
99YYY Consumer Agencies					
G02-3.0 Department of Administration					
G02-3.2 Admin Management Services					
G02-3.3 Commissioner's Office					
G02-3.4 Human Resources					
G02-3.5 Financial Management and Reporting					
G02-3.6 Fiscal Agent - Non allocable					
G02-4.2 Government & Citizen Services					
G02-4.5 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	(2,075)				
G02-4.12 Grants Management	0	(1,360)			
G46-6.2 Minnesota Information Technology	-	-	(31,179)		
G46-6.3 IT Spend	-	-	31,179	(31,179)	
G46-6.4 Enterprise IT Security	-	-	-	-	-
G46-6.5 MnIT - Non allocable	-	-	-	-	-
G10-8.2 Minnesota Management & Budget	-	-	-	343	-
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 Suppor	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

	Sum Percent 22.1	Dollars of Grants received 22.1	Net Administrative Expenditures by Division 24.2	IT Spend 24.3	IT Spend 24.4
DP# Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
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	-	-	-	3	-
G45-14.3 State Agencies	-	-	-	-	-
G45-14.4 Mediation/Representation - General	-	-	-	-	-
L49-15.2 Legislative Auditor	-	-	-	38	-
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	-	-	-	19	-
G61-16.3 State Auditor General	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-
G02-0002 State Archaeology	0	-	-	0	-
G02-0003 Public Broadcasting	-	3	-	-	-
G02-0005 Materials Service and Distribution	-	-	-	-	-
G02-0007 Information Policy Analysis	0	-	-	1	-
G02-0009 Real Estate and Construction Services	0	0	-	15	-
G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012 STAR	0	0	-	1	-
G02-0013 Volunteer Services	-	-	-	-	-
G02-0014 Capital Group Parking	1	-	-	1	-
G02-0015a Fleet Services	0	-	-	23	-
G02-0016 Development Disabilities	0	1	-	5	-
G02-0017a Risk Management	0	-	-	9	-
G02-0017b Risk Management - Workers Compensation	1	-	-	22	-
G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a Plant Mangement (Leases)	10	-	-	20	-
G02-0021b Plant Management (Repairs)	0	-	-	0	-
G02-0021c Plant Management (Materials Transfer)	0	-	-	-	-
G02-0021d Plant Management (Energy)	-	-	-	-	-
G02-0021f Plant Management FR & R	-	-	-	-	-
G02-0024 MN Bookstore	0	-	-	2	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	Sum Percent 22.1	Dollars of Grants received 22.1	Net Administrative Expenditures by Division 24.2	IT Spend 24.3	IT Spend 24.4
DP# Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
G02-0028 Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a Cooperative Purchasing (CPV)	1	-	-	6	-
G02-0029b Cooperative Purchasing (MMCAP)	1	-	-	37	-
G02-0031 Central Mail	1	-	-	9	-
G02-0034 Other Non-Allocable	-	23	-	-	-
G02-0036 Demography	-	-	-	-	-
G02-0037 Mn Geospatial Information Office	0	-	-	-	-
G02-0037a MnGeo Service Bureau	-	-	-	-	-
Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0038	-	-	-	-	-
G02-0042 Surplus Services	0	-	-	5	-
G02-0043 Surplus Services - Federal	-	-	-	-	-
G02-0044 RECS - Energy	-	-	-	-	-
G02-0045 SmART FMR	0	-	-	-	-
G02-0046 SmART HR	0	-	-	-	-
G02-0047 Grants Recovery	-	-	-	-	-
G02-0048 Arts & Cultural Heritage	0	11	-	0	-
G02-0049 Materials Management	-	-	-	-	-
B04 AGRICULTURE DEPT	22	3	-	218	-
B11 COSMETOLOGIST EXAMINERS BOARD	0	-	-	4	-
B13 COMMERCE DEPT	16	77	-	166	-
B14 ANIMAL HEALTH BOARD	3	-	-	21	-
B15 BARBER EXAMINERS BOARD	0	-	-	2	-
B20 EXPLORE MINNESOTA TOURISM	2	0	-	29	-
B22 EMPLOYMENT & ECONOMIC DEVELPMT	61	242	-	1,160	-
B24 PUBLIC FACILITIES AUTHORITY	0	52	-	0	-
B25 SCIENCE & TECHNOLOGY AUTHORITY	0	0	-	0	-
B34 HOUSING FINANCE AGENCY	9	-	-	215	-
B41 WORKERS COMP COURT OF APPEALS	0	-	-	1	-
B42 LABOR AND INDUSTRY DEPT	14	2	-	204	-
B43 IRON RANGE RESOURCES	3	33	-	24	-
B7E ARCHITECTURE, ENGINEERING BD	0	-	-	2	-
B7G COMBATIVE SPORTS COMMISSION	0	-	-	-	-
B7P ACCOUNTANCY BOARD	0	-	-	2	-
B7S PRIVATE DETECTIVES BOARD	0	-	-	0	-
B82 PUBLIC UTILITIES COMM	6	0	-	20	-
B9D AMATEUR SPORTS COMM	0	-	-	-	-
B9V AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25 CENTER FOR ARTS EDUCATION	3	0	-	5	-
E26 MN STATE COLLEGES/UNIVERSITIES	523	-	-	4,554	-
E37 EDUCATION DEPARTMENT	14	84	-	590	-
E40 HISTORICAL SOCIETY	-	-	-	-	-
E44 MINNESOTA STATE ACADEMIES	9	-	-	11	-
E50 ARTS BOARD	1	45	-	10	-
E60 OFFICE OF HIGHER EDUCATION	3	2	-	40	-
E77 ZOOLOGICAL BOARD	10	-	-	27	-
E81 UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95 HUMANITIES COMMISSION	-	-	-	-	-
E97 SCIENCE MUSEUM	0	-	-	-	-

Allocation - General Support Costs
 Multiple Method
 State Fiscal Year 2015
 (Budget)

		Sum Percent 22.1	Dollars of Grants received 22.1	Net Administrative Expenditures by Division 24.2	IT Spend 24.3	IT Spend 24.4
DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	-
G03	LOTTERY	5	-	-	107	-
G05	RACING COMMISSION	1	-	-	9	-
G06	ATTORNEY GENERAL	9	-	-	77	-
G09	GAMBLING CONTROL BOARD	1	-	-	2	-
G10	MINNESOTA MANAGEMENT & BUDGET	8	-	-	1,205	-
G17	HUMAN RIGHTS DEPT	1	-	-	13	-
G19	INDIAN AFFAIRS COUNCIL	0	1	-	0	-
G38	INVESTMENT BOARD	1	-	-	44	-
G39	GOVERNORS OFFICE	2	-	-	7	-
G45	MEDIATION SERVICES DEPT	0	0	-	-	-
G46	MN.IT	67	-	-	139	-
G53	SECRETARY OF STATE	3	-	-	156	-
G61	OFFICE OF THE STATE AUDITOR	4	-	-	2	-
G62	MINN STATE RETIREMENT SYSTEM	3	-	-	352	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	3	-	-	115	-
G67	REVENUE DEPT	51	0	-	1,133	-
G69	TEACHERS RETIREMENT ASSOC	3	-	-	172	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	0	-	-	1	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	0	-	-	10	-
G9K	ADMINISTRATIVE HEARINGS	2	-	-	32	-
G9L	BLACK MINNESOTANS COUNCIL	0	-	-	0	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	0	-	-	0	-
G9N	ASIAN-PACIFIC COUNCIL	0	-	-	0	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	0	-	-	0	-
G9Y	DISABILITY COUNCIL	0	-	-	1	-
GPR	PAYROLL CLEARING	0	-	-	-	-
H12	HEALTH DEPT	52	127	-	1,025	-
H55	HUMAN SERVICES DEPT	59	139	-	7,052	-
H55b	HUMAN SERVICES SOS	137	-	-	182	-
H55c	HUMAN SERVICES MSOP	27	-	-	29	-
H60	MMB - MnSURE	-	-	-	3,287	-
H75	VETERANS AFFAIRS DEPT	50	1	-	306	-
H7B	MEDICAL PRACTICE BOARD	1	-	-	19	-
H7C	NURSING BOARD	1	-	-	18	-
H7D	PHARMACY BOARD	0	-	-	16	-
H7F	DENTISTRY BOARD	1	-	-	6	-
H7H	CHIROPRACTIC EXAMINERS BOARD	0	-	-	1	-
H7J	OPTOMETRY BOARD	0	-	-	0	-
H7K	NURSING HOME ADMIN BOARD	0	-	-	14	-
H7L	SOCIAL WORK BOARD	0	-	-	6	-
H7M	MARRIAGE & FAMILY THERAPY BD	0	-	-	0	-
H7Q	PODIATRIC MEDICINE	0	-	-	0	-
H7R	VETERINARY MEDICINE BOARD	0	-	-	0	-
H7S	EMERGENCY MEDICAL SERVICES BD	0	-	-	3	-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

	Sum Percent 22.1	Dollars of Grants received 22.1	Net Administrative Expenditures by Division 24.2	IT Spend 24.3	IT Spend 24.4
DP# Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
H7U DIETETICS & NUTRITION PRACTICE	0	-	-	0	-
H7V PSYCHOLOGY BOARD	0	-	-	3	-
H7W PHYSICAL THERAPY BOARD	0	-	-	2	-
H7X BEHAVIORAL HEALTH & THERAPY BD	0	-	-	2	-
H9G OMBUDSMAN MH/DD	1	-	-	13	-
J33 TRIAL COURTS	69	-	-	413	-
J50 GUARDIAN AD LITEM BOARD	8	-	-	7	-
J52 PUBLIC DEFENSE BOARD	18	-	-	71	-
J58 COURT OF APPEALS	3	-	-	13	-
J65 SUPREME COURT	10	-	-	688	-
J68 TAX COURT	0	-	-	1	-
J70 JUDICIAL STANDARDS BOARD	0	-	-	0	-
L10 LEGISLATURE	3	-	-	49	-
L49 LEGISLATIVE AUDITOR	2	-	-	-	-
P01 MILITARY AFFAIRS DEPT	11	0	-	5	-
P07 PUBLIC SAFETY DEPT	72	206	-	2,290	-
P78 CORRECTIONS DEPT	138	12	-	626	-
P7T PEACE OFFICERS BOARD (POST)	0	-	-	7	-
P9E SENTENCING GUIDELINES COMM	0	-	-	8	-
R28 MINN CONSERVATION CORPS	-	-	-	-	-
R29 NATURAL RESOURCES DEPT	202	120	-	995	-
R32 POLLUTION CONTROL AGENCY	35	41	-	438	-
R9P WATER & SOIL RESOURCES BOARD	4	45	-	57	-
T79 TRANSPORTATION DEPT	284	88	-	2,082	-
T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0 OTHER	(0)	-	-	(0)	-
0 Total	(3)	0	0	(0)	0

Allocation of General Support Costs
 Multiple Method
 State Fiscal Year 2015
 (Budget)

Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	Payment & Deposit Transactions 27.3	Net Administrative Expenditures by Division 28.2
--	--	--	---	--

DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
	1.2 Equipment Use Charge					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 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 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - 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					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

		Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	Payment & Deposit Transactions 27.3	Net Administrative Expenditures by Division 28.2
DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
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 y					
	18 BPAS (Internally Developed Software Amortized over 10 ye					
	99YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	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	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget	(260,282)				
G10-8.3	Internal Controls & Accountability	4,468	(4,469)			
G10-9.2	Treasury Division	14,275	-	(58,512)		
G10-9.3	Treasury	-	-	58,512	(58,515)	
G10-9.4	Treasury - Other	-	-	-	-	
G10-10.2	MMB - Budget Division	14,299	-	-	-	(14,301)
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	6,787
G10-10.4	Budget Operations and Planning	-	-	-	-	7,514
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	40,422	-	-	-	-
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	152,987	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	Payment & Deposit Transactions 27.3	Net Administrative Expenditures by Division 28.2
DP# Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
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	33,832	-	-	-	-
G10-13.3 Personnel Administration	-	-	-	-	-
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	-	0	-	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	-	1	-	2	-
G61-16.3 State Auditor General	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-
G02-0002 State Archaeology	-	0	-	1	-
G02-0003 Public Broadcasting	-	0	-	0	-
G02-0005 Materials Service and Distribution	-	-	-	-	-
G02-0007 Information Policy Analysis	-	0	-	-	-
G02-0009 Real Estate and Construction Services	-	2	-	24	-
G02-0010 Oil Overcharge (Stripper Wells)	-	0	-	0	-
G02-0012 STAR	-	2	-	15	-
G02-0013 Volunteer Services	-	-	-	-	-
G02-0014 Capital Group Parking	-	2	-	15	-
G02-0015a Fleet Services	-	10	-	26	-
G02-0016 Development Disabilities	-	1	-	4	-
G02-0017a Risk Management	-	1	-	31	-
G02-0017b Risk Management - Workers Compensation	-	8	-	224	-
G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	0	-
G02-0021a Plant Mangement (Leases)	-	10	-	128	-
G02-0021b Plant Management (Repairs)	-	1	-	2	-
G02-0021c Plant Management (Materials Transfer)	-	0	-	0	-
G02-0021d Plant Management (Energy)	-	-	-	-	-
G02-0021f Plant Management FR & R	-	0	-	0	-
G02-0024 MN Bookstore	-	1	-	11	-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

		Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	Payment & Deposit Transactions 27.3	Net Administrative Expenditures by Division 28.2
DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	0	-	4	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	0	-	10	-
G02-0031	Central Mail	-	3	-	7	-
G02-0034	Other Non-Allocable	-	0	-	0	-
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	0	-	0	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in					
G02-0038	FY12	-	-	-	-	-
G02-0042	Surplus Services	-	1	-	11	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	0	-	0	-
G02-0046	SmART HR	-	0	-	0	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	0	-	3	-
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	-	24	-	271	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	1	-	11	-
B13	COMMERCE DEPT	-	31	-	842	-
B14	ANIMAL HEALTH BOARD	-	1	-	19	-
B15	BARBER EXAMINERS BOARD	-	0	-	4	-
B20	EXPLORE MINNESOTA TOURISM	-	1	-	25	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	384	-	3,063	-
B24	PUBLIC FACILITIES AUTHORITY	-	1	-	15	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	-	-
B34	HOUSING FINANCE AGENCY	-	8	-	193	-
B41	WORKERS COMP COURT OF APPEALS	-	0	-	2	-
B42	LABOR AND INDUSTRY DEPT	-	52	-	343	-
B43	IRON RANGE RESOURCES	-	4	-	86	-
B7E	ARCHITECTURE, ENGINEERING BD	-	1	-	13	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	0	-
B7P	ACCOUNTANCY BOARD	-	1	-	10	-
B7S	PRIVATE DETECTIVES BOARD	-	0	-	1	-
B82	PUBLIC UTILITIES COMM	-	6	-	22	-
B9D	AMATEUR SPORTS COMM	-	0	-	1	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	0	-
E25	CENTER FOR ARTS EDUCATION	-	3	-	46	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	597	-	8,974	-
E37	EDUCATION DEPARTMENT	-	97	-	1,567	-
E40	HISTORICAL SOCIETY	-	0	-	3	-
E44	MINNESOTA STATE ACADEMIES	-	4	-	57	-
E50	ARTS BOARD	-	3	-	56	-
E60	OFFICE OF HIGHER EDUCATION	-	5	-	89	-
E77	ZOOLOGICAL BOARD	-	8	-	112	-
E81	UNIVERSITY OF MINNESOTA	-	0	-	4	-
E95	HUMANITIES COMMISSION	-	0	-	0	-
E97	SCIENCE MUSEUM	-	0	-	0	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	Payment & Deposit Transactions 27.3	Net Administrative Expenditures by Division 28.2
--	--	--	---	--

DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
E9W	HIGHER ED FACILITIES AUTHORITY	-	0	-	0	-
G03	LOTTERY	-	1	-	3	-
G05	RACING COMMISSION	-	3	-	32	-
G06	ATTORNEY GENERAL	-	3	-	86	-
G09	GAMBLING CONTROL BOARD	-	0	-	9	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	6	-	78	-
G17	HUMAN RIGHTS DEPT	-	0	-	6	-
G19	INDIAN AFFAIRS COUNCIL	-	0	-	7	-
G38	INVESTMENT BOARD	-	0	-	10	-
G39	GOVERNORS OFFICE	-	0	-	11	-
G45	MEDIATION SERVICES DEPT	-	0	-	3	-
G46	MN.IT	-	16	-	324	-
G53	SECRETARY OF STATE	-	3	-	86	-
G61	OFFICE OF THE STATE AUDITOR	-	0	-	12	-
G62	MINN STATE RETIREMENT SYSTEM	-	11	-	529	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	16	-	815	-
G67	REVENUE DEPT	-	9	-	177	-
G69	TEACHERS RETIREMENT ASSOC	-	17	-	1,038	-
G90	REVENUE INTERGOVT PAYMENTS	-	246	-	11,516	-
G92	OMBUDSPERSON FOR FAMILIES	-	0	-	2	-
G96	UNIFORM LAWS COMMISSION	-	0	-	0	-
G9J	CAMPAIGN FINANCE BOARD	-	1	-	21	-
G9K	ADMINISTRATIVE HEARINGS	-	2	-	24	-
G9L	BLACK MINNESOTANS COUNCIL	-	0	-	4	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	0	-	4	-
G9N	ASIAN-PACIFIC COUNCIL	-	0	-	4	-
G9Q	MMB DEBT SERVICE	-	0	-	2	-
G9R	MMB NON-OPERATING	-	473	-	17	-
G9X	CAPITOL AREA ARCHITECT	-	0	-	2	-
G9Y	DISABILITY COUNCIL	-	0	-	6	-
GPR	PAYROLL CLEARING	-	0	-	-	-
H12	HEALTH DEPT	-	44	-	621	-
H55	HUMAN SERVICES DEPT	-	658	-	12,510	-
H55b	HUMAN SERVICES SOS	-	45	-	847	-
H55c	HUMAN SERVICES MSOP	-	6	-	105	-
H60	MMB - MnSURE	-	1	-	-	-
H75	VETERANS AFFAIRS DEPT	-	19	-	417	-
H7B	MEDICAL PRACTICE BOARD	-	1	-	27	-
H7C	NURSING BOARD	-	1	-	20	-
H7D	PHARMACY BOARD	-	1	-	16	-
H7F	DENTISTRY BOARD	-	1	-	17	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	0	-	7	-
H7J	OPTOMETRY BOARD	-	0	-	4	-
H7K	NURSING HOME ADMIN BOARD	-	0	-	18	-
H7L	SOCIAL WORK BOARD	-	1	-	11	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	0	-	6	-
H7Q	PODIATRIC MEDICINE	-	0	-	5	-
H7R	VETERINARY MEDICINE BOARD	-	0	-	5	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	1	-	13	-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

		Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	Payment & Deposit Transactions 27.3	Net Administrative Expenditures by Division 28.2
DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION
H7U	DIETETICS & NUTRITION PRACTICE	-	0	-	3	-
H7V	PSYCHOLOGY BOARD	-	1	-	10	-
H7W	PHYSICAL THERAPY BOARD	-	0	-	8	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	1	-	14	-
H9G	OMBUDSMAN MH/DD	-	0	-	3	-
J33	TRIAL COURTS	-	93	-	3,935	-
J50	GUARDIAN AD LITEM BOARD	-	2	-	35	-
J52	PUBLIC DEFENSE BOARD	-	3	-	73	-
J58	COURT OF APPEALS	-	0	-	4	-
J65	SUPREME COURT	-	6	-	123	-
J68	TAX COURT	-	0	-	2	-
J70	JUDICIAL STANDARDS BOARD	-	0	-	3	-
L10	LEGISLATURE	-	1	-	25	-
L49	LEGISLATIVE AUDITOR	-	0	-	6	-
P01	MILITARY AFFAIRS DEPT	-	16	-	355	-
P07	PUBLIC SAFETY DEPT	-	177	-	2,264	-
P78	CORRECTIONS DEPT	-	46	-	883	-
P7T	PEACE OFFICERS BOARD (POST)	-	0	-	12	-
P9E	SENTENCING GUIDELINES COMM	-	0	-	2	-
R28	MINN CONSERVATION CORPS	-	0	-	0	-
R29	NATURAL RESOURCES DEPT	-	212	-	1,904	-
R32	POLLUTION CONTROL AGENCY	-	26	-	198	-
R9P	WATER & SOIL RESOURCES BOARD	-	3	-	49	-
T79	TRANSPORTATION DEPT	-	1,002	-	2,754	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	6	-	1	-
0	OTHER	-	2	-	2	-
0 Total		0	0	0	(21)	0

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

DP#	Name	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4
		Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	1.2 Equipment Use Charge					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 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 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - 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					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

DP#	Name	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4
		Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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 y					
	18 BPAS (Internally Developed Software Amortized over 10 ye					
	99YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	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	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - 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)	(6,787)				
G10-10.4	Budget Operations and Planning	-	(7,514)			
G10-10.5	Budget Division - Non Allocable	-	-			
G10-11.2	MMB - Accounting Division	-	-	(675,637)		
G10-11.3	Central Payroll	-	-	213,057	(213,061)	
G10-11.4	Accounting Services	-	-	209,943	-	(209,970)
G10-11.5	Financial Reporting	-	-	246,014	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	6,623	-	-
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	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4
DP# Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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	0	-	-	-	0
G45-14.3 State Agencies	-	0	-	-	-
G45-14.4 Mediation/Representation - General	-	-	-	-	-
L49-15.2 Legislative Auditor	1	3	-	-	16
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	1	8	-	-	34
G61-16.3 State Auditor General	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-
G02-0002 State Archaeology	0	2	-	14	3
G02-0003 Public Broadcasting	0	0	-	-	1
G02-0005 Materials Service and Distribution	-	-	-	-	-
G02-0007 Information Policy Analysis	0	3	-	21	8
G02-0009 Real Estate and Construction Services	3	4	-	33	80
G02-0010 Oil Overcharge (Stripper Wells)	0	-	-	-	0
G02-0012 STAR	3	4	-	28	84
G02-0013 Volunteer Services	-	-	-	-	-
G02-0014 Capital Group Parking	4	3	-	131	115
G02-0015a Fleet Services	15	0	-	41	452
G02-0016 Development Disabilities	1	5	-	11	29
G02-0017a Risk Management	2	-	-	47	68
G02-0017b Risk Management - Workers Compensation	12	7	-	79	385
G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	0	0	-	-	0
G02-0021a Plant Mangement (Leases)	16	17	-	1,024	483
G02-0021b Plant Management (Repairs)	1	1	-	48	35
G02-0021c Plant Management (Materials Transfer)	0	0	-	3	1
G02-0021d Plant Management (Energy)	-	-	-	-	-
G02-0021f Plant Management FR & R	0	2	-	-	2
G02-0024 MN Bookstore	2	3	-	37	63

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

		Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4
DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	0	2	-	90	13
G02-0029b	Cooperative Purchasing (MMCAP)	1	2	-	87	21
G02-0031	Central Mail	4	1	-	76	126
G02-0034	Other Non-Allocable	0	-	-	-	0
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	0	-	-	5	0
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0038	Surplus Services	1	2	-	41	41
G02-0043	Surplus Services - Federal	-	1	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	0	1	-	22	1
G02-0046	SmART HR	0	1	-	14	2
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	0	4	-	4	6
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	37	414	-	2,274	1,142
B11	COSMETOLOGIST EXAMINERS BOARD	2	6	-	45	53
B13	COMMERCE DEPT	47	106	-	1,606	1,463
B14	ANIMAL HEALTH BOARD	2	27	-	297	57
B15	BARBER EXAMINERS BOARD	0	5	-	10	13
B20	EXPLORE MINNESOTA TOURISM	2	22	-	190	62
B22	EMPLOYMENT & ECONOMIC DEVELPMT	583	134	-	6,262	18,051
B24	PUBLIC FACILITIES AUTHORITY	2	37	-	34	47
B25	SCIENCE & TECHNOLOGY AUTHORITY	0	2	-	1	2
B34	HOUSING FINANCE AGENCY	13	33	-	951	388
B41	WORKERS COMP COURT OF APPEALS	0	2	-	41	6
B42	LABOR AND INDUSTRY DEPT	78	48	-	1,480	2,425
B43	IRON RANGE RESOURCES	6	22	-	344	186
B7E	ARCHITECTURE, ENGINEERING BD	1	2	-	33	34
B7G	COMBATIVE SPORTS COMMISSION	0	1	-	1	0
B7P	ACCOUNTANCY BOARD	1	2	-	16	32
B7S	PRIVATE DETECTIVES BOARD	0	1	-	5	3
B82	PUBLIC UTILITIES COMM	10	7	-	598	297
B9D	AMATEUR SPORTS COMM	0	1	-	10	2
B9V	AGRICULTURE UTILIZATION RESRCH	0	0	-	-	0
E25	CENTER FOR ARTS EDUCATION	4	55	-	358	127
E26	MN STATE COLLEGES/UNIVERSITIES	907	264	-	53,772	28,058
E37	EDUCATION DEPARTMENT	147	196	-	1,406	4,549
E40	HISTORICAL SOCIETY	0	2	-	-	4
E44	MINNESOTA STATE ACADEMIES	6	80	-	886	177
E50	ARTS BOARD	4	15	-	87	121
E60	OFFICE OF HIGHER EDUCATION	8	56	-	300	256
E77	ZOOLOGICAL BOARD	13	64	-	1,060	388
E81	UNIVERSITY OF MINNESOTA	0	4	-	-	10
E95	HUMANITIES COMMISSION	0	0	-	-	0
E97	SCIENCE MUSEUM	0	0	-	3	0

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

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

DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
E9W	HIGHER ED FACILITIES AUTHORITY	0	0	-	3	1
G03	LOTTERY	1	7	-	528	28
G05	RACING COMMISSION	5	14	-	77	157
G06	ATTORNEY GENERAL	5	31	-	972	157
G09	GAMBLING CONTROL BOARD	1	6	-	115	21
G10	MINNESOTA MANAGEMENT & BUDGET	9	53	-	814	283
G17	HUMAN RIGHTS DEPT	1	10	-	99	21
G19	INDIAN AFFAIRS COUNCIL	1	4	-	18	16
G38	INVESTMENT BOARD	0	2	-	68	13
G39	GOVERNORS OFFICE	1	8	-	179	23
G45	MEDIATION SERVICES DEPT	0	2	-	40	8
G46	MN.IT	24	77	-	6,891	746
G53	SECRETARY OF STATE	5	25	-	281	152
G61	OFFICE OF THE STATE AUDITOR	0	3	-	384	4
G62	MINN STATE RETIREMENT SYSTEM	17	6	-	339	540
G63	PUBLIC EMPLOYEES RETIRE ASSOC	25	6	-	279	768
G67	REVENUE DEPT	14	146	-	5,222	438
G69	TEACHERS RETIREMENT ASSOC	26	2	-	259	813
G90	REVENUE INTERGOVT PAYMENTS	373	27	-	-	11,548
G92	OMBUDSPERSON FOR FAMILIES	0	2	-	16	4
G96	UNIFORM LAWS COMMISSION	0	0	-	-	0
G9J	CAMPAIGN FINANCE BOARD	1	6	-	26	26
G9K	ADMINISTRATIVE HEARINGS	4	8	-	226	114
G9L	BLACK MINNESOTANS COUNCIL	0	3	-	14	8
G9M	CHICANO LATINO AFFAIRS COUNCIL	0	-	-	18	13
G9N	ASIAN-PACIFIC COUNCIL	0	4	-	13	10
G9Q	MMB DEBT SERVICE	1	39	-	-	17
G9R	MMB NON-OPERATING	718	42	-	-	22,212
G9X	CAPITOL AREA ARCHITECT	0	2	-	11	4
G9Y	DISABILITY COUNCIL	0	4	-	29	15
GPR	PAYROLL CLEARING	0	-	-	1	1
H12	HEALTH DEPT	66	250	-	5,310	2,056
H55	HUMAN SERVICES DEPT	999	421	-	6,053	30,914
H55b	HUMAN SERVICES SOS	68	215	-	14,087	2,093
H55c	HUMAN SERVICES MSOP	8	94	-	2,729	259
H60	MMB - MnSURE	2	9	-	-	60
H75	VETERANS AFFAIRS DEPT	28	152	-	5,115	875
H7B	MEDICAL PRACTICE BOARD	2	8	-	62	69
H7C	NURSING BOARD	2	7	-	99	69
H7D	PHARMACY BOARD	2	10	-	49	48
H7F	DENTISTRY BOARD	2	11	-	59	54
H7H	CHIROPRACTIC EXAMINERS BOARD	1	6	-	18	20
H7J	OPTOMETRY BOARD	0	4	-	4	10
H7K	NURSING HOME ADMIN BOARD	1	14	-	44	20
H7L	SOCIAL WORK BOARD	2	6	-	35	49
H7M	MARRIAGE & FAMILY THERAPY BD	0	6	-	8	14
H7Q	PODIATRIC MEDICINE	0	4	-	3	9
H7R	VETERINARY MEDICINE BOARD	0	4	-	10	15
H7S	EMERGENCY MEDICAL SERVICES BD	1	14	-	43	33

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

		Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4
DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	H7U DIETETICS & NUTRITION PRACTICE	0	4	-	2	10
	H7V PSYCHOLOGY BOARD	1	5	-	37	27
	H7W PHYSICAL THERAPY BOARD	1	5	-	9	20
	H7X BEHAVIORAL HEALTH & THERAPY BD	2	7	-	16	47
	H9G OMBUDSMAN MH/DD	0	6	-	61	10
	J33 TRIAL COURTS	141	233	-	7,092	4,375
	J50 GUARDIAN AD LITEM BOARD	3	26	-	812	89
	J52 PUBLIC DEFENSE BOARD	4	63	-	1,872	138
	J58 COURT OF APPEALS	0	2	-	284	13
	J65 SUPREME COURT	10	46	-	1,007	296
	J68 TAX COURT	0	1	-	23	6
	J70 JUDICIAL STANDARDS BOARD	0	2	-	10	5
	L10 LEGISLATURE	2	19	-	270	60
	L49 LEGISLATIVE AUDITOR	0	0	-	194	0
	P01 MILITARY AFFAIRS DEPT	24	34	-	1,087	745
	P07 PUBLIC SAFETY DEPT	268	865	-	7,430	8,300
	P78 CORRECTIONS DEPT	70	455	-	14,202	2,160
	P7T PEACE OFFICERS BOARD (POST)	1	9	-	33	21
	P9E SENTENCING GUIDELINES COMM	0	2	-	17	5
	R28 MINN CONSERVATION CORPS	0	1	-	-	0
	R29 NATURAL RESOURCES DEPT	321	1,197	-	20,745	9,946
	R32 POLLUTION CONTROL AGENCY	40	326	-	3,611	1,224
	R9P WATER & SOIL RESOURCES BOARD	5	64	-	458	146
	T79 TRANSPORTATION DEPT	1,523	665	-	29,219	47,104
	T9B METROPOLITAN COUNCIL/TRANSPORT	9	1	-	-	273
	0 OTHER	3	13	-	(3)	102
	0 Total	(0)	(0)	(0)	(0)	(0)

Allocation of General Support Costs
 Multiple Ratio Method
 State Fiscal Year 2015
 (Budget)

Accounting & Procurement Transactions - FY (Actual) 29.5	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
--	--	--	--	------------------------

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
	1.2 Equipment Use Charge					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 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 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - 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					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	Accounting & Procurement Transactions - FY (Actual) 29.5	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
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
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 y					
18 BPAS (Internally Developed Software Amortized over 10 ye					
99YYY Consumer Agencies					
G02-3.0 Department of Administration					
G02-3.2 Admin Management Services					
G02-3.3 Commissioner's Office					
G02-3.4 Human Resources					
G02-3.5 Financial Management and Reporting					
G02-3.6 Fiscal Agent - Non allocable					
G02-4.2 Government & Citizen Services					
G02-4.5 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 Minnesota Information Technology					
G46-6.3 IT Spend					
G46-6.4 Enterprise IT Security					
G46-6.5 MnIT - 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	(246,016)				
G10-11.6 Financial Reporting - Single Audit	-	(6,623)			
G10-11.7 Accounting Services - Non Allocable	-	-			
G10-12.2 MMB I.T - Management and Administration	-	-	(193,251)		
G10-12.4 Accounting & Procurement Operations and System Support	-	-	113,514	(113,514)	

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

Accounting & Procurement Transactions - FY (Actual) 29.5
 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

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
G10-12.5	Personnel Operations and System Support	-	-	79,737	-	(79,737)
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	-	-	-	0	-
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	0	-	-	-	-
G45-14.3	State Agencies	-	-	-	-	-
G45-14.4	Mediation/Representation - General	-	-	-	-	-
L49-15.2	Legislative Auditor	19	-	-	9	-
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	40	-	-	18	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
	18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	4	-	-	2	5
G02-0003	Public Broadcasting	1	-	-	0	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	10	-	-	5	8
G02-0009	Real Estate and Construction Services	94	-	-	43	12
G02-0010	Oil Overcharge (Stripper Wells)	0	-	-	0	-
G02-0012	STAR	99	0	-	46	10
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	135	-	-	62	49
G02-0015a	Fleet Services	529	-	-	244	15
G02-0016	Development Disabilities	34	1	-	16	4
G02-0017a	Risk Management	79	-	-	37	17
G02-0017b	Risk Management - Workers Compensation	451	-	-	208	30
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	-	-	0	-
G02-0021a	Plant Mangement (Leases)	566	-	-	261	383
G02-0021b	Plant Management (Repairs)	41	-	-	19	18
G02-0021c	Plant Management (Materials Transfer)	1	-	-	0	1
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	2	-	-	1	-
G02-0024	MN Bookstore	73	-	-	34	14

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)

Accounting & Procurement Transactions - FY (Actual) 29.5
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

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
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	15	-	-	7	34
G02-0029b	Cooperative Purchasing (MMCAP)	25	-	-	11	32
G02-0031	Central Mail	147	-	-	68	29
G02-0034	Other Non-Allocable	0	-	-	0	-
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	0	0	-	0	2
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-
G02-0038	FY12	-	-	-	-	-
G02-0042	Surplus Services	48	0	-	22	15
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	1	-	-	1	8
G02-0046	SmART HR	2	-	-	1	5
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	7	-	-	3	2
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	1,339	4	-	618	851
B11	COSMETOLOGIST EXAMINERS BOARD	62	-	-	29	17
B13	COMMERCE DEPT	1,714	82	-	791	601
B14	ANIMAL HEALTH BOARD	67	0	-	31	111
B15	BARBER EXAMINERS BOARD	15	-	-	7	4
B20	EXPLORE MINNESOTA TOURISM	72	-	-	33	71
B22	EMPLOYMENT & ECONOMIC DEVELPMT	21,149	762	-	9,759	2,343
B24	PUBLIC FACILITIES AUTHORITY	55	-	-	25	13
B25	SCIENCE & TECHNOLOGY AUTHORITY	3	0	-	1	0
B34	HOUSING FINANCE AGENCY	454	-	-	210	356
B41	WORKERS COMP COURT OF APPEALS	7	-	-	3	15
B42	LABOR AND INDUSTRY DEPT	2,842	3	-	1,311	554
B43	IRON RANGE RESOURCES	218	-	-	101	129
B7E	ARCHITECTURE, ENGINEERING BD	40	-	-	19	12
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0	0
B7P	ACCOUNTANCY BOARD	37	-	-	17	6
B7S	PRIVATE DETECTIVES BOARD	3	-	-	1	2
B82	PUBLIC UTILITIES COMM	347	-	-	160	224
B9D	AMATEUR SPORTS COMM	2	-	-	1	4
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	0	-
E25	CENTER FOR ARTS EDUCATION	149	-	-	69	134
E26	MN STATE COLLEGES/UNIVERSITIES	32,874	663	-	15,169	20,124
E37	EDUCATION DEPARTMENT	5,330	435	-	2,459	526
E40	HISTORICAL SOCIETY	4	-	-	2	-
E44	MINNESOTA STATE ACADEMIES	207	-	-	96	332
E50	ARTS BOARD	142	1	-	65	32
E60	OFFICE OF HIGHER EDUCATION	300	-	-	139	112
E77	ZOOLOGICAL BOARD	455	-	-	210	397
E81	UNIVERSITY OF MINNESOTA	11	-	-	5	-
E95	HUMANITIES COMMISSION	1	-	-	0	-
E97	SCIENCE MUSEUM	0	-	-	0	1

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal year 2015
 (Budget)

Accounting & Procurement Transactions - FY (Actual) 29.5
 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

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
E9W	HIGHER ED FACILITIES AUTHORITY	1	-	-	0	1
G03	LOTTERY	33	-	-	15	198
G05	RACING COMMISSION	184	-	-	85	29
G06	ATTORNEY GENERAL	184	1	-	85	364
G09	GAMBLING CONTROL BOARD	25	-	-	11	43
G10	MINNESOTA MANAGEMENT & BUDGET	332	2	-	153	305
G17	HUMAN RIGHTS DEPT	24	-	-	11	37
G19	INDIAN AFFAIRS COUNCIL	19	-	-	9	7
G38	INVESTMENT BOARD	15	-	-	7	26
G39	GOVERNORS OFFICE	27	14	-	13	67
G45	MEDIATION SERVICES DEPT	9	-	-	4	15
G46	MN.IT	874	0	-	403	2,579
G53	SECRETARY OF STATE	178	1	-	82	105
G61	OFFICE OF THE STATE AUDITOR	5	-	-	2	144
G62	MINN STATE RETIREMENT SYSTEM	632	-	-	292	127
G63	PUBLIC EMPLOYEES RETIRE ASSOC	900	-	-	415	104
G67	REVENUE DEPT	513	-	-	237	1,954
G69	TEACHERS RETIREMENT ASSOC	953	-	-	440	97
G90	REVENUE INTERGOVT PAYMENTS	13,531	-	-	6,243	-
G92	OMBUDSPERSON FOR FAMILIES	5	-	-	2	6
G96	UNIFORM LAWS COMMISSION	0	-	-	0	-
G9J	CAMPAIGN FINANCE BOARD	30	-	-	14	10
G9K	ADMINISTRATIVE HEARINGS	134	-	-	62	85
G9L	BLACK MINNESOTANS COUNCIL	10	-	-	4	5
G9M	CHICANO LATINO AFFAIRS COUNCIL	15	-	-	7	7
G9N	ASIAN-PACIFIC COUNCIL	11	-	-	5	5
G9Q	MMB DEBT SERVICE	20	-	-	9	-
G9R	MMB NON-OPERATING	26,026	5	-	12,008	-
G9X	CAPITOL AREA ARCHITECT	5	-	-	2	4
G9Y	DISABILITY COUNCIL	18	-	-	8	11
GPR	PAYROLL CLEARING	1	-	-	0	0
H12	HEALTH DEPT	2,410	155	-	1,112	1,987
H55	HUMAN SERVICES DEPT	36,220	3,894	-	16,713	2,265
H55b	HUMAN SERVICES SOS	2,452	-	-	1,132	5,272
H55c	HUMAN SERVICES MSOP	304	-	-	140	1,021
H60	MMB - MnSURE	71	22	-	33	-
H75	VETERANS AFFAIRS DEPT	1,025	1	-	473	1,914
H7B	MEDICAL PRACTICE BOARD	81	-	-	37	23
H7C	NURSING BOARD	81	-	-	37	37
H7D	PHARMACY BOARD	56	0	-	26	18
H7F	DENTISTRY BOARD	64	-	-	29	22
H7H	CHIROPRACTIC EXAMINERS BOARD	23	-	-	11	7
H7J	OPTOMETRY BOARD	11	-	-	5	2
H7K	NURSING HOME ADMIN BOARD	24	-	-	11	17
H7L	SOCIAL WORK BOARD	58	-	-	27	13
H7M	MARRIAGE & FAMILY THERAPY BD	16	-	-	8	3
H7Q	PODIATRIC MEDICINE	10	-	-	5	1
H7R	VETERINARY MEDICINE BOARD	17	-	-	8	4
H7S	EMERGENCY MEDICAL SERVICES BD	39	0	-	18	16

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)**

Accounting & Procurement Transactions - FY (Actual) 29.5
 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

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
H7U	DIETETICS & NUTRITION PRACTICE	12	-	-	5	1
H7V	PSYCHOLOGY BOARD	31	-	-	14	14
H7W	PHYSICAL THERAPY BOARD	24	-	-	11	3
H7X	BEHAVIORAL HEALTH & THERAPY BD	55	-	-	25	6
H9G	OMBUDSMAN MH/DD	12	-	-	5	23
J33	TRIAL COURTS	5,126	1	-	2,365	2,654
J50	GUARDIAN AD LITEM BOARD	105	-	-	48	304
J52	PUBLIC DEFENSE BOARD	162	-	-	75	700
J58	COURT OF APPEALS	15	-	-	7	106
J65	SUPREME COURT	347	0	-	160	377
J68	TAX COURT	7	-	-	3	9
J70	JUDICIAL STANDARDS BOARD	6	-	-	3	4
L10	LEGISLATURE	71	-	-	33	101
L49	LEGISLATIVE AUDITOR	0	-	-	0	73
P01	MILITARY AFFAIRS DEPT	872	33	-	403	407
P07	PUBLIC SAFETY DEPT	9,725	71	-	4,487	2,781
P78	CORRECTIONS DEPT	2,531	1	-	1,168	5,315
P7T	PEACE OFFICERS BOARD (POST)	25	-	-	12	12
P9E	SENTENCING GUIDELINES COMM	6	-	-	3	6
R28	MINN CONSERVATION CORPS	0	-	-	0	-
R29	NATURAL RESOURCES DEPT	11,654	23	-	5,377	7,764
R32	POLLUTION CONTROL AGENCY	1,434	13	-	662	1,351
R9P	WATER & SOIL RESOURCES BOARD	171	1	-	79	171
T79	TRANSPORTATION DEPT	55,190	434	-	25,465	10,935
T9B	METROPOLITAN COUNCIL/TRANSPORT	319	-	-	147	-
0	OTHER	120	-	-	55	(1)
0	Total	(0)	0	0	(0)	0

Allocation of General Support Costs

Multipl Method

State Fiscal Year 2015

(Budget)

Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3
--	-------------------------------	--	--	-------------------------------

DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	1.2 Equipment Use Charge					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 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 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - 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					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)**

	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3
DP# Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
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 y				
18	BPAS (Internally Developed Software Amortized over 10 y				
99	YYY Consumer Agencies				
G02-3.0	Department of Administration				
G02-3.2	Admin Management Services				
G02-3.3	Commissioner's Office				
G02-3.4	Human Resources				
G02-3.5	Financial Management and Reporting				
G02-3.6	Fiscal Agent - Non allocable				
G02-4.2	Government & Citizen Services				
G02-4.5	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	Minnesota Information Technology				
G46-6.3	IT Spend				
G46-6.4	Enterprise IT Security				
G46-6.5	MnIT - 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				

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3
DP# Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
G10-12.5 Personnel Operations and System Support	-	-	-	-	-
G10-12.6 Budget Service - Computer Operations	-	-	-	-	-
G10-12.7 Personnel Operations Special Billing	-	(5)	-	-	-
G10-12.8 Accounting & Procurement Operations Special Billing	-	-	(2)	-	-
G10-12.9 MMB - OTHER - Non-Allocable	-	-	0	-	-
G10-13.2 State HR, Benefits & Labor Relations	-	-	-	(37,122)	-
G10-13.3 Personnel Administration	-	-	-	37,122	(37,127)
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	-	-	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	-	-
G61-16.3 State Auditor General	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-
G02-0002 State Archaeology	-	0	0	-	3
G02-0003 Public Broadcasting	-	-	0	-	-
G02-0005 Materials Service and Distribution	-	-	-	-	-
G02-0007 Information Policy Analysis	-	0	0	-	4
G02-0009 Real Estate and Construction Services	-	0	0	-	6
G02-0010 Oil Overcharge (Stripper Wells)	-	-	0	-	-
G02-0012 STAR	-	0	0	-	5
G02-0013 Volunteer Services	-	-	-	-	-
G02-0014 Capital Group Parking	-	0	0	-	23
G02-0015a Fleet Services	-	0	0	-	7
G02-0016 Development Disabilities	-	0	0	-	2
G02-0017a Risk Management	-	0	0	-	8
G02-0017b Risk Management - Workers Compensation	-	0	0	-	14
G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	0	-	-
G02-0021a Plant Mangement (Leases)	-	0	0	-	178
G02-0021b Plant Management (Repairs)	-	0	0	-	8
G02-0021c Plant Management (Materials Transfer)	-	0	0	-	1
G02-0021d Plant Management (Energy)	-	-	-	-	-
G02-0021f Plant Management FR & R	-	-	0	-	-
G02-0024 MN Bookstore	-	0	0	-	6

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

		Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3
DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	0	0	-	16
G02-0029b	Cooperative Purchasing (MMCAP)	-	0	0	-	15
G02-0031	Central Mail	-	0	0	-	13
G02-0034	Other Non-Allocable	-	-	0	-	-
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	0	0	-	1
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-
G02-0038	FY12	-	-	-	-	-
G02-0042	Surplus Services	-	0	0	-	7
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	0	0	-	4
G02-0046	SmART HR	-	0	0	-	2
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	0	0	-	1
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	-	0	0	-	396
B11	COSMETOLOGIST EXAMINERS BOARD	-	0	0	-	8
B13	COMMERCE DEPT	-	0	0	-	280
B14	ANIMAL HEALTH BOARD	-	0	0	-	52
B15	BARBER EXAMINERS BOARD	-	0	0	-	2
B20	EXPLORE MINNESOTA TOURISM	-	0	0	-	33
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	0	0	-	1,091
B24	PUBLIC FACILITIES AUTHORITY	-	0	0	-	6
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	0	-	0
B34	HOUSING FINANCE AGENCY	-	0	0	-	166
B41	WORKERS COMP COURT OF APPEALS	-	0	0	-	7
B42	LABOR AND INDUSTRY DEPT	-	0	0	-	258
B43	IRON RANGE RESOURCES	-	0	0	-	60
B7E	ARCHITECTURE, ENGINEERING BD	-	0	0	-	6
B7G	COMBATIVE SPORTS COMMISSION	-	0	0	-	0
B7P	ACCOUNTANCY BOARD	-	0	0	-	3
B7S	PRIVATE DETECTIVES BOARD	-	0	0	-	1
B82	PUBLIC UTILITIES COMM	-	0	0	-	104
B9D	AMATEUR SPORTS COMM	-	0	0	-	2
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	-	-
E25	CENTER FOR ARTS EDUCATION	-	0	0	-	62
E26	MN STATE COLLEGES/UNIVERSITIES	-	1	0	-	9,370
E37	EDUCATION DEPARTMENT	-	0	0	-	245
E40	HISTORICAL SOCIETY	-	-	0	-	-
E44	MINNESOTA STATE ACADEMIES	-	0	0	-	154
E50	ARTS BOARD	-	0	0	-	15
E60	OFFICE OF HIGHER EDUCATION	-	0	0	-	52
E77	ZOOLOGICAL BOARD	-	0	0	-	185
E81	UNIVERSITY OF MINNESOTA	-	-	0	-	-
E95	HUMANITIES COMMISSION	-	-	0	-	-
E97	SCIENCE MUSEUM	-	0	0	-	1

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
30.6	30.7	30.8	31.2	31.3

DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
E9W	HIGHER ED FACILITIES AUTHORITY	-	0	0	-	0
G03	LOTTERY	-	0	0	-	92
G05	RACING COMMISSION	-	0	0	-	13
G06	ATTORNEY GENERAL	-	0	0	-	169
G09	GAMBLING CONTROL BOARD	-	0	0	-	20
G10	MINNESOTA MANAGEMENT & BUDGET	-	0	0	-	142
G17	HUMAN RIGHTS DEPT	-	0	0	-	17
G19	INDIAN AFFAIRS COUNCIL	-	0	0	-	3
G38	INVESTMENT BOARD	-	0	0	-	12
G39	GOVERNORS OFFICE	-	0	0	-	31
G45	MEDIATION SERVICES DEPT	-	0	0	-	7
G46	MN.IT	-	0	0	-	1,201
G53	SECRETARY OF STATE	-	0	0	-	49
G61	OFFICE OF THE STATE AUDITOR	-	0	0	-	67
G62	MINN STATE RETIREMENT SYSTEM	-	0	0	-	59
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	0	0	-	49
G67	REVENUE DEPT	-	0	0	-	910
G69	TEACHERS RETIREMENT ASSOC	-	0	0	-	45
G90	REVENUE INTERGOVT PAYMENTS	-	-	0	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	0	0	-	3
G96	UNIFORM LAWS COMMISSION	-	-	0	-	-
G9J	CAMPAIGN FINANCE BOARD	-	0	0	-	5
G9K	ADMINISTRATIVE HEARINGS	-	0	0	-	39
G9L	BLACK MINNESOTANS COUNCIL	-	0	0	-	2
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	0	0	-	3
G9N	ASIAN-PACIFIC COUNCIL	-	0	0	-	2
G9Q	MMB DEBT SERVICE	-	-	0	-	-
G9R	MMB NON-OPERATING	-	-	0	-	-
G9X	CAPITOL AREA ARCHITECT	-	0	0	-	2
G9Y	DISABILITY COUNCIL	-	0	0	-	5
GPR	PAYROLL CLEARING	-	0	0	-	0
H12	HEALTH DEPT	-	0	0	-	925
H55	HUMAN SERVICES DEPT	-	0	0	-	1,055
H55b	HUMAN SERVICES SOS	-	0	0	-	2,455
H55c	HUMAN SERVICES MSOP	-	0	0	-	476
H60	MMB - MnSURE	-	-	0	-	-
H75	VETERANS AFFAIRS DEPT	-	0	0	-	891
H7B	MEDICAL PRACTICE BOARD	-	0	0	-	11
H7C	NURSING BOARD	-	0	0	-	17
H7D	PHARMACY BOARD	-	0	0	-	9
H7F	DENTISTRY BOARD	-	0	0	-	10
H7H	CHIROPRACTIC EXAMINERS BOARD	-	0	0	-	3
H7J	OPTOMETRY BOARD	-	0	0	-	1
H7K	NURSING HOME ADMIN BOARD	-	0	0	-	8
H7L	SOCIAL WORK BOARD	-	0	0	-	6
H7M	MARRIAGE & FAMILY THERAPY BD	-	0	0	-	1
H7Q	PODIATRIC MEDICINE	-	0	0	-	1
H7R	VETERINARY MEDICINE BOARD	-	0	0	-	2
H7S	EMERGENCY MEDICAL SERVICES BD	-	0	0	-	8

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

Number of Budget Transactions - FY (Actual) 30.6
 SUM OF PERCENT 30.7
 Accounting & Procurement Transactions - FY (Actual) 30.8
 Net Administrative Expenditures by Division 31.2
 SUM OF PERCENT 31.3

DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
H7U	DIETETICS & NUTRITION PRACTICE	-	0	0	-	0
H7V	PSYCHOLOGY BOARD	-	0	0	-	6
H7W	PHYSICAL THERAPY BOARD	-	0	0	-	2
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	0	0	-	3
H9G	OMBUDSMAN MH/DD	-	0	0	-	11
J33	TRIAL COURTS	-	0	0	-	1,236
J50	GUARDIAN AD LITEM BOARD	-	0	0	-	142
J52	PUBLIC DEFENSE BOARD	-	0	0	-	326
J58	COURT OF APPEALS	-	0	0	-	49
J65	SUPREME COURT	-	0	0	-	176
J68	TAX COURT	-	0	0	-	4
J70	JUDICIAL STANDARDS BOARD	-	0	0	-	2
L10	LEGISLATURE	-	0	0	-	47
L49	LEGISLATIVE AUDITOR	-	0	0	-	34
P01	MILITARY AFFAIRS DEPT	-	0	0	-	189
P07	PUBLIC SAFETY DEPT	-	0	0	-	1,295
P78	CORRECTIONS DEPT	-	0	0	-	2,475
P7T	PEACE OFFICERS BOARD (POST)	-	0	0	-	6
P9E	SENTENCING GUIDELINES COMM	-	0	0	-	3
R28	MINN CONSERVATION CORPS	-	-	0	-	-
R29	NATURAL RESOURCES DEPT	-	1	0	-	3,615
R32	POLLUTION CONTROL AGENCY	-	0	0	-	629
R9P	WATER & SOIL RESOURCES BOARD	-	0	0	-	80
T79	TRANSPORTATION DEPT	-	1	0	-	5,092
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	0	-	-
0	OTHER	-	(0)	0	-	(0)
0	Total	0	(0)	0	0	0

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

DP#	Name	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
DP#	Name	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 Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	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	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - 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					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	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
DP# Name	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	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 y				
	18 BPAS (Internally Developed Software Amortized over 10 ye				
	99YYY Consumer Agencies				
G02-3.0	Department of Administration				
G02-3.2	Admin Management Services				
G02-3.3	Commissioner's Office				
G02-3.4	Human Resources				
G02-3.5	Financial Management and Reporting				
G02-3.6	Fiscal Agent - Non allocable				
G02-4.2	Government & Citizen Services				
G02-4.5	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	Minnesota Information Technology				
G46-6.3	IT Spend				
G46-6.4	Enterprise IT Security				
G46-6.5	MnIT - 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				

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

	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
DP# Name	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
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	(14)				
G45-14.3 State Agencies	15	(15)			
G45-14.4 Mediation/Representation - General	(1)				
L49-15.2 Legislative Auditor	-	-	(559)		
L49-15.3 Financial Audits	-	-	303	(303)	
L49-15.4 Program Audits	-	-	154	-	(154)
L49-15.5 Single Audits	-	-	92	-	
L49-15.6 Audit Comm	-	-	-	-	
L49-15.7 Financial Audit- Outdoors	-	-	3	-	
L49-15.8 Financial Audit- Art	-	-	6	-	
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	
G61-16.3 State Auditor General	-	-	-	-	
17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	
99YYY Consumer Agencies	-	-	-	-	
G02-0002 State Archaeology	-	0	-	-	
G02-0003 Public Broadcasting	-	-	-	-	
G02-0005 Materials Service and Distribution	-	-	-	-	
G02-0007 Information Policy Analysis	-	0	-	-	
G02-0009 Real Estate and Construction Services	-	0	-	1	
G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	
G02-0012 STAR	-	0	-	-	
G02-0013 Volunteer Services	-	-	-	-	
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	-	0	
G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	
G02-0021a Plant Mangement (Leases)	-	0	-	-	
G02-0021b Plant Management (Repairs)	-	0	-	-	
G02-0021c Plant Management (Materials Transfer)	-	0	-	-	
G02-0021d Plant Management (Energy)	-	-	-	-	
G02-0021f Plant Management FR & R	-	-	-	-	
G02-0024 MN Bookstore	-	0	-	-	

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

		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
DP#	Name	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	0	-	0	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	0	-	0	-
G02-0031	Central Mail	-	0	-	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	0	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in					
G02-0038	FY12	-	-	-	-	-
G02-0042	Surplus Services	-	0	-	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	0	-	-	-
G02-0046	SmART HR	-	0	-	-	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	0	-	0	-
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	-	0	-	2	1
B11	COSMETOLOGIST EXAMINERS BOARD	-	0	-	0	-
B13	COMMERCE DEPT	-	0	-	9	-
B14	ANIMAL HEALTH BOARD	-	0	-	0	-
B15	BARBER EXAMINERS BOARD	-	0	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	0	-	0	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	0	-	27	1
B24	PUBLIC FACILITIES AUTHORITY	-	0	-	0	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	-	-
B34	HOUSING FINANCE AGENCY	-	0	-	0	-
B41	WORKERS COMP COURT OF APPEALS	-	0	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	0	-	4	-
B43	IRON RANGE RESOURCES	-	0	-	0	-
B7E	ARCHITECTURE, ENGINEERING BD	-	0	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	0	-
B7P	ACCOUNTANCY BOARD	-	0	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	0	-	-	-
B82	PUBLIC UTILITIES COMM	-	0	-	2	-
B9D	AMATEUR SPORTS COMM	-	0	-	0	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	0	-	6	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	4	-	7	-
E37	EDUCATION DEPARTMENT	-	0	-	20	29
E40	HISTORICAL SOCIETY	-	-	-	2	-
E44	MINNESOTA STATE ACADEMIES	-	0	-	4	-
E50	ARTS BOARD	-	0	-	1	-
E60	OFFICE OF HIGHER EDUCATION	-	0	-	3	-
E77	ZOOLOGICAL BOARD	-	0	-	1	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	0	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	0	-	-	-

Allocation of General Support Costs
 Multiple Method
 State Fiscal Year 2015
 (Budget)

		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
DP#	Name	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
E9W	HIGHER ED FACILITIES AUTHORITY	-	0	-	-	-
G03	LOTTERY	-	0	-	3	-
G05	RACING COMMISSION	-	0	-	3	-
G06	ATTORNEY GENERAL	-	0	-	3	-
G09	GAMBLING CONTROL BOARD	-	0	-	0	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	0	-	4	-
G17	HUMAN RIGHTS DEPT	-	0	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	0	-	0	1
G38	INVESTMENT BOARD	-	0	-	21	-
G39	GOVERNORS OFFICE	-	0	-	1	-
G45	MEDIATION SERVICES DEPT	-	0	-	-	2
G46	MN.IT	-	0	-	4	-
G53	SECRETARY OF STATE	-	0	-	2	-
G61	OFFICE OF THE STATE AUDITOR	-	0	-	2	-
G62	MINN STATE RETIREMENT SYSTEM	-	0	-	15	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	0	-	11	-
G67	REVENUE DEPT	-	0	-	37	2
G69	TEACHERS RETIREMENT ASSOC	-	0	-	8	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	0	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	0	-	0	-
G9K	ADMINISTRATIVE HEARINGS	-	0	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	0	-	0	2
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	0	-	0	2
G9N	ASIAN-PACIFIC COUNCIL	-	0	-	0	2
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	0	-	-	-
G9Y	DISABILITY COUNCIL	-	0	-	0	-
GPR	PAYROLL CLEARING	-	0	-	-	-
H12	HEALTH DEPT	-	0	-	5	1
H55	HUMAN SERVICES DEPT	-	0	-	23	41
H55b	HUMAN SERVICES SOS	-	1	-	5	-
H55c	HUMAN SERVICES MSOP	-	0	-	9	-
H60	MMB - MnSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	-	0	-	4	-
H7B	MEDICAL PRACTICE BOARD	-	0	-	1	-
H7C	NURSING BOARD	-	0	-	-	-
H7D	PHARMACY BOARD	-	0	-	-	-
H7F	DENTISTRY BOARD	-	0	-	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	-	-	-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

		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
DP#	Name	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
H7U	DIETETICS & NUTRITION PRACTICE	-	0	-	-	-
H7V	PSYCHOLOGY BOARD	-	0	-	0	-
H7W	PHYSICAL THERAPY BOARD	-	0	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	0	-	-	-
H9G	OMBUDSMAN MH/DD	-	0	-	-	-
J33	TRIAL COURTS	-	0	-	7	-
J50	GUARDIAN AD LITEM BOARD	-	0	-	-	-
J52	PUBLIC DEFENSE BOARD	-	0	-	-	-
J58	COURT OF APPEALS	-	0	-	-	-
J65	SUPREME COURT	-	0	-	-	6
J68	TAX COURT	-	0	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	0	-	-	-
L10	LEGISLATURE	-	0	-	-	-
L49	LEGISLATIVE AUDITOR	-	0	-	-	-
P01	MILITARY AFFAIRS DEPT	-	0	-	1	-
P07	PUBLIC SAFETY DEPT	-	1	-	6	22
P78	CORRECTIONS DEPT	-	1	-	5	7
P7T	PEACE OFFICERS BOARD (POST)	-	0	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	0	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	1	-	8	14
R32	POLLUTION CONTROL AGENCY	-	0	-	2	-
R9P	WATER & SOIL RESOURCES BOARD	-	0	-	4	7
T79	TRANSPORTATION DEPT	-	2	-	17	14
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	0	-
0	OTHER	-	(0)	-	-	-
0	Total	0	0	(0)	0	0

Allocation of General Support Costs
 Multiple Method
 State Fiscal Year 2015
 (Budget)

DP#	Name	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
		33.5	33.6	33.7	33.8	33.9
DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
	1.2 Equipment Use Charge					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 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 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - 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					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	Single Audits 33.5	Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7	Finacial Audits Art 33.8	Financial Audits Clean Water 33.9
DP# Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
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 y					
18 BPAS (Internally Developed Software Amortized over 10 ye					
99YYY Consumer Agencies					
G02-3.0 Department of Administration					
G02-3.2 Admin Management Services					
G02-3.3 Commissioner's Office					
G02-3.4 Human Resources					
G02-3.5 Financial Management and Reporting					
G02-3.6 Fiscal Agent - Non allocable					
G02-4.2 Government & Citizen Services					
G02-4.5 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 Minnesota Information Technology					
G46-6.3 IT Spend					
G46-6.4 Enterprise IT Security					
G46-6.5 MnIT - 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					

Allocation of General Support Costs
 Multiple Method
 State Fiscal Year 2015
 (Budget)

	Single Audits 33.5	Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9
DP# Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
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					
L49-15.3 Financial Audits					
L49-15.4 Program Audits					
L49-15.5 Single Audits	(92)				
L49-15.6 Audit Comm	-	-			
L49-15.7 Financial Audit- Outdoors	-	-	(3)		
L49-15.8 Financial Audit- Art	-	-		(6)	
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 y	-	-	-	-	-
18 BPAS (Internally Developed Software Amortized over 10 ye	-	-	-	-	-
99YYY Consumer Agencies	-	-	-	-	-
G02-0002 State Archaeology	-	-	-	-	-
G02-0003 Public Broadcasting	-	-	-	-	-
G02-0005 Materials Service and Distribution	-	-	-	-	-
G02-0007 Information Policy Analysis	-	-	-	-	-
G02-0009 Real Estate and Construction Services	-	-	-	-	-
G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012 STAR	-	-	-	-	-
G02-0013 Volunteer Services	-	-	-	-	-
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)	-	-	-	-	-
G02-0021d Plant Management (Energy)	-	-	-	-	-
G02-0021f Plant Management FR & R	-	-	-	-	-
G02-0024 MN Bookstore	-	-	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	Single Audits 33.5	Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9
DP# Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
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	-	-	-	-	-
Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0038	-	-	-	-	-
G02-0042 Surplus Services	-	-	-	-	-
G02-0043 Surplus Services - Federal	-	-	-	-	-
G02-0044 RECS - Energy	-	-	-	-	-
G02-0045 SmART FMR	-	-	-	-	-
G02-0046 SmART HR	-	-	-	-	-
G02-0047 Grants Recovery	-	-	-	-	-
G02-0048 Arts & Cultural Heritage	-	-	-	5	-
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	19	-	-	-	-
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	14	-	-	0	-
E40 HISTORICAL SOCIETY	-	-	-	0	-
E44 MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50 ARTS BOARD	-	-	-	0	-
E60 OFFICE OF HIGHER EDUCATION	-	-	-	-	-
E77 ZOOLOGICAL BOARD	-	-	-	-	-
E81 UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95 HUMANITIES COMMISSION	-	-	-	0	-
E97 SCIENCE MUSEUM	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

		Single Audits 33.5	Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9
DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
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	MN.IT	-	-	-	-	-
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	-	8	-	-	-
H55	HUMAN SERVICES DEPT	-	41	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MMB - MnSURE	-	-	-	-	-
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	-	-	-	-	-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

	Single Audits 33.5	Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9
DP# Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
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	2	-	-	-	-
P07 PUBLIC SAFETY DEPT	3	-	-	-	-
P78 CORRECTIONS DEPT	-	-	-	-	-
P7T PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E SENTENCING GUIDELINES COMM	-	-	-	-	-
R28 MINN CONSERVATION CORPS	-	-	-	-	-
R29 NATURAL RESOURCES DEPT	-	-	3	-	-
R32 POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P WATER & SOIL RESOURCES BOARD	-	-	-	-	-
T79 TRANSPORTATION DEPT	2	-	-	-	-
T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0 OTHER	-	-	-	-	-
0 Total	(0)	0	0	(0)	0

Allocation of General Support Costs
 Multiple Method
 State Fiscal Year 2015
 (Budget)

DP#	Name	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14
DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	1.2 Equipment Use Charge					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 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 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - 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					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14
DP# Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
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 y					
18 BPAS (Internally Developed Software Amortized over 10 ye					
99YYY Consumer Agencies					
G02-3.0 Department of Administration					
G02-3.2 Admin Management Services					
G02-3.3 Commissioner's Office					
G02-3.4 Human Resources					
G02-3.5 Financial Management and Reporting					
G02-3.6 Fiscal Agent - Non allocable					
G02-4.2 Government & Citizen Services					
G02-4.5 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 Minnesota Information Technology					
G46-6.3 IT Spend					
G46-6.4 Enterprise IT Security					
G46-6.5 MnIT - 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					

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

DP#	Name	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14
DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
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					
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 y					
	18 BPAS (Internally Developed Software Amortized over 10 ye					
99YYY	Consumer Agencies					
G02-0002	State Archaeology					
G02-0003	Public Broadcasting					
G02-0005	Materials Service and Distribution					
G02-0007	Information Policy Analysis					
G02-0009	Real Estate and Construction Services					
G02-0010	Oil Overcharge (Stripper Wells)					
G02-0012	STAR					
G02-0013	Volunteer Services					
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)					
G02-0021d	Plant Management (Energy)					
G02-0021f	Plant Management FR & R					
G02-0024	MN Bookstore					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015

(Budget)

	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	
DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
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	-	-	-	-	-
	Environmental Quality Board (transferred to MPCA in	-	-	-	-	-
G02-0038	FY12	-	-	-	-	-
G02-0042	Surplus Services	-	-	-	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
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	-	-	-	-	-

Allocation of General Support Costs

Multiple Method

State Fiscal Year 2015

(Budget)

		Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14
DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
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	MN.IT	-	-	-	-	-
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	-	-	-	-	-
H60	MMB - MnSURE	-	-	-	-	-
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	-	-	-	-	-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14
DP# Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
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	-	-	-	-	-
T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0 OTHER	-	-	-	-	-
0 Total	0	0	0	0	0

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users
34.2	35.0	36.0

DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
	1.2 Equipment Use Charge				-
	G02-3.0 Department of Administration				-
	G02-3.2 Admin Management Services				-
	G02-3.3 Commissioner's Office				-
	G02-3.4 Human Resources				-
	G02-3.5 Financial Management and Reporting				-
	G02-3.6 Fiscal Agent - Non allocable				-
	G02-4.2 Government & Citizen Services				-
	G02-4.5 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 Minnesota Information Technology				-
	G46-6.3 IT Spend				-
	G46-6.4 Enterprise IT Security				-
	G46-6.5 MnIT - 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				67
	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				(18)
	L49-15.2 Legislative Auditor				-
	L49-15.3 Financial Audits				-
	L49-15.4 Program Audits				-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users		Total
		34.2	35.0	36.0		
					SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)
	STATE AUDITOR					
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 y					-
	18 BPAS (Internally Developed Software Amortized over 10 ye					-
99YYY	Consumer Agencies					-
G02-3.0	Department of Administration					-
G02-3.2	Admin Management Services					-
G02-3.3	Commissioner's Office					-
G02-3.4	Human Resources					-
G02-3.5	Financial Management and Reporting					-
G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	Government & Citizen Services					-
G02-4.5	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	Minnesota Information Technology					-
G46-6.3	IT Spend					-
G46-6.4	Enterprise IT Security					-
G46-6.5	MnIT - 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 Suppor					-

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

Accounting & Procurement Transactions - FY (Actual) 34.2
 Accounting & Procurement Transactions - FY (Actual) 35.0
 Number of BPAS Users 36.0

DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
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				1
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				(1)
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	(1,172)			-
G61-16.3	State Auditor General				-
17	SWIFT (Internally Developed Software Amortized over 10 y				-
18	BPAS (Internally Developed Software Amortized over 10 ye				-
99	Consumer Agencies				-
G02-0002	State Archaeology				10,187
G02-0003	Public Broadcasting				1,840
G02-0005	Materials Service and Distribution				24,428
G02-0007	Information Policy Analysis				16,818
G02-0009	Real Estate and Construction Services				84,021
G02-0010	Oil Overcharge (Stripper Wells)				8
G02-0012	STAR	0			59,465
G02-0013	Volunteer Services				1,062
G02-0014	Capital Group Parking				133,808
G02-0015a	Fleet Services				254,663
G02-0016	Development Disabilities	0			24,861
G02-0017a	Risk Management				68,861
G02-0017b	Risk Management - Workers Compensation				268,888
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)				2,162
G02-0021a	Plant Mangement (Leases)				847,640
G02-0021b	Plant Management (Repairs)				51,255
G02-0021c	Plant Management (Materials Transfer)				3,206
G02-0021d	Plant Management (Energy)				1,062
G02-0021f	Plant Management FR & R				2,385
G02-0024	MN Bookstore				53,618

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2015
(Budget)

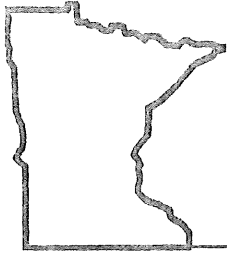
Accounting & Procurement Transactions - FY (Actual) 34.2
Accounting & Procurement Transactions - FY (Actual) 35.0
Number of BPAS Users 36.0

DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	250
G03	LOTTERY	-	-	-	76,006
G05	RACING COMMISSION	-	-	-	58,358
G06	ATTORNEY GENERAL	0	-	-	128,909
G09	GAMBLING CONTROL BOARD	-	-	-	11,521
G10	MINNESOTA MANAGEMENT & BUDGET	0	-	-	232,383
G17	HUMAN RIGHTS DEPT	-	-	-	16,642
G19	INDIAN AFFAIRS COUNCIL	-	-	-	9,944
G38	INVESTMENT BOARD	-	-	-	237,832
G39	GOVERNORS OFFICE	2	-	-	37,308
G45	MEDIATION SERVICES DEPT	-	-	-	11,516
G46	MN.IT	0	-	-	595,851
G53	SECRETARY OF STATE	0	-	-	82,322
G61	OFFICE OF THE STATE AUDITOR	-	-	-	48,544
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	288,405
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	266,987
G67	REVENUE DEPT	-	-	-	991,048
G69	TEACHERS RETIREMENT ASSOC	-	-	-	237,337
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	1,488,429
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	1,874
G96	UNIFORM LAWS COMMISSION	-	-	-	100
G9J	CAMPAIGN FINANCE BOARD	-	-	-	8,381
G9K	ADMINISTRATIVE HEARINGS	-	-	-	37,067
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	10,964
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	9,258
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	9,416
G9Q	MMB DEBT SERVICE	-	-	-	8,397
G9R	MMB NON-OPERATING	1	-	-	2,173,032
G9X	CAPITOL AREA ARCHITECT	-	-	-	1,621
G9Y	DISABILITY COUNCIL	-	-	-	6,670
GPR	PAYROLL CLEARING	-	-	-	104
H12	HEALTH DEPT	27	-	-	906,747
H55	HUMAN SERVICES DEPT	689	-	-	5,366,243
H55b	HUMAN SERVICES SOS	-	-	-	1,236,287
H55c	HUMAN SERVICES MSOP	-	-	-	315,388
H60	MMB - MnSURE	4	-	-	269,723
H75	VETERANS AFFAIRS DEPT	0	-	-	606,588
H7B	MEDICAL PRACTICE BOARD	-	-	-	32,212
H7C	NURSING BOARD	-	-	-	19,206
H7D	PHARMACY BOARD	0	-	-	13,726
H7F	DENTISTRY BOARD	-	-	-	14,522
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	5,097
H7J	OPTOMETRY BOARD	-	-	-	2,324
H7K	NURSING HOME ADMIN BOARD	-	-	-	14,313
H7L	SOCIAL WORK BOARD	-	-	-	9,955
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	3,384
H7Q	PODIATRIC MEDICINE	-	-	-	2,079
H7R	VETERINARY MEDICINE BOARD	-	-	-	3,258
H7S	EMERGENCY MEDICAL SERVICES BD	0	-	-	10,186

Allocation of General Support Costs
 Multiple Rate Method
 State Fiscal Year 2015
 (Budget)

Accounting & Procurement Transactions - FY (Actual) 34.2
 Accounting & Procurement Transactions - FY (Actual) 35.0
 Number of BPAS Users 36.0

DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
	H7U DIETETICS & NUTRITION PRACTICE	-	-	-	2,351
	H7V PSYCHOLOGY BOARD	-	-	-	7,455
	H7W PHYSICAL THERAPY BOARD	-	-	-	4,412
	H7X BEHAVIORAL HEALTH & THERAPY BD	-	-	-	8,271
	H9G OMBUDSMAN MH/DD	-	-	-	10,696
	J33 TRIAL COURTS	0	-	-	1,122,981
	J50 GUARDIAN AD LITEM BOARD	-	-	-	68,415
	J52 PUBLIC DEFENSE BOARD	-	-	-	146,193
	J58 COURT OF APPEALS	-	-	-	21,903
	J65 SUPREME COURT	0	-	-	167,619
	J68 TAX COURT	-	-	-	11,831
	J70 JUDICIAL STANDARDS BOARD	-	-	-	1,597
	L10 LEGISLATURE	-	-	-	50,618
	L49 LEGISLATIVE AUDITOR	-	-	-	14,189
	P01 MILITARY AFFAIRS DEPT	6	-	-	361,946
	P07 PUBLIC SAFETY DEPT	13	-	-	2,025,049
	P78 CORRECTIONS DEPT	0	-	-	1,628,801
	P7T PEACE OFFICERS BOARD (POST)	-	-	-	15,100
	P9E SENTENCING GUIDELINES COMM	-	-	-	2,687
	R28 MINN CONSERVATION CORPS	-	-	-	231
	R29 NATURAL RESOURCES DEPT	4	-	-	3,006,985
	R32 POLLUTION CONTROL AGENCY	2	-	-	503,576
	R9P WATER & SOIL RESOURCES BOARD	0	-	-	152,774
	T79 TRANSPORTATION DEPT	77	-	-	7,623,715
	T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	-	56,097
	0 OTHER	-	-	-	15,560
	0 Total	0	0	0	48,705,635



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III
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, 2013. Equipment usage charges are not included for units of Administration funded through revolving funds.

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

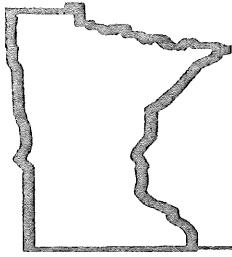
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

EQUIPMENT USE CHARGE

Schedule No. 1.1

	1.2
<u>Equipment Use Charge</u>	<u>General Support Allocation</u>
Total Eligible Direct Costs:	
Add: Allocated Costs	
Sum of Allocated Costs	831,490
Distribution of Allocated Costs	
Total Allocated Costs	831,490
Less: Disallowed Costs	
Net Allocable Costs	831,490



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

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

SCHEDULE 3.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

- > 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 2013.
- > 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 2013.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2013 net cost of these sub-centers.

Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.1

	3.3	3.4	3.5	3.6
				Fiscal Agent - Non Allocable
	Administration Mgmt <u>Services</u>	Commissioners <u>Office</u>	Human <u>Resources</u>	Financial Mgmt <u>and Rptg</u>
Total Eligible Direct Costs:	1,374,328	555,355	420,000	758,000
Add: Allocated Costs				0
Equipment Use Charge				
Sum of Allocated Costs	1,374,328	555,355	420,000	758,000
Distribution of Allocated Costs				0
Total Allocated Costs	1,374,328	388,931	420,000	758,000
Less: Disallowed Costs				0
Net Allocable Costs	1,374,328	388,931	420,000	758,000



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III
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:

- > Government and Citizen Services – General support costs allocated to this cost center have been apportioned amount its activities based on FY 2013 net cost of these activities.
- > Resource Recovery administers the recycling program, including the State Recycling center. Costs are allowable for plan purposes and have been allocated based on operating costs paid in FY 2013.
- > 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 2013.
- > Real Property Enterprise System is a computer aided facility management system. It helps state agencies manage building operations and preventative maintenance, manage leased properties, space and forecast future needs. The cost of this internally generated software have been collected over the life of the project and amortized over 10 year. Costs are allowable for plan purposes and have been allocated based on the square feet of agencies using the system.
- > Materials Management facilitates the strategic acquisition of goods and services for the State of Minnesota and other governmental entities and to provide retail and publishing services through Minnesota's Bookstore. Costs are allocated based on the count of FY 2013 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 2013 postage charges. Costs of postage are directly charged through a revolving fund.
- > Enterprise Performance Improvement provides assistance to agencies on improving organizational performance through enhanced or re-engineered processes that improve efficiency and quality, and reduce processing time and cost. Leadership, coordination, and support is provided for reporting state agency goals, priorities, and progress to the public. These costs are allowable for plan purposes and have been allocated based on actual FTE's for FY 2013.
- > Grants Management standardizes, streamlines and improves state grant-making practices and increases public information about state grant opportunities.
- > Small Agency Resource Teams (SmART) offer expert human resource (HR) and financial management (FMR) business support services to their clients in state government. HR costs are allocated to supported agencies based on actual FTE's for FY 2013. FMR costs are allocated to supported agencies based on count of accounting transactions for FY 2013.
- > Legislature appropriates money in lieu of paying rent for space occupied by the legislature and certain veterans' organizations.
- > The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2013 net cost of these activities.

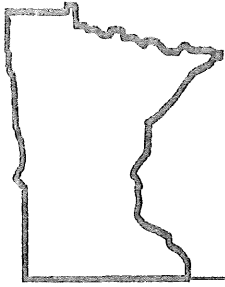
Other costs, such as architectural design services, which are included in this unit, are considered general government and have not been allocated.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1

	4.2	4.5	4.7	4.8	4.10	4.11	4.12
Government & Citizen Services	General Support	Real Estate & Constr Services	Real Prop Enterprise System	Materials Mgmt	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:	3,691,683	0	456,000	674,000	1,931,000	438,000	395,000 125,000
Add: Allocated Costs							
1.2 Equipment Use Charge	0	0	783	0	399	0	0 0
3.2 Admin Mgmt-Commissioner's Office	19,744	59,470					
3.4 Admin Mgmt-Human Resources	16,248	44,975					
3.5 Admin Mgmt-Financial Mgmt & Rptg	6,787	16,521					
Sum of Allocated Costs	3,734,462	120,967	456,783	674,000	1,931,399	438,000	395,000 125,000
Distribution of Allocated Costs		(120,967)	14,631	24,374	60,501	13,641	4,691 3,129
Total Allocated Costs	3,734,462	0	471,413	698,374	1,991,900	451,641	399,691 128,129
Less: Disallowed Costs							
Net Allocable Costs	3,734,462	0	471,413	698,374	1,991,900	451,641	399,691 128,129



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT

Minnesota Information Technology (MN.IT) 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. Costs are allocated as follows:

- > 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.
- > General support costs allocated to this cost center have been apportioned among its activities based on FY 2013 net cost of these activities.

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

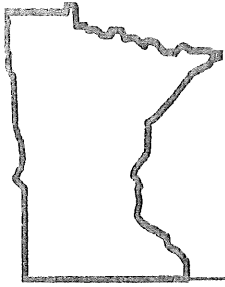
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

Minnesota Information Technology

Schedule No. 6.1

	6.2	6.3	6.4	6.5	
	Minnesota Information Technology	General Support	IT Spend	Enterprise IT Security	Other Non- Allocable
Total Eligible Direct Costs:	1,602,355	1,194,355	0	408,000	0
Add: Allocated Costs					
1.2 Equipment Use Charge	761,928	761,928	0	0	0
4.2 Admin - Government & Citizen Services					
4.8 Materials Management	0				
4.11 Office of Enterprise Continuous Improvement	0				
Sum of Allocated Costs	2,364,283	1,956,283	0	408,000	0
Distribution of Allocated Costs		(1,956,283)	1,956,283	0	0
Total Allocated Costs	2,364,283	0	1,956,283	408,000	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,364,283	0	1,956,283	408,000	0



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.0

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

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes internal controls and accountability, personnel, accounting services, and treasury.) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2013, allocated as follows:

- > Services related to economic analysis, and accounting for state debt and investment records are considered general government expense and are, therefore, unallowable.
- > The Office of the State Treasurer's division is responsible for cash management; bank account administration and reconciliation; check (warrant) signing and processing; and other related activities. Costs of these services have been separated and are allowable for plan purposes. They have been allocated based on the total number of accounting transactions issued for each department.
- > The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2013 net cost of these activities.

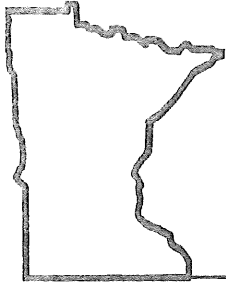
Ref.: OMB A-87, Attachment B, part 6
OMB Circular A-102 2. Post Award Policies

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

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

Schedule No. 8.1

	8.2	8.3	9.3	10.3	10.4	11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.7	12.8	13.3
	Minnesota Management & Budget	Internal Control & Accountability	Treasury	Analysis & Control (EBO's)	Budget Ops & Planning	Central Payroll	Accounting Services	Financial Reporting	Fin Rptg Single Audit	MMB - IT Mgmt & Admin	Accounting & Procure Ops Svs Spt	Personnel Ops & Svs Spt	Personnel Ops Spec Billing	Accounting & Procure Ops Spec Bill	Personnel Admin
Total Eligible Direct Costs:	2,573,043	2,573,043													
Add: Allocated Costs															
1.2 Equipment Use Charge	36,546	36,546													
4.2 Admin - Government & Citizen Services															
4.8 Materials Management	636	636													
4.10.0 Central Mail	553	553													
4.11 Office of Enterprise Continuous Improvement	0	0													
6.3 IT Spend	21,266	21,266													
6.4 Enterprise IT Security	4,435	4,435													
Sum of Allocated Costs	2,636,479	2,636,479	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,636,479)	274,294	131,815	62,660	69,373	117,704	115,984	135,911	3,659	59,821	157,392	110,557	564,268	520,639
Total Allocated Costs	2,636,479	0	274,294	131,815	62,660	69,373	117,704	115,984	135,911	3,659	59,821	157,392	110,557	564,268	520,639
Less: Disallowed Costs	0	0													
Net Allocable Costs	2,636,479	0	274,294	131,815	62,660	69,373	117,704	115,984	135,911	3,659	59,821	157,392	110,557	564,268	520,639



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

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 general fund activities based on FY 2013 net cost of these activities.

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

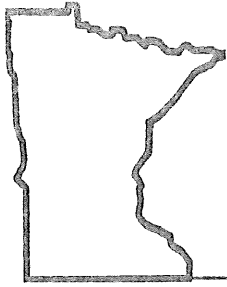
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

Internal Controls & Accountability

Schedule No. 8.3.1

8.3	14.2	15.2	16.2	
-----	------	------	------	--

	<u>Internal Control & Accountability</u>	<u>General Support</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	461,114	461,114				
Add: Allocated Costs						
4.2 Admin - Government & Citizen Services	0					
4.8 Materials Management	36	36				
4.10.0 Central Mail	0					
4.11 Office of Enterprise Continuous Improvement	0					
8.2 Minnesota Management & Budget	274,294	274,294				
Sum of Allocated Costs	735,444	735,444	0	0	0	0
Distribution of Allocated Costs	0	(735,444)	1	56	118	735,269
Total Allocated Costs	735,444	0	1	56	118	735,269
Less: Disallowed Costs	0					
Net Allocable Costs	735,444	0	1	56	118	735,269



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

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

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (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 2013 net cost of these activities.

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

Exhibit C

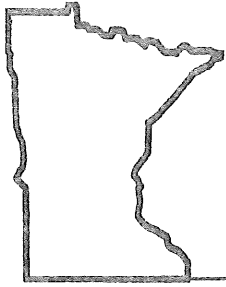
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

Treasury Division

Schedule No. 9.1

9.2	9.3	
-----	-----	--

	Treasury Division	General Support	Treasury	Consumer Activities
Total Eligible Direct Costs:	1,630,682	0	1,630,682	
Add: Allocated Costs				
4.2 Admin - Government & Citizen Services	228	228		
4.8 Materials Management	0			
4.11 Office of Enterprise Continuous Improvement	0			
6.2 Minnesota Information Technology	0			
6.3 IT Spend	0			
9.2 MMB - Treasury Division	0			
9.3 Treasury	(0)	(228)	228	
8.2 Minnesota Management & Budget	131,815		131,815	
8.3 Internal Controls & Accountability	0			
Sum of Allocated Costs	1,762,725	0	1,762,725	0
Distribution of Allocated Costs	0		(1,762,725)	1,762,725
Total Allocated Costs	1,762,725	0	0	1,762,725
Less: Disallowed Costs	0			
Net Allocable Costs	1,762,725	0	0	1,762,725



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 10.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —BUDGET DIVISION

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A finance department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2013. 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 2013.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2013 net cost of these activities.

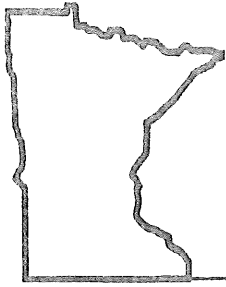
Ref.: OMB Circular A-102 2. Post Award Policies

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

MMB - Budget Division

Schedule No. 10.1

	10.2	10.3	10.4	10.5	14.2	15.2	16.2		
	MMB - Budget Division	General Support	Analysis & Control	Budget Operations & Planning	Budget Division -Non Allocable	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	1,358,791	0	644,850	713,941	0				
Add: Allocated Costs									
4.2 Admin - Government & Citizen Services	0								
4.8 Materials Management	161	161							
4.11 Office of Enterprise Continuous Improvement	0								
6.2 Minnesota Information Technology	0								
6.3 IT Spend	0								
8.2 Minnesota Management & Budget	132,033		62,660	69,373					
8.3 Internal Controls & Accountability	0								
Sum of Allocated Costs	1,490,985	161	707,510	783,314	0	0	0	0	0
Distribution of Allocated Costs	0	(161)	76	85					
Sum of Allocated Costs	1,490,985	0	707,586	783,399	0	0	0	0	0
Distribution of Allocated Costs	(0)		(707,586)			1	54	114	707,417
Distribution of Allocated Costs	0			(783,399)		10	279	824	782,286
Total Allocated Costs	1,490,985	0	0	0	0	11	333	938	1,489,703
Less: Disallowed Costs	0								
Net Allocable Costs	1,490,985	0	0	0	0	11	333	938	1,489,703



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 11.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division includes: Financial Reporting, General Accounting, Agency Support and Payroll. Financial Reporting reviews and reports on expenditures and revenues to complete the state's Comprehensive Annual Financial Report (CAFR). Financial Reporting is also responsible for the preparation of the Statewide Cost Allocation Plan (SWCAP). These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2013.

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 2013.

The cost of central payroll is allowable and has been allocated based on total FY 2013 FTE's.

Agency Support 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 2013.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2013 net cost of these activities.

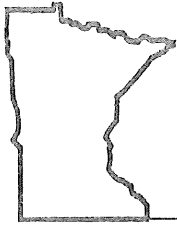
Ref.: OMB A-87, Attachment B, Parts 4, 8
OMB Circular A-102 2. Post Award Policies

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

MMB - Accounting Division

Schedule No. 11.1

	11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2	16.2		
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	3,945,706	0	1,162,188	1,299,059	1,447,200	37,259	0				
Add: Allocated Costs											
4.2 Admin - Government & Citizen Services	0										
4.8 Materials Management	286	286									
4.10.0 Central Mail	2,239	2,239									
4.11 Office of Enterprise Continuous Improvement	0										
6.2 Minnesota Information Technology	0										
6.3 IT Spend	0										
8.2 Minnesota Management & Budget	373,258		117,704	115,984	135,911	3,659					
8.3 Internal Controls & Accountability	0										
Sum of Allocated Costs	4,321,490	2,526	1,279,892	1,415,043	1,583,111	40,918	0	0	0	0	0
Distribution of Allocated Costs	(0)	(2,526)	796	785	920	25	0	0	0	0	0
Sum of Allocated Costs	4,321,490	0	1,280,689	1,415,827	1,584,031	40,943	0	0	0	0	0
Distribution of Allocated Costs	0		(1,280,689)								1,280,689
Distribution of Allocated Costs	(0)			(1,415,827)				2	107	227	1,415,491
Distribution of Allocated Costs	(0)				(1,584,031)			2	120	254	1,583,655
Distribution of Allocated Costs	0					(40,943)					40,943
Total Allocated Costs	4,321,490	0	0	0	0	0	0	4	227	481	4,320,778
Less: Disallowed Costs	0										
Net Allocable Costs	8,642,980	0	0	0	0	0	0	8	454	962	8,641,556



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

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

SCHEDULE 12.0

MINNESOTA MANAGEMENT AND BUDGET (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: accounting and procurement (SWIFT), payroll and human resources (SEMA4), biennial budget, capital budget, fiscal notes, performance reporting (BPAS), and information access (IA). This division also provides Minnesota Management and Budget programs Local Area Network (LAN) support and voice communications support. These costs are allowable and have been allocated as follows:

- > The SWIFT costs are allocated based upon accounting transactions.
- > The SEMA 4 costs are allocated based upon FTE counts.
- > The BPAS costs are allocated based upon user counts.
- > The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2013 net cost of these activities.

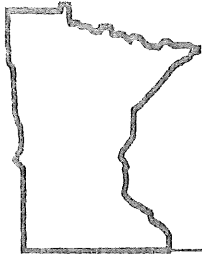
Ref.: OMB A-87, Attachment A, parts C and F
OMB Circular A-102 2. Post Award Policies

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

MMB - IT Management & Administration

Schedule No. 12.1

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	14.2	15.2	16.2	
MMB - IT Mgmt & Admin	General Support	Accounting & Procurement Sys Support	Personnel Operations Sys Support	Budget Serv Computer Operations	Personnel Operations Spec Billing	Accounting & Procurement Spec Billing	Other Non- Allocable	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	14,105,628	633,837	1,026,620	495,000	4,250,324	7,083,874	0				
Add: Allocated Costs											
1.2 Equipment Usage	1,427	527	0	0	423	477	0				
4.8 Materials Management	989	922	0	0	0	0	67				
4.11 Office of Enterprise Continuous Improvement	0										
6.2 Minnesota Information Technology	0										
6.3 IT Spend	0										
8.2 Minnesota Management & Budget	1,412,677	59,821	157,392	110,557	564,268	520,639	0				
8.3 Internal Controls & Accountability	0										
Sum of Allocated Costs	15,520,721	695,107	1,184,012	726,530	4,815,016	7,604,990	67	0	0	0	0
Distribution of Allocated Costs	0	(695,107)	408,301	286,805	0	0	0	0	0	0	0
Sum of Allocated Costs	15,520,721	0	1,592,313	1,013,336	495,000	4,815,016	7,604,990	67	0	0	0
Distribution of Allocated Costs	(0)		(1,592,313)					2	121	256	1,591,934
Distribution of Allocated Costs	0			(1,013,336)							1,013,336
Distribution of Allocated Costs	0			(495,000)				6	176	521	494,297
Distribution of Allocated Costs	0				(4,815,016)						4,815,016
Distribution of Allocated Costs	0					(7,604,990)		12	576	1,222	7,603,180
Total Allocated Costs	15,520,722	0	0	0	0	0	67	20	873	1,999	15,517,763
Less: Disallowed Costs	(67)						(67)	0	0	0	0
Net Allocable Costs	15,520,655	0	0	0	0	0	0	20	873	1,999	15,517,763



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

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

SCHEDULE 13.0

MINNESOTA MANAGEMENT AND BUDGET (MMB)—HUMAN RESOURCE MANAGEMENT AND EMPLOYEE INSURANCE

The functions of this department are as follows:

- > Labor Relations and Compensation, Human Resource Management, Employee Insurance, Information Systems and Administration to Minnesota Management and Budget (MMB). 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 2013.
- > 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.
- > The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2013 net cost of these activities.

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

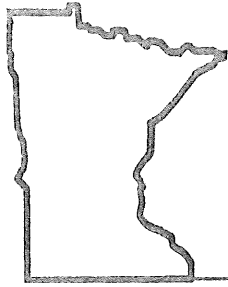
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

State HR, Benefits & Labor Relations

Schedule No. 13.1

	13.2	13.3	13.5		
	HR, Benefits & Labor Relations	General Support	Personnel Administration	Employee Relations Non-Alloc	Consumer Activities
Total Eligible Direct Costs:	4,123,758	0	4,123,758	0	
Add: Allocated Costs					
4.2 Admin - Government & Citizen Services	0				
4.8 Materials Management	430	430			
4.11 Office of Enterprise Continuous Improvement	0				
6.2 Minnesota Information Technology	0				
6.3 IT Spend	0				
8.2 Minnesota Management & Budget	312,401		312,401		
8.3 Internal Controls & Accountability	0				
Sum of Allocated Costs	4,436,589	430	4,436,159	0	0
Distribution of Allocated Costs	0	(430)	430	0	0
Sum of Allocated Costs	4,436,589	0	4,436,589	0	0
Distribution of Allocated Costs	(0)		(4,436,589)		4,436,589
Total Allocated Costs	4,436,589	0	0	0	4,436,589
Less: Disallowed Costs	0				
Net Allocable Costs	4,436,589	0	0	0	4,436,589



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III
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 2013.

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

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2013 net cost of these activities.

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

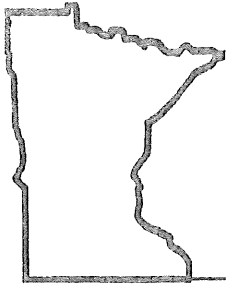
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

Mediation Services

Schedule No. 14.1

	14.2	14.3	14.4		
	<u>Mediation Services</u>	<u>General Support</u>	<u>State Agencies</u>	<u>Other Non-Allocable</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	76,593	0	76,593	0	
Add: Allocated Costs					
6.3 IT Spend	215	215			
6.4 Enterprise IT Security	45	45			
8.3 Internal Controls & Accountability	1	1			
10.3 Analysis & Control (EBO's)	1	1			
10.4 Budget Operations & Planning	10	10			
11.4 Accounting Services	2	2			
11.5 Financial Reporting	2	2			
12.4 Accounting & Procurement Ops & Sys Support	2	2			
12.6 Budget Service - Computer Operations	6	6			
12.8 Accounting & Procurement Ops Special Billing	12	12			
Sum of Allocated Costs	76,889	296	76,593	0	0
Distribution of Allocated Costs	0	(297)	315	(18)	
Sum of Allocated Costs	76,889	(0)	76,908	(18)	0
Distribution of Allocated Costs	0		(76,908)		76,908
Total Allocated Costs	76,890	(0)	0	(18)	76,908
Less: Disallowed Costs	18			18	0
Net Allocable Costs	76,908	(0)	0	0	76,908



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget

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

SCHEDULE 15.0

OFFICE OF LEGISLATIVE AUDITOR

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

Audits of revenues and expenditures are conducted to ensure conformance with generally accepted accounting principles, federal audit requirements, and state law. Special audits are conducted to assist in improving the efficiency and dependability of department and agency accounting practices. Costs for these financial audits have been allocated based on the average hours of service provided over a four-year period. The resulting number of hours is used as the FY 2013 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 2013.

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 2013 net cost of these activities.

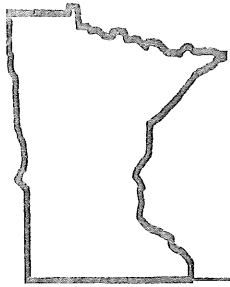
Ref.: OMB A-87, Attachment B, part 4
OMB Circular A-102 2. Post Award Policies

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

Legislative Auditor

Schedule No. 15.1

	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	16.2		
	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	State Auditor	Consumer Activities
Total Eligible Direct Costs:	5,750,192	1,250,561	3,594,816	0	821,775	0	28,399	54,641	0	0	0	0	0	0		
Add: Allocated Costs																
1.2 Equipment Usage	2,334	404	0	0	0	1,930	0	0	0	0	0	0	0	0		
6.3 IT Spend	2,363	2,363														
6.4 Enterprise IT Security	493	493														
8.3 Internal Controls & Accountability	56	56														
10.3 Analysis & Control (EBO's)	54	54														
10.4 Budget Operations & Planning	279	279														
11.4 Accounting Services	107	107														
11.5 Financial Reporting	120	120														
12.4 Accounting & Procurement Ops & Sys Support	121	121														
12.6 Budget Service - Computer Operations	176	176														
12.8 Accounting & Procurement Ops Special Billing	576	576														
13.2 MMB - HR, Benefits & Labor Relations	0															
13.3 Personnel Administration	0															
14.2 Mediation Services	0															
14.3 State Agencies	0															
Sum of Allocated Costs	5,756,870	1,255,309	3,594,816	0	821,775	1,930	28,399	54,641	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,255,309)	680,273	346,218	207,818	0	7,182	13,818	0	0	0	0	0	0	0	0
Sum of Allocated Costs	5,756,870	(0)	4,275,089	346,218	1,029,593	1,930	35,581	68,459	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	(0)		(4,275,089)												511	4,274,578
Distribution of Allocated Costs	0			(346,218)												346,218
Distribution of Allocated Costs	(0)				(1,029,593)											1,029,593
Distribution of Allocated Costs	0					(1,930)	1,046	532	320		11	21				
Sum of Allocated Costs	5,756,870	(0)	0	0	0	0	36,627	68,991	320	0	11	21	0	0	511	5,650,389
Distribution of Allocated Costs	0						(36,627)									36,627
Distribution of Allocated Costs	(0)							(68,991)								68,991
Distribution of Allocated Costs	0								(320)							320
Distribution of Allocated Costs	0									(11)						11
Distribution of Allocated Costs	0										(21)					21
Total Allocated Costs	5,756,870	(0)	0	0	0	0	0	0	0	0	0	0	0	0	511	5,756,359
Less: Disallowed Costs	0															
Net Allocable Costs	5,756,870	(0)	0	0	0	0	0	0	0	0	0	0	0	0	511	5,756,359



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 16.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

These audits determine whether:

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

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

Costs are allocated based on federal cash receipts during FY 2013.

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

Exhibit C

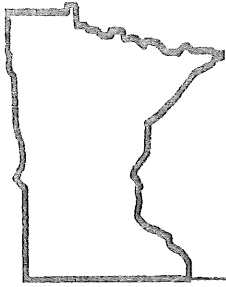
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

State Auditor

Schedule No. 16.1

16.2	
------	--

	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	26,000	26,000	
Add: Allocated Costs			
1.2 Equipment Use Charge	28,073	28,073	
6.3 IT Spend	1,152	1,152	
6.4 Enterprise IT Security	240	240	
8.3 Internal Controls & Accountability	118	118	
9.3 Treasury	0		
10.3 Analysis & Control (EBO's)	114	114	
10.4 Budget Operations & Planning	824	824	
11.4 Accounting Services	227	227	
11.5 Financial Reporting	254	254	
12.4 Accounting & Procurement Ops & Sys Support	256	256	
12.6 Budget Service - Computer Operations	521	521	
12.8 Accounting & Procurement Ops Special Billing	1,222	1,222	
15.3 Financial Audits	511	511	
Sum of Allocated Costs	59,513	59,513	0
Distribution of Allocated Costs	(0)	(59,513)	59,513
Total Allocated Costs	59,513	0	59,513
Less: Disallowed Costs	0		
Net Allocable Costs	59,513	0	59,513



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 17.0

Statewide Integrated Financial Tools (SWIFT)

(Internally developed software to be amortized over ten (10) years beginning budget fiscal year 2013)

On July 1, 2011, the Statewide Integrated Financial Tools (SWIFT) Project team, in collaboration with Minnesota state government agencies, successfully replaced the Minnesota Accounting and Procurement System (MAPS) 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 2013. 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

Exhibit C

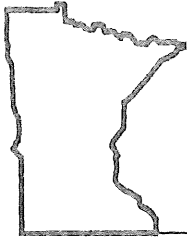
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 First Stepdown

Statewide Integrated Financial Tools (SWIFT)
 (Internally developed software amortized over 10 years beginning BFY13)

Schedule No. 17.1

17

	<u>SWIFT</u>	<u>General Support</u>
Total Eligible Direct Costs:	6,252,277	6,252,277
Add: Allocated Costs		
Sum of Allocated Costs	6,252,277	6,252,277
Distribution of Allocated Costs	0	
Total Allocated Costs	6,252,277	6,252,277
Less: Disallowed Costs	0	
Net Allocable Costs	6,252,277	6,252,277



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 18.0

Budget Planning and Analysis System (BPAS)

(Internally developed software to be amortized over ten (10) years beginning fiscal year 2013)

On August 27, 2012, the Budget Planning and Analysis System (BPAS) project team at Minnesota management and Budget, in collaboration with Minnesota state agencies successfully replaced the state's biennial budget system.

BPAS utilizes data from SWIFT, the statewide accounting system, for the purposes of preparing and presenting biennial budget information to the legislature.

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 system users for each department in FY 2013.

Ref.: OMB A-87, Attachment A part C and Attachment B part 6

Exhibit C

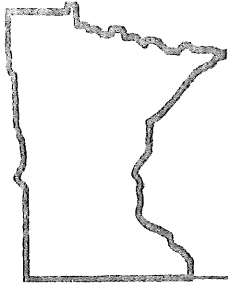
State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2015
First Stepdown

Budget Planning and Analysis System (BPAS)
(Internally developed software amortized over 10 years beginning BFY13)

Schedule No. 18.1

18

	<u>BPAS</u>	<u>General Support</u>
Total Eligible Direct Costs:	174,212	174,212
Add: Allocated Costs		
Sum of Allocated Costs	174,212	174,212
Distribution of Allocated Costs	0	
Total Allocated Costs	174,212	174,212
Less: Disallowed Costs	0	
Net Allocable Costs	174,212	174,212



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III
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.

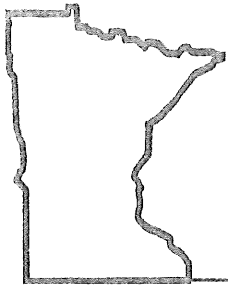
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

Administration

Schedule No. 20.1

		20.0	21.2	22.2	
		General Support	Admin - Management Services	Government & Citizen Services	Consumer Activities
Dept of Administration					
Total Eligible Direct Costs:		0			
Add: Allocated Costs					
3.2	Admin - Management Services	0			
3.3	Commissioner's Office	24,764	18,619	6,146	
3.4	Human Resources	17,444	14,081	3,363	
3.5	Financial Management & Reporting	8,477	7,387	1,090	
4.2	Admin - Government & Citizen Services	0			
4.5	Real Estate & Constr Serv - Leasing	5,238	3,143	2,095	
4.7	Real Property	88,998	88,998		
4.8	Materials Management	2,162	694	1,468	
4.10.0	Central Mail	153	20	132	
4.11	Office of Enterprise Continuous Improvement	569	136	433	
6.2	Minnesota Information Technology	0			
6.3	IT Spend	4,082	214	3,868	
6.4	Enterprise IT Security	851	45	807	
8.2	Minnesota Management & Budget	0			
8.3	Internal Controls & Accountability	230	71	159	
9.2	MMB - Treasury Division	0			
9.3	Treasury	0			
10.2	MMB - Budget Division	0			
10.3	Analysis & Control (EBO's)	221	68	153	
10.4	Budget Operations & Planning	2,024	975	1,049	
11.2	MMB - Accounting Division	0			
11.3	Central Payroll	1,823	435	1,389	
11.4	Accounting Services	443	137	306	
11.5	Financial Reporting	496	153	342	
12.2	MMB - IT Management & Administration	0			
12.4	Accounting & Procurement Ops & Sys Support	498	154	344	
12.5	Personnel Operations & Sys Support	1,443	344	1,099	
12.6	Budget Service - Computer Operations	1,279	616	663	
12.7	Personnel Operations Special Billing	6,855	1,635	5,221	
12.8	Accounting & Procurement Ops Special Billing	2,379	735	1,644	
13.3	Personnel Administration	6,317	1,506	4,810	
14.3	State Agencies	109	26	83	
15.3	Financial Audits	96,754	992	85,088	10,674
17	SWIFT	1,956	604	1,352	
18	BPAS	6,364	6,364		
Sum of Allocated Costs		281,931	99,616	133,625	48,689
Distribution of Allocated Costs		0	(99,616)	1,527	2,941
Total Allocated Costs		281,931	0	135,152	51,630
Less: Disallowed Costs		0			
Net Allocable Costs		281,931	0	135,152	51,630



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

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.

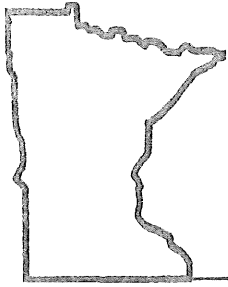
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

Department of Administration - Management Services

Schedule No. 21.1

	21.2	21.3	21.4	21.5	21.6	22.2		
	Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
3.2 Admin - Management Services	0							
3.3 Commissioner's Office	18,619	18,619						
3.4 Human Resources	14,081	14,081						
3.5 Financial Management & Reporting	7,387	7,387						
4.2 Admin - Government & Citizen Services	0							
4.5 Real Estate & Constr Serv - Leasing	3,143	3,143						
4.7 Real Property	0							
4.8 Materials Management	694	694						
4.10.0 Central Mail	20	20						
4.11 Office of Enterprise Continuous Improvement	136	136						
6.2 Minnesota Information Technology	0							
6.3 IT Spend	214	214						
6.4 Enterprise IT Security	45	45						
8.2 Minnesota Management & Budget	0							
8.3 Internal Controls & Accountability	71	71						
9.2 MMB - Treasury Division	0							
9.3 Treasury	184		63	63	58			
10.2 MMB - Budget Division	0							
10.3 Analysis & Control (EBO's)	0							
10.4 Budget Operations & Planning	0							
11.2 MMB - Accounting Division	0							
11.3 Central Payroll	0							
11.4 Accounting Services	0							
11.5 Financial Reporting	0							
12.2 MMB - IT Management & Administration	0							
12.4 Accounting & Procurement Ops & Sys Support	0							
12.5 Personnel Operations & Sys Support	344	344						
12.6 Budget Service - Computer Operations	616	616						
12.7 Personnel Operations Special Billing	1,635	1,635						
12.8 Accounting & Procurement Ops Special Billing	0							
13.3 Personnel Administration	1,506	1,506						
14.3 State Agencies	26	26						
15.3 Financial Audits	85,088	85,088						
17 SWIFT	0							
18 BPAS	0							
20 Department of Administration	1,527	1,527						
Sum of Allocated Costs	135,336	135,152	63	63	58	0	0	0
Distribution of Allocated Costs	0	(135,152)	55,407	30,288	49,457			
Sum of Allocated Costs	135,336	0	55,470	30,351	49,515	0	0	0
Distribution of Allocated Costs	0		(55,470)				6,146	49,324
Distribution of Allocated Costs	(0)			(30,351)			3,363	26,988
Distribution of Allocated Costs	0				(49,515)		1,090	48,425
Total Allocated Costs	135,336	0	0	0	0	0	10,599	124,737
Less: Disallowed Costs	0							
Net Allocable Costs	135,336	0	0	0	0	0	10,599	124,737



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

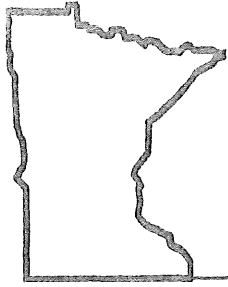
EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 22.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT AND CITIZEN SERVICES

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

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



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 24.0

MN.IT

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.

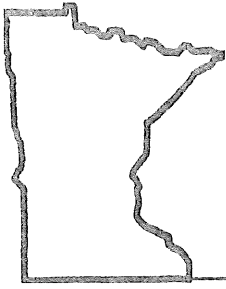
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

Minnesota Information Technology

Schedule No. 24.1

	24.2	24.3	24.5	26.2	32.2	33.2	34.2		
	Minnesota Information Technology	General Support	IT Spend	Other Non-Allocable	Minnesota Mgmt & Budget	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0								
Add: Allocated Costs									
6.3 IT Spend	21,482	21,482							
6.4 Enterprise IT Security	4,480	4,480							
8.2 Minnesota Management & Budget	0								
8.3 Internal Controls & Accountability	87	87							
9.2 MMB - Treasury Division	0								
9.3 Treasury	6	6							
10.2 MMB - Budget Division	0								
10.3 Analysis & Control (EBO's)	83	83							
10.4 Budget Operations & Planning	953	953							
11.2 MMB - Accounting Division	0								
11.3 Central Payroll	0								
11.4 Accounting Services	167	167							
11.5 Financial Reporting	187	187							
12.2 MMB - IT Management & Administration	0								
12.4 Accounting & Procurement Ops & Sys Support	188	188							
12.5 Personnel Operations & Sys Support	0								
12.6 Budget Service - Computer Operations	602	602							
12.7 Personnel Operations Special Billing	0								
12.8 Accounting & Procurement Ops Special Billing	896	896							
15.2 Legislative Auditor	0								
15.3 Financial Audits	1,314	1,314							
17 SWIFT	736	736							
Sum of Allocated Costs	31,179	31,179	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(31,179)	31,179						
Sum of Allocated Costs	31,179	0	31,179	0	0	0	0	0	0
Distribution of Allocated Costs	(0)		(31,179)		343	3	38	19	30,776
Total Allocated Costs	31,179	0	0	0	343	3	38	19	30,776
Less: Disallowed Costs	0								
Net Allocable Costs	31,179	0	0	0	343	3	38	19	30,776



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — FISCAL MANAGEMENT AND ADMINISTRATION

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

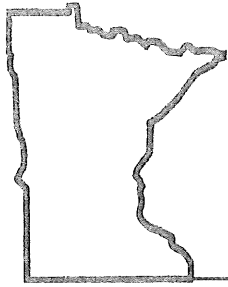
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

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

Schedule No. 26.1

	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 Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
15.3 Financial Audits	259,924	259,924						
17 SWIFT	0							
22.8 Materials Management	8	8						
22.10 Central Mail	7	7						
24.3 IT Spend	343	343						
Sum of Allocated Costs	260,282	260,282	0	0	0	0	0	0
Distribution of Allocated Costs	0	(260,282)	4,468	14,275	14,299	40,422	152,987	33,832
Total Allocated Costs	260,282	0	4,468	14,275	14,299	40,422	152,987	33,832
Less: Disallowed Costs	0							
Net Allocable Costs	260,282	0	4,468	14,275	14,299	40,422	152,987	33,832



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.3

MINNESOTA MANAGEMENT & BUDGET (MMB) --- INTERNAL CONTROL & 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.

Exhibit C

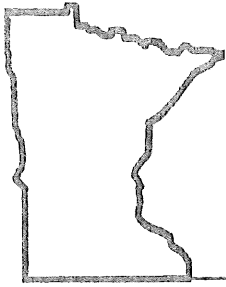
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

Internal Controls & Accountability

Schedule No. 26.3.1

26.3	34.2	
------	------	--

	Internal Controls & Accountability	General Support	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0			
Add: Allocated Costs				
22.8 Materials Management Division	0	0		
26.2 Minnesota Management & Budget	4,468	4,468		
17 SWIFT	0			
Sum of Allocated Costs	4,469	4,469	0	0
Distribution of Allocated Costs	0	(4,469)	1	4,468
Total Allocated Costs	4,469	(0)	1	4,468
Less: Disallowed Costs	0			
Net Allocable Costs	4,469	(0)	1	4,468



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 27.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — TREASURY DIVISION

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

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

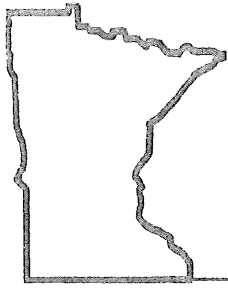
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

MMB - Treasury Division

Schedule No. 27.1

27.1	27.2	27.3	34.2	
------	------	------	------	--

	Treasury Division	General Support	Treasury	Non- Allocable	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
15.3 Financial Audits	44,237	44,237				
22.8 Materials Management Division	3		3			
26.2 MMB - Treasury Division	14,275	14,275				
Sum of Allocated Costs	58,515	58,512	3	0	0	0
Distribution of Allocated Costs	0	(58,512)	58,512	0		
Sum of Allocated Costs	58,515	0	58,515	0	0	0
Distribution of Allocated Costs	0		(58,515)	0	2	58,513
Total Allocated Costs	58,515	0	0	0	2	58,513
Less: Disallowed Costs	0					
Net Allocable Costs	58,515	0	0	0	2	58,513



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 28.0

MINNESOTA MANAGEMENT AND BUDGET (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.

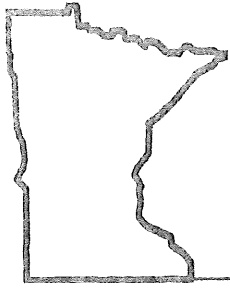
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

MMB - Budget Division

Schedule No. 28.1

	28.2	28.3	28.4	28.5	33.2	34.2		
	<u>Budget Division</u>	<u>General Support</u>	<u>Analysis & Controls (EBO's)</u>	<u>Budget Operations & Planning</u>	<u>Budget Division Non-Allocable</u>	<u>Legislative Auditor</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
22.8 Materials Management	2	2						
26.2 Minnesota Management & Budget	14,299	14,299						
Sum of Allocated Costs	14,301	14,301	0	0	0	0	0	0
Distribution of Allocated Costs	0	(14,301)	6,787	7,514				
Sum of Allocated Costs	14,301	0	6,787	7,514	0	0	0	0
Distribution of Allocated Costs	0		(6,787)			1	1	6,785
Distribution of Allocated Costs	0			(7,514)		3	8	7,503
Total Allocated Costs	14,301	0	0	0	0	4	9	14,288
Less: Disallowed Costs	0							
Net Allocable Costs	14,301	0	0	0	0	4	9	14,288



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 29.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

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

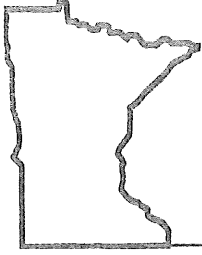
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

MMB - Accounting Division

Schedule No. 29.1

	29.2	29.3	29.4	29.5	29.6	33.2	34.2		
	Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0								
Add: Allocated Costs									
15.3 Financial Audits	620,563	620,563							
15.5 Single Audits	14,652	14,652							
26.2 Minnesota Management & Budget	40,422	40,422							
Sum of Allocated Costs	675,637	675,637	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(675,637)	213,058	209,943	246,014	6,623			
Sum of Allocated Costs	675,637	0	213,058	209,943	246,014	6,623	0	0	0
Distribution of Allocated Costs	0		(213,058)						213,058
Distribution of Allocated Costs	0			(209,943)			16	34	209,893
Distribution of Allocated Costs	(0)				(246,014)		19	40	245,955
Distribution of Allocated Costs	0					(6,623)			6,623
Total Allocated Costs	675,638	0	0	0	0	0	35	74	675,529
Less: Disallowed Costs	0								
Net Allocable Costs	675,638	0	0	0	0	0	35	74	675,529



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

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

SCHEDULE 30.0

MINNESOTA MANAGEMENT & BUDGET (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.

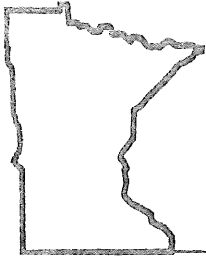
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

MMB - IT Management & Administration

Schedule No. 30.1

	30.2	30.4	30.5	30.6	30.7	30.8	33.2	34.2		
	IT Mgmt & <u>Administration</u>	General <u>Support</u>	Acctg & Procur Ops <u>Sys Support</u>	Personnel Operations <u>Sys Support</u>	Bdgt Service - Computer <u>Operations</u>	Personnel <u>Spec Billing</u>	Acctg & Procurement <u>Spec Billing</u>	Legislative <u>Auditor</u>	State <u>Auditor</u>	Consumer <u>Activities</u>
Total Eligible Direct Costs:	0									
Add: Allocated Costs										
15.3 Financial Audits	40,259	40,259								
22.8 Materials Management	5	5								
26.2 Minnesota Management & Budget	152,987	152,987								
Sum of Allocated Costs	193,251	193,251	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(193,251)	113,514	79,737	0	0	0	0	0	0
Sum of Allocated Costs	193,251	0	113,514	79,737	0	0	0	0	0	0
Distribution of Allocated Costs	(0)		(113,514)					9	18	113,487
Distribution of Allocated Costs	0			(79,737)						79,737
Total Allocated Costs	193,251	0	0	0	0	0	0	9	18	193,224
Less: Disallowed Costs	0									
Net Allocable Costs	193,251	0	0	0	0	0	0	9	18	193,224



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 31.0

MINNESOTA MANAGEMENT & BUDGET (MMB) — HUMAN RESOURCE MANAGEMENT AND EMPLOYEE INSURANCE

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

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

Exhibit C

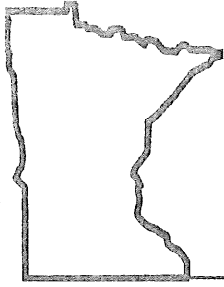
State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

State HR, Benefits & Labor Relations

Schedule No. 31.1

31.2	31.3	
------	------	--

	State HR, Benefits & Labor Rel	General Support	Personnel Administration	Consumer Activities
Total Eligible Direct Costs:	0			
Add: Allocated Costs				
15.4 Program Audits	3,290	3,290		
22.8 Materials Management	6		6	
26.2 Minnesota Management & Budget	33,832	33,832		
Sum of Allocated Costs	37,127	37,122	6	0
Distribution of Allocated Costs	0	(37,122)	37,122	
Sum of Allocated Costs	37,127	0	37,127	0
Distribution of Allocated Costs	(0)		(37,127)	37,127
Total Allocated Costs	37,127	0	0	37,127
Less: Disallowed Costs	0			
Net Allocable Costs	37,127	0	0	37,127



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

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.

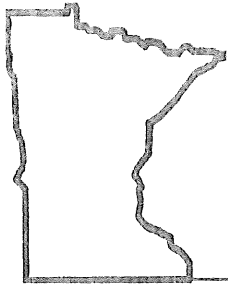
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

Mediation Services

Schedule No. 32.1

	32.2	32.3	32.4		
	<u>Mediation Services</u>	<u>General Support</u>	<u>State Agencies</u>	<u>Mediation / Representation General</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
17 SWIFT	10	10			
24.3 IT Spend	3	3			
29.5 Financial Reporting	1	1			
Sum of Allocated Costs	14	14	0	0	0
Distribution of Allocated Costs	(0)	(14)	15	(1)	
Sum of Allocated Costs	14	0	15	(1)	0
Distribution of Allocated Costs	0		(15)		15
Total Allocated Costs	14	0	0	(1)	15
Less: Disallowed Costs	1			1	
Net Allocable Costs	15	0	0	0	15



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget

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

SCHEDULE 33.0

OFFICE OF LEGISLATIVE AUDITOR

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

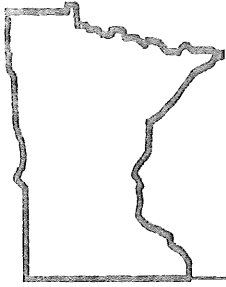
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

Office of the Legislative Auditor

Schedule No. 33.1

		33.2	33.3	33.4	33.5	33.6	33.7	33.8	
		General Support	Financial Audits	Program Audits	Single Audits	Audit Comm	Fin Audit - Outdoors	Fin Audit - Art	Consumer Activities
Office of the Legislative Auditor									
Total Eligible Direct Costs:		0							
Add: Allocated Costs									
17 SWIFT		473	473						
24.3 IT Spend		38	38						
28.3 Analysis & Control (EBO's)		1	1						
28.4 Budget Operations & Planning		3	3						
29.4 Accounting Services		16	16						
29.5 Financial Reporting		19	19						
30.4 Accounting & Procurement Ops & Sys Support		9	9						
Sum of Allocated Costs		558	558	0	0	0	0	0	0
Distribution of Allocated Costs		0	(558)	303	154	92	0	3	6
Sum of Allocated Costs		558	(0)	303	154	92	0	3	6
Distribution of Allocated Costs		0		(303)					303
Distribution of Allocated Costs		0			(154)				154
Distribution of Allocated Costs		(0)				(92)			92
Distribution of Allocated Costs		(0)					(3)		3
Distribution of Allocated Costs		(0)						(6)	6
Total Allocated Costs		558	(0)	0	0	0	0	0	558
Less: Disallowed Costs		0							
Net Allocable Costs		558	(0)	0	0	0	0	0	558



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

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.

Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2015
 Second Stepdown

State Auditor

Schedule No. 34.1

34.2	
------	--

	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0		
Add: Allocated Costs			
9.3 Treasury	46	46	
17 SWIFT	1,004	1,004	
24.3 IT Spend	19	19	
26.3 Internal Controls & Accountability	1	1	
27.3 Treasury	2	2	
28.3 Analysis & Control (EBO's)	1	1	
28.4 Budget Operations & Planning	8	8	
29.4 Accounting Services	34	34	
29.5 Financial Reporting	40	40	
30.4 Accounting & Procurement Ops & Sys Support	18	18	
Sum of Allocated Costs	1,172	1,172	0
Distribution of Allocated Costs	0	(1,172)	1,172
Total Allocated Costs	1,172	0	1,172
Less: Disallowed Costs	0		
Net Allocable Costs	1,172	0	1,172

Statewide Cost Allocation Plan

Exhibit D Allocation Statistics

Schedule No.	DP#	Name	2015 Budget Allocable Costs & Applicable Credits	Fixed Assets		Net Administrative Expenditures by Agency		Sum Percent		Accounting & Procurement Accounting Transactions		Net Administrative Expenditures by Agency	
				Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services				
	1.2	Equipment Use Charge	831,490										
G02-3.0	G02-3.0	Department of Administration		0									
G02-3.2	G02-3.2	Admin Management Services		0		0							
G02-3.3	G02-3.3	Commissioner's Office	555,355	0		828,030							
G02-3.4	G02-3.4	Human Resources		0		452,651							
G02-3.5	G02-3.5	Financial Management and Reporting	758,000	0		739,112							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable		0		0							
G02-4.2	G02-4.2	Government & Citizen Services	0	0			0.11%	0.11%		16,869			
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	456,000	11,737									470,392
G02-4.7	G02-4.7	Real Property	674,000	0									783,659
G02-4.8	G02-4.8	Materials Management Division	1,931,000	5,983									1,945,175
G02-4.10	G02-4.10	Central Mail	438,000	0									438,582
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	395,000	0									150,817
G02-4.12	G02-4.12	Grants Management	125,000	0									100,607
G46-6.2	G46-6.2	Minnesota Information Technology	1,194,355	11,423,208									
G46-6.3	G46-6.3	IT Spend		0									
G46-6.4	G46-6.4	Enterprise IT Security	408,000										
G46-6.5	G46-6.5	MnIT - Non allocable		0									
G10-8.2	G10-8.2	Minnesota Management & Budget	2,573,043	547,923									
G10-8.3	G10-8.3	Internal Controls & Accountability	461,114	0									
G10-9.2	G10-9.2	Treasury Division	0	0									
G10-9.3	G10-9.3	Treasury	1,630,682	0									
G10-9.4	G10-9.4	Treasury - Other	0	0									
G10-10.2	G10-10.2	MMB - Budget Division	0	0									
G10-10.3	G10-10.3	Analysis & Control (EBO's)	644,850	0									
G10-10.4	G10-10.4	Budget Operations and Planning	713,941	0									
G10-10.5	G10-10.5	Budget Division - Non Allocable		0									
G10-11.2	G10-11.2	MMB - Accounting Division	0	0									
G10-11.3	G10-11.3	Central Payroll	1,162,188	0									
G10-11.4	G10-11.4	Accounting Services	1,299,059	0									
G10-11.5	G10-11.5	Financial Reporting	1,447,200	0									
G10-11.6	G10-11.6	Financial Reporting - Single Audit	37,259	0									
G10-11.7	G10-11.7	Accounting Services - Non Allocable		0									
G10-12.2	G10-12.2	MMB I.T - Management and Administration	633,837	7,899									
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp	1,026,620	0									
G10-12.5	G10-12.5	Personnel Operations and System Support	615,973	0									
G10-12.6	G10-12.6	Budget Service - Computer Operations	495,000	0									
G10-12.7	G10-12.7	Personnel Operations Special Billing	4,250,324	6,346									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	7,083,874	7,146									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		0									
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0	0									
G10-13.3	G10-13.3	Personnel Administration	4,123,758	0									
G10-13.5	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	76,593	0									
G45-14.4	G45-14.4	Mediation/Representation - General	0	0									
L49-15.2	L49-15.2	Legislative Auditor	1,250,561	6,058									
L49-15.3	L49-15.3	Financial Audits	3,594,816	0									
L49-15.4	L49-15.4	Program Audits	0	0									
L49-15.5	L49-15.5	Single Audits	821,775	0									
L49-15.6	L49-15.6	Audit Comm		28,935									
L49-15.7	L49-15.7	Financial Audit- Outdoors	28,399										
L49-15.8	L49-15.8	Financial Audit- Art	54,641										
L49-15.9	L49-15.9	Financial Audit- Clean Water	0										
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0										

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2015 Budget Allocable Costs & Applicable Credits	Net Administrative Expenditures by Agency		Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
				Fixed Assets	Agency				
				Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
L49-15.11	L49-15.11	Program Audit- Outdoors	0						
L49-15.12	L49-15.12	Program Audit- Art	0						
L49-15.13	L49-15.13	Program Audit- Clean Water	0						
L49-15.14	L49-15.14	Program Audit- Parks & Trails	0						
G61-16.2	G61-16.2	State Auditor	26,000	420,881					
G61-16.3	G61-16.3	State Auditor General		0					
17	17	SWIFT (Internally Developed Software Amortized over 10	6,252,277						
18	18	BPAS (Internally Developed Software Amortized over 10	174,212						
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration			0.00%	0.00%		0	
G02-3.2	G02-3.2	Admin Management Services			0.03%	0.03%		7,543	
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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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							
G10-13.5	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

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

Schedule No.	DP#	Name	2015 Budget Allocable Costs & Applicable Credits	Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen 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							
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)							
18	18	BPAS (Internally Developed Software Amortized over 10 years beginning BFY13)							
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology				0.01%	0.01%	1,254	
	G02-0003	Public Broadcasting				0.00%	0.00%	334	
	G02-0005	Materials Service and Distribution							
	G02-0007	Information Policy Analysis				0.01%	0.01%	3,139	
	G02-0009	Real Estate and Construction Services				0.02%	0.02%	29,810	
	G02-0010	Oil Overcharge (Stripper Wells)				0.00%	0.00%	6	
	G02-0012	STAR				0.01%	0.01%	31,302	
	G02-0013	Volunteer Services							
	G02-0014	Capital Group Parking				0.06%	0.06%	42,700	
	G02-0015a	Fleet Services				0.02%	0.02%	167,733	
	G02-0016	Development Disabilities				0.01%	0.01%	10,662	
	G02-0017a	Risk Management				0.02%	0.02%	25,201	
	G02-0017b	Risk Management - Workers Compensation				0.04%	0.04%	142,861	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)				0.00%	0.00%	5	
	G02-0021a	Plant Mangement (Leases)				0.48%	0.48%	179,593	
	G02-0021b	Plant Management (Repairs)				0.02%	0.02%	12,846	
	G02-0021c	Plant Management (Materials Transfer)				0.00%	0.00%	208	
	G02-0021d	Plant Management (Energy)							
	G02-0021f	Plant Management FR & R				0.00%	0.00%	561	
	G02-0024	MN Bookstore				0.02%	0.02%	23,264	
	G02-0028	Office Supply Connection - Closed in FY2010				0.00%	0.00%	-	
	G02-0029a	Cooperative Purchasing (CPV)				0.04%	0.04%	4,852	
	G02-0029b	Cooperative Purchasing (MMCAP)				0.04%	0.04%	7,867	
	G02-0031	Central Mail				0.04%	0.04%	46,762	
	G02-0034	Other Non-Allocable				0.00%	0.00%	63	
	G02-0036	Demography				0.00%	0.00%	-	
	G02-0037	Mn Geospatial Information Office				0.00%	0.00%	43	
	G02-0037a	MnGeo Service Bureau				0.00%	0.00%	-	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12				0.00%	0.00%	-	
	G02-0042	Surplus Services				0.02%	0.02%	15,147	
	G02-0043	Surplus Services - Federal							
	G02-0044	RECS - Energy				0.00%	0.00%	-	
	G02-0045	SmART FMR				0.01%	0.01%	371	
	G02-0046	SmART HR				0.01%	0.01%	586	
	G02-0047	Grants Recovery				0.00%	0.00%	-	
	G02-0048	Arts & Cultural Heritage				0.00%	0.00%	2,376	
	G02-0049	Materials Management				0.00%	0.00%	-	

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2015 Budget Allocable Costs & Applicable Credits	Net Administrative Expenditures by Agency		Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
				Fixed Assets	Agency				
				Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	B04	AGRICULTURE DEPT		1.2	3.2	3.3	3.4	3.5	4.2
	B11	COSMETOLOGIST EXAMINERS BOARD							
	B13	COMMERCE DEPT							
	B14	ANIMAL HEALTH BOARD							
	B15	BARBER EXAMINERS BOARD							
	B20	EXPLORE MINNESOTA TOURISM							
	B22	EMPLOYMENT & ECONOMIC DEVELOPMT							
	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							
	G39	GOVERNORS OFFICE							
	G45	MEDIATION SERVICES DEPT							
	G46	MN.IT							
	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							

Statewide Cost Allocation Plan

Exhibit D Allocation Statistics

Schedule No.	DP#	Name	2015 Budget Allocable Costs & Applicable Credits	Net Administrative Expenditures by		Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
				Fixed Assets	Agency				
				1.2	3.2	3.3	3.4	3.5	4.2
				Equipment Usage	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	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							
	H60	MMB - MnSURE							
	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							
	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 OTHER							
		Total	48,664,196	12,466,116	2,019,793	1.01%	1.01%	773,958	3,889,232
		Source	48,664,197	12,466,116	2,019,793	1.01%	1.01%	773,958	3,889,232
		Difference (Total - Source)	1	0	0	0.00%	0.00%	0	0

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	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						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology	-	-	-	-	0.00%	-
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	142	13,232	0.00%	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	8	-	0.00%	-
G10-9.2	G10-9.2	Treasury Division	-	-	51	-	0.00%	-
G10-9.3	G10-9.3	Treasury						
G10-9.4	G10-9.4	Treasury - Other						
G10-10.2	G10-10.2	MMB - Budget Division	-	-	36	-	0.00%	-
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	-	-	64	53,576	0.00%	-
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	-	-	206	-	0.00%	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc						
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	-	0.00%	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	96	-	0.00%	-
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	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	-	-	-	-	0.00%	-
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						

Statewide Cost Allocation Plan

Exhibit D Allocation Statistics

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

Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
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%	-
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
18	18	BPAS (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration		3,692,615			0.00%	-
G02-3.2	G02-3.2	Admin Management Services	3		155	489	0.03%	-
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	2		328	3,165	0.11%	
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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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 Supp						
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						
G10-13.5	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

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

Schedule No.	DP#	Name	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						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
18	18	BPAS (Internally Developed Software Amortized over 10)						
		99YYY Consumer Agencies						
	G02-0002	State Archaeology	-	-	12	-	0.01%	-
	G02-0003	Public Broadcasting	1	-	4	-	0.00%	1,678,874
	G02-0005	Materials Service and Distribution	23	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	37	85.83	0.01%	-
	G02-0009	Real Estate and Construction Services	-	-	729	2,187.70	0.02%	52,755
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	0.00%	-
	G02-0012	STAR	-	-	337	2,578.71	0.01%	58,944
	G02-0013	Volunteer Services	1	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	291	3,881.07	0.06%	-
	G02-0015a	Fleet Services	-	46,395	538	1,941.81	0.02%	-
	G02-0016	Development Disabilities	2	-	120	2,351.27	0.01%	455,530
	G02-0017a	Risk Management	1	-	224	1,740.95	0.02%	-
	G02-0017b	Risk Management - Workers Compensation	-	-	140	19,296.20	0.04%	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	2	-	2	31.97	0.00%	-
	G02-0021a	Plant Mangement (Leases)	2	-	3,188	456.84	0.48%	-
	G02-0021b	Plant Management (Repairs)	7	-	25	-	0.02%	-
	G02-0021c	Plant Management (Materials Transfer)	1	-	-	-	0.00%	-
	G02-0021d	Plant Management (Energy)	1	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	50	-	0.00%	-
	G02-0024	MN Bookstore	-	-	142	7,201.20	0.02%	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	0.00%	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	111	2,684.69	0.04%	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	195	3,046.92	0.04%	-
	G02-0031	Central Mail	-	-	161	31,479.91	0.04%	-
	G02-0034	Other Non-Allocable	-	-	-	-	0.00%	15,115,000
	G02-0036	Demography	1	-	-	1,066.70	0.00%	-
	G02-0037	Mn Geospatial Information Office	-	-	-	63.89	0.00%	-
	G02-0037a	MnGeo Service Bureau	-	-	-	77.09	0.00%	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	195.82	0.00%	-
	G02-0042	Surplus Services	-	-	78	-	0.02%	-
	G02-0043	Surplus Services - Federal	-	-	12	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	0.00%	-
	G02-0045	SmART FMR	-	-	4	-	0.01%	-
	G02-0046	SmART HR	-	-	7	-	0.01%	-
	G02-0047	Grants Recovery	-	-	-	-	0.00%	-
	G02-0048	Arts & Cultural Heritage	-	-	37	-	0.00%	7,550,731
	G02-0049	Materials Management	-	-	6	-	0.00%	-

Statewide Cost Allocation Plan

Exhibit D Allocation Statistics

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

Schedule No.	DP#	Name	Real Estate and Construction Services -		Materials Management Division	Central Mail	Office of Enterprise		Grants Management
			Leasing	Real Property			Continuous Improvement	Grants Management	
	B04	AGRICULTURE DEPT	9	8,304	8,240	165,614.00	1.06%	2,271,932	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	89	15,364.00	0.02%	-	
	B13	COMMERCE DEPT	7	3,216	3,964	285,830.00	0.75%	51,918,949	
	B14	ANIMAL HEALTH BOARD	-	-	421	7,679.00	0.14%	-	
	B15	BARBER EXAMINERS BOARD	-	-	58	4,049.00	0.00%	-	
	B20	EXPLORE MINNESOTA TOURISM	1	-	585	35,936.00	0.09%	576	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	51	49,087	85,708	3,184.00	2.93%	162,099,205	
	B24	PUBLIC FACILITIES AUTHORITY	-	-	546	-	0.02%	34,844,973	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	6	-	0.00%	192,290	
	B34	HOUSING FINANCE AGENCY	1	-	1,649	34,942.00	0.45%	-	
	B41	WORKERS COMP COURT OF APPEALS	-	-	34	1,949.00	0.02%	-	
	B42	LABOR AND INDUSTRY DEPT	3	-	4,438	265,779.00	0.69%	1,057,983	
	B43	IRON RANGE RESOURCES	2	247,104	1,394	-	0.16%	22,207,904	
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	106	15,852.00	0.02%	-	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0.00%	-	
	B7P	ACCOUNTANCY BOARD	1	-	67	6,426.00	0.01%	-	
	B7S	PRIVATE DETECTIVES BOARD	-	-	9	-	0.00%	-	
	B82	PUBLIC UTILITIES COMM	1	-	376	-	0.28%	320	
	B9D	AMATEUR SPORTS COMM	-	786,021	-	-	0.00%	-	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	0.00%	-	
	E25	CENTER FOR ARTS EDUCATION	8	179,921	1,320	-	0.17%	246,237	
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	29,550.00	25.18%	-	
	E37	EDUCATION DEPARTMENT	3	-	4,678	76,409.00	0.66%	56,198,148	
	E40	HISTORICAL SOCIETY	-	1,015,125	35	-	0.00%	-	
	E44	MINNESOTA STATE ACADEMIES	1	436,058	2,270	-	0.41%	-	
	E50	ARTS BOARD	-	-	1,662	5,338.00	0.04%	30,450,862	
	E60	OFFICE OF HIGHER EDUCATION	-	-	1,941	79,034.00	0.14%	1,614,955	
	E77	ZOOLOGICAL BOARD	-	608,976	4,075	-	0.50%	-	
	E81	UNIVERSITY OF MINNESOTA	-	-	25	-	0.00%	-	
	E95	HUMANITIES COMMISSION	-	-	5	-	0.00%	-	
	E97	SCIENCE MUSEUM	-	-	1	-	0.00%	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0.00%	-	
	G03	LOTTERY	2	-	-	15,146.00	0.25%	-	
	G05	RACING COMMISSION	-	-	225	-	0.04%	-	
	G06	ATTORNEY GENERAL	1	-	1,292	132,530.00	0.46%	-	
	G09	GAMBLING CONTROL BOARD	-	-	93	2,650.00	0.05%	-	
	G10	MINNESOTA MANAGEMENT & BUDGET	2	-	669	82,128.00	0.38%	-	
	G17	HUMAN RIGHTS DEPT	2	-	299	22,570.00	0.05%	-	
	G19	INDIAN AFFAIRS COUNCIL	1	-	99	122.00	0.01%	706,389	
	G38	INVESTMENT BOARD	-	-	92	2,316.00	0.03%	-	
	G39	GOVERNORS OFFICE	6	-	105	6,005.00	0.08%	-	
	G45	MEDIATION SERVICES DEPT	1	-	93	2,909.00	0.02%	65,800	
	G46	MN.IT	18	-	4,801	471.00	3.23%	-	
	G53	SECRETARY OF STATE	1	-	701	96,544.00	0.13%	-	
	G61	OFFICE OF THE STATE AUDITOR	2	-	407	6,483.00	0.18%	-	
	G62	MINN STATE RETIREMENT SYSTEM	-	33,249	240	150,922.00	0.16%	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	241	470,412.00	0.13%	-	
	G67	REVENUE DEPT	8	-	2,818	2,534,840.00	2.45%	194,400	
	G69	TEACHERS RETIREMENT ASSOC	-	-	338	102,657.00	0.12%	-	
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	0.00%	-	
	G92	OMBUDSPERSON FOR FAMILIES	-	-	33	81.00	0.01%	-	
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	0.00%	-	
	G9J	CAMPAIGN FINANCE BOARD	-	-	61	13,888.00	0.01%	-	
	G9K	ADMINISTRATIVE HEARINGS	1	-	300	120,100.00	0.11%	-	
	G9L	BLACK MINNESOTANS COUNCIL	1	-	64	153.00	0.01%	-	

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Real Estate and Construction Services -		Materials Management Division	Central Mail	Office of Enterprise	
			Leasing	Real Property			Continuous Improvement	Grants Management
	G9M	CHICANO LATINO AFFAIRS COUNCIL	1	-	72	225.00	0.01%	-
	G9N	ASIAN-PACIFIC COUNCIL	1	-	77	3,034.00	0.01%	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	-	60	-	0.00%	-
	G9X	CAPITOL AREA ARCHITECT	-	-	39	250.00	0.01%	-
	G9Y	DISABILITY COUNCIL	1	-	122	1,447.00	0.01%	-
	GPR	PAYROLL CLEARING	-	-	-	-	0.00%	-
	H12	HEALTH DEPT	9	-	12,992	616,163.00	2.49%	85,396,087
	H55	HUMAN SERVICES DEPT	61	-	7,544	958,842.00	2.83%	93,237,551
	H55b	HUMAN SERVICES SOS	-	1,806,687	8,519	-	6.60%	-
	H55c	HUMAN SERVICES MSOP	-	462,873	1,415	-	1.28%	-
	H60	MMB - MnSURE	5	-	1,079	-	0.00%	-
	H75	VETERANS AFFAIRS DEPT	1	990,489	10,961	9,124.00	2.39%	978,466
	H7B	MEDICAL PRACTICE BOARD	-	-	286	51,724.00	0.03%	-
	H7C	NURSING BOARD	-	-	207	61,788.00	0.05%	-
	H7D	PHARMACY BOARD	-	-	224	39,632.00	0.02%	-
	H7F	DENTISTRY BOARD	-	-	222	26,942.00	0.03%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	89	8,568.00	0.01%	-
	H7J	OPTOMETRY BOARD	-	-	43	1,652.00	0.00%	-
	H7K	NURSING HOME ADMIN BOARD	5	-	129	2,059.00	0.02%	-
	H7L	SOCIAL WORK BOARD	-	-	124	14,411.00	0.02%	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	48	3,010.00	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	-	39	493.00	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	-	50	2,808.00	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	155	17,591.00	0.02%	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	59	1,868.00	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	-	105	8,308.00	0.02%	-
	H7W	PHYSICAL THERAPY BOARD	-	-	69	6,674.00	0.00%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	141	7,169.00	0.01%	-
	H9G	OMBUDSMAN MH/DD	2	-	105	2,419.00	0.03%	-
	J33	TRIAL COURTS	-	-	5,132	29,547.00	3.32%	-
	J50	GUARDIAN AD LITEM BOARD	-	-	310	122.00	0.38%	-
	J52	PUBLIC DEFENSE BOARD	-	-	1,174	-	0.88%	-
	J58	COURT OF APPEALS	-	-	156	9,585.00	0.13%	-
	J65	SUPREME COURT	-	-	1,676	64,418.00	0.47%	-
	J68	TAX COURT	-	-	151	-	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	-	-	36	-	0.00%	-
	L10	LEGISLATURE	-	-	5	89,088.00	0.13%	-
	L49	LEGISLATIVE AUDITOR	1	-	212	1,934.00	0.09%	-
	P01	MILITARY AFFAIRS DEPT	-	4,731,620	13,648	21.00	0.51%	60,000
	P07	PUBLIC SAFETY DEPT	40	20,360	17,642	2,955,289.00	3.48%	138,075,736
	P78	CORRECTIONS DEPT	55	6,064,907	30,775	26,767.00	6.65%	8,304,946
	P7T	PEACE OFFICERS BOARD (POST)	-	-	91	7,004.00	0.02%	-
	P9E	SENTENCING GUIDELINES COMM	-	-	40	668.00	0.01%	-
	R28	MINN CONSERVATION CORPS	-	-	5	-	0.00%	-
	R29	NATURAL RESOURCES DEPT	62	3,376,050	38,821	502,972.00	9.71%	80,120,595
	R32	POLLUTION CONTROL AGENCY	10	16,314	4,921	94,693.00	1.69%	27,504,609
	R9P	WATER & SOIL RESOURCES BOARD	8	-	2,310	4,981.00	0.21%	30,035,865
	T79	TRANSPORTATION DEPT	7	4,400,713	138,586	158,529.00	13.68%	59,110,101
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	39	547.00	0.00%	-
		OTHER	-	-	128	66,697	0.00%	-
		Total	450	28,976,084	445,058	10,805,756	99.91%	911,806,714
		Source	450	28,976,084	445,058	10,805,756	99.91%	911,806,714
		Difference (Total - Source)	0	0	0	0	0.00%	0

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Net Administrative Expenditures by Division	IT Spend	IT Spend	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
6.2	6.3	6.4	8.2	8.3	9.2

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION
	1.2	Equipment Use Charge						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend	4,551,771	-	-			
G46-6.4	G46-6.4	Enterprise IT Security		-	-			
G46-6.5	G46-6.5	MnIT - Non allocable		-	-			
G10-8.2	G10-8.2	Minnesota Management & Budget		6,696,791	6,696,791	2,373,113		
G10-8.3	G10-8.3	Internal Controls & Accountability		-	-	420,154		
G10-9.2	G10-9.2	Treasury Division		-	-	-		
G10-9.3	G10-9.3	Treasury				1,342,331		1,342,331
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)				638,093		
G10-10.4	G10-10.4	Budget Operations and Planning				706,461		
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				1,198,640		
G10-11.4	G10-11.4	Accounting Services				1,181,116		
G10-11.5	G10-11.5	Financial Reporting				1,384,051		
G10-11.6	G10-11.6	Financial Reporting - Single Audit				37,259		
G10-11.7	G10-11.7	Accounting Services - Non Allocable				-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	609,184		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp				1,602,793		
G10-12.5	G10-12.5	Personnel Operations and System Support				1,125,858		
G10-12.6	G10-12.6	Budget Service - Computer Operations				-		
G10-12.7	G10-12.7	Personnel Operations Special Billing				5,746,211		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				5,301,915		
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				3,181,331		
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-		
G45-14.2	G45-14.2	Mediation Services		67,616	67,616		122	
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		744,027	744,027		5,909	
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						

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Net Administrative Expenditures by Division	IT Spend	IT Spend	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
6.2	6.3	6.4	8.2	8.3	9.2

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION
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		362,905	362,905		12,535	
G61-16.3	G61-16.3	State Auditor General					-	
17	17	SWIFT (Internally Developed Software Amortized over 10					-	
18	18	BPAS (Internally Developed Software Amortized over 10					-	
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration		-	-		-	
G02-3.2	G02-3.2	Admin Management Services		67,494	67,494		7,543	
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		1,217,948	1,217,948		16,869	
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	Minnesota Information Technology		6,764,968	6,764,968		9,190	
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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 Suppc						
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						
G10-13.5	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	IT Spend	IT Spend	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
6.2	6.3	6.4	8.2	8.3	9.2

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY 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						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
18	18	BPAS (Internally Developed Software Amortized over 10)						
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology		5,257	5,257		1,254	
	G02-0003	Public Broadcasting		-	-		334	
	G02-0005	Materials Service and Distribution		-	-			
	G02-0007	Information Policy Analysis		14,099	14,099		3,139	
	G02-0009	Real Estate and Construction Services		292,175	292,175		29,810	
	G02-0010	Oil Overcharge (Stripper Wells)		-	-		6	
	G02-0012	STAR		10,836	10,836		31,302	
	G02-0013	Volunteer Services		-	-			
	G02-0014	Capital Group Parking		22,884	22,884		42,700	
	G02-0015a	Fleet Services		448,852	448,852		167,733	
	G02-0016	Development Disabilities		87,834	87,834		10,662	
	G02-0017a	Risk Management		175,881	175,881		25,201	
	G02-0017b	Risk Management - Workers Compensation		430,288	430,288		142,861	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		-	-		5	
	G02-0021a	Plant Mangement (Leases)		387,958	387,958		179,593	
	G02-0021b	Plant Management (Repairs)		3	3		12,846	
	G02-0021c	Plant Management (Materials Transfer)		-	-		208	
	G02-0021d	Plant Management (Energy)		-	-			
	G02-0021f	Plant Management FR & R		-	-		561	
	G02-0024	MN Bookstore		47,645	47,645		23,264	
	G02-0028	Office Supply Connection - Closed in FY2010		-	-			
	G02-0029a	Cooperative Purchasing (CPV)		126,156	126,156		4,852	
	G02-0029b	Cooperative Purchasing (MMCAP)		719,506	719,506		7,867	
	G02-0031	Central Mail		181,469	181,469		46,762	
	G02-0034	Other Non-Allocable		-	-		63	
	G02-0036	Demography		-	-			
	G02-0037	Mn Geospatial Information Office		-	-		43	
	G02-0037a	MnGeo Service Bureau		-	-			
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		-	-			
	G02-0042	Surplus Services		88,833	88,833		15,147	
	G02-0043	Surplus Services - Federal		-	-			
	G02-0044	RECS - Energy		-	-			
	G02-0045	SmART FMR		-	-		371	
	G02-0046	SmART HR		-	-		586	
	G02-0047	Grants Recovery		-	-			
	G02-0048	Arts & Cultural Heritage		1,628	1,628		2,376	
	G02-0049	Materials Management		-	-			

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Net Administrative Expenditures by Division	IT Spend	IT Spend	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
6.2	6.3	6.4	8.2	8.3	9.2

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION
	B04	AGRICULTURE DEPT		4,255,000	4,255,000		424,408	
	B11	COSMETOLOGIST EXAMINERS BOARD		78,338	78,338		19,797	
	B13	COMMERCE DEPT		3,236,872	3,236,872		543,309	
	B14	ANIMAL HEALTH BOARD		412,381	412,381		21,166	
	B15	BARBER EXAMINERS BOARD		32,965	32,965		4,805	
	B20	EXPLORE MINNESOTA TOURISM		569,306	569,306		22,928	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		22,621,419	22,621,419		6,705,377	
	B24	PUBLIC FACILITIES AUTHORITY		6,388	6,388		17,408	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		879	879		879	
	B34	HOUSING FINANCE AGENCY		4,183,588	4,183,588		143,991	
	B41	WORKERS COMP COURT OF APPEALS		14,517	14,517		2,178	
	B42	LABOR AND INDUSTRY DEPT		3,987,594	3,987,594		900,941	
	B43	IRON RANGE RESOURCES		473,511	473,511		69,262	
	B7E	ARCHITECTURE, ENGINEERING BD		47,719	47,719		12,757	
	B7G	COMBATIVE SPORTS COMMISSION		-	-		133	
	B7P	ACCOUNTANCY BOARD		40,986	40,986		11,708	
	B7S	PRIVATE DETECTIVES BOARD		301	301		954	
	B82	PUBLIC UTILITIES COMM		395,440	395,440		110,144	
	B9D	AMATEUR SPORTS COMM		-	-		700	
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-		14	
	E25	CENTER FOR ARTS EDUCATION		93,033	93,033		47,118	
	E26	MN STATE COLLEGES/UNIVERSITIES		88,810,671	88,810,671		10,422,830	
	E37	EDUCATION DEPARTMENT		11,513,559	11,513,559		1,689,990	
	E40	HISTORICAL SOCIETY		-	-		1,371	
	E44	MINNESOTA STATE ACADEMIES		205,023	205,023		65,629	
	E50	ARTS BOARD		197,792	197,792		44,988	
	E60	OFFICE OF HIGHER EDUCATION		784,048	784,048		95,204	
	E77	ZOOLOGICAL BOARD		524,658	524,658		144,280	
	E81	UNIVERSITY OF MINNESOTA		-	-		3,641	
	E95	HUMANITIES COMMISSION		-	-		178	
	E97	SCIENCE MUSEUM		-	-		26	
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-		199	
	G03	LOTTERY		2,085,659	2,085,659		10,530	
	G05	RACING COMMISSION		175,715	175,715		58,466	
	G06	ATTORNEY GENERAL		1,494,681	1,494,681		58,256	
	G09	GAMBLING CONTROL BOARD		33,700	33,700		7,787	
	G10	MINNESOTA MANAGEMENT & BUDGET		23,506,758	23,506,758		105,159	
	G17	HUMAN RIGHTS DEPT		252,643	252,643		7,682	
	G19	INDIAN AFFAIRS COUNCIL		9,073	9,073		5,938	
	G38	INVESTMENT BOARD		851,797	851,797		4,842	
	G39	GOVERNORS OFFICE		137,678	137,678		8,648	
	G45	MEDIATION SERVICES DEPT		-	-		2,858	
	G46	MN.IT		2,708,223	2,708,223		276,961	
	G53	SECRETARY OF STATE		3,043,846	3,043,846		56,347	
	G61	OFFICE OF THE STATE AUDITOR		36,043	36,043		1,557	
	G62	MINN STATE RETIREMENT SYSTEM		6,867,758	6,867,758		200,431	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		2,249,211	2,249,211		285,226	
	G67	REVENUE DEPT		22,099,950	22,099,950		162,549	
	G69	TEACHERS RETIREMENT ASSOC		3,346,865	3,346,865		302,003	
	G90	REVENUE INTERGOVT PAYMENTS		-	-		4,289,941	
	G92	OMBUDSPERSON FOR FAMILIES		14,714	14,714		1,627	
	G96	UNIFORM LAWS COMMISSION		-	-		125	
	G9J	CAMPAIGN FINANCE BOARD		186,814	186,814		9,505	
	G9K	ADMINISTRATIVE HEARINGS		620,648	620,648		42,367	
	G9L	BLACK MINNESOTANS COUNCIL		5,950	5,950		3,066	

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Net Administrative Expenditures by Division	IT Spend	IT Spend	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
6.2	6.3	6.4	8.2	8.3	9.2

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION
	G9M	CHICANO LATINO AFFAIRS COUNCIL		7,376	7,376		4,647	
	G9N	ASIAN-PACIFIC COUNCIL		6,696	6,696		3,610	
	G9Q	MMB DEBT SERVICE		-	-		6,438	
	G9R	MMB NON-OPERATING		-	-		8,251,408	
	G9X	CAPITOL AREA ARCHITECT		8,564	8,564		1,551	
	G9Y	DISABILITY COUNCIL		22,575	22,575		5,730	
	GPR	PAYROLL CLEARING		-	-		266	
	H12	HEALTH DEPT		19,981,924	19,981,924		763,942	
	H55	HUMAN SERVICES DEPT		137,518,978	137,518,978		11,483,713	
	H55b	HUMAN SERVICES SOS		3,545,724	3,545,724		777,517	
	H55c	HUMAN SERVICES MSOP		557,105	557,105		96,327	
	H60	MMB - MnSURE		64,104,533	64,104,533		22,459	
	H75	VETERANS AFFAIRS DEPT		5,970,492	5,970,492		324,914	
	H7B	MEDICAL PRACTICE BOARD		379,973	379,973		25,691	
	H7C	NURSING BOARD		360,224	360,224		25,625	
	H7D	PHARMACY BOARD		307,937	307,937		17,834	
	H7F	DENTISTRY BOARD		114,003	114,003		20,211	
	H7H	CHIROPRACTIC EXAMINERS BOARD		10,840	10,840		7,367	
	H7J	OPTOMETRY BOARD		5,500	5,500		3,555	
	H7K	NURSING HOME ADMIN BOARD		269,170	269,170		7,467	
	H7L	SOCIAL WORK BOARD		123,598	123,598		18,340	
	H7M	MARRIAGE & FAMILY THERAPY BD		7,554	7,554		5,194	
	H7Q	PODIATRIC MEDICINE		677	677		3,206	
	H7R	VETERINARY MEDICINE BOARD		6,019	6,019		5,410	
	H7S	EMERGENCY MEDICAL SERVICES BD		53,302	53,302		12,311	
	H7U	DIETETICS & NUTRITION PRACTICE		7,656	7,656		3,676	
	H7V	PSYCHOLOGY BOARD		58,218	58,218		9,901	
	H7W	PHYSICAL THERAPY BOARD		34,235	34,235		7,495	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		39,031	39,031		17,346	
	H9G	OMBUDSMAN MH/DD		253,838	253,838		3,690	
	J33	TRIAL COURTS		8,052,987	8,052,987		1,625,063	
	J50	GUARDIAN AD LITEM BOARD		142,326	142,326		33,175	
	J52	PUBLIC DEFENSE BOARD		1,383,050	1,383,050		51,226	
	J58	COURT OF APPEALS		261,088	261,088		4,768	
	J65	SUPREME COURT		13,411,814	13,411,814		109,982	
	J68	TAX COURT		24,095	24,095		2,265	
	J70	JUDICIAL STANDARDS BOARD		5,580	5,580		1,867	
	L10	LEGISLATURE		957,225	957,225		22,359	
	L49	LEGISLATIVE AUDITOR		-	-		2	
	P01	MILITARY AFFAIRS DEPT		100,338	100,338		276,590	
	P07	PUBLIC SAFETY DEPT		44,647,241	44,647,241		3,083,443	
	P78	CORRECTIONS DEPT		12,197,707	12,197,707		802,523	
	P7T	PEACE OFFICERS BOARD (POST)		136,695	136,695		7,930	
	P9E	SENTENCING GUIDELINES COMM		150,120	150,120		1,932	
	R28	MINN CONSERVATION CORPS		-	-		70	
	R29	NATURAL RESOURCES DEPT		19,398,466	19,398,466		3,694,810	
	R32	POLLUTION CONTROL AGENCY		8,536,429	8,536,429		454,621	
	R9P	WATER & SOIL RESOURCES BOARD		1,114,753	1,114,753		54,340	
	T79	TRANSPORTATION DEPT		40,598,515	40,598,515		17,497,978	
	T9B	METROPOLITAN COUNCIL/TRANSPORT OTHER		-	-		101,241	
				(1)	(1)		38,033	
		Total	4,551,771	616,050,935	616,050,935	26,848,510	78,032,957	1,342,331
		Source	4,551,771	616,050,935	616,050,935	26,848,510	78,032,957	1,342,331
		Difference (Total - Source)	0	0	0	0	0	0

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

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)
9.3	10.2	10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	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 Management Services	-						
G02-3.3	G02-3.3	Commissioner's Office	184						
G02-3.4	G02-3.4	Human Resources	183						
G02-3.5	G02-3.5	Financial Management and Reporting	169						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	23						
G02-4.2	G02-4.2	Government & Citizen Services	-						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	610						
G02-4.7	G02-4.7	Real Property	42						
G02-4.8	G02-4.8	Materials Management Division	351						
G02-4.10	G02-4.10	Central Mail	-						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	213						
G02-4.12	G02-4.12	Grants Management	71						
G46-6.2	G46-6.2	Minnesota Information Technology	16						
G46-6.3	G46-6.3	IT Spend	-						
G46-6.4	G46-6.4	Enterprise IT Security	-						
G46-6.5	G46-6.5	MnIT - 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)		638,093					
G10-10.4	G10-10.4	Budget Operations and Planning		706,461					
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					1,198,640		
G10-11.4	G10-11.4	Accounting Services					1,181,116		
G10-11.5	G10-11.5	Financial Reporting					1,384,051		
G10-11.6	G10-11.6	Financial Reporting - Single Audit					37,259		
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							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services			122	3		0.00%	122
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			5,909	87		0.00%	5,909
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							

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

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)
9.3	10.2	10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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			12,535	257		0.00%	12,535
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10							
18	18	BPAS (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	-		7,543	304		0.03%	7,543
G02-3.2	G02-3.2	Admin Management Services	-						
G02-3.3	G02-3.3	Commissioner's Office	184						
G02-3.4	G02-3.4	Human Resources	183						
G02-3.5	G02-3.5	Financial Management and Reporting	169						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-						
G02-4.2	G02-4.2	Government & Citizen Services	-		16,869	327		0.11%	16,869
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	610						
G02-4.7	G02-4.7	Real Property	42						
G02-4.8	G02-4.8	Materials Management Division	351						
G02-4.10	G02-4.10	Central Mail	-						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	213						
G02-4.12	G02-4.12	Grants Management	71						
G46-6.2	G46-6.2	Minnesota Information Technology	16		9,190	297		0.00%	9,190
G46-6.3	G46-6.3	IT Spend	-						
G46-6.4	G46-6.4	Enterprise IT Security	-						
G46-6.5	G46-6.5	MnIT - Non allocable	-						
G10-8.2	G10-8.2	Minnesota Management & Budget	-					0.00%	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-					0.00%	-
G10-9.2	G10-9.2	Treasury Division	-					0.00%	-
G10-9.3	G10-9.3	Treasury	-						
G10-9.4	G10-9.4	Treasury - Other	-						
G10-10.2	G10-10.2	MMB - Budget Division	-					0.00%	-
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	-					0.00%	-
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	-					0.00%	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp	-						
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%	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-					0.00%	-
G10-13.3	G10-13.3	Personnel Administration	-						
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-						
G45-14.2	G45-14.2	Mediation Services	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	1						

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

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)
9.3	10.2	10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	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	134	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10	-	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-0002		State Archaeology	77	-	1,254	60	-	0.01%	1,254
G02-0003		Public Broadcasting	33	-	334	14	-	0.00%	334
G02-0005		Materials Service and Distribution	-	-	-	-	-	-	-
G02-0007		Information Policy Analysis	-	-	3,139	93	-	0.01%	3,139
G02-0009		Real Estate and Construction Services	2,140	-	29,810	139	-	0.02%	29,810
G02-0010		Oil Overcharge (Stripper Wells)	0	-	6	-	-	0.00%	6
G02-0012		STAR	1,280	-	31,302	138	-	0.01%	31,302
G02-0013		Volunteer Services	-	-	-	-	-	-	-
G02-0014		Capital Group Parking	1,271	-	42,700	105	-	0.06%	42,700
G02-0015a		Fleet Services	2,258	-	167,733	2	-	0.02%	167,733
G02-0016		Development Disabilities	391	-	10,662	166	-	0.01%	10,662
G02-0017a		Risk Management	2,702	-	25,201	-	-	0.02%	25,201
G02-0017b		Risk Management - Workers Compensation	19,562	-	142,861	241	-	0.04%	142,861
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	0	-	5	4	-	0.00%	5
G02-0021a		Plant Mangement (Leases)	11,214	-	179,593	539	-	0.48%	179,593
G02-0021b		Plant Management (Repairs)	149	-	12,846	44	-	0.02%	12,846
G02-0021c		Plant Management (Materials Transfer)	16	-	208	1	-	0.00%	208
G02-0021d		Plant Management (Energy)	-	-	-	-	-	-	-
G02-0021f		Plant Management FR & R	40	-	561	55	-	0.00%	561
G02-0024		MN Bookstore	929	-	23,264	111	-	0.02%	23,264
G02-0028		Office Supply Connection - Closed in FY2010	-	-	-	-	-	0.00%	-
G02-0029a		Cooperative Purchasing (CPV)	357	-	4,852	79	-	0.04%	4,852
G02-0029b		Cooperative Purchasing (MMCAP)	878	-	7,867	76	-	0.04%	7,867
G02-0031		Central Mail	603	-	46,762	39	-	0.04%	46,762
G02-0034		Other Non-Allocable	6	-	63	-	-	0.00%	63
G02-0036		Demography	-	-	-	-	-	0.00%	-
G02-0037		Mn Geospatial Information Office	5	-	43	-	-	0.00%	43
G02-0037a		MnGeo Service Bureau	-	-	-	-	-	0.00%	-
G02-0038		Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	0.00%	-
G02-0042		Surplus Services	989	-	15,147	61	-	0.02%	15,147
G02-0043		Surplus Services - Federal	-	-	-	42	-	-	-
G02-0044		RECS - Energy	-	-	-	-	-	0.00%	-
G02-0045		SmART FMR	8	-	371	26	-	0.01%	371
G02-0046		SmART HR	27	-	586	34	-	0.01%	586
G02-0047		Grants Recovery	-	-	-	-	-	0.00%	-
G02-0048		Arts & Cultural Heritage	243	-	2,376	142	-	0.00%	2,376
G02-0049		Materials Management	-	-	-	-	-	0.00%	-

Statewide Cost Allocation Plan

Exhibit D - Alloc Statistics

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)
9.3	10.2	10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	MMB - BUDGET DIVISION			Budget Operations and Planning		MMB-ACCOUNTING DIVISION	
			Treasury	Analysis & Control (EBO's)	Central Payroll	Accounting Services			
B04		AGRICULTURE DEPT	23,728	424,408	1.06%	424,408			
B11		COSMETOLOGIST EXAMINERS BOARD	1,003	19,797	0.02%	19,797			
B13		COMMERCE DEPT	73,734	543,309	0.75%	543,309			
B14		ANIMAL HEALTH BOARD	1,650	21,166	0.14%	21,166			
B15		BARBER EXAMINERS BOARD	351	4,805	0.00%	4,805			
B20		EXPLORE MINNESOTA TOURISM	2,167	22,928	0.09%	22,928			
B22		EMPLOYMENT & ECONOMIC DEVELOPMENT	268,055	6,705,377	2.93%	6,705,377			
B24		PUBLIC FACILITIES AUTHORITY	1,317	17,408	0.02%	17,408			
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	879	0.00%	879			
B34		HOUSING FINANCE AGENCY	16,928	143,991	0.45%	143,991			
B41		WORKERS COMP COURT OF APPEALS	176	2,178	0.02%	2,178			
B42		LABOR AND INDUSTRY DEPT	30,035	900,941	0.69%	900,941			
B43		IRON RANGE RESOURCES	7,565	69,262	0.16%	69,262			
B7E		ARCHITECTURE, ENGINEERING BD	1,142	12,757	0.02%	12,757			
B7G		COMBATIVE SPORTS COMMISSION	29	133	0.00%	133			
B7P		ACCOUNTANCY BOARD	834	11,708	0.01%	11,708			
B7S		PRIVATE DETECTIVES BOARD	74	954	0.00%	954			
B82		PUBLIC UTILITIES COMM	1,912	110,144	0.28%	110,144			
B9D		AMATEUR SPORTS COMM	44	700	0.00%	700			
B9V		AGRICULTURE UTILIZATION RESRCH	1	14	0.00%	14			
E25		CENTER FOR ARTS EDUCATION	4,060	47,118	0.17%	47,118			
E26		MN STATE COLLEGES/UNIVERSITIES	785,387	10,422,830	25.18%	10,422,830			
E37		EDUCATION DEPARTMENT	137,175	1,689,990	0.66%	1,689,990			
E40		HISTORICAL SOCIETY	237	1,371	0.00%	1,371			
E44		MINNESOTA STATE ACADEMIES	5,032	65,629	0.41%	65,629			
E50		ARTS BOARD	4,928	44,988	0.04%	44,988			
E60		OFFICE OF HIGHER EDUCATION	7,782	95,204	0.14%	95,204			
E77		ZOOLOGICAL BOARD	9,808	144,280	0.50%	144,280			
E81		UNIVERSITY OF MINNESOTA	379	3,641	0.00%	3,641			
E95		HUMANITIES COMMISSION	19	178	0.00%	178			
E97		SCIENCE MUSEUM	2	26	0.00%	26			
E9W		HIGHER ED FACILITIES AUTHORITY	6	199	0.00%	199			
G03		LOTTERY	245	10,530	0.25%	10,530			
G05		RACING COMMISSION	2,798	58,466	0.04%	58,466			
G06		ATTORNEY GENERAL	7,550	58,256	0.46%	58,256			
G09		GAMBLING CONTROL BOARD	744	7,787	0.05%	7,787			
G10		MINNESOTA MANAGEMENT & BUDGET	6,787	105,159	0.38%	105,159			
G17		HUMAN RIGHTS DEPT	518	7,682	0.05%	7,682			
G19		INDIAN AFFAIRS COUNCIL	645	5,938	0.01%	5,938			
G38		INVESTMENT BOARD	847	4,842	0.03%	4,842			
G39		GOVERNORS OFFICE	998	8,648	0.08%	8,648			
G45		MEDIATION SERVICES DEPT	256	2,858	0.02%	2,858			
G46		MN.IT	28,365	276,961	3.23%	276,961			
G53		SECRETARY OF STATE	7,539	56,347	0.13%	56,347			
G61		OFFICE OF THE STATE AUDITOR	1,069	1,557	0.18%	1,557			
G62		MINN STATE RETIREMENT SYSTEM	46,261	200,431	0.16%	200,431			
G63		PUBLIC EMPLOYEES RETIRE ASSOC	71,336	285,226	0.13%	285,226			
G67		REVENUE DEPT	15,471	162,549	2.45%	162,549			
G69		TEACHERS RETIREMENT ASSOC	90,841	302,003	0.12%	302,003			
G90		REVENUE INTERGOVT PAYMENTS	1,007,855	4,289,941	0.00%	4,289,941			
G92		OMBUDSPERSON FOR FAMILIES	136	1,627	0.01%	1,627			
G96		UNIFORM LAWS COMMISSION	26	125	0.00%	125			
G9J		CAMPAIGN FINANCE BOARD	1,845	9,505	0.01%	9,505			
G9K		ADMINISTRATIVE HEARINGS	2,119	42,367	0.11%	42,367			
G9L		BLACK MINNESOTANS COUNCIL	374	3,066	0.01%	3,066			

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

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)
9.3	10.2	10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	G9M	CHICANO LATINO AFFAIRS COUNCIL	390		4,647	-		0.01%	4,647
	G9N	ASIAN-PACIFIC COUNCIL	347		3,610	119		0.01%	3,610
	G9Q	MMB DEBT SERVICE	132		6,438	1,265		0.00%	6,438
	G9R	MMB NON-OPERATING	1,521		8,251,408	1,371		0.00%	8,251,408
	G9X	CAPITOL AREA ARCHITECT	150		1,551	55		0.01%	1,551
	G9Y	DISABILITY COUNCIL	486		5,730	142		0.01%	5,730
	GPR	PAYROLL CLEARING	-		266	-		0.00%	266
	H12	HEALTH DEPT	54,392		763,942	8,087		2.49%	763,942
	H55	HUMAN SERVICES DEPT	1,094,890		11,483,713	13,618		2.83%	11,483,713
	H55b	HUMAN SERVICES SOS	74,131		777,517	6,956		6.60%	777,517
	H55c	HUMAN SERVICES MSOP	9,184		96,327	3,045		1.28%	96,327
	H60	MMB - MnSURE	-		22,459	299		0.00%	22,459
	H75	VETERANS AFFAIRS DEPT	36,497		324,914	4,938		2.39%	324,914
	H7B	MEDICAL PRACTICE BOARD	2,378		25,691	267		0.03%	25,691
	H7C	NURSING BOARD	1,727		25,625	223		0.05%	25,625
	H7D	PHARMACY BOARD	1,393		17,834	338		0.02%	17,834
	H7F	DENTISTRY BOARD	1,465		20,211	344		0.03%	20,211
	H7H	CHIROPRACTIC EXAMINERS BOARD	626		7,367	194		0.01%	7,367
	H7J	OPTOMETRY BOARD	338		3,555	140		0.00%	3,555
	H7K	NURSING HOME ADMIN BOARD	1,583		7,467	451		0.02%	7,467
	H7L	SOCIAL WORK BOARD	967		18,340	197		0.02%	18,340
	H7M	MARRIAGE & FAMILY THERAPY BD	496		5,194	182		0.00%	5,194
	H7Q	PODIATRIC MEDICINE	450		3,206	133		0.00%	3,206
	H7R	VETERINARY MEDICINE BOARD	435		5,410	145		0.00%	5,410
	H7S	EMERGENCY MEDICAL SERVICES BD	1,153		12,311	458		0.02%	12,311
	H7U	DIETETICS & NUTRITION PRACTICE	278		3,676	145		0.00%	3,676
	H7V	PSYCHOLOGY BOARD	885		9,901	178		0.02%	9,901
	H7W	PHYSICAL THERAPY BOARD	732		7,495	177		0.00%	7,495
	H7X	BEHAVIORAL HEALTH & THERAPY BD	1,198		17,346	240		0.01%	17,346
	H9G	OMBUDSMAN MH/DD	297		3,690	186		0.03%	3,690
	J33	TRIAL COURTS	344,431		1,625,063	7,538		3.32%	1,625,063
	J50	GUARDIAN AD LITEM BOARD	3,020		33,175	834		0.38%	33,175
	J52	PUBLIC DEFENSE BOARD	6,346		51,226	2,024		0.88%	51,226
	J58	COURT OF APPEALS	339		4,768	80		0.13%	4,768
	J65	SUPREME COURT	10,724		109,982	1,491		0.47%	109,982
	J68	TAX COURT	177		2,265	33		0.01%	2,265
	J70	JUDICIAL STANDARDS BOARD	229		1,867	52		0.00%	1,867
	L10	LEGISLATURE	2,169		22,359	605		0.13%	22,359
	L49	LEGISLATIVE AUDITOR	541		2	6		0.09%	2
	P01	MILITARY AFFAIRS DEPT	31,061		276,590	1,112		0.51%	276,590
	P07	PUBLIC SAFETY DEPT	198,153		3,083,443	28,025		3.48%	3,083,443
	P78	CORRECTIONS DEPT	77,301		802,523	14,735		6.65%	802,523
	P7T	PEACE OFFICERS BOARD (POST)	1,086		7,930	288		0.02%	7,930
	P9E	SENTENCING GUIDELINES COMM	214		1,932	60		0.01%	1,932
	R28	MINN CONSERVATION CORPS	4		70	17		0.00%	70
	R29	NATURAL RESOURCES DEPT	166,604		3,694,810	38,756		9.71%	3,694,810
	R32	POLLUTION CONTROL AGENCY	17,335		454,621	10,561		1.69%	454,621
	R9P	WATER & SOIL RESOURCES BOARD	4,276		54,340	2,060		0.21%	54,340
	T79	TRANSPORTATION DEPT	241,070		17,497,978	21,539		13.68%	17,497,978
	T9B	METROPOLITAN COUNCIL/TRANSPORT OTHER	89		101,241	37		0.00%	101,241
			201		38,033	428		0.00%	38,033
		Total	5,123,089	1,344,554	78,032,957	244,234	3,801,066	99.91%	78,032,957
		Source	5,123,090	1,344,554	78,032,957	244,234	3,801,066	99.91%	78,032,957
		Difference (Total - Source)	0	0	0	0	0	0.00%	0

Statewide Cost Allocation Plan

Exhibit D - Alloc 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
			11.5	11.6	12.2	12.4	12.5	12.6	12.7
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
G02-3.0	1.2	Equipment Use Charge							
G02-3.2	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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				1,602,793			
G10-12.5	G10-12.5	Personnel Operations and System Support				1,125,858			
G10-12.6	G10-12.6	Budget Service - Computer Operations				-			
G10-12.7	G10-12.7	Personnel Operations Special Billing				5,746,211			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				5,301,915			
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							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services	122	-		122	0.00%	3	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	5,909	-		5,909	0.00%	87	0.00%
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							

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
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
			11.5	11.6	12.2	12.4	12.5	12.6	12.7
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	12,535	-		12,535	0.00%	257	0.00%
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10							
18	18	BPAS (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	7,543	-		7,543	0.00%		0.00%
G02-3.2	G02-3.2	Admin Management Services					0.03%	304	0.03%
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	16,869	-		16,869	0.11%	327	0.11%
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	Minnesota Information Technology	9,190	-		9,190	0.00%	297	0.00%
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-		-	0.00%	-	0.00%
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-		-	0.00%	-	0.00%
G10-9.2	G10-9.2	Treasury Division	-	-		-	0.00%	-	0.00%
G10-9.3	G10-9.3	Treasury							
G10-9.4	G10-9.4	Treasury - Other							
G10-10.2	G10-10.2	MMB - Budget Division	-	-		-	0.00%	-	0.00%
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	-	-		-	0.00%	-	0.00%
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	-	-		-	0.00%	-	0.00%
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc							
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	-	-		-	0.00%	-	0.00%
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	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 - Alloc 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
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
			11.5	11.6	12.2	12.4	12.5	12.6	12.7
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							
18	18	BPAS (Internally Developed Software Amortized over 10)							
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology	1,254	-		1,254	0.01%	60	0.01%
	G02-0003	Public Broadcasting	334	-		334	0.00%	14	0.00%
	G02-0005	Materials Service and Distribution	-	-		-		-	
	G02-0007	Information Policy Analysis	3,139	-		3,139	0.01%	93	0.01%
	G02-0009	Real Estate and Construction Services	29,810	-		29,810	0.02%	139	0.02%
	G02-0010	Oil Overcharge (Stripper Wells)	6	-		6	0.00%	-	0.00%
	G02-0012	STAR	31,302	465,849		31,302	0.01%	138	0.01%
	G02-0013	Volunteer Services	-	-		-		-	
	G02-0014	Capital Group Parking	42,700	-		42,700	0.06%	105	0.06%
	G02-0015a	Fleet Services	167,733	-		167,733	0.02%	2	0.02%
	G02-0016	Development Disabilities	10,662	964,942		10,662	0.01%	166	0.01%
	G02-0017a	Risk Management	25,201	-		25,201	0.02%	-	0.02%
	G02-0017b	Risk Management - Workers Compensation	142,861	-		142,861	0.04%	241	0.04%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	5	-		5	0.00%	4	0.00%
	G02-0021a	Plant Mangement (Leases)	179,593	-		179,593	0.48%	539	0.48%
	G02-0021b	Plant Management (Repairs)	12,846	-		12,846	0.02%	44	0.02%
	G02-0021c	Plant Management (Materials Transfer)	208	-		208	0.00%	1	0.00%
	G02-0021d	Plant Management (Energy)	-	-		-		-	
	G02-0021f	Plant Management FR & R	561	-		561	0.00%	55	0.00%
	G02-0024	MN Bookstore	23,264	-		23,264	0.02%	111	0.02%
	G02-0028	Office Supply Connection - Closed in FY2010	-	-		-	0.00%	-	0.00%
	G02-0029a	Cooperative Purchasing (CPV)	4,852	-		4,852	0.04%	79	0.04%
	G02-0029b	Cooperative Purchasing (MMCAP)	7,867	-		7,867	0.04%	76	0.04%
	G02-0031	Central Mail	46,762	-		46,762	0.04%	39	0.04%
	G02-0034	Other Non-Allocable	63	-		63	0.00%	-	0.00%
	G02-0036	Demography	-	-		-	0.00%	-	0.00%
	G02-0037	Mn Geospatial Information Office	43	30,675		43	0.00%	-	0.00%
	G02-0037a	MnGeo Service Bureau	-	-		-	0.00%	-	0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-		-	0.00%	-	0.00%
	G02-0042	Surplus Services	15,147	201,160		15,147	0.02%	61	0.02%
	G02-0043	Surplus Services - Federal	-	-		-		42	
	G02-0044	RECS - Energy	-	-		-	0.00%	-	0.00%
	G02-0045	SmART FMR	371	-		371	0.01%	26	0.01%
	G02-0046	SmART HR	586	-		586	0.01%	34	0.01%
	G02-0047	Grants Recovery	-	-		-	0.00%	-	0.00%
	G02-0048	Arts & Cultural Heritage	2,376	-		2,376	0.00%	142	0.00%
	G02-0049	Materials Management	-	-		-	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
11.5	11.6	12.2	12.4	12.5	12.6	12.7

Schedule No.	DP#	Name	Financial			Personnel			
			Financial Reporting	Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Operations Billing
	B04	AGRICULTURE DEPT	424,408	7,127,421	-	424,408	1.06%	13,397	1.06%
	B11	COSMETOLOGIST EXAMINERS BOARD	19,797	-	-	19,797	0.02%	200	0.02%
	B13	COMMERCE DEPT	543,309	140,079,707	-	543,309	0.75%	3,417	0.75%
	B14	ANIMAL HEALTH BOARD	21,166	607,705	-	21,166	0.14%	859	0.14%
	B15	BARBER EXAMINERS BOARD	4,805	-	-	4,805	0.00%	147	0.00%
	B20	EXPLORE MINNESOTA TOURISM	22,928	-	-	22,928	0.09%	719	0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,705,377	1,293,818,668	-	6,705,377	2.93%	4,335	2.93%
	B24	PUBLIC FACILITIES AUTHORITY	17,408	-	-	17,408	0.02%	1,202	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	879	38,500	-	879	0.00%	73	0.00%
	B34	HOUSING FINANCE AGENCY	143,991	-	-	143,991	0.45%	1,083	0.45%
	B41	WORKERS COMP COURT OF APPEALS	2,178	-	-	2,178	0.02%	57	0.02%
	B42	LABOR AND INDUSTRY DEPT	900,941	5,562,574	-	900,941	0.69%	1,562	0.69%
	B43	IRON RANGE RESOURCES	69,262	-	-	69,262	0.16%	724	0.16%
	B7E	ARCHITECTURE, ENGINEERING BD	12,757	-	-	12,757	0.02%	65	0.02%
	B7G	COMBATIVE SPORTS COMMISSION	133	-	-	133	0.00%	18	0.00%
	B7P	ACCOUNTANCY BOARD	11,708	-	-	11,708	0.01%	56	0.01%
	B7S	PRIVATE DETECTIVES BOARD	954	-	-	954	0.00%	39	0.00%
	B82	PUBLIC UTILITIES COMM	110,144	-	-	110,144	0.28%	223	0.28%
	B9D	AMATEUR SPORTS COMM	700	-	-	700	0.00%	25	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	14	-	-	14	0.00%	2	0.00%
	E25	CENTER FOR ARTS EDUCATION	47,118	-	-	47,118	0.17%	1,791	0.17%
	E26	MN STATE COLLEGES/UNIVERSITIES	10,422,830	1,126,048,491	-	10,422,830	25.18%	8,556	25.18%
	E37	EDUCATION DEPARTMENT	1,689,990	738,202,277	-	1,689,990	0.66%	6,337	0.66%
	E40	HISTORICAL SOCIETY	1,371	-	-	1,371	0.00%	72	0.00%
	E44	MINNESOTA STATE ACADEMIES	65,629	-	-	65,629	0.41%	2,578	0.41%
	E50	ARTS BOARD	44,988	1,075,942	-	44,988	0.04%	493	0.04%
	E60	OFFICE OF HIGHER EDUCATION	95,204	-	-	95,204	0.14%	1,827	0.14%
	E77	ZOOLOGICAL BOARD	144,280	-	-	144,280	0.50%	2,077	0.50%
	E81	UNIVERSITY OF MINNESOTA	3,641	-	-	3,641	0.00%	117	0.00%
	E95	HUMANITIES COMMISSION	178	-	-	178	0.00%	11	0.00%
	E97	SCIENCE MUSEUM	26	-	-	26	0.00%	3	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	199	-	-	199	0.00%	9	0.00%
	G03	LOTTERY	10,530	-	-	10,530	0.25%	226	0.25%
	G05	RACING COMMISSION	58,466	-	-	58,466	0.04%	446	0.04%
	G06	ATTORNEY GENERAL	58,256	1,088,245	-	58,256	0.46%	1,019	0.46%
	G09	GAMBLING CONTROL BOARD	7,787	-	-	7,787	0.05%	201	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	105,159	3,946,709	-	105,159	0.38%	1,711	0.38%
	G17	HUMAN RIGHTS DEPT	7,682	-	-	7,682	0.05%	324	0.05%
	G19	INDIAN AFFAIRS COUNCIL	5,938	-	-	5,938	0.01%	123	0.01%
	G38	INVESTMENT BOARD	4,842	-	-	4,842	0.03%	69	0.03%
	G39	GOVERNORS OFFICE	8,648	23,169,990	-	8,648	0.08%	269	0.08%
	G45	MEDIATION SERVICES DEPT	2,858	-	-	2,858	0.02%	75	0.02%
	G46	MN.IT	276,961	29,771	-	276,961	3.23%	2,488	3.23%
	G53	SECRETARY OF STATE	56,347	882,106	-	56,347	0.13%	799	0.13%
	G61	OFFICE OF THE STATE AUDITOR	1,557	-	-	1,557	0.18%	85	0.18%
	G62	MINN STATE RETIREMENT SYSTEM	200,431	-	-	200,431	0.16%	183	0.16%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	285,226	-	-	285,226	0.13%	197	0.13%
	G67	REVENUE DEPT	162,549	-	-	162,549	2.45%	4,720	2.45%
	G69	TEACHERS RETIREMENT ASSOC	302,003	-	-	302,003	0.12%	59	0.12%
	G90	REVENUE INTERGOVT PAYMENTS	4,289,941	-	-	4,289,941	0.00%	871	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	1,627	-	-	1,627	0.01%	52	0.01%
	G96	UNIFORM LAWS COMMISSION	125	-	-	125	0.00%	11	0.00%
	G9J	CAMPAIGN FINANCE BOARD	9,505	-	-	9,505	0.01%	204	0.01%
	G9K	ADMINISTRATIVE HEARINGS	42,367	-	-	42,367	0.11%	262	0.11%
	G9L	BLACK MINNESOTANS COUNCIL	3,066	-	-	3,066	0.01%	106	0.01%

Statewide Cost Allocation Plan

Exhibit D - Alloc 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
11.5	11.6	12.2	12.4	12.5	12.6	12.7

Schedule No.	DP#	Name	Financial			Personnel			
			Financial Reporting	Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Operations Special Billing
G9M		CHICANO LATINO AFFAIRS COUNCIL	4,647	-		4,647	0.01%	-	0.01%
G9N		ASIAN-PACIFIC COUNCIL	3,610	-		3,610	0.01%	119	0.01%
G9Q		MMB DEBT SERVICE	6,438	-		6,438	0.00%	1,265	0.00%
G9R		MMB NON-OPERATING	8,251,408	8,477,537		8,251,408	0.00%	1,371	0.00%
G9X		CAPITOL AREA ARCHITECT	1,551	-		1,551	0.01%	55	0.01%
G9Y		DISABILITY COUNCIL	5,730	-		5,730	0.01%	142	0.01%
GPR		PAYROLL CLEARING	266	-		266	0.00%	-	0.00%
H12		HEALTH DEPT	763,942	262,438,856		763,942	2.49%	8,087	2.49%
H55		HUMAN SERVICES DEPT	11,483,713	6,613,949,313		11,483,713	2.83%	13,618	2.83%
H55b		HUMAN SERVICES SOS	777,517	-		777,517	6.60%	6,956	6.60%
H55c		HUMAN SERVICES MSOP	96,327	-		96,327	1.28%	3,045	1.28%
H60		MMB - MnSURE	22,459	37,283,659		22,459	0.00%	299	0.00%
H75		VETERANS AFFAIRS DEPT	324,914	1,521,609		324,914	2.39%	4,938	2.39%
H7B		MEDICAL PRACTICE BOARD	25,691	-		25,691	0.03%	267	0.03%
H7C		NURSING BOARD	25,625	-		25,625	0.05%	223	0.05%
H7D		PHARMACY BOARD	17,834	61,872		17,834	0.02%	338	0.02%
H7F		DENTISTRY BOARD	20,211	-		20,211	0.03%	344	0.03%
H7H		CHIROPRACTIC EXAMINERS BOARD	7,367	-		7,367	0.01%	194	0.01%
H7J		OPTOMETRY BOARD	3,555	-		3,555	0.00%	140	0.00%
H7K		NURSING HOME ADMIN BOARD	7,467	-		7,467	0.02%	451	0.02%
H7L		SOCIAL WORK BOARD	18,340	-		18,340	0.02%	197	0.02%
H7M		MARRIAGE & FAMILY THERAPY BD	5,194	-		5,194	0.00%	182	0.00%
H7Q		PODIATRIC MEDICINE	3,206	-		3,206	0.00%	133	0.00%
H7R		VETERINARY MEDICINE BOARD	5,410	-		5,410	0.00%	145	0.00%
H7S		EMERGENCY MEDICAL SERVICES BD	12,311	131,536		12,311	0.02%	458	0.02%
H7U		DIETETICS & NUTRITION PRACTICE	3,676	-		3,676	0.00%	145	0.00%
H7V		PSYCHOLOGY BOARD	9,901	-		9,901	0.02%	178	0.02%
H7W		PHYSICAL THERAPY BOARD	7,495	-		7,495	0.00%	177	0.00%
H7X		BEHAVIORAL HEALTH & THERAPY BD	17,346	-		17,346	0.01%	240	0.01%
H9G		OMBUDSMAN MH/DD	3,690	-		3,690	0.03%	186	0.03%
J33		TRIAL COURTS	1,625,063	1,154,023		1,625,063	3.32%	7,538	3.32%
J50		GUARDIAN AD LITEM BOARD	33,175	-		33,175	0.38%	834	0.38%
J52		PUBLIC DEFENSE BOARD	51,226	-		51,226	0.88%	2,024	0.88%
J58		COURT OF APPEALS	4,768	-		4,768	0.13%	80	0.13%
J65		SUPREME COURT	109,982	604,323		109,982	0.47%	1,491	0.47%
J68		TAX COURT	2,265	-		2,265	0.01%	33	0.01%
J70		JUDICIAL STANDARDS BOARD	1,867	-		1,867	0.00%	52	0.00%
L10		LEGISLATURE	22,359	-		22,359	0.13%	605	0.13%
L49		LEGISLATIVE AUDITOR	2	-		2	0.09%	6	0.09%
P01		MILITARY AFFAIRS DEPT	276,590	56,692,215		276,590	0.51%	1,112	0.51%
P07		PUBLIC SAFETY DEPT	3,083,443	120,670,670		3,083,443	3.48%	28,025	3.48%
P78		CORRECTIONS DEPT	802,523	1,046,657		802,523	6.65%	14,735	6.65%
P7T		PEACE OFFICERS BOARD (POST)	7,930	-		7,930	0.02%	288	0.02%
P9E		SENTENCING GUIDELINES COMM	1,932	-		1,932	0.01%	60	0.01%
R28		MINN CONSERVATION CORPS	70	-		70	0.00%	17	0.00%
R29		NATURAL RESOURCES DEPT	3,694,810	39,588,714		3,694,810	9.71%	38,756	9.71%
R32		POLLUTION CONTROL AGENCY	454,621	22,765,495		454,621	1.69%	10,561	1.69%
R9P		WATER & SOIL RESOURCES BOARD	54,340	1,196,627		54,340	0.21%	2,060	0.21%
T79		TRANSPORTATION DEPT	17,497,978	736,550,000		17,497,978	13.68%	21,539	13.68%
T9B		METROPOLITAN COUNCIL/TRANSPORT OTHER	101,241	-		101,241	0.00%	37	0.00%
			38,033	-		38,033	0.00%	428	0.00%
		Total	78,032,957	11,247,473,838	13,776,777	78,032,957	99.91%	244,234	99.91%
		Source	78,032,957	11,247,473,838	13,776,777	78,032,957	99.91%	244,234	99.91%
		Difference (Total - Source)	0	0	0	0	0.00%	0	0.00%

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

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	Program Audits
12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Equipment Use Charge								
G02-3.0	G02-3.0	Department of Administration								
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology								
G46-6.3	G46-6.3	IT Spend								
G46-6.4	G46-6.4	Enterprise IT Security								
G46-6.5	G46-6.5	MnIT - 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 Supp								
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		3,181,331						
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-						
G45-14.2	G45-14.2	Mediation Services	122		0.00%	-				
G45-14.3	G45-14.3	State Agencies				61,688				
G45-14.4	G45-14.4	Mediation/Representation - General				(3,526)				
L49-15.2	L49-15.2	Legislative Auditor	5,909		0.00%		0.00%			
L49-15.3	L49-15.3	Financial Audits						2,373,257		
L49-15.4	L49-15.4	Program Audits						1,207,844		
L49-15.5	L49-15.5	Single Audits						725,012		
L49-15.6	L49-15.6	Audit Comm						-		
L49-15.7	L49-15.7	Financial Audit- Outdoors						25,055		
L49-15.8	L49-15.8	Financial Audit- Art						48,207		
L49-15.9	L49-15.9	Financial Audit- Clean Water						-		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						-		

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			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	Program Audits
			12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
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	12,535		0.00%		0.00%		4	-
G61-16.3	G61-16.3	State Auditor General							-	-
17	17	SWIFT (Internally Developed Software Amortized over 10								
18	18	BPAS (Internally Developed Software Amortized over 10								
99YYY	99YYY	Consumer Agencies								
G02-3.0	G02-3.0	Department of Administration	7,543		0.00%		0.00%		9	-
G02-3.2	G02-3.2	Admin Management Services			0.03%		0.03%		729	-
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	16,869		0.11%		0.11%		91.42	-
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	Minnesota Information Technology	9,190		0.00%		0.00%		11.25	-
G46-6.3	G46-6.3	IT Spend								
G46-6.4	G46-6.4	Enterprise IT Security								
G46-6.5	G46-6.5	MnIT - Non allocable								
G10-8.2	G10-8.2	Minnesota Management & Budget	-		0.00%		0.00%		2,226.19	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-		0.00%		0.00%		-	-
G10-9.2	G10-9.2	Treasury Division	-		0.00%		0.00%		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	-		0.00%		0.00%		-	-
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	-		0.00%		0.00%		5,314.99	-
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	-		0.00%		0.00%		344.81	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp								
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	-		0.00%		0.00%		-	192.63
G10-13.3	G10-13.3	Personnel Administration								
G10-13.5	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								

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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	Program Audits
12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
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								
18	18	BPAS (Internally Developed Software Amortized over 10)								
	99YYY	Consumer Agencies								
	G02-0002	State Archaeology	1,254		0.01%		0.01%		-	-
	G02-0003	Public Broadcasting	334		0.00%		0.00%		-	-
	G02-0005	Materials Service and Distribution	-						-	-
	G02-0007	Information Policy Analysis	3,139		0.01%		0.01%		-	-
	G02-0009	Real Estate and Construction Services	29,810		0.02%		0.02%		47.66	-
	G02-0010	Oil Overcharge (Stripper Wells)	6		0.00%		0.00%		-	-
	G02-0012	STAR	31,302		0.01%		0.01%		-	-
	G02-0013	Volunteer Services	-						-	-
	G02-0014	Capital Group Parking	42,700		0.06%		0.06%		-	-
	G02-0015a	Fleet Services	167,733		0.02%		0.02%		-	-
	G02-0016	Development Disabilities	10,662		0.01%		0.01%		-	-
	G02-0017a	Risk Management	25,201		0.02%		0.02%		-	-
	G02-0017b	Risk Management - Workers Compensation	142,861		0.04%		0.04%		33.00	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	5		0.00%		0.00%		-	-
	G02-0021a	Plant Mangement (Leases)	179,593		0.48%		0.48%		-	-
	G02-0021b	Plant Management (Repairs)	12,846		0.02%		0.02%		-	-
	G02-0021c	Plant Management (Materials Transfer)	208		0.00%		0.00%		-	-
	G02-0021d	Plant Management (Energy)	-						-	-
	G02-0021f	Plant Management FR & R	561		0.00%		0.00%		-	-
	G02-0024	MN Bookstore	23,264		0.02%		0.02%		-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-		0.00%		0.00%		-	-
	G02-0029a	Cooperative Purchasing (CPV)	4,852		0.04%		0.04%		2.75	-
	G02-0029b	Cooperative Purchasing (MMCAP)	7,867		0.04%		0.04%		2.75	-
	G02-0031	Central Mail	46,762		0.04%		0.04%		-	-
	G02-0034	Other Non-Allocable	63		0.00%		0.00%		-	-
	G02-0036	Demography	-		0.00%		0.00%		-	-
	G02-0037	Mn Geospatial Information Office	43		0.00%		0.00%		-	-
	G02-0037a	MnGeo Service Bureau	-		0.00%		0.00%		-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-		0.00%		0.00%		-	-
	G02-0042	Surplus Services	15,147		0.02%		0.02%		-	-
	G02-0043	Surplus Services - Federal	-						-	-
	G02-0044	RECS - Energy	-		0.00%		0.00%		-	-
	G02-0045	SmART FMR	371		0.01%		0.01%		-	-
	G02-0046	SmART HR	586		0.01%		0.01%		-	-
	G02-0047	Grants Recovery	-		0.00%		0.00%		-	-
	G02-0048	Arts & Cultural Heritage	2,376		0.00%		0.00%		32.28	-
	G02-0049	Materials Management	-		0.00%		0.00%		-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

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	Program Audits
12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	B04	AGRICULTURE DEPT	424,408		1.06%		1.06%		202.88	97.91
	B11	COSMETOLOGIST EXAMINERS BOARD	19,797		0.02%		0.02%		6.50	-
	B13	COMMERCE DEPT	543,309		0.75%		0.75%		815.44	-
	B14	ANIMAL HEALTH BOARD	21,166		0.14%		0.14%		10.13	-
	B15	BARBER EXAMINERS BOARD	4,805		0.00%		0.00%		-	-
	B20	EXPLORE MINNESOTA TOURISM	22,928		0.09%		0.09%		0.88	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,705,377		2.93%		2.93%		2,462.44	173.42
	B24	PUBLIC FACILITIES AUTHORITY	17,408		0.02%		0.02%		24.84	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	879		0.00%		0.00%		-	-
	B34	HOUSING FINANCE AGENCY	143,991		0.45%		0.45%		6.38	-
	B41	WORKERS COMP COURT OF APPEALS	2,178		0.02%		0.02%		-	-
	B42	LABOR AND INDUSTRY DEPT	900,941		0.69%		0.69%		356.50	-
	B43	IRON RANGE RESOURCES	69,262		0.16%		0.16%		33.00	-
	B7E	ARCHITECTURE, ENGINEERING BD	12,757		0.02%		0.02%		-	-
	B7G	COMBATIVE SPORTS COMMISSION	133		0.00%		0.00%		12.25	-
	B7P	ACCOUNTANCY BOARD	11,708		0.01%		0.01%		-	-
	B7S	PRIVATE DETECTIVES BOARD	954		0.00%		0.00%		-	-
	B82	PUBLIC UTILITIES COMM	110,144		0.28%		0.28%		217.13	-
	B9D	AMATEUR SPORTS COMM	700		0.00%		0.00%		20.51	-
	B9V	AGRICULTURE UTILIZATION RESRCH	14		0.00%		0.00%		-	-
	E25	CENTER FOR ARTS EDUCATION	47,118		0.17%		0.17%		512.38	-
	E26	MN STATE COLLEGES/UNIVERSITIES	10,422,830		25.18%		25.18%		607.25	-
	E37	EDUCATION DEPARTMENT	1,689,990		0.66%		0.66%		1,803.12	3,729.88
	E40	HISTORICAL SOCIETY	1,371		0.00%		0.00%		166.00	-
	E44	MINNESOTA STATE ACADEMIES	65,629		0.41%		0.41%		326.00	-
	E50	ARTS BOARD	44,988		0.04%		0.04%		100.70	-
	E60	OFFICE OF HIGHER EDUCATION	95,204		0.14%		0.14%		241.81	-
	E77	ZOOLOGICAL BOARD	144,280		0.50%		0.50%		98.26	-
	E81	UNIVERSITY OF MINNESOTA	3,641		0.00%		0.00%		3.27	-
	E95	HUMANITIES COMMISSION	178		0.00%		0.00%		-	-
	E97	SCIENCE MUSEUM	26		0.00%		0.00%		-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	199		0.00%		0.00%		-	-
	G03	LOTTERY	10,530		0.25%		0.25%		261.38	-
	G05	RACING COMMISSION	58,466		0.04%		0.04%		273.38	-
	G06	ATTORNEY GENERAL	58,256		0.46%		0.46%		251.44	-
	G09	GAMBLING CONTROL BOARD	7,787		0.05%		0.05%		0.25	-
	G10	MINNESOTA MANAGEMENT & BUDGET	105,159		0.38%		0.38%		340.50	-
	G17	HUMAN RIGHTS DEPT	7,682		0.05%		0.05%		-	-
	G19	INDIAN AFFAIRS COUNCIL	5,938		0.01%		0.01%		13.03	193.25
	G38	INVESTMENT BOARD	4,842		0.03%		0.03%		1,939.88	-
	G39	GOVERNORS OFFICE	8,648		0.08%		0.08%		122.19	-
	G45	MEDIATION SERVICES DEPT	2,858		0.02%		0.02%		-	323.54
	G46	MN.IT	276,961		3.23%		3.23%		376.38	-
	G53	SECRETARY OF STATE	56,347		0.13%		0.13%		193.63	-
	G61	OFFICE OF THE STATE AUDITOR	1,557		0.18%		0.18%		156.50	-
	G62	MINN STATE RETIREMENT SYSTEM	200,431		0.16%		0.16%		1,382.06	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	285,226		0.13%		0.13%		1,019.69	-
	G67	REVENUE DEPT	162,549		2.45%		2.45%		3,357.09	299.33
	G69	TEACHERS RETIREMENT ASSOC	302,003		0.12%		0.12%		770.75	-
	G90	REVENUE INTERGOVT PAYMENTS	4,289,941		0.00%		0.00%		-	-
	G92	OMBUDSPERSON FOR FAMILIES	1,627		0.01%		0.01%		-	-
	G96	UNIFORM LAWS COMMISSION	125		0.00%		0.00%		-	-
	G9J	CAMPAIGN FINANCE BOARD	9,505		0.01%		0.01%		2.25	-
	G9K	ADMINISTRATIVE HEARINGS	42,367		0.11%		0.11%		-	-
	G9L	BLACK MINNESOTANS COUNCIL	3,066		0.01%		0.01%		31.28	210.99

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

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	Program Audits
12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G9M	CHICANO LATINO AFFAIRS COUNCIL	4,647		0.01%		0.01%		13.03	228.72
	G9N	ASIAN-PACIFIC COUNCIL	3,610		0.01%		0.01%		13.03	228.72
	G9Q	MMB DEBT SERVICE	6,438		0.00%		0.00%		-	-
	G9R	MMB NON-OPERATING	8,251,408		0.00%		0.00%		-	-
	G9X	CAPITOL AREA ARCHITECT	1,551		0.01%		0.01%		-	-
	G9Y	DISABILITY COUNCIL	5,730		0.01%		0.01%		0.25	-
	GPR	PAYROLL CLEARING	266		0.00%		0.00%		-	-
	H12	HEALTH DEPT	763,942		2.49%		2.49%		440.42	154.72
	H55	HUMAN SERVICES DEPT	11,483,713		2.83%		2.83%		2,051.11	5,405.99
	H55b	HUMAN SERVICES SOS	777,517		6.60%		6.60%		487.25	-
	H55c	HUMAN SERVICES MSOP	96,327		1.28%		1.28%		795.17	-
	H60	MMB - MnSURE	22,459		0.00%		0.00%		-	-
	H75	VETERANS AFFAIRS DEPT	324,914		2.39%		2.39%		398.38	-
	H7B	MEDICAL PRACTICE BOARD	25,691		0.03%		0.03%		93.75	-
	H7C	NURSING BOARD	25,625		0.05%		0.05%		-	-
	H7D	PHARMACY BOARD	17,834		0.02%		0.02%		-	-
	H7F	DENTISTRY BOARD	20,211		0.03%		0.03%		6.38	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,367		0.01%		0.01%		-	-
	H7J	OPTOMETRY BOARD	3,555		0.00%		0.00%		-	-
	H7K	NURSING HOME ADMIN BOARD	7,467		0.02%		0.02%		-	-
	H7L	SOCIAL WORK BOARD	18,340		0.02%		0.02%		-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	5,194		0.00%		0.00%		-	-
	H7Q	PODIATRIC MEDICINE	3,206		0.00%		0.00%		-	-
	H7R	VETERINARY MEDICINE BOARD	5,410		0.00%		0.00%		-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	12,311		0.02%		0.02%		-	-
	H7U	DIETETICS & NUTRITION PRACTICE	3,676		0.00%		0.00%		-	-
	H7V	PSYCHOLOGY BOARD	9,901		0.02%		0.02%		4.00	-
	H7W	PHYSICAL THERAPY BOARD	7,495		0.00%		0.00%		-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	17,346		0.01%		0.01%		-	-
	H9G	OMBUDSMAN MH/DD	3,690		0.03%		0.03%		-	-
	J33	TRIAL COURTS	1,625,063		3.32%		3.32%		626.50	-
	J50	GUARDIAN AD LITEM BOARD	33,175		0.38%		0.38%		-	-
	J52	PUBLIC DEFENSE BOARD	51,226		0.88%		0.88%		-	-
	J58	COURT OF APPEALS	4,768		0.13%		0.13%		-	-
	J65	SUPREME COURT	109,982		0.47%		0.47%		-	784.11
	J68	TAX COURT	2,265		0.01%		0.01%		-	-
	J70	JUDICIAL STANDARDS BOARD	1,867		0.00%		0.00%		-	-
	L10	LEGISLATURE	22,359		0.13%		0.13%		-	-
	L49	LEGISLATIVE AUDITOR	2		0.09%		0.09%		-	-
	P01	MILITARY AFFAIRS DEPT	276,590		0.51%		0.51%		74.17	-
	P07	PUBLIC SAFETY DEPT	3,083,443		3.48%		3.48%		529.75	2,885.68
	P78	CORRECTIONS DEPT	802,523		6.65%		6.65%		418.63	851.52
	P7T	PEACE OFFICERS BOARD (POST)	7,930		0.02%		0.02%		-	-
	P9E	SENTENCING GUIDELINES COMM	1,932		0.01%		0.01%		-	-
	R28	MINN CONSERVATION CORPS	70		0.00%		0.00%		-	-
	R29	NATURAL RESOURCES DEPT	3,694,810		9.71%		9.71%		707.27	1,778.72
	R32	POLLUTION CONTROL AGENCY	454,621		1.69%		1.69%		215.96	-
	R9P	WATER & SOIL RESOURCES BOARD	54,340		0.21%		0.21%		408.87	935.87
	T79	TRANSPORTATION DEPT	17,497,978		13.68%		13.68%		1,578.94	1,796.56
	T9B	METROPOLITAN COUNCIL/TRANSPORT OTHER	101,241		0.00%		0.00%		5.39	-
			38,033		0.00%		0.00%		-	-
		Total	78,032,957	3,181,331	99.91%	58,162	99.91%	4,379,375	36,615.22	20,271.56
		Source	78,032,957	3,181,331	99.91%	58,162	99.91%	4,379,375	36,615.22	20,271.56
		Difference (Total - Source)	0	0	0.00%	0	0.00%	0	-	-

Statewide Cost Allocation Plan

Exhibit D Allocation Statistics

	Legislative Auditor General Support	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	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Audit Committee	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 Management 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	Minnesota Information Technology									
G46-6.3	G46-6.3	IT Spend									
G46-6.4	G46-6.4	Enterprise IT Security									
G46-6.5	G46-6.5	MnIT - 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									
G10-13.5	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		2,373,257							
L49-15.4	L49-15.4	Program Audits		1,207,844							
L49-15.5	L49-15.5	Single Audits		725,012							
L49-15.6	L49-15.6	Audit Comm		-							
L49-15.7	L49-15.7	Financial Audit- Outdoors			25,055						
L49-15.8	L49-15.8	Financial Audit- Art			48,207						
L49-15.9	L49-15.9	Financial Audit- Clean Water			-						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			-						

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

	Legislative	Financial Audits	Financial Audits	Financial Audits	Financial Audits	Program Audits	Program Audits	Program Audits
Single Audits	Auditor General Support	Outdoor	Art	Clean Water	Parks & Trails	Outdoor	Art	Clean Water
15.5	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoor	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoor	Program Audit- Art	Program Audit- Clean Water
L49-15.11	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	-	-	-	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10	-	-	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - 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	158.50	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
G10-13.5	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

	Single Audits	Legislative Auditor General Support	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	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Audit Committee	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									
17.0	17	SWIFT (Internally Developed Software Amortized over 10									
18	18	BPAS (Internally Developed Software Amortized over 10)									
	99YYY	Consumer Agencies									
	G02-0002	State Archaeology	-		-	-	-	-	-	-	-
	G02-0003	Public Broadcasting	-		-	-	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-		-	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-		-	-	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-		-	-	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-		-	-	-	-	-	-	-
	G02-0012	STAR	-		-	-	-	-	-	-	-
	G02-0013	Volunteer Services	-		-	-	-	-	-	-	-
	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)	-		-	-	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-		-	-	-	-	-	-	-
	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	-		-	-	-	-	-	-	-
	G02-0043	Surplus Services - Federal	-		-	-	-	-	-	-	-
	G02-0044	RECS - Energy	-		-	-	-	-	-	-	-
	G02-0045	SmART FMR	-		-	-	-	-	-	-	-
	G02-0046	SmART HR	-		-	-	-	-	-	-	-
	G02-0047	Grants Recovery	-		-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-		-	610.38	-	-	-	-	-
	G02-0049	Materials Management	-		-	-	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

	Legislative Auditor General Support	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	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	B04	AGRICULTURE DEPT	-	-	-	-	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
	B13	COMMERCE DEPT	405.00	-	-	-	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2,252.24	-	-	-	-	-	-	-	-
	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	1,675.00	-	-	36.00	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	48.50	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	19.00	-	-	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	27.50	-	-	-	-	-
	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	MN.IT	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit D Allocation Statistics

	Single Audits	Legislative Auditor General Support	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	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit-Outdoors	Financial Audit-Art	Financial Audit-Clean Water	Financial Audit-Parks & Trails	Program Audit-Outdoors	Program Audit-Art	Program Audit-Clean Water
	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	934.25	-	-	-	-	-	-	-	-
	H55	HUMAN SERVICES DEPT	4,875.50	-	-	-	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	-	-	-
	H60	MMB - MnSURE	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	213.50	-	-	-	-	-	-	-	-
	P07	PUBLIC SAFETY DEPT	395.00	-	-	-	-	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	386.00	-	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-	-	-	-
	T79	TRANSPORTATION DEPT	229.00	-	-	-	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-	-	-
		OTHER	-	-	-	-	-	-	-	-	-
		Total	11,137.99	4,379,375	386.00	741.38	-	-	-	-	-
		Source	11,137.99	4,379,375	386.00	741.38	-	-	-	-	-
		Difference (Total - Source)	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
15.14	16.2	17.0	18.0	20	21.2	21.3

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
	1.2	Equipment Use Charge							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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 Suppc							
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							
G10-13.5	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							

Statewide Cost Allocation Plan

Exhibit D - Alloc Statistics

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.14	16.2	17.0	18.0	20	21.2	21.3
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
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							
18	18	BPAS (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	-	-	7,543	8	-		
G02-3.2	G02-3.2	Admin Management Services	-	-			2,019,793	-	
G02-3.3	G02-3.3	Commissioner's Office						828,030	
G02-3.4	G02-3.4	Human Resources						452,651	
G02-3.5	G02-3.5	Financial Management and Reporting						739,112	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						-	
G02-4.2	G02-4.2	Government & Citizen Services	-	-	16,869	-	3,889,232		0.11%
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	Minnesota Information Technology	-	-	9,190	-			
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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 Suppc							
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							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services			122				
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			5,909				

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)	Number of BPAS Users	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.14	16.2	17.0	18.0	20	21.2	21.3
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
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				12,535			
G61-16.3	G61-16.3	State Auditor General							
17.0	17	SWIFT (Internally Developed Software Amortized over 10							
18	18	BPAS (Internally Developed Software Amortized over 10)							
		99YYY Consumer Agencies							
	G02-0002	State Archaeology	-	-	1,254	-	206,666.70		0.01%
	G02-0003	Public Broadcasting	-	-	334	-	-		0.00%
	G02-0005	Materials Service and Distribution	-	-	-	-	-		
	G02-0007	Information Policy Analysis	-	-	3,139	-	477,124.40		0.01%
	G02-0009	Real Estate and Construction Services	-	-	29,810	-	20,324,616.87		0.02%
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	6	-	-		0.00%
	G02-0012	STAR	-	465,849.00	31,302	-	431,326.98		0.01%
	G02-0019	Volunteer Services	-	-	-	-	-		
	G02-0014	Capital Group Parking	-	-	42,700	-	4,288,384.23		0.06%
	G02-0015a	Fleet Services	-	-	167,733	-	9,112,740.10		0.02%
	G02-0016	Development Disabilities	-	964,942.00	10,662	-	575,127.28		0.01%
	G02-0017a	Risk Management	-	-	25,201	-	8,549,208.01		0.02%
	G02-0017b	Risk Management - Workers Compensation	-	-	142,861	-	31,288,568.17		0.04%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	5	-	-		0.00%
	G02-0021a	Plant Mangement (Leases)	-	-	179,593	-	32,400,546.48		0.48%
	G02-0021b	Plant Management (Repairs)	-	-	12,846	-	132,508.73		0.02%
	G02-0021c	Plant Management (Materials Transfer)	-	-	208	-	4,316.50		0.00%
	G02-0021d	Plant Management (Energy)	-	-	-	-	-		
	G02-0021f	Plant Management FR & R	-	-	561	-	1,483,034.69		0.00%
	G02-0024	MN Bookstore	-	-	23,264	-	1,174,108.90		0.02%
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-		0.00%
	G02-0029a	Cooperative Purchasing (CPV)	-	-	4,852	-	1,714,559.53		0.04%
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	7,867	-	3,574,593.24		0.04%
	G02-0031	Central Mail	-	-	46,762	-	8,950,742.68		0.04%
	G02-0034	Other Non-Allocable	-	-	63	-	-		0.00%
	G02-0036	Demography	-	-	-	-	-		0.00%
	G02-0037	Mn Geospatial Information Office	-	30,675.00	43	-	-		0.00%
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-		0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-		0.00%
	G02-0042	Surplus Services	-	201,160.00	15,147	-	853,755.08		0.02%
	G02-0043	Surplus Services - Federal	-	-	-	-	-		
	G02-0044	RECS - Energy	-	-	-	-	-		0.00%
	G02-0045	SmART FMR	-	-	371	-	146,063.38		0.01%
	G02-0046	SmART HR	-	-	586	-	57,543.96		0.01%
	G02-0047	Grants Recovery	-	-	-	-	-		0.00%
	G02-0048	Arts & Cultural Heritage	-	-	2,376	-	94,346.82		0.00%
	G02-0049	Materials Management	-	-	-	-	-		0.00%

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
15.14	16.2	17.0	18.0	20	21.2	21.3

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	ADMINISTRATIVE		COMMISSIONER'S OFFICE
							N	SERVICES	
	B04	AGRICULTURE DEPT	-	7,127,421.00	424,408	6	-	-	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	19,797	-	-	-	
	B13	COMMERCE DEPT	-	140,079,706.62	543,309	3	-	-	
	B14	ANIMAL HEALTH BOARD	-	607,705.00	21,166	1	-	-	
	B15	BARBER EXAMINERS BOARD	-	-	4,805	-	-	-	
	B20	EXPLORE MINNESOTA TOURISM	-	-	22,928	1	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	1,293,818,668.00	6,705,377	5	-	-	
	B24	PUBLIC FACILITIES AUTHORITY	-	-	17,408	-	-	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	38,500.00	879	-	-	-	
	B34	HOUSING FINANCE AGENCY	-	-	143,991	2	-	-	
	B41	WORKERS COMP COURT OF APPEALS	-	-	2,178	-	-	-	
	B42	LABOR AND INDUSTRY DEPT	-	5,562,574.00	900,941	4	-	-	
	B43	IRON RANGE RESOURCES	-	-	69,262	1	-	-	
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	12,757	-	-	-	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	133	-	-	-	
	B7P	ACCOUNTANCY BOARD	-	-	11,708	-	-	-	
	B7S	PRIVATE DETECTIVES BOARD	-	-	954	1	-	-	
	B82	PUBLIC UTILITIES COMM	-	-	110,144	3	-	-	
	B9D	AMATEUR SPORTS COMM	-	-	700	-	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	14	-	-	-	
	E25	CENTER FOR ARTS EDUCATION	-	-	47,118	1	-	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	-	1,126,048,491.00	10,422,830	6	-	-	
	E37	EDUCATION DEPARTMENT	-	738,202,277.00	1,689,990	6	-	-	
	E40	HISTORICAL SOCIETY	-	-	1,371	3	-	-	
	E44	MINNESOTA STATE ACADEMIES	-	-	65,629	3	-	-	
	E50	ARTS BOARD	-	1,075,942.00	44,988	1	-	-	
	E60	OFFICE OF HIGHER EDUCATION	-	-	95,204	4	-	-	
	E77	ZOOLOGICAL BOARD	-	-	144,280	2	-	-	
	E81	UNIVERSITY OF MINNESOTA	-	-	3,641	3	-	-	
	E95	HUMANITIES COMMISSION	-	-	178	-	-	-	
	E97	SCIENCE MUSEUM	-	-	26	-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	199	-	-	-	
	G03	LOTTERY	-	-	10,530	-	-	-	
	G05	RACING COMMISSION	-	-	58,466	2	-	-	
	G06	ATTORNEY GENERAL	-	1,088,245.00	58,256	2	-	-	
	G09	GAMBLING CONTROL BOARD	-	-	7,787	1	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET	-	3,946,709.00	105,159	8	-	-	
	G17	HUMAN RIGHTS DEPT	-	-	7,682	2	-	-	
	G19	INDIAN AFFAIRS COUNCIL	-	-	5,938	-	-	-	
	G38	INVESTMENT BOARD	-	-	4,842	2	-	-	
	G39	GOVERNORS OFFICE	-	23,169,990.00	8,648	1	-	-	
	G45	MEDIATION SERVICES DEPT	-	-	2,858	1	-	-	
	G46	MN.IT	-	29,771.00	276,961	7	-	-	
	G53	SECRETARY OF STATE	-	882,106.00	56,347	2	-	-	
	G61	OFFICE OF THE STATE AUDITOR	-	-	1,557	3	-	-	
	G62	MINN STATE RETIREMENT SYSTEM	-	-	200,431	3	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	285,226	1	-	-	
	G67	REVENUE DEPT	-	-	162,549	5	-	-	
	G69	TEACHERS RETIREMENT ASSOC	-	-	302,003	2	-	-	
	G90	REVENUE INTERGOVT PAYMENTS	-	-	4,289,941	-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES	-	-	1,627	-	-	-	
	G96	UNIFORM LAWS COMMISSION	-	-	125	-	-	-	
	G9J	CAMPAIGN FINANCE BOARD	-	-	9,505	1	-	-	
	G9K	ADMINISTRATIVE HEARINGS	-	-	42,367	1	-	-	
	G9L	BLACK MINNESOTANS COUNCIL	-	-	3,066	-	-	-	

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
15.14	16.2	17.0	18.0	20	21.2	21.3

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	ADMIN		
							ADMINISTRATIO N	MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	4,647	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	3,610	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	6,438	-	-	-	-
	G9R	MMB NON-OPERATING	-	8,477,537.00	8,251,408	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	1,551	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	5,730	1	-	-	-
	GPR	PAYROLL CLEARING	-	-	266	-	-	-	-
	H12	HEALTH DEPT	-	262,438,856.00	763,942	12	-	-	-
	H55	HUMAN SERVICES DEPT	-	6,613,949,313.00	11,483,713	10	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	777,517	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	96,327	-	-	-	-
	H60	MMB - MnSURE	-	37,283,659.38	22,459	3	-	-	-
	H75	VETERANS AFFAIRS DEPT	-	1,521,609.00	324,914	3	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	25,691	-	-	-	-
	H7C	NURSING BOARD	-	-	25,625	-	-	-	-
	H7D	PHARMACY BOARD	-	61,872.00	17,834	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	20,211	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	7,367	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	3,555	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	7,467	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	18,340	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	5,194	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	3,206	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	5,410	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	131,536.00	12,311	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	3,676	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	9,901	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	7,495	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	17,346	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	3,690	2	-	-	-
	J33	TRIAL COURTS	-	1,154,023.00	1,625,063	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	33,175	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	51,226	2	-	-	-
	J58	COURT OF APPEALS	-	-	4,768	1	-	-	-
	J65	SUPREME COURT	-	604,323.00	109,982	2	-	-	-
	J68	TAX COURT	-	-	2,265	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	1,867	-	-	-	-
	L10	LEGISLATURE	-	-	22,359	23	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	2	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	56,692,215.00	276,590	3	-	-	-
	P07	PUBLIC SAFETY DEPT	-	120,670,670.00	3,083,443	9	-	-	-
	P78	CORRECTIONS DEPT	-	1,046,657.00	802,523	12	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	7,930	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	1,932	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	70	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	39,588,714.00	3,694,810	4	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	22,765,495.00	454,621	8	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	1,196,627.00	54,340	4	-	-	-
	T79	TRANSPORTATION DEPT	-	736,550,000.00	17,497,978	10	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	101,241	2	-	-	-
		OTHER	-	-	38,033	-	-	-	-
		Total	-	11,247,473,838	78,032,957	219	131,748,908	2,019,793	0.98%
		Source	-	11,247,473,838	78,032,957	219	131,748,908	2,019,793	0.98%
		Difference (Total - Source)	-	0	0	0	0	0	0.00%

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
21.4	21.5	22.2	22.5	22.7	22.8

Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division
	1.2	Equipment Use Charge						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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						
G10-13.5	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						

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
21.4	21.5	22.2	22.5	22.7	22.8

Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division
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						
18	18	BPAS (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	0.11%	16,869	-			
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			470,392			
G02-4.7	G02-4.7	Real Property			783,659			
G02-4.8	G02-4.8	Materials Management Division			1,945,175			
G02-4.10	G02-4.10	Central Mail			438,582			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			150,817			
G02-4.12	G02-4.12	Grants Management			100,607			
G46-6.2	G46-6.2	Minnesota Information Technology				-	-	-
G46-6.3	G46-6.3	IT Spend				-	-	-
G46-6.4	G46-6.4	Enterprise IT Security				-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable				-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget				-	-	142
G10-8.3	G10-8.3	Internal Controls & Accountability				-	-	8
G10-9.2	G10-9.2	Treasury Division				-	-	-
G10-9.3	G10-9.3	Treasury				-	-	51
G10-9.4	G10-9.4	Treasury - Other				-	-	-
G10-10.2	G10-10.2	MMB - Budget Division				-	-	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				-	-	-
G10-11.3	G10-11.3	Central Payroll				-	-	22
G10-11.4	G10-11.4	Accounting Services				-	-	18
G10-11.5	G10-11.5	Financial Reporting				-	-	24
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				-	-	89
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp				-	-	-
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				-	-	88
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				-	-	29
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable				-	-	15
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-	-	-
G10-13.3	G10-13.3	Personnel Administration				-	-	96
G10-13.5	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 Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
21.4	21.5	22.2	22.5	22.7	22.8

Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management 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					-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
18	18	BPAS (Internally Developed Software Amortized over 10)						
	99YYYY	Consumer Agencies						
	G02-0002	State Archaeology	0.01%	1,254			-	12
	G02-0003	Public Broadcasting	0.00%	334		1	-	4
	G02-0005	Materials Service and Distribution				23	-	-
	G02-0007	Information Policy Analysis	0.01%	3,139			-	37
	G02-0009	Real Estate and Construction Services	0.02%	29,810			-	729
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	6			-	-
	G02-0012	STAR	0.01%	31,302			-	337
	G02-0013	Volunteer Services				1	-	-
	G02-0014	Capital Group Parking	0.06%	42,700			-	291
	G02-0015a	Fleet Services	0.02%	167,733			46,395	538
	G02-0016	Development Disabilities	0.01%	10,662		2	-	120
	G02-0017a	Risk Management	0.02%	25,201		1	-	224
	G02-0017b	Risk Management - Workers Compensation	0.04%	142,861			-	140
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	5		2	-	2
	G02-0021a	Plant Mangement (Leases)	0.48%	179,593		2	-	3,188
	G02-0021b	Plant Management (Repairs)	0.02%	12,846		7	-	25
	G02-0021c	Plant Management (Materials Transfer)	0.00%	208		1	-	-
	G02-0021d	Plant Management (Energy)				1	-	-
	G02-0021f	Plant Management FR & R	0.00%	561			-	50
	G02-0024	MN Bookstore	0.02%	23,264			-	142
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%	-			-	-
	G02-0029a	Cooperative Purchasing (CPV)	0.04%	4,852			-	111
	G02-0029b	Cooperative Purchasing (MMCAP)	0.04%	7,867			-	195
	G02-0031	Central Mail	0.04%	46,762			-	161
	G02-0034	Other Non-Allocable	0.00%	63			-	-
	G02-0036	Demography	0.00%	-		1	-	-
	G02-0037	Mn Geospatial Information Office	0.00%	43			-	-
	G02-0037a	MnGeo Service Bureau	0.00%	-			-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	0.00%	-			-	-
	G02-0042	Surplus Services	0.02%	15,147			-	78
	G02-0043	Surplus Services - Federal					-	12
	G02-0044	RECS - Energy	0.00%	-			-	-
	G02-0045	SmART FMR	0.01%	371			-	4
	G02-0046	SmART HR	0.01%	586			-	7
	G02-0047	Grants Recovery	0.00%	-			-	-
	G02-0048	Arts & Cultural Heritage	0.00%	2,376			-	37
	G02-0049	Materials Management	0.00%	-			-	6

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
21.4	21.5	22.2	22.5	22.7	22.8

Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division
	B04	AGRICULTURE DEPT				9	8,304	8,240
	B11	COSMETOLOGIST EXAMINERS BOARD				-	-	89
	B13	COMMERCE DEPT				7	3,216	3,964
	B14	ANIMAL HEALTH BOARD				-	-	421
	B15	BARBER EXAMINERS BOARD				-	-	58
	B20	EXPLORE MINNESOTA TOURISM				1	-	585
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT				51	49,087	85,708
	B24	PUBLIC FACILITIES AUTHORITY				-	-	546
	B25	SCIENCE & TECHNOLOGY AUTHORITY				-	-	6
	B34	HOUSING FINANCE AGENCY				1	-	1,649
	B41	WORKERS COMP COURT OF APPEALS				-	-	34
	B42	LABOR AND INDUSTRY DEPT				3	-	4,438
	B43	IRON RANGE RESOURCES				2	247,104	1,394
	B7E	ARCHITECTURE, ENGINEERING BD				-	-	106
	B7G	COMBATIVE SPORTS COMMISSION				-	-	-
	B7P	ACCOUNTANCY BOARD				1	-	67
	B7S	PRIVATE DETECTIVES BOARD				-	-	9
	B82	PUBLIC UTILITIES COMM				1	-	376
	B9D	AMATEUR SPORTS COMM				-	786,021	-
	B9V	AGRICULTURE UTILIZATION RESRCH				-	-	1
	E25	CENTER FOR ARTS EDUCATION				8	179,921	1,320
	E26	MN STATE COLLEGES/UNIVERSITIES				-	-	-
	E37	EDUCATION DEPARTMENT				3	-	4,678
	E40	HISTORICAL SOCIETY				-	1,015,125	35
	E44	MINNESOTA STATE ACADEMIES				1	436,058	2,270
	E50	ARTS BOARD				-	-	1,662
	E60	OFFICE OF HIGHER EDUCATION				-	-	1,941
	E77	ZOOLOGICAL BOARD				-	608,976	4,075
	E81	UNIVERSITY OF MINNESOTA				-	-	25
	E95	HUMANITIES COMMISSION				-	-	5
	E97	SCIENCE MUSEUM				-	-	1
	E9W	HIGHER ED FACILITIES AUTHORITY				-	-	-
	G03	LOTTERY				2	-	-
	G05	RACING COMMISSION				-	-	225
	G06	ATTORNEY GENERAL				1	-	1,292
	G09	GAMBLING CONTROL BOARD				-	-	93
	G10	MINNESOTA MANAGEMENT & BUDGET				2	-	669
	G17	HUMAN RIGHTS DEPT				2	-	299
	G19	INDIAN AFFAIRS COUNCIL				1	-	99
	G38	INVESTMENT BOARD				-	-	92
	G39	GOVERNORS OFFICE				6	-	105
	G45	MEDIATION SERVICES DEPT				1	-	93
	G46	MN.IT				18	-	4,801
	G53	SECRETARY OF STATE				1	-	701
	G61	OFFICE OF THE STATE AUDITOR				2	-	407
	G62	MINN STATE RETIREMENT SYSTEM				-	33,249	240
	G63	PUBLIC EMPLOYEES RETIRE ASSOC				-	-	241
	G67	REVENUE DEPT				8	-	2,818
	G69	TEACHERS RETIREMENT ASSOC				-	-	338
	G90	REVENUE INTERGOVT PAYMENTS				-	-	-
	G92	OMBUDSPERSON FOR FAMILIES				-	-	33
	G96	UNIFORM LAWS COMMISSION				-	-	-
	G9J	CAMPAIGN FINANCE BOARD				-	-	61
	G9K	ADMINISTRATIVE HEARINGS				1	-	300
	G9L	BLACK MINNESOTANS COUNCIL				1	-	64

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Square Feet of Agencies Using System	Purchase Order Transactions
21.4	21.5	22.2	22.5	22.7	22.8

Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division
	G9M	CHICANO LATINO AFFAIRS COUNCIL				1	-	72
	G9N	ASIAN-PACIFIC COUNCIL				1	-	77
	G9Q	MMB DEBT SERVICE				-	-	-
	G9R	MMB NON-OPERATING				-	-	60
	G9X	CAPITOL AREA ARCHITECT				-	-	39
	G9Y	DISABILITY COUNCIL				1	-	122
	GPR	PAYROLL CLEARING				-	-	-
	H12	HEALTH DEPT				9	-	12,992
	H55	HUMAN SERVICES DEPT				61	-	7,544
	H55b	HUMAN SERVICES SOS				-	1,806,687	8,519
	H55c	HUMAN SERVICES MSOP				-	462,873	1,415
	H60	MMB - MnSURE				5	-	1,079
	H75	VETERANS AFFAIRS DEPT				1	990,489	10,961
	H7B	MEDICAL PRACTICE BOARD				-	-	286
	H7C	NURSING BOARD				-	-	207
	H7D	PHARMACY BOARD				-	-	224
	H7F	DENTISTRY BOARD				-	-	222
	H7H	CHIROPRACTIC EXAMINERS BOARD				-	-	89
	H7J	OPTOMETRY BOARD				-	-	43
	H7K	NURSING HOME ADMIN BOARD				5	-	129
	H7L	SOCIAL WORK BOARD				-	-	124
	H7M	MARRIAGE & FAMILY THERAPY BD				-	-	48
	H7Q	PODIATRIC MEDICINE				-	-	39
	H7R	VETERINARY MEDICINE BOARD				-	-	50
	H7S	EMERGENCY MEDICAL SERVICES BD				-	-	155
	H7U	DIETETICS & NUTRITION PRACTICE				-	-	59
	H7V	PSYCHOLOGY BOARD				-	-	105
	H7W	PHYSICAL THERAPY BOARD				-	-	69
	H7X	BEHAVIORAL HEALTH & THERAPY BD				-	-	141
	H9G	OMBUDSMAN MH/DD				2	-	105
	J33	TRIAL COURTS				-	-	5,132
	J50	GUARDIAN AD LITEM BOARD				-	-	310
	J52	PUBLIC DEFENSE BOARD				-	-	1,174
	J58	COURT OF APPEALS				-	-	156
	J65	SUPREME COURT				-	-	1,676
	J68	TAX COURT				-	-	151
	J70	JUDICIAL STANDARDS BOARD				-	-	36
	L10	LEGISLATURE				-	-	5
	L49	LEGISLATIVE AUDITOR				1	-	212
	P01	MILITARY AFFAIRS DEPT				-	4,731,620	13,648
	P07	PUBLIC SAFETY DEPT				40	20,360	17,642
	P78	CORRECTIONS DEPT				55	6,064,907	30,775
	P7T	PEACE OFFICERS BOARD (POST)				-	-	91
	P9E	SENTENCING GUIDELINES COMM				-	-	40
	R28	MINN CONSERVATION CORPS				-	-	5
	R29	NATURAL RESOURCES DEPT				62	3,376,050	38,821
	R32	POLLUTION CONTROL AGENCY				10	16,314	4,921
	R9P	WATER & SOIL RESOURCES BOARD				8	-	2,310
	T79	TRANSPORTATION DEPT				7	4,400,713	138,586
	T9B	METROPOLITAN COUNCIL/TRANSPORT OTHER				-	-	39
						-	-	128
	Total		0.98%	766,415	3,889,232	445	25,283,469	444,575
	Source		0.98%	766,415	3,889,232	445	25,283,469	444,575
	Difference (Total - Source)		0.00%	0	0	0	0	0

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Spend	IT Spend
			22.10	22.11	22.12	24.2	24.3	24.4
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	1.2	Equipment Use Charge						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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 Suppc						
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						
G10-13.5	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						

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Spend	IT Spend
22.10	22.11	22.12	24.2	24.3	24.4

Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
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						
18	18	BPAS (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration		0.00%				
G02-3.2	G02-3.2	Admin Management Services		0.00%				
G02-3.3	G02-3.3	Commissioner's Office		0.01%				
G02-3.4	G02-3.4	Human Resources		0.01%				
G02-3.5	G02-3.5	Financial Management and Reporting		0.02%				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable		0.00%				
G02-4.2	G02-4.2	Government & Citizen Services		0.00%				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing		0.03%				
G02-4.7	G02-4.7	Real Property		0.00%				
G02-4.8	G02-4.8	Materials Management Division		0.04%				
G02-4.10	G02-4.10	Central Mail		0.00%				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement		0.03%				
G02-4.12	G02-4.12	Grants Management		0.01%				
G46-6.2	G46-6.2	Minnesota Information Technology	-	0.00%				
G46-6.3	G46-6.3	IT Spend	-	0.00%		4,551,771		
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable	-	0.00%				
G10-8.2	G10-8.2	Minnesota Management & Budget	13,232	0.00%			6,696,791	6,696,791
G10-8.3	G10-8.3	Internal Controls & Accountability	-	0.00%			-	-
G10-9.2	G10-9.2	Treasury Division	-	0.00%			-	-
G10-9.3	G10-9.3	Treasury	-	0.00%			-	-
G10-9.4	G10-9.4	Treasury - Other	-	0.00%			-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	0.00%			-	-
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	-	0.00%			-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	0.00%			-	-
G10-11.3	G10-11.3	Central Payroll	4,653	0.00%			-	-
G10-11.4	G10-11.4	Accounting Services	48,922	0.00%			-	-
G10-11.5	G10-11.5	Financial Reporting	-	0.00%			-	-
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	-	0.00%			-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp	-	0.00%			-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	0.00%			-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	0.00%			-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	0.00%			-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	0.00%			-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	0.00%			-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	0.00%			-	-
G10-13.3	G10-13.3	Personnel Administration	-	0.00%			-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	0.00%			-	-
G45-14.2	G45-14.2	Mediation Services	-	0.00%			67,616	67,616
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	-	0.00%			744,027	744,027

Stat-stepdown FY13-FY15.xlsx
Go Between

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Spend	IT Spend
			22.10	22.11	22.12	24.2	24.3	24.4
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Improvement	Continuous Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
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	-	0.00%	-	-	362,905	362,905
G61-16.3	G61-16.3	State Auditor General	-	0.00%	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10)	-	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-0002		State Archaeology	-	0.01%	-	-	5,257	5,257
G02-0003		Public Broadcasting	-	0.00%	1,678,874	-	-	-
G02-0005		Materials Service and Distribution	-	0.00%	-	-	-	-
G02-0007		Information Policy Analysis	86	0.01%	-	-	14,099	14,099
G02-0009		Real Estate and Construction Services	2,188	0.02%	52,755	-	292,175	292,175
G02-0010		Oil Overcharge (Stripper Wells)	-	0.00%	-	-	-	-
G02-0012		STAR	2,579	0.01%	58,944	-	10,836	10,836
G02-0013		Volunteer Services	-	0.00%	-	-	-	-
G02-0014		Capital Group Parking	3,881	0.06%	-	-	22,884	22,884
G02-0015a		Fleet Services	1,942	0.02%	-	-	448,852	448,852
G02-0016		Development Disabilities	2,351	0.01%	455,530	-	87,834	87,834
G02-0017a		Risk Management	1,741	0.02%	-	-	175,881	175,881
G02-0017b		Risk Management - Workers Compensation	19,296	0.04%	-	-	430,288	430,288
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	32	0.00%	-	-	-	-
G02-0021a		Plant Mangement (Leases)	457	0.48%	-	-	387,958	387,958
G02-0021b		Plant Management (Repairs)	-	0.02%	-	-	3	3
G02-0021c		Plant Management (Materials Transfer)	-	0.00%	-	-	-	-
G02-0021d		Plant Management (Energy)	-	0.00%	-	-	-	-
G02-0021f		Plant Management FR & R	-	0.00%	-	-	-	-
G02-0024		MN Bookstore	7,201	0.02%	-	-	47,645	47,645
G02-0028		Office Supply Connection - Closed in FY2010	-	0.00%	-	-	-	-
G02-0029a		Cooperative Purchasing (CPV)	2,685	0.04%	-	-	126,156	126,156
G02-0029b		Cooperative Purchasing (MMCAP)	3,047	0.04%	-	-	719,506	719,506
G02-0031		Central Mail	31,480	0.04%	-	-	181,469	181,469
G02-0034		Other Non-Allocable	-	0.00%	15,115,000	-	-	-
G02-0036		Demography	1,067	0.00%	-	-	-	-
G02-0037		Mn Geospatial Information Office	64	0.00%	-	-	-	-
G02-0037a		MnGeo Service Bureau	77	0.00%	-	-	-	-
G02-0038		Environmental Quality Board (transferred to MPCA in FY12	196	0.00%	-	-	-	-
G02-0042		Surplus Services	-	0.02%	-	-	88,833	88,833
G02-0043		Surplus Services - Federal	-	0.00%	-	-	-	-
G02-0044		RECS - Energy	-	0.00%	-	-	-	-
G02-0045		SmART FMR	-	0.01%	-	-	-	-
G02-0046		SmART HR	-	0.01%	-	-	-	-
G02-0047		Grants Recovery	-	0.00%	-	-	-	-
G02-0048		Arts & Cultural Heritage	-	0.00%	7,550,731	-	1,628	1,628
G02-0049		Materials Management	-	0.00%	-	-	-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Spend	IT Spend
22.10	22.11	22.12	24.2	24.3	24.4

Schedule No.	DP#	Name	Central Mail	Office of Enterprise Improvement	Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	B04	AGRICULTURE DEPT	165,614	1.06%		2,271,932		4,255,000	4,255,000
	B11	COSMETOLOGIST EXAMINERS BOARD	15,364	0.02%		-		78,338	78,338
	B13	COMMERCE DEPT	285,830	0.75%		51,918,949		3,236,872	3,236,872
	B14	ANIMAL HEALTH BOARD	7,679	0.14%		-		412,381	412,381
	B15	BARBER EXAMINERS BOARD	4,049	0.00%		-		32,965	32,965
	B20	EXPLORE MINNESOTA TOURISM	35,936	0.09%		576		569,306	569,306
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	3,184	2.93%		162,099,205		22,621,419	22,621,419
	B24	PUBLIC FACILITIES AUTHORITY	-	0.02%		34,844,973		6,388	6,388
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%		192,290		879	879
	B34	HOUSING FINANCE AGENCY	34,942	0.45%		-		4,183,588	4,183,588
	B41	WORKERS COMP COURT OF APPEALS	1,949	0.02%		-		14,517	14,517
	B42	LABOR AND INDUSTRY DEPT	265,779	0.69%		1,057,983		3,987,594	3,987,594
	B43	IRON RANGE RESOURCES	-	0.16%		22,207,904		473,511	473,511
	B7E	ARCHITECTURE, ENGINEERING BD	15,852	0.02%		-		47,719	47,719
	B7G	COMBATIVE SPORTS COMMISSION	-	0.00%		-		-	-
	B7P	ACCOUNTANCY BOARD	6,426	0.01%		-		40,986	40,986
	B7S	PRIVATE DETECTIVES BOARD	-	0.00%		-		301	301
	B82	PUBLIC UTILITIES COMM	-	0.28%		320		395,440	395,440
	B9D	AMATEUR SPORTS COMM	-	0.00%		-		-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0.00%		-		-	-
	E25	CENTER FOR ARTS EDUCATION	-	0.17%		246,237		93,033	93,033
	E26	MN STATE COLLEGES/UNIVERSITIES	29,550	25.18%		-		88,810,671	88,810,671
	E37	EDUCATION DEPARTMENT	76,409	0.66%		56,198,148		11,513,559	11,513,559
	E40	HISTORICAL SOCIETY	-	0.00%		-		-	-
	E44	MINNESOTA STATE ACADEMIES	-	0.41%		-		205,023	205,023
	E50	ARTS BOARD	5,338	0.04%		30,450,862		197,792	197,792
	E60	OFFICE OF HIGHER EDUCATION	79,034	0.14%		1,614,955		784,048	784,048
	E77	ZOOLOGICAL BOARD	-	0.50%		-		524,658	524,658
	E81	UNIVERSITY OF MINNESOTA	-	0.00%		-		-	-
	E95	HUMANITIES COMMISSION	-	0.00%		-		-	-
	E97	SCIENCE MUSEUM	-	0.00%		-		-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	0.00%		-		-	-
	G03	LOTTERY	15,146	0.25%		-		2,085,659	2,085,659
	G05	RACING COMMISSION	-	0.04%		-		175,715	175,715
	G06	ATTORNEY GENERAL	132,530	0.46%		-		1,494,681	1,494,681
	G09	GAMBLING CONTROL BOARD	2,650	0.05%		-		33,700	33,700
	G10	MINNESOTA MANAGEMENT & BUDGET	82,128	0.38%		-		23,506,758	23,506,758
	G17	HUMAN RIGHTS DEPT	22,570	0.05%		-		252,643	252,643
	G19	INDIAN AFFAIRS COUNCIL	122	0.01%		706,389		9,073	9,073
	G38	INVESTMENT BOARD	2,316	0.03%		-		851,797	851,797
	G39	GOVERNORS OFFICE	6,005	0.08%		-		137,678	137,678
	G45	MEDIATION SERVICES DEPT	2,909	0.02%		65,800		-	-
	G46	MN.IT	471	3.23%		-		2,708,223	2,708,223
	G53	SECRETARY OF STATE	96,544	0.13%		-		3,043,846	3,043,846
	G61	OFFICE OF THE STATE AUDITOR	6,483	0.18%		-		36,043	36,043
	G62	MINN STATE RETIREMENT SYSTEM	150,922	0.16%		-		6,867,758	6,867,758
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	470,412	0.13%		-		2,249,211	2,249,211
	G67	REVENUE DEPT	2,534,840	2.45%		194,400		22,099,950	22,099,950
	G69	TEACHERS RETIREMENT ASSOC	102,657	0.12%		-		3,346,865	3,346,865
	G90	REVENUE INTERGOVT PAYMENTS	-	0.00%		-		-	-
	G92	OMBUDSPERSON FOR FAMILIES	81	0.01%		-		14,714	14,714
	G96	UNIFORM LAWS COMMISSION	-	0.00%		-		-	-
	G9J	CAMPAIGN FINANCE BOARD	13,888	0.01%		-		186,814	186,814
	G9K	ADMINISTRATIVE HEARINGS	120,100	0.11%		-		620,648	620,648
	G9L	BLACK MINNESOTANS COUNCIL	153	0.01%		-		5,950	5,950

Statewide Cost Allocation Plan

Exhibit D - Alloc Statistics

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)
26.2	26.3	27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	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 Management 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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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							
G10-13.5	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							

Stat-stepdown FY13-FY15.xlsx
Go Between

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			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)
			26.2	26.3	27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
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							
18	18	BPAS (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration				-			
G02-3.2	G02-3.2	Admin Management Services				-			
G02-3.3	G02-3.3	Commissioner's Office					184		
G02-3.4	G02-3.4	Human Resources					183		
G02-3.5	G02-3.5	Financial Management and Reporting					169		
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					610		
G02-4.7	G02-4.7	Real Property					42		
G02-4.8	G02-4.8	Materials Management Division					351		
G02-4.10	G02-4.10	Central Mail					-		
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					213		
G02-4.12	G02-4.12	Grants Management					71		
G46-6.2	G46-6.2	Minnesota Information Technology					16		
G46-6.3	G46-6.3	IT Spend					-		
G46-6.4	G46-6.4	Enterprise IT Security					-		
G46-6.5	G46-6.5	MnIT - Non allocable					-		
G10-8.2	G10-8.2	Minnesota Management & Budget					-		
G10-8.3	G10-8.3	Internal Controls & Accountability	420,154				-		
G10-9.2	G10-9.2	Treasury Division	1,342,331				-		
G10-9.3	G10-9.3	Treasury			1,342,331		-		
G10-9.4	G10-9.4	Treasury - Other					-		
G10-10.2	G10-10.2	MMB - Budget Division	1,344,554				-		
G10-10.3	G10-10.3	Analysis & Control (EBO's)					638,093		
G10-10.4	G10-10.4	Budget Operations and Planning					706,461		
G10-10.5	G10-10.5	Budget Division - Non Allocable					-		
G10-11.2	G10-11.2	MMB - Accounting Division	3,801,066				-		
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	14,385,961				-		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc					-		
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	3,181,331				-		
G10-13.3	G10-13.3	Personnel Administration					-		
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-		
G45-14.2	G45-14.2	Mediation Services		122			0	122	
G45-14.3	G45-14.3	State Agencies					-		3
G45-14.4	G45-14.4	Mediation/Representation - General					-		
L49-15.2	L49-15.2	Legislative Auditor		5,909			1	5,909	87

Statewide Cost Allocation Plan

Exhibit D - Alloc Statistics

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)
26.2	26.3	27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
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		12,535		134		12,535	257
G61-16.3	G61-16.3	State Auditor General				-			-
17.0	17	SWIFT (Internally Developed Software Amortized over 10				-			-
18	18	BPAS (Internally Developed Software Amortized over 10)				-			-
	99YYY	Consumer Agencies				-			-
G02-0002		State Archaeology		1,254		77		1,254	60
G02-0003		Public Broadcasting		334		33		334	14
G02-0005		Materials Service and Distribution		-		-		-	-
G02-0007		Information Policy Analysis		3,139		-		3,139	93
G02-0009		Real Estate and Construction Services		29,810		2,140		29,810	139
G02-0010		Oil Overcharge (Stripper Wells)		6		0		6	-
G02-0012		STAR		31,302		1,280		31,302	138
G02-0013		Volunteer Services		-		-		-	-
G02-0014		Capital Group Parking		42,700		1,271		42,700	105
G02-0015a		Fleet Services		167,733		2,258		167,733	2
G02-0016		Development Disabilities		10,662		391		10,662	166
G02-0017a		Risk Management		25,201		2,702		25,201	-
G02-0017b		Risk Management - Workers Compensation		142,861		19,562		142,861	241
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)		5		0		5	4
G02-0021a		Plant Mangement (Leases)		179,593		11,214		179,593	539
G02-0021b		Plant Management (Repairs)		12,846		149		12,846	44
G02-0021c		Plant Management (Materials Transfer)		208		16		208	1
G02-0021d		Plant Management (Energy)		-		-		-	-
G02-0021f		Plant Management FR & R		561		40		561	55
G02-0024		MN Bookstore		23,264		929		23,264	111
G02-0028		Office Supply Connection - Closed in FY2010		-		-		-	-
G02-0029a		Cooperative Purchasing (CPV)		4,852		357		4,852	79
G02-0029b		Cooperative Purchasing (MMCAP)		7,867		878		7,867	76
G02-0031		Central Mail		46,762		603		46,762	39
G02-0034		Other Non-Allocable		63		6		63	-
G02-0036		Demography		-		-		-	-
G02-0037		Mn Geospatial Information Office		43		5		43	-
G02-0037a		MnGeo Service Bureau		-		-		-	-
G02-0038		Environmental Quality Board (transferred to MPCA in FY12		-		-		-	-
G02-0042		Surplus Services		15,147		989		15,147	61
G02-0043		Surplus Services - Federal		-		-		-	42
G02-0044		RECS - Energy		-		-		-	-
G02-0045		SmART FMR		371		8		371	26
G02-0046		SmART HR		586		27		586	34
G02-0047		Grants Recovery		-		-		-	-
G02-0048		Arts & Cultural Heritage		2,376		243		2,376	142
G02-0049		Materials Management		-		-		-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

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)
26.2	26.3	27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	B04	AGRICULTURE DEPT		424,408		23,728		424,408	13,397
	B11	COSMETOLOGIST EXAMINERS BOARD		19,797		1,003		19,797	200
	B13	COMMERCE DEPT		543,309		73,734		543,309	3,417
	B14	ANIMAL HEALTH BOARD		21,166		1,650		21,166	859
	B15	BARBER EXAMINERS BOARD		4,805		351		4,805	147
	B20	EXPLORE MINNESOTA TOURISM		22,928		2,167		22,928	719
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		6,705,377		268,055		6,705,377	4,335
	B24	PUBLIC FACILITIES AUTHORITY		17,408		1,317		17,408	1,202
	B25	SCIENCE & TECHNOLOGY AUTHORITY		879		-		879	73
	B34	HOUSING FINANCE AGENCY		143,991		16,928		143,991	1,083
	B41	WORKERS COMP COURT OF APPEALS		2,178		176		2,178	57
	B42	LABOR AND INDUSTRY DEPT		900,941		30,035		900,941	1,562
	B43	IRON RANGE RESOURCES		69,262		7,565		69,262	724
	B7E	ARCHITECTURE, ENGINEERING BD		12,757		1,142		12,757	65
	B7G	COMBATIVE SPORTS COMMISSION		133		29		133	18
	B7P	ACCOUNTANCY BOARD		11,708		834		11,708	56
	B7S	PRIVATE DETECTIVES BOARD		954		74		954	39
	B82	PUBLIC UTILITIES COMM		110,144		1,912		110,144	223
	B9D	AMATEUR SPORTS COMM		700		44		700	25
	B9V	AGRICULTURE UTILIZATION RESRCH		14		1		14	2
	E25	CENTER FOR ARTS EDUCATION		47,118		4,060		47,118	1,791
	E26	MN STATE COLLEGES/UNIVERSITIES		10,422,830		785,387		10,422,830	8,556
	E37	EDUCATION DEPARTMENT		1,689,990		137,175		1,689,990	6,337
	E40	HISTORICAL SOCIETY		1,371		237		1,371	72
	E44	MINNESOTA STATE ACADEMIES		65,629		5,032		65,629	2,578
	E50	ARTS BOARD		44,988		4,928		44,988	493
	E60	OFFICE OF HIGHER EDUCATION		95,204		7,782		95,204	1,827
	E77	ZOOLOGICAL BOARD		144,280		9,808		144,280	2,077
	E81	UNIVERSITY OF MINNESOTA		3,641		379		3,641	117
	E95	HUMANITIES COMMISSION		178		19		178	11
	E97	SCIENCE MUSEUM		26		2		26	3
	E9W	HIGHER ED FACILITIES AUTHORITY		199		6		199	9
	G03	LOTTERY		10,530		245		10,530	226
	G05	RACING COMMISSION		58,466		2,798		58,466	446
	G06	ATTORNEY GENERAL		58,256		7,550		58,256	1,019
	G09	GAMBLING CONTROL BOARD		7,787		744		7,787	201
	G10	MINNESOTA MANAGEMENT & BUDGET		105,159		6,787		105,159	1,711
	G17	HUMAN RIGHTS DEPT		7,682		518		7,682	324
	G19	INDIAN AFFAIRS COUNCIL		5,938		645		5,938	123
	G38	INVESTMENT BOARD		4,842		847		4,842	69
	G39	GOVERNORS OFFICE		8,648		998		8,648	269
	G45	MEDIATION SERVICES DEPT		2,858		256		2,858	75
	G46	MN.IT		276,961		28,365		276,961	2,488
	G53	SECRETARY OF STATE		56,347		7,539		56,347	799
	G61	OFFICE OF THE STATE AUDITOR		1,557		1,069		1,557	85
	G62	MINN STATE RETIREMENT SYSTEM		200,431		46,261		200,431	183
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		285,226		71,336		285,226	197
	G67	REVENUE DEPT		162,549		15,471		162,549	4,720
	G69	TEACHERS RETIREMENT ASSOC		302,003		90,841		302,003	59
	G90	REVENUE INTERGOVT PAYMENTS		4,289,941		1,007,855		4,289,941	871
	G92	OMBUDSPERSON FOR FAMILIES		1,627		136		1,627	52
	G96	UNIFORM LAWS COMMISSION		125		26		125	11
	G9J	CAMPAIGN FINANCE BOARD		9,505		1,845		9,505	204
	G9K	ADMINISTRATIVE HEARINGS		42,367		2,119		42,367	262
	G9L	BLACK MINNESOTANS COUNCIL		3,066		374		3,066	106

Statewide Cost Allocation Plan

Exhibit D - Alloc Statistics

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)
26.2	26.3	27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	TREASURY DIVISION	Treasury	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	G9M	CHICANO LATINO AFFAIRS COUNCIL		4,647		390		4,647	-
	G9N	ASIAN-PACIFIC COUNCIL		3,610		347		3,610	119
	G9Q	MMB DEBT SERVICE		6,438		132		6,438	1,265
	G9R	MMB NON-OPERATING		8,251,408		1,521		8,251,408	1,371
	G9X	CAPITOL AREA ARCHITECT		1,551		150		1,551	55
	G9Y	DISABILITY COUNCIL		5,730		486		5,730	142
	GPR	PAYROLL CLEARING		266		-		266	-
	H12	HEALTH DEPT		763,942		54,392		763,942	8,087
	H55	HUMAN SERVICES DEPT		11,483,713		1,094,890		11,483,713	13,618
	H55b	HUMAN SERVICES SOS		777,517		74,131		777,517	6,956
	H55c	HUMAN SERVICES MSOP		96,327		9,184		96,327	3,045
	H60	MMB - MnSURE		22,459		-		22,459	299
	H75	VETERANS AFFAIRS DEPT		324,914		36,497		324,914	4,938
	H7B	MEDICAL PRACTICE BOARD		25,691		2,378		25,691	267
	H7C	NURSING BOARD		25,625		1,727		25,625	223
	H7D	PHARMACY BOARD		17,834		1,393		17,834	338
	H7F	DENTISTRY BOARD		20,211		1,465		20,211	344
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,367		626		7,367	194
	H7J	OPTOMETRY BOARD		3,555		338		3,555	140
	H7K	NURSING HOME ADMIN BOARD		7,467		1,583		7,467	451
	H7L	SOCIAL WORK BOARD		18,340		967		18,340	197
	H7M	MARRIAGE & FAMILY THERAPY BD		5,194		496		5,194	182
	H7Q	PODIATRIC MEDICINE		3,206		450		3,206	133
	H7R	VETERINARY MEDICINE BOARD		5,410		435		5,410	145
	H7S	EMERGENCY MEDICAL SERVICES BD		12,311		1,153		12,311	458
	H7U	DIETETICS & NUTRITION PRACTICE		3,676		278		3,676	145
	H7V	PSYCHOLOGY BOARD		9,901		885		9,901	178
	H7W	PHYSICAL THERAPY BOARD		7,495		732		7,495	177
	H7X	BEHAVIORAL HEALTH & THERAPY BD		17,346		1,198		17,346	240
	H9G	OMBUDSMAN MH/DD		3,690		297		3,690	186
	J33	TRIAL COURTS		1,625,063		344,431		1,625,063	7,538
	J50	GUARDIAN AD LITEM BOARD		33,175		3,020		33,175	834
	J52	PUBLIC DEFENSE BOARD		51,226		6,346		51,226	2,024
	J58	COURT OF APPEALS		4,768		339		4,768	80
	J65	SUPREME COURT		109,982		10,724		109,982	1,491
	J68	TAX COURT		2,265		177		2,265	33
	J70	JUDICIAL STANDARDS BOARD		1,867		229		1,867	52
	L10	LEGISLATURE		22,359		2,169		22,359	605
	L49	LEGISLATIVE AUDITOR		2		541		2	6
	P01	MILITARY AFFAIRS DEPT		276,590		31,061		276,590	1,112
	P07	PUBLIC SAFETY DEPT		3,083,443		198,153		3,083,443	28,025
	P78	CORRECTIONS DEPT		802,523		77,301		802,523	14,735
	P7T	PEACE OFFICERS BOARD (POST)		7,930		1,086		7,930	288
	P9E	SENTENCING GUIDELINES COMM		1,932		214		1,932	60
	R28	MINN CONSERVATION CORPS		70		4		70	17
	R29	NATURAL RESOURCES DEPT		3,694,810		166,604		3,694,810	38,756
	R32	POLLUTION CONTROL AGENCY		454,621		17,335		454,621	10,561
	R9P	WATER & SOIL RESOURCES BOARD		54,340		4,276		54,340	2,060
	T79	TRANSPORTATION DEPT		17,497,978		241,070		17,497,978	21,539
	T9B	METROPOLITAN COUNCIL/TRANSPORT OTHER		101,241		89		101,241	37
				38,033		201		38,033	428
		Total	24,475,397	77,999,355	1,342,331	5,121,227	1,344,554	77,999,355	243,306
		Source	24,475,397	77,999,355	1,342,331	5,121,228	1,344,554	77,999,355	243,306
		Difference (Total - Source)	0	0	0	0	0	0	0

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)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support
	1.2	Equipment Use Charge							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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							
G10-13.5	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							

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)
			MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support
			29.2	29.3	29.4	29.5	29.6	30.2	30.4
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							
18	18	BPAS (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - 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	1,198,640						
G10-11.4	G10-11.4	Accounting Services	1,181,116						
G10-11.5	G10-11.5	Financial Reporting	1,384,051						
G10-11.6	G10-11.6	Financial Reporting - Single Audit	37,259						
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 Supp						1,602,793	
G10-12.5	G10-12.5	Personnel Operations and System Support						1,125,858	
G10-12.6	G10-12.6	Budget Service - Computer Operations						-	
G10-12.7	G10-12.7	Personnel Operations Special Billing						5,746,211	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						5,301,915	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable							
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations							122
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services			0.00%	122			122
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			0.00%	5,909			5,909

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)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support
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							
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%	12,535	12,535	-		12,535
G61-16.3	G61-16.3	State Auditor General		0.00%			-		
17.0	17	SWIFT (Internally Developed Software Amortized over 10							
18	18	BPAS (Internally Developed Software Amortized over 10)							
	99YYY	Consumer Agencies		0.00%			-		
	G02-0002	State Archaeology		0.01%	1,254	1,254	-		1,254
	G02-0003	Public Broadcasting		0.00%	334	334	-		334
	G02-0005	Materials Service and Distribution			-	-	-		-
	G02-0007	Information Policy Analysis		0.01%	3,139	3,139	-		3,139
	G02-0009	Real Estate and Construction Services		0.02%	29,810	29,810	-		29,810
	G02-0010	Oil Overcharge (Stripper Wells)		0.00%	6	6	-		6
	G02-0012	STAR		0.01%	31,302	31,302	465,849		31,302
	G02-0013	Volunteer Services			-	-	-		-
	G02-0014	Capital Group Parking		0.06%	42,700	42,700	-		42,700
	G02-0015a	Fleet Services		0.02%	167,733	167,733	-		167,733
	G02-0016	Development Disabilities		0.01%	10,662	10,662	964,942		10,662
	G02-0017a	Risk Management		0.02%	25,201	25,201	-		25,201
	G02-0017b	Risk Management - Workers Compensation		0.04%	142,861	142,861	-		142,861
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		0.00%	5	5	-		5
	G02-0021a	Plant Mangement (Leases)		0.48%	179,593	179,593	-		179,593
	G02-0021b	Plant Management (Repairs)		0.02%	12,846	12,846	-		12,846
	G02-0021c	Plant Management (Materials Transfer)		0.00%	208	208	-		208
	G02-0021d	Plant Management (Energy)			-	-	-		-
	G02-0021f	Plant Management FR & R		0.00%	561	561	-		561
	G02-0024	MN Bookstore		0.02%	23,264	23,264	-		23,264
	G02-0028	Office Supply Connection - Closed in FY2010		0.00%	-	-	-		-
	G02-0029a	Cooperative Purchasing (CPV)		0.04%	4,852	4,852	-		4,852
	G02-0029b	Cooperative Purchasing (MMCAP)		0.04%	7,867	7,867	-		7,867
	G02-0031	Central Mail		0.04%	46,762	46,762	-		46,762
	G02-0034	Other Non-Allocable		0.00%	63	63	-		63
	G02-0036	Demography		0.00%	-	-	-		-
	G02-0037	Mn Geospatial Information Office		0.00%	43	43	30,675		43
	G02-0037a	MnGeo Service Bureau		0.00%	-	-	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		0.00%	-	-	-		-
	G02-0042	Surplus Services		0.02%	15,147	15,147	201,160		15,147
	G02-0043	Surplus Services - Federal			-	-	-		-
	G02-0044	RECS - Energy		0.00%	-	-	-		-
	G02-0045	SmART FMR		0.01%	371	371	-		371
	G02-0046	SmART HR		0.01%	586	586	-		586
	G02-0047	Grants Recovery		0.00%	-	-	-		-
	G02-0048	Arts & Cultural Heritage		0.00%	2,376	2,376	-		2,376
	G02-0049	Materials Management		0.00%	-	-	-		-

Statewide Cost Allocation Plan

Exhibit D - Alloc 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)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4
			MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support
	B04	AGRICULTURE DEPT		1.06%	424,408	424,408	7,127,421		424,408
	B11	COSMETOLOGIST EXAMINERS BOARD		0.02%	19,797	-	-		19,797
	B13	COMMERCE DEPT		0.75%	543,309	543,309	140,079,707		543,309
	B14	ANIMAL HEALTH BOARD		0.14%	21,166	21,166	607,705		21,166
	B15	BARBER EXAMINERS BOARD		0.00%	4,805	4,805	-		4,805
	B20	EXPLORE MINNESOTA TOURISM		0.09%	22,928	22,928	-		22,928
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.93%	6,705,377	6,705,377	1,293,818,668		6,705,377
	B24	PUBLIC FACILITIES AUTHORITY		0.02%	17,408	17,408	-		17,408
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	879	879	38,500		879
	B34	HOUSING FINANCE AGENCY		0.45%	143,991	143,991	-		143,991
	B41	WORKERS COMP COURT OF APPEALS		0.02%	2,178	2,178	-		2,178
	B42	LABOR AND INDUSTRY DEPT		0.69%	900,941	900,941	5,562,574		900,941
	B43	IRON RANGE RESOURCES		0.16%	69,262	69,262	-		69,262
	B7E	ARCHITECTURE, ENGINEERING BD		0.02%	12,757	12,757	-		12,757
	B7G	COMBATIVE SPORTS COMMISSION		0.00%	133	133	-		133
	B7P	ACCOUNTANCY BOARD		0.01%	11,708	11,708	-		11,708
	B7S	PRIVATE DETECTIVES BOARD		0.00%	954	954	-		954
	B82	PUBLIC UTILITIES COMM		0.28%	110,144	110,144	-		110,144
	B9D	AMATEUR SPORTS COMM		0.00%	700	700	-		700
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	14	14	-		14
	E25	CENTER FOR ARTS EDUCATION		0.17%	47,118	47,118	-		47,118
	E26	MN STATE COLLEGES/UNIVERSITIES		25.18%	10,422,830	10,422,830	1,126,048,491		10,422,830
	E37	EDUCATION DEPARTMENT		0.66%	1,689,990	1,689,990	738,202,277		1,689,990
	E40	HISTORICAL SOCIETY		0.00%	1,371	1,371	-		1,371
	E44	MINNESOTA STATE ACADEMIES		0.41%	65,629	65,629	-		65,629
	E50	ARTS BOARD		0.04%	44,988	44,988	1,075,942		44,988
	E60	OFFICE OF HIGHER EDUCATION		0.14%	95,204	95,204	-		95,204
	E77	ZOOLOGICAL BOARD		0.50%	144,280	144,280	-		144,280
	E81	UNIVERSITY OF MINNESOTA		0.00%	3,641	3,641	-		3,641
	E95	HUMANITIES COMMISSION		0.00%	178	178	-		178
	E97	SCIENCE MUSEUM		0.00%	26	26	-		26
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	199	199	-		199
	G03	LOTTERY		0.25%	10,530	10,530	-		10,530
	G05	RACING COMMISSION		0.04%	58,466	58,466	-		58,466
	G06	ATTORNEY GENERAL		0.46%	58,256	58,256	1,088,245		58,256
	G09	GAMBLING CONTROL BOARD		0.05%	7,787	7,787	-		7,787
	G10	MINNESOTA MANAGEMENT & BUDGET		0.38%	105,159	105,159	3,946,709		105,159
	G17	HUMAN RIGHTS DEPT		0.05%	7,682	7,682	-		7,682
	G19	INDIAN AFFAIRS COUNCIL		0.01%	5,938	5,938	-		5,938
	G38	INVESTMENT BOARD		0.03%	4,842	4,842	-		4,842
	G39	GOVERNORS OFFICE		0.08%	8,648	8,648	23,169,990		8,648
	G45	MEDIATION SERVICES DEPT		0.02%	2,858	2,858	-		2,858
	G46	MN.IT		3.23%	276,961	276,961	29,771		276,961
	G53	SECRETARY OF STATE		0.13%	56,347	56,347	882,106		56,347
	G61	OFFICE OF THE STATE AUDITOR		0.18%	1,557	1,557	-		1,557
	G62	MINN STATE RETIREMENT SYSTEM		0.16%	200,431	200,431	-		200,431
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%	285,226	285,226	-		285,226
	G67	REVENUE DEPT		2.45%	162,549	162,549	-		162,549
	G69	TEACHERS RETIREMENT ASSOC		0.12%	302,003	302,003	-		302,003
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	4,289,941	4,289,941	-		4,289,941
	G92	OMBUDSPERSON FOR FAMILIES		0.01%	1,627	1,627	-		1,627
	G96	UNIFORM LAWS COMMISSION		0.00%	125	125	-		125
	G9J	CAMPAIGN FINANCE BOARD		0.01%	9,505	9,505	-		9,505
	G9K	ADMINISTRATIVE HEARINGS		0.11%	42,367	42,367	-		42,367
	G9L	BLACK MINNESOTANS COUNCIL		0.01%	3,066	3,066	-		3,066

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)
			29.2	29.3	29.4	29.5	29.6	30.2	30.4
			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
G9M		CHICANO LATINO AFFAIRS COUNCIL		0.01%	4,647	4,647	-		4,647
G9N		ASIAN-PACIFIC COUNCIL		0.01%	3,610	3,610	-		3,610
G9Q		MMB DEBT SERVICE		0.00%	6,438	6,438	-		6,438
G9R		MMB NON-OPERATING		0.00%	8,251,408	8,251,408	8,477,537		8,251,408
G9X		CAPITOL AREA ARCHITECT		0.01%	1,551	1,551	-		1,551
G9Y		DISABILITY COUNCIL		0.01%	5,730	5,730	-		5,730
GPR		PAYROLL CLEARING		0.00%	266	266	-		266
H12		HEALTH DEPT		2.49%	763,942	763,942	262,438,856		763,942
H55		HUMAN SERVICES DEPT		2.83%	11,483,713	11,483,713	6,613,949,313		11,483,713
H55b		HUMAN SERVICES SOS		6.60%	777,517	777,517	-		777,517
H55c		HUMAN SERVICES MSOP		1.28%	96,327	96,327	-		96,327
H60		MMB - MnSURE		0.00%	22,459	22,459	37,283,659		22,459
H75		VETERANS AFFAIRS DEPT		2.39%	324,914	324,914	1,521,609		324,914
H7B		MEDICAL PRACTICE BOARD		0.03%	25,691	25,691	-		25,691
H7C		NURSING BOARD		0.05%	25,625	25,625	-		25,625
H7D		PHARMACY BOARD		0.02%	17,834	17,834	61,872		17,834
H7F		DENTISTRY BOARD		0.03%	20,211	20,211	-		20,211
H7H		CHIROPRACTIC EXAMINERS BOARD		0.01%	7,367	7,367	-		7,367
H7J		OPTOMETRY BOARD		0.00%	3,555	3,555	-		3,555
H7K		NURSING HOME ADMIN BOARD		0.02%	7,467	7,467	-		7,467
H7L		SOCIAL WORK BOARD		0.02%	18,340	18,340	-		18,340
H7M		MARRIAGE & FAMILY THERAPY BD		0.00%	5,194	5,194	-		5,194
H7Q		PODIATRIC MEDICINE		0.00%	3,206	3,206	-		3,206
H7R		VETERINARY MEDICINE BOARD		0.00%	5,410	5,410	-		5,410
H7S		EMERGENCY MEDICAL SERVICES BD		0.02%	12,311	12,311	131,536		12,311
H7U		DIETETICS & NUTRITION PRACTICE		0.00%	3,676	3,676	-		3,676
H7V		PSYCHOLOGY BOARD		0.02%	9,901	9,901	-		9,901
H7W		PHYSICAL THERAPY BOARD		0.00%	7,495	7,495	-		7,495
H7X		BEHAVIORAL HEALTH & THERAPY BD		0.01%	17,346	17,346	-		17,346
H9G		OMBUDSMAN MH/DD		0.03%	3,690	3,690	-		3,690
J33		TRIAL COURTS		3.32%	1,625,063	1,625,063	1,154,023		1,625,063
J50		GUARDIAN AD LITEM BOARD		0.38%	33,175	33,175	-		33,175
J52		PUBLIC DEFENSE BOARD		0.88%	51,226	51,226	-		51,226
J58		COURT OF APPEALS		0.13%	4,768	4,768	-		4,768
J65		SUPREME COURT		0.47%	109,982	109,982	604,323		109,982
J68		TAX COURT		0.01%	2,265	2,265	-		2,265
J70		JUDICIAL STANDARDS BOARD		0.00%	1,867	1,867	-		1,867
L10		LEGISLATURE		0.13%	22,359	22,359	-		22,359
L49		LEGISLATIVE AUDITOR		0.09%	2	2	-		2
P01		MILITARY AFFAIRS DEPT		0.51%	276,590	276,590	56,692,215		276,590
P07		PUBLIC SAFETY DEPT		3.48%	3,083,443	3,083,443	120,670,670		3,083,443
P78		CORRECTIONS DEPT		6.65%	802,523	802,523	1,046,657		802,523
P7T		PEACE OFFICERS BOARD (POST)		0.02%	7,930	7,930	-		7,930
P9E		SENTENCING GUIDELINES COMM		0.01%	1,932	1,932	-		1,932
R28		MINN CONSERVATION CORPS		0.00%	70	70	-		70
R29		NATURAL RESOURCES DEPT		9.71%	3,694,810	3,694,810	39,588,714		3,694,810
R32		POLLUTION CONTROL AGENCY		1.69%	454,621	454,621	22,765,495		454,621
R9P		WATER & SOIL RESOURCES BOARD		0.21%	54,340	54,340	1,196,627		54,340
T79		TRANSPORTATION DEPT		13.68%	17,497,978	17,497,978	736,550,000		17,497,978
T9B		METROPOLITAN COUNCIL/TRANSPORT		0.00%	101,241	101,241	-		101,241
		OTHER		0.00%	38,033	38,033	-		38,033
		Total	3,801,066	99.76%	77,999,355	77,999,355	11,247,473,838	13,776,777	77,999,355
		Source	3,801,066	99.76%	77,999,355	77,999,355	11,247,473,838	13,776,777	77,999,355
		Difference (Total - Source)	0	0.00%	0	0	0	0	0

Statewide Cost Allocation Plan

Ex - Allocation Statistics

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	Administrative Expenditures by Division
			30.5	30.6	30.7	30.8	31.2
G02-3.0	1.2	Equipment Use Charge					
G02-3.2	G02-3.0	Department of Administration					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.4	G02-3.3	Commissioner's Office					
G02-3.5	G02-3.4	Human Resources					
G02-3.6	G02-3.5	Financial Management and Reporting					
G02-4.2	G02-3.6	Fiscal Agent - Non allocable					
G02-4.5	G02-4.2	Government & Citizen Services					
G02-4.7	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.8	G02-4.7	Real Property					
G02-4.10	G02-4.8	Materials Management Division					
G02-4.11	G02-4.10	Central Mail					
G02-4.12	G02-4.11	Office of Enterprise Continuous Improvement					
G46-6.2	G02-4.12	Grants Management					
G46-6.3	G46-6.2	Minnesota Information Technology					
G46-6.4	G46-6.3	IT Spend					
G46-6.5	G46-6.4	Enterprise IT Security					
G10-8.2	G46-6.5	MnIT - Non allocable					
G10-8.3	G10-8.2	Minnesota Management & Budget					
G10-9.2	G10-8.3	Internal Controls & Accountability					
G10-9.3	G10-9.2	Treasury Division					
G10-9.4	G10-9.3	Treasury					
G10-10.2	G10-9.4	Treasury - Other					
G10-10.3	G10-10.2	MMB - Budget Division					
G10-10.4	G10-10.3	Analysis & Control (EBO's)					
G10-10.5	G10-10.4	Budget Operations and Planning					
G10-11.2	G10-10.5	Budget Division - Non Allocable					
G10-11.3	G10-11.2	MMB - Accounting Division					
G10-11.4	G10-11.3	Central Payroll					
G10-11.5	G10-11.4	Accounting Services					
G10-11.6	G10-11.5	Financial Reporting					
G10-11.7	G10-11.6	Financial Reporting - Single Audit					
G10-12.2	G10-11.7	Accounting Services - Non Allocable					
G10-12.4	G10-12.2	MMB I.T - Management and Administration					
G10-12.5	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.6	G10-12.5	Personnel Operations and System Support					
G10-12.7	G10-12.6	Budget Service - Computer Operations					
G10-12.8	G10-12.7	Personnel Operations Special Billing					
G10-12.9	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-13.2	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.3	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.5	G10-13.3	Personnel Administration					
G45-14.2	G02-13.5	Employee Relations - Non Allocable					
G45-14.3	G45-14.2	Mediation Services					
G45-14.4	G45-14.3	State Agencies					
L49-15.2	G45-14.4	Mediation/Representation - General					
L49-15.3	L49-15.2	Legislative Auditor					
L49-15.4	L49-15.3	Financial Audits					
L49-15.5	L49-15.4	Program Audits					
L49-15.6	L49-15.5	Single Audits					
L49-15.7	L49-15.6	Audit Comm					
L49-15.8	L49-15.7	Financial Audit- Outdoors					
L49-15.9	L49-15.8	Financial Audit- Art					
L49-15.10	L49-15.9	Financial Audit- Clean Water					
	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
30.5	30.6	30.7	30.8	31.2

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
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					
18	18	BPAS (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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 Suppc					
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				122	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					3,181,331
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services	0.00%	-	0.00%		
G45-14.3	G45-14.3	State Agencies	0.00%	3	0.00%		
G45-14.4	G45-14.4	Mediation/Representation - General	0.00%	-	0.00%		
L49-15.2	L49-15.2	Legislative Auditor	0.00%	87	0.00%	5,909	

Statewide Cost Allocation Plan

Ex 1 - Allocation Statistics

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			30.5	30.6	30.7	30.8	31.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
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%	257	0.00%	12,535	
G61-16.3	G61-16.3	State Auditor General	0.00%	-	0.00%		
17.0	17	SWIFT (Internally Developed Software Amortized over 10		-			
18	18	BPAS (Internally Developed Software Amortized over 10)		-			
	99YYY	Consumer Agencies	0.00%	-	0.00%		
	G02-0002	State Archaeology	0.01%	60	0.01%	1,254	
	G02-0003	Public Broadcasting	0.00%	14	0.00%	334	
	G02-0005	Materials Service and Distribution		-		-	
	G02-0007	Information Policy Analysis	0.01%	93	0.01%	3,139	
	G02-0009	Real Estate and Construction Services	0.02%	139	0.02%	29,810	
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	-	0.00%	6	
	G02-0012	STAR	0.01%	138	0.01%	31,302	
	G02-0013	Volunteer Services		-		-	
	G02-0014	Capital Group Parking	0.06%	105	0.06%	42,700	
	G02-0015a	Fleet Services	0.02%	2	0.02%	167,733	
	G02-0016	Development Disabilities	0.01%	166	0.01%	10,662	
	G02-0017a	Risk Management	0.02%	-	0.02%	25,201	
	G02-0017b	Risk Management - Workers Compensation	0.04%	241	0.04%	142,861	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	4	0.00%	5	
	G02-0021a	Plant Mangement (Leases)	0.48%	539	0.48%	179,593	
	G02-0021b	Plant Management (Repairs)	0.02%	44	0.02%	12,846	
	G02-0021c	Plant Management (Materials Transfer)	0.00%	1	0.00%	208	
	G02-0021d	Plant Management (Energy)		-		-	
	G02-0021f	Plant Management FR & R	0.00%	55	0.00%	561	
	G02-0024	MN Bookstore	0.02%	111	0.02%	23,264	
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%	-	0.00%	-	
	G02-0029a	Cooperative Purchasing (CPV)	0.04%	79	0.04%	4,852	
	G02-0029b	Cooperative Purchasing (MMCAP)	0.04%	76	0.04%	7,867	
	G02-0031	Central Mail	0.04%	39	0.04%	46,762	
	G02-0034	Other Non-Allocable	0.00%	-	0.00%	63	
	G02-0036	Demography	0.00%	-	0.00%	-	
	G02-0037	Mn Geospatial Information Office	0.00%	-	0.00%	43	
	G02-0037a	MnGeo Service Bureau	0.00%	-	0.00%	-	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	0.00%	-	0.00%	-	
	G02-0042	Surplus Services	0.02%	61	0.02%	15,147	
	G02-0043	Surplus Services - Federal		42		-	
	G02-0044	RECS - Energy	0.00%	-	0.00%	-	
	G02-0045	SmART FMR	0.01%	26	0.01%	371	
	G02-0046	SmART HR	0.01%	34	0.01%	586	
	G02-0047	Grants Recovery	0.00%	-	0.00%	-	
	G02-0048	Arts & Cultural Heritage	0.00%	142	0.00%	2,376	
	G02-0049	Materials Management	0.00%	-	0.00%	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
30.5	30.6	30.7	30.8	31.2

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	B04	AGRICULTURE DEPT	1.06%	13,397	1.06%	424,408	
	B11	COSMETOLOGIST EXAMINERS BOARD	0.02%	200	0.02%	19,797	
	B13	COMMERCE DEPT	0.75%	3,417	0.75%	543,309	
	B14	ANIMAL HEALTH BOARD	0.14%	859	0.14%	21,166	
	B15	BARBER EXAMINERS BOARD	0.00%	147	0.00%	4,805	
	B20	EXPLORE MINNESOTA TOURISM	0.09%	719	0.09%	22,928	
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	2.93%	4,335	2.93%	6,705,377	
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	1,202	0.02%	17,408	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	73	0.00%	879	
	B34	HOUSING FINANCE AGENCY	0.45%	1,083	0.45%	143,991	
	B41	WORKERS COMP COURT OF APPEALS	0.02%	57	0.02%	2,178	
	B42	LABOR AND INDUSTRY DEPT	0.69%	1,562	0.69%	900,941	
	B43	IRON RANGE RESOURCES	0.16%	724	0.16%	69,262	
	B7E	ARCHITECTURE, ENGINEERING BD	0.02%	65	0.02%	12,757	
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	18	0.00%	133	
	B7P	ACCOUNTANCY BOARD	0.01%	56	0.01%	11,708	
	B7S	PRIVATE DETECTIVES BOARD	0.00%	39	0.00%	954	
	B82	PUBLIC UTILITIES COMM	0.28%	223	0.28%	110,144	
	B9D	AMATEUR SPORTS COMM	0.00%	25	0.00%	700	
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	2	0.00%	14	
	E25	CENTER FOR ARTS EDUCATION	0.17%	1,791	0.17%	47,118	
	E26	MN STATE COLLEGES/UNIVERSITIES	25.18%	8,556	25.18%	10,422,830	
	E37	EDUCATION DEPARTMENT	0.66%	6,337	0.66%	1,689,990	
	E40	HISTORICAL SOCIETY	0.00%	72	0.00%	1,371	
	E44	MINNESOTA STATE ACADEMIES	0.41%	2,578	0.41%	65,629	
	E50	ARTS BOARD	0.04%	493	0.04%	44,988	
	E60	OFFICE OF HIGHER EDUCATION	0.14%	1,827	0.14%	95,204	
	E77	ZOOLOGICAL BOARD	0.50%	2,077	0.50%	144,280	
	E81	UNIVERSITY OF MINNESOTA	0.00%	117	0.00%	3,641	
	E95	HUMANITIES COMMISSION	0.00%	11	0.00%	178	
	E97	SCIENCE MUSEUM	0.00%	3	0.00%	26	
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	9	0.00%	199	
	G03	LOTTERY	0.25%	226	0.25%	10,530	
	G05	RACING COMMISSION	0.04%	446	0.04%	58,466	
	G06	ATTORNEY GENERAL	0.46%	1,019	0.46%	58,256	
	G09	GAMBLING CONTROL BOARD	0.05%	201	0.05%	7,787	
	G10	MINNESOTA MANAGEMENT & BUDGET	0.38%	1,711	0.38%	105,159	
	G17	HUMAN RIGHTS DEPT	0.05%	324	0.05%	7,682	
	G19	INDIAN AFFAIRS COUNCIL	0.01%	123	0.01%	5,938	
	G38	INVESTMENT BOARD	0.03%	69	0.03%	4,842	
	G39	GOVERNORS OFFICE	0.08%	269	0.08%	8,648	
	G45	MEDIATION SERVICES DEPT	0.02%	75	0.02%	2,858	
	G46	MN.IT	3.23%	2,488	3.23%	276,961	
	G53	SECRETARY OF STATE	0.13%	799	0.13%	56,347	
	G61	OFFICE OF THE STATE AUDITOR	0.18%	85	0.18%	1,557	
	G62	MINN STATE RETIREMENT SYSTEM	0.16%	183	0.16%	200,431	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	197	0.13%	285,226	
	G67	REVENUE DEPT	2.45%	4,720	2.45%	162,549	
	G69	TEACHERS RETIREMENT ASSOC	0.12%	59	0.12%	302,003	
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	871	0.00%	4,289,941	
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	52	0.01%	1,627	
	G96	UNIFORM LAWS COMMISSION	0.00%	11	0.00%	125	
	G9J	CAMPAIGN FINANCE BOARD	0.01%	204	0.01%	9,505	
	G9K	ADMINISTRATIVE HEARINGS	0.11%	262	0.11%	42,367	
	G9L	BLACK MINNESOTANS COUNCIL	0.01%	106	0.01%	3,066	

Statewide Cost Allocation Plan

Ex - Allocation Statistics

SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
30.5	30.6	30.7	30.8	31.2

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-	0.01%	4,647	
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	119	0.01%	3,610	
	G9Q	MMB DEBT SERVICE	0.00%	1,265	0.00%	6,438	
	G9R	MMB NON-OPERATING	0.00%	1,371	0.00%	8,251,408	
	G9X	CAPITOL AREA ARCHITECT	0.01%	55	0.01%	1,551	
	G9Y	DISABILITY COUNCIL	0.01%	142	0.01%	5,730	
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	266	
	H12	HEALTH DEPT	2.49%	8,087	2.49%	763,942	
	H55	HUMAN SERVICES DEPT	2.83%	13,618	2.83%	11,483,713	
	H55b	HUMAN SERVICES SOS	6.60%	6,956	6.60%	777,517	
	H55c	HUMAN SERVICES MSOP	1.28%	3,045	1.28%	96,327	
	H60	MMB - MnSURE	0.00%	299	0.00%	22,459	
	H75	VETERANS AFFAIRS DEPT	2.39%	4,938	2.39%	324,914	
	H7B	MEDICAL PRACTICE BOARD	0.03%	267	0.03%	25,691	
	H7C	NURSING BOARD	0.05%	223	0.05%	25,625	
	H7D	PHARMACY BOARD	0.02%	338	0.02%	17,834	
	H7F	DENTISTRY BOARD	0.03%	344	0.03%	20,211	
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	194	0.01%	7,367	
	H7J	OPTOMETRY BOARD	0.00%	140	0.00%	3,555	
	H7K	NURSING HOME ADMIN BOARD	0.02%	451	0.02%	7,467	
	H7L	SOCIAL WORK BOARD	0.02%	197	0.02%	18,340	
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	182	0.00%	5,194	
	H7Q	PODIATRIC MEDICINE	0.00%	133	0.00%	3,206	
	H7R	VETERINARY MEDICINE BOARD	0.00%	145	0.00%	5,410	
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	458	0.02%	12,311	
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	145	0.00%	3,676	
	H7V	PSYCHOLOGY BOARD	0.02%	178	0.02%	9,901	
	H7W	PHYSICAL THERAPY BOARD	0.00%	177	0.00%	7,495	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	240	0.01%	17,346	
	H9G	OMBUDSMAN MH/DD	0.03%	186	0.03%	3,690	
	J33	TRIAL COURTS	3.32%	7,538	3.32%	1,625,063	
	J50	GUARDIAN AD LITEM BOARD	0.38%	834	0.38%	33,175	
	J52	PUBLIC DEFENSE BOARD	0.88%	2,024	0.88%	51,226	
	J58	COURT OF APPEALS	0.13%	80	0.13%	4,768	
	J65	SUPREME COURT	0.47%	1,491	0.47%	109,982	
	J68	TAX COURT	0.01%	33	0.01%	2,265	
	J70	JUDICIAL STANDARDS BOARD	0.00%	52	0.00%	1,867	
	L10	LEGISLATURE	0.13%	605	0.13%	22,359	
	L49	LEGISLATIVE AUDITOR	0.09%	6	0.09%	2	
	P01	MILITARY AFFAIRS DEPT	0.51%	1,112	0.51%	276,590	
	P07	PUBLIC SAFETY DEPT	3.48%	28,025	3.48%	3,083,443	
	P78	CORRECTIONS DEPT	6.65%	14,735	6.65%	802,523	
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	288	0.02%	7,930	
	P9E	SENTENCING GUIDELINES COMM	0.01%	60	0.01%	1,932	
	R28	MINN CONSERVATION CORPS	0.00%	17	0.00%	70	
	R29	NATURAL RESOURCES DEPT	9.71%	38,756	9.71%	3,694,810	
	R32	POLLUTION CONTROL AGENCY	1.69%	10,561	1.69%	454,621	
	R9P	WATER & SOIL RESOURCES BOARD	0.21%	2,060	0.21%	54,340	
	T79	TRANSPORTATION DEPT	13.68%	21,539	13.68%	17,497,978	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	37	0.00%	101,241	
		OTHER	0.00%	428	0.00%	38,033	
		Total	99.76%	243,306	99.76%	77,999,355	3,181,331
		Source	99.76%	243,306	99.76%	77,999,355	3,181,331
		Difference (Total - Source)	0.00%	0	0.00%	0	0

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
31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Equipment Use Charge						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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 Suppc						
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						
G10-13.5	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						

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
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						
18	18	BPAS (Internally Developed Software Amortized over 10)						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - 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 Supp						
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						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services	0.00%	-		0.00%		
G45-14.3	G45-14.3	State Agencies	0.00%	61,688		0.00%		
G45-14.4	G45-14.4	Mediation/Representation - General	0.00%	(3,526)		0.00%		
L49-15.2	L49-15.2	Legislative Auditor	0.00%			0.00%		

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
31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
L49-15.3	L49-15.3	Financial Audits	0.00%		0.00%	2,373,257		
L49-15.4	L49-15.4	Program Audits	0.00%		0.00%	1,207,844		
L49-15.5	L49-15.5	Single Audits	0.00%		0.00%	725,012		
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%	25,055		
L49-15.8	L49-15.8	Financial Audit- Art	0.00%		0.00%	48,207		
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%		0.00%		4	
G61-16.3	G61-16.3	State Auditor General	0.00%		0.00%			
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
18	18	BPAS (Internally Developed Software Amortized over 10)						
	99YYY	Consumer Agencies	0.00%		0.00%			
	G02-0002	State Archaeology	0.01%		0.01%			
	G02-0003	Public Broadcasting	0.00%		0.00%			
	G02-0005	Materials Service and Distribution						
	G02-0007	Information Policy Analysis	0.01%		0.01%			
	G02-0009	Real Estate and Construction Services	0.02%		0.02%		48	
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%		0.00%			
	G02-0012	STAR	0.01%		0.01%			
	G02-0013	Volunteer Services						
	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	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%		0.00%			
	G02-0021a	Plant Management (Leases)	0.48%		0.48%			
	G02-0021b	Plant Management (Repairs)	0.02%		0.02%			
	G02-0021c	Plant Management (Materials Transfer)	0.00%		0.00%			
	G02-0021d	Plant Management (Energy)						
	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%			
	G02-0029a	Cooperative Purchasing (CPV)	0.04%		0.04%		3	
	G02-0029b	Cooperative Purchasing (MMCAP)	0.04%		0.04%		3	
	G02-0031	Central Mail	0.04%		0.04%			
	G02-0034	Other Non-Allocable	0.00%		0.00%			
	G02-0036	Demography	0.00%		0.00%			
	G02-0037	Mn Geospatial Information Office	0.00%		0.00%			
	G02-0037a	MnGeo Service Bureau	0.00%		0.00%			
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	0.00%		0.00%			
	G02-0042	Surplus Services	0.02%		0.02%			
	G02-0043	Surplus Services - Federal						
	G02-0044	RECS - Energy	0.00%		0.00%			
	G02-0045	SmART FMR	0.01%		0.01%			
	G02-0046	SmART HR	0.01%		0.01%			
	G02-0047	Grants Recovery	0.00%		0.00%			
	G02-0048	Arts & Cultural Heritage	0.00%		0.00%		32	
	G02-0049	Materials Management	0.00%		0.00%			

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	B04	AGRICULTURE DEPT	1.06%		1.06%		203	98
	B11	COSMETOLOGIST EXAMINERS BOARD	0.02%		0.02%		7	-
	B13	COMMERCE DEPT	0.75%		0.75%		815	-
	B14	ANIMAL HEALTH BOARD	0.14%		0.14%		10	-
	B15	BARBER EXAMINERS BOARD	0.00%		0.00%		-	-
	B20	EXPLORE MINNESOTA TOURISM	0.09%		0.09%		1	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.93%		2.93%		2,462	173
	B24	PUBLIC FACILITIES AUTHORITY	0.02%		0.02%		25	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%		0.00%		-	-
	B34	HOUSING FINANCE AGENCY	0.45%		0.45%		6	-
	B41	WORKERS COMP COURT OF APPEALS	0.02%		0.02%		-	-
	B42	LABOR AND INDUSTRY DEPT	0.69%		0.69%		357	-
	B43	IRON RANGE RESOURCES	0.16%		0.16%		33	-
	B7E	ARCHITECTURE, ENGINEERING BD	0.02%		0.02%		-	-
	B7G	COMBATIVE SPORTS COMMISSION	0.00%		0.00%		12	-
	B7P	ACCOUNTANCY BOARD	0.01%		0.01%		-	-
	B7S	PRIVATE DETECTIVES BOARD	0.00%		0.00%		-	-
	B82	PUBLIC UTILITIES COMM	0.28%		0.28%		217	-
	B9D	AMATEUR SPORTS COMM	0.00%		0.00%		21	-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%		0.00%		-	-
	E25	CENTER FOR ARTS EDUCATION	0.17%		0.17%		512	-
	E26	MN STATE COLLEGES/UNIVERSITIES	25.18%		25.18%		607	-
	E37	EDUCATION DEPARTMENT	0.66%		0.66%		1,803	3,730
	E40	HISTORICAL SOCIETY	0.00%		0.00%		166	-
	E44	MINNESOTA STATE ACADEMIES	0.41%		0.41%		326	-
	E50	ARTS BOARD	0.04%		0.04%		101	-
	E60	OFFICE OF HIGHER EDUCATION	0.14%		0.14%		242	-
	E77	ZOOLOGICAL BOARD	0.50%		0.50%		98	-
	E81	UNIVERSITY OF MINNESOTA	0.00%		0.00%		3	-
	E95	HUMANITIES COMMISSION	0.00%		0.00%		-	-
	E97	SCIENCE MUSEUM	0.00%		0.00%		-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%		0.00%		-	-
	G03	LOTTERY	0.25%		0.25%		261	-
	G05	RACING COMMISSION	0.04%		0.04%		273	-
	G06	ATTORNEY GENERAL	0.46%		0.46%		251	-
	G09	GAMBLING CONTROL BOARD	0.05%		0.05%		0	-
	G10	MINNESOTA MANAGEMENT & BUDGET	0.38%		0.38%		341	-
	G17	HUMAN RIGHTS DEPT	0.05%		0.05%		-	-
	G19	INDIAN AFFAIRS COUNCIL	0.01%		0.01%		13	193
	G38	INVESTMENT BOARD	0.03%		0.03%		1,940	-
	G39	GOVERNORS OFFICE	0.08%		0.08%		122	-
	G45	MEDIATION SERVICES DEPT	0.02%		0.02%		-	324
	G46	MN.IT	3.23%		3.23%		376	-
	G53	SECRETARY OF STATE	0.13%		0.13%		194	-
	G61	OFFICE OF THE STATE AUDITOR	0.18%		0.18%		157	-
	G62	MINN STATE RETIREMENT SYSTEM	0.16%		0.16%		1,382	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%		0.13%		1,020	-
	G67	REVENUE DEPT	2.45%		2.45%		3,357	299
	G69	TEACHERS RETIREMENT ASSOC	0.12%		0.12%		771	-
	G90	REVENUE INTERGOVT PAYMENTS	0.00%		0.00%		-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%		0.01%		-	-
	G96	UNIFORM LAWS COMMISSION	0.00%		0.00%		-	-
	G9J	CAMPAIGN FINANCE BOARD	0.01%		0.01%		2	-
	G9K	ADMINISTRATIVE HEARINGS	0.11%		0.11%		-	-
	G9L	BLACK MINNESOTANS COUNCIL	0.01%		0.01%		31	211

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
31.3	32.2	32.3	33.2	33.3	33.4

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%		0.01%		13	229
	G9N	ASIAN-PACIFIC COUNCIL	0.01%		0.01%		13	229
	G9Q	MMB DEBT SERVICE	0.00%		0.00%		-	-
	G9R	MMB NON-OPERATING	0.00%		0.00%		-	-
	G9X	CAPITOL AREA ARCHITECT	0.01%		0.01%		-	-
	G9Y	DISABILITY COUNCIL	0.01%		0.01%		0	-
	GPR	PAYROLL CLEARING	0.00%		0.00%		-	-
	H12	HEALTH DEPT	2.49%		2.49%		440	155
	H55	HUMAN SERVICES DEPT	2.83%		2.83%		2,051	5,406
	H55b	HUMAN SERVICES SOS	6.60%		6.60%		487	-
	H55c	HUMAN SERVICES MSOP	1.28%		1.28%		795	-
	H60	MMB - MnSURE	0.00%		0.00%		-	-
	H75	VETERANS AFFAIRS DEPT	2.39%		2.39%		398	-
	H7B	MEDICAL PRACTICE BOARD	0.03%		0.03%		94	-
	H7C	NURSING BOARD	0.05%		0.05%		-	-
	H7D	PHARMACY BOARD	0.02%		0.02%		-	-
	H7F	DENTISTRY BOARD	0.03%		0.03%		6	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%		0.01%		-	-
	H7J	OPTOMETRY BOARD	0.00%		0.00%		-	-
	H7K	NURSING HOME ADMIN BOARD	0.02%		0.02%		-	-
	H7L	SOCIAL WORK BOARD	0.02%		0.02%		-	-
	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	0.02%		0.02%		-	-
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%		0.00%		-	-
	H7V	PSYCHOLOGY BOARD	0.02%		0.02%		4	-
	H7W	PHYSICAL THERAPY BOARD	0.00%		0.00%		-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%		0.01%		-	-
	H9G	OMBUDSMAN MH/DD	0.03%		0.03%		-	-
	J33	TRIAL COURTS	3.32%		3.32%		627	-
	J50	GUARDIAN AD LITEM BOARD	0.38%		0.38%		-	-
	J52	PUBLIC DEFENSE BOARD	0.88%		0.88%		-	-
	J58	COURT OF APPEALS	0.13%		0.13%		-	-
	J65	SUPREME COURT	0.47%		0.47%		-	784
	J68	TAX COURT	0.01%		0.01%		-	-
	J70	JUDICIAL STANDARDS BOARD	0.00%		0.00%		-	-
	L10	LEGISLATURE	0.13%		0.13%		-	-
	L49	LEGISLATIVE AUDITOR	0.09%		0.09%		-	-
	P01	MILITARY AFFAIRS DEPT	0.51%		0.51%		74	-
	P07	PUBLIC SAFETY DEPT	3.48%		3.48%		530	2,886
	P78	CORRECTIONS DEPT	6.65%		6.65%		419	852
	P7T	PEACE OFFICERS BOARD (POST)	0.02%		0.02%		-	-
	P9E	SENTENCING GUIDELINES COMM	0.01%		0.01%		-	-
	R28	MINN CONSERVATION CORPS	0.00%		0.00%		-	-
	R29	NATURAL RESOURCES DEPT	9.71%		9.71%		707	1,779
	R32	POLLUTION CONTROL AGENCY	1.69%		1.69%		216	-
	R9P	WATER & SOIL RESOURCES BOARD	0.21%		0.21%		409	936
	T79	TRANSPORTATION DEPT	13.68%		13.68%		1,579	1,797
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		0.00%		5	-
		OTHER	0.00%		0.00%		-	-
		Total	99.76%	58,162	99.76%	4,379,375	27,510	20,079
		Source	99.76%	58,162	99.76%	4,379,375	27,510	20,079
		Difference (Total - Source)	0.00%	0	0.00%	0	0	0

Statewide Cost Allocation Plan

Exhibit Allocation Statistics

Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
33.5	33.6	33.7	33.8	33.9

Schedule No.	DP#	Name	Single Audits	Audit Committee	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 Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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 Suppc					
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					
G10-13.5	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					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
33.5	33.6	33.7	33.8	33.9

Schedule

No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
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					
18	18	BPAS (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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 Suppc					
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					
G10-13.5	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 Location Statistics

Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
33.5	33.6	33.7	33.8	33.9

Schedule

No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
L49-15.3	L49-15.3	Financial Audits		2,373,257			
L49-15.4	L49-15.4	Program Audits		1,207,844			
L49-15.5	L49-15.5	Single Audits		725,012			
L49-15.6	L49-15.6	Audit Comm		-			
L49-15.7	L49-15.7	Financial Audit- Outdoors		25,055			
L49-15.8	L49-15.8	Financial Audit- Art		48,207			
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	-				
18	18	BPAS (Internally Developed Software Amortized over 10	-				
	99YYY	Consumer Agencies	-				
	G02-0002	State Archaeology	-				
	G02-0003	Public Broadcasting	-				
	G02-0005	Materials Service and Distribution	-				
	G02-0007	Information Policy Analysis	-				
	G02-0009	Real Estate and Construction Services	-				
	G02-0010	Oil Overcharge (Stripper Wells)	-				
	G02-0012	STAR	-				
	G02-0013	Volunteer Services	-				
	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)	-				
	G02-0021d	Plant Management (Energy)	-				
	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	-				
	G02-0043	Surplus Services - Federal	-				
	G02-0044	RECS - Energy	-				
	G02-0045	SmART FMR	-				
	G02-0046	SmART HR	-				
	G02-0047	Grants Recovery	-				
	G02-0048	Arts & Cultural Heritage	-			610	
	G02-0049	Materials Management	-				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
33.5	33.6	33.7	33.8	33.9

Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
	B04	AGRICULTURE DEPT	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPT	405	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2,252	-	-	-	-
	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	1,675	-	-	36	-
	E40	HISTORICAL SOCIETY	-	-	-	49	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	19	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	28	-
	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	MN.IT	-	-	-	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit Allocation Statistics

Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
33.5	33.6	33.7	33.8	33.9

Schedule No.

DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
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	934	-	-	-	-
H55	HUMAN SERVICES DEPT	4,876	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MMB - MnsURE	-	-	-	-	-
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	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	214	-	-	-	-
P07	PUBLIC SAFETY DEPT	395	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	386	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPT	229	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT OTHER	-	-	-	-	-
	Total	10,979	4,379,375	386	741	0
	Source	10,979	4,379,375	386	741	-
	Difference (Total - Source)	0	0	0	0	0

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
33.10	33.11	33.12	33.13	33.14

Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	1.2	Equipment Use Charge					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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					
G10-13.5	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					

Statewide Cost Allocation Plan

Exhibit I Allocation Statistics

Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
33.10	33.11	33.12	33.13	33.14

Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program 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					
18	18	BPAS (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management 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	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - 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 Supp					
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					
G10-13.5	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

Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
33.10	33.11	33.12	33.13	33.14

Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
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	-	-	-	-	-
18	18	BPAS (Internally Developed Software Amortized over 10	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-
	G02-0013	Volunteer Services	-	-	-	-	-
	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)	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	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	-	-	-	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit I Location Statistics

Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
33.10	33.11	33.12	33.13	33.14

Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	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	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	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	-	-	-	-	-

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
33.10	33.11	33.12	33.13	33.14

Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	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	-	-	-	-	-
	H60	MMB - MnSURE	-	-	-	-	-
	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	-	-	-	-	-
	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 OTHER	-	-	-	-	-
		Total	0	0	0	0	0
		Source	-	-	-	-	-
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users
34.2	35.0	36.0

Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
	1.2	Equipment Use Charge				1,662,980
G02-3.0	G02-3.0	Department of Administration				0
G02-3.2	G02-3.2	Admin Management Services				0
G02-3.3	G02-3.3	Commissioner's Office				2,211,599
G02-3.4	G02-3.4	Human Resources				1,325,485
G02-3.5	G02-3.5	Financial Management and Reporting				2,236,393
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				23
G02-4.2	G02-4.2	Government & Citizen Services				16,869
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				1,409,131
G02-4.7	G02-4.7	Real Property				2,241,360
G02-4.8	G02-4.8	Materials Management Division				5,827,684
G02-4.10	G02-4.10	Central Mail				1,315,164
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				696,847
G02-4.12	G02-4.12	Grants Management				326,285
G46-6.2	G46-6.2	Minnesota Information Technology				13,975,594
G46-6.3	G46-6.3	IT Spend				9,103,542
G46-6.4	G46-6.4	Enterprise IT Security				408,000
G46-6.5	G46-6.5	MnIT - Non allocable				0
G10-8.2	G10-8.2	Minnesota Management & Budget				21,274,148
G10-8.3	G10-8.3	Internal Controls & Accountability				1,301,430
G10-9.2	G10-9.2	Treasury Division				51
G10-9.3	G10-9.3	Treasury				5,657,675
G10-9.4	G10-9.4	Treasury - Other				0
G10-10.2	G10-10.2	MMB - Budget Division				36
G10-10.3	G10-10.3	Analysis & Control (EBO's)				2,559,129
G10-10.4	G10-10.4	Budget Operations and Planning				2,833,324
G10-10.5	G10-10.5	Budget Division - Non Allocable				0
G10-11.2	G10-11.2	MMB - Accounting Division				53,640
G10-11.3	G10-11.3	Central Payroll				4,758,108
G10-11.4	G10-11.4	Accounting Services				4,842,407
G10-11.5	G10-11.5	Financial Reporting				5,599,353
G10-11.6	G10-11.6	Financial Reporting - Single Audit				149,036
G10-11.7	G10-11.7	Accounting Services - Non Allocable				0
G10-12.2	G10-12.2	MMB I.T - Management and Administration				1,860,310
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp				-1,857,207
G10-12.5	G10-12.5	Personnel Operations and System Support				3,993,547
G10-12.6	G10-12.6	Budget Service - Computer Operations				495,000
G10-12.7	G10-12.7	Personnel Operations Special Billing				21,495,303
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				22,996,765
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable				15
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				96
G10-13.3	G10-13.3	Personnel Administration				13,667,751
G10-13.5	G02-13.5	Employee Relations - Non Allocable				0
G45-14.2	G45-14.2	Mediation Services				135,970
G45-14.3	G45-14.3	State Agencies				199,969
G45-14.4	G45-14.4	Mediation/Representation - General				-7,052
L49-15.2	L49-15.2	Legislative Auditor				4,129,346
L49-15.3	L49-15.3	Financial Audits				10,714,586
L49-15.4	L49-15.4	Program Audits				3,623,532
L49-15.5	L49-15.5	Single Audits				2,996,811
L49-15.6	L49-15.6	Audit Comm				28,935
L49-15.7	L49-15.7	Financial Audit- Outdoors				103,564
L49-15.8	L49-15.8	Financial Audit- Art				199,263
L49-15.9	L49-15.9	Financial Audit- Clean Water				0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users
34.2	35.0	36.0

Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
L49-15.11	L49-15.11	Program Audit- Outdoors				0
L49-15.12	L49-15.12	Program Audit- Art				0
L49-15.13	L49-15.13	Program Audit- Clean Water				0
L49-15.14	L49-15.14	Program Audit- Parks & Trails				0
G61-16.2	G61-16.2	State Auditor			-	1,282,051
G61-16.3	G61-16.3	State Auditor General				0
17	17	SWIFT (Internally Developed Software Amortized over 10			-	12,504,555
18	18	BPAS (Internally Developed Software Amortized over 10			-	348,424
99YYY	99YYY	Consumer Agencies				0
G02-3.0	G02-3.0	Department of Administration			8	3,738,194
G02-3.2	G02-3.2	Admin Management Services				2,171,547
G02-3.3	G02-3.3	Commissioner's Office				828,398
G02-3.4	G02-3.4	Human Resources				453,017
G02-3.5	G02-3.5	Financial Management and Reporting				739,450
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				0
G02-4.2	G02-4.2	Government & Citizen Services			-	6,464,320
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				471,612
G02-4.7	G02-4.7	Real Property				783,743
G02-4.8	G02-4.8	Materials Management Division				1,945,877
G02-4.10	G02-4.10	Central Mail				438,582
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				151,242
G02-4.12	G02-4.12	Grants Management				100,750
G46-6.2	G46-6.2	Minnesota Information Technology			-	13,594,903
G46-6.3	G46-6.3	IT Spend				4,551,771
G46-6.4	G46-6.4	Enterprise IT Security				0
G46-6.5	G46-6.5	MnIT - Non allocable				0
G10-8.2	G10-8.2	Minnesota Management & Budget			-	13,409,182
G10-8.3	G10-8.3	Internal Controls & Accountability			-	420,162
G10-9.2	G10-9.2	Treasury Division			-	1,342,710
G10-9.3	G10-9.3	Treasury			-	1,342,382
G10-9.4	G10-9.4	Treasury - Other				0
G10-10.2	G10-10.2	MMB - Budget Division			-	1,344,590
G10-10.3	G10-10.3	Analysis & Control (EBO's)				638,093
G10-10.4	G10-10.4	Budget Operations and Planning				706,461
G10-10.5	G10-10.5	Budget Division - Non Allocable				0
G10-11.2	G10-11.2	MMB - Accounting Division			-	3,806,539
G10-11.3	G10-11.3	Central Payroll				1,203,315
G10-11.4	G10-11.4	Accounting Services				1,230,056
G10-11.5	G10-11.5	Financial Reporting				1,384,075
G10-11.6	G10-11.6	Financial Reporting - Single Audit				37,259
G10-11.7	G10-11.7	Accounting Services - Non Allocable				0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			-	14,386,395
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp				1,602,793
G10-12.5	G10-12.5	Personnel Operations and System Support				1,125,858
G10-12.6	G10-12.6	Budget Service - Computer Operations				0
G10-12.7	G10-12.7	Personnel Operations Special Billing				5,746,299
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				5,301,944
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	259
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-	3,181,524
G10-13.3	G10-13.3	Personnel Administration				3,181,427
G10-13.5	G02-13.5	Employee Relations - Non Allocable				0
G45-14.2	G45-14.2	Mediation Services				135,842
G45-14.3	G45-14.3	State Agencies				61,694
G45-14.4	G45-14.4	Mediation/Representation - General				-3,526
L49-15.2	L49-15.2	Legislative Auditor				1,529,593

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users
34.2	35.0	36.0

Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
L49-15.3	L49-15.3	Financial Audits				4,746,513
L49-15.4	L49-15.4	Program Audits				2,415,688
L49-15.5	L49-15.5	Single Audits				1,450,024
L49-15.6	L49-15.6	Audit Comm				0
L49-15.7	L49-15.7	Financial Audit- Outdoors				50,110
L49-15.8	L49-15.8	Financial Audit- Art				96,415
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	L49-15.11	Program Audit- Outdoors				0
L49-15.12	L49-15.12	Program Audit- Art				0
L49-15.13	L49-15.13	Program Audit- Clean Water				0
L49-15.14	L49-15.14	Program Audit- Parks & Trails				0
G61-16.2	G61-16.2	State Auditor	-			814,342
G61-16.3	G61-16.3	State Auditor General	-			0
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-			0
18	18	BPAS (Internally Developed Software Amortized over 10)	-			0
	99YYY	Consumer Agencies	-			0
	G02-0002	State Archaeology	-	1,254	-	248,177
	G02-0003	Public Broadcasting	-	334	-	3,363,223
	G02-0005	Materials Service and Distribution	-	-	-	46
	G02-0007	Information Policy Analysis	-	3,139	-	584,360
	G02-0009	Real Estate and Construction Services	-	29,810	-	22,086,553
	G02-0010	Oil Overcharge (Stripper Wells)	-	6	-	96
	G02-0012	STAR	465,849	31,302	-	2,965,731
	G02-0013	Volunteer Services	-	-	-	2
	G02-0014	Capital Group Parking	-	42,700	-	5,074,426
	G02-0015a	Fleet Services	-	167,733	-	13,694,150
	G02-0016	Development Disabilities	964,942	10,662	-	5,874,274
	G02-0017a	Risk Management	-	25,201	-	9,665,284
	G02-0017b	Risk Management - Workers Compensation	-	142,861	-	35,374,523
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	5	-	168
	G02-0021a	Plant Mangement (Leases)	-	179,593	-	36,857,746
	G02-0021b	Plant Management (Repairs)	-	12,846	-	338,594
	G02-0021c	Plant Management (Materials Transfer)	-	208	-	7,682
	G02-0021d	Plant Management (Energy)	-	-	-	2
	G02-0021f	Plant Management FR & R	-	561	-	1,492,410
	G02-0024	MN Bookstore	-	23,264	-	1,753,901
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	0
	G02-0029a	Cooperative Purchasing (CPV)	-	4,852	-	2,303,441
	G02-0029b	Cooperative Purchasing (MMCAP)	-	7,867	-	6,587,038
	G02-0031	Central Mail	-	46,762	-	10,489,454
	G02-0034	Other Non-Allocable	-	63	-	30,231,021
	G02-0036	Demography	-	-	-	2,135
	G02-0037	Mn Geospatial Information Office	30,675	43	-	123,526
	G02-0037a	MnGeo Service Bureau	-	-	-	154
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	392
	G02-0042	Surplus Services	201,160	15,147	-	2,258,458
	G02-0043	Surplus Services - Federal	-	-	-	192
	G02-0044	RECS - Energy	-	-	-	0
	G02-0045	SmART FMR	-	371	-	152,127
	G02-0046	SmART HR	-	586	-	67,123
	G02-0047	Grants Recovery	-	-	-	0
	G02-0048	Arts & Cultural Heritage	-	2,376	-	15,242,748
	G02-0049	Materials Management	-	-	-	12

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users
34.2	35.0	36.0

Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
	B04	AGRICULTURE DEPT	7,127,421	424,408	6	56,481,245
	B11	COSMETOLOGIST EXAMINERS BOARD	-	19,797	-	624,235
	B13	COMMERCE DEPT	140,079,707	543,309	3	685,460,151
	B14	ANIMAL HEALTH BOARD	607,705	21,166	1	4,399,625
	B15	BARBER EXAMINERS BOARD	-	4,805	-	208,634
	B20	EXPLORE MINNESOTA TOURISM	-	22,928	1	2,679,625
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	1,293,818,668	6,705,377	5	5,684,673,328
	B24	PUBLIC FACILITIES AUTHORITY	-	17,408	-	69,967,794
	B25	SCIENCE & TECHNOLOGY AUTHORITY	38,500	879	-	554,707
	B34	HOUSING FINANCE AGENCY	-	143,991	2	18,861,613
	B41	WORKERS COMP COURT OF APPEALS	-	2,178	-	93,106
	B42	LABOR AND INDUSTRY DEPT	5,562,574	900,941	4	59,537,287
	B43	IRON RANGE RESOURCES	-	69,262	1	47,794,613
	B7E	ARCHITECTURE, ENGINEERING BD	-	12,757	-	403,934
	B7G	COMBATIVE SPORTS COMMISSION	-	133	-	2,017
	B7P	ACCOUNTANCY BOARD	-	11,708	-	342,736
	B7S	PRIVATE DETECTIVES BOARD	-	954	1	14,883
	B82	PUBLIC UTILITIES COMM	-	110,144	3	3,130,323
	B9D	AMATEUR SPORTS COMM	-	700	-	1,582,071
	B9V	AGRICULTURE UTILIZATION RESRCH	-	14	-	208
	E25	CENTER FOR ARTS EDUCATION	-	47,118	1	1,903,065
	E26	MN STATE COLLEGES/UNIVERSITIES	1,126,048,491	10,422,830	6	5,007,021,590
	E37	EDUCATION DEPARTMENT	738,202,277	1,689,990	6	3,135,395,873
	E40	HISTORICAL SOCIETY	-	1,371	3	2,050,708
	E44	MINNESOTA STATE ACADEMIES	-	65,629	3	2,636,587
	E50	ARTS BOARD	1,075,942	44,988	1	66,652,561
	E60	OFFICE OF HIGHER EDUCATION	-	95,204	4	7,884,267
	E77	ZOOLOGICAL BOARD	-	144,280	2	5,372,777
	E81	UNIVERSITY OF MINNESOTA	-	3,641	3	52,260
	E95	HUMANITIES COMMISSION	-	178	-	2,639
	E97	SCIENCE MUSEUM	-	26	-	382
	E9W	HIGHER ED FACILITIES AUTHORITY	-	199	-	2,834
	G03	LOTTERY	-	10,530	-	8,522,269
	G05	RACING COMMISSION	-	58,466	2	1,529,763
	G06	ATTORNEY GENERAL	1,088,245	58,256	2	11,434,615
	G09	GAMBLING CONTROL BOARD	-	7,787	1	251,598
	G10	MINNESOTA MANAGEMENT & BUDGET	3,946,709	105,159	8	111,472,799
	G17	HUMAN RIGHTS DEPT	-	7,682	2	1,166,196
	G19	INDIAN AFFAIRS COUNCIL	-	5,938	-	1,534,841
	G38	INVESTMENT BOARD	-	4,842	2	3,485,644
	G39	GOVERNORS OFFICE	23,169,990	8,648	1	93,367,293
	G45	MEDIATION SERVICES DEPT	-	2,858	1	179,078
	G46	MN.IT	29,771	276,961	7	14,907,452
	G53	SECRETARY OF STATE	882,106	56,347	2	16,705,821
	G61	OFFICE OF THE STATE AUDITOR	-	1,557	3	182,548
	G62	MINN STATE RETIREMENT SYSTEM	-	200,431	3	30,741,909
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	285,226	1	14,076,814
	G67	REVENUE DEPT	-	162,549	5	96,196,758
	G69	TEACHERS RETIREMENT ASSOC	-	302,003	2	18,004,954
	G90	REVENUE INTERGOVT PAYMENTS	-	4,289,941	-	62,078,368
	G92	OMBUDSPERSON FOR FAMILIES	-	1,627	-	82,342
	G96	UNIFORM LAWS COMMISSION	-	125	-	1,846
	G9J	CAMPAIGN FINANCE BOARD	-	9,505	1	912,736
	G9K	ADMINISTRATIVE HEARINGS	-	42,367	1	3,321,819
	G9L	BLACK MINNESOTANS COUNCIL	-	3,066	-	68,817

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Number of BPAS Users
34.2	35.0	36.0

Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	BPAS (Internally Developed Software Amortized over 10 years beginning FY13)	Total
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	4,647	-	96,422
	G9N	ASIAN-PACIFIC COUNCIL	-	3,610	-	85,202
	G9Q	MMB DEBT SERVICE	-	6,438	-	95,456
	G9R	MMB NON-OPERATING	8,477,537	8,251,408	-	149,438,506
	G9X	CAPITOL AREA ARCHITECT	-	1,551	-	57,068
	G9Y	DISABILITY COUNCIL	-	5,730	1	175,202
	GPR	PAYROLL CLEARING	-	266	-	3,724
	H12	HEALTH DEPT	262,438,856	763,942	12	1,312,573,013
	H55	HUMAN SERVICES DEPT	6,613,949,313	11,483,713	10	27,357,322,069
	H55b	HUMAN SERVICES SOS	-	777,517	-	28,875,605
	H55c	HUMAN SERVICES MSOP	-	96,327	-	4,537,712
	H60	MMB - MnSURE	37,283,659	22,459	3	405,870,563
	H75	VETERANS AFFAIRS DEPT	1,521,609	324,914	3	38,588,829
	H7B	MEDICAL PRACTICE BOARD	-	25,691	-	1,989,598
	H7C	NURSING BOARD	-	25,625	-	1,927,982
	H7D	PHARMACY BOARD	61,872	17,834	-	1,812,762
	H7F	DENTISTRY BOARD	-	20,211	-	797,613
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	7,367	-	165,840
	H7J	OPTOMETRY BOARD	-	3,555	-	76,396
	H7K	NURSING HOME ADMIN BOARD	-	7,467	-	1,190,574
	H7L	SOCIAL WORK BOARD	-	18,340	-	782,944
	H7M	MARRIAGE & FAMILY THERAPY BD	-	5,194	-	110,768
	H7Q	PODIATRIC MEDICINE	-	3,206	-	50,088
	H7R	VETERINARY MEDICINE BOARD	-	5,410	-	106,982
	H7S	EMERGENCY MEDICAL SERVICES BD	131,536	12,311	-	951,336
	H7U	DIETETICS & NUTRITION PRACTICE	-	3,676	-	87,078
	H7V	PSYCHOLOGY BOARD	-	9,901	-	390,802
	H7W	PHYSICAL THERAPY BOARD	-	7,495	-	257,528
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	17,346	-	416,944
	H9G	OMBUDSMAN MH/DD	-	3,690	2	1,073,404
	J33	TRIAL COURTS	1,154,023	1,625,063	-	60,368,547
	J50	GUARDIAN AD LITEM BOARD	-	33,175	-	1,043,994
	J52	PUBLIC DEFENSE BOARD	-	51,226	2	6,272,502
	J58	COURT OF APPEALS	-	4,768	1	1,131,585
	J65	SUPREME COURT	604,323	109,982	2	57,765,466
	J68	TAX COURT	-	2,265	-	128,878
	J70	JUDICIAL STANDARDS BOARD	-	1,867	-	49,196
	L10	LEGISLATURE	-	22,359	23	4,326,893
	L49	LEGISLATIVE AUDITOR	-	2	-	5,428
	P01	MILITARY AFFAIRS DEPT	56,692,215	276,590	3	240,720,198
	P07	PUBLIC SAFETY DEPT	120,670,670	3,083,443	9	987,094,017
	P78	CORRECTIONS DEPT	1,046,657	802,523	12	93,283,772
	P7T	PEACE OFFICERS BOARD (POST)	-	7,930	-	675,314
	P9E	SENTENCING GUIDELINES COMM	-	1,932	-	629,612
	R28	MINN CONSERVATION CORPS	-	70	-	1,066
	R29	NATURAL RESOURCES DEPT	39,588,714	3,694,810	4	456,247,041
	R32	POLLUTION CONTROL AGENCY	22,765,495	454,621	8	186,890,838
	R9P	WATER & SOIL RESOURCES BOARD	1,196,627	54,340	4	70,112,093
	T79	TRANSPORTATION DEPT	736,550,000	17,497,978	10	3,481,757,140
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	101,241	2	1,418,885
		OTHER	-	38,033	-	668,222
		Total	11,247,473,838	77,980,789	219	50,817,170,076
		Source	11,247,473,838	77,980,789	219	50,817,170,077
		Difference (Total - Source)	0	0	0	1

	A	B	C	D	E	F	G	H	I	J	K	L	M
	SWACAP			Schedule	Approp	Allmt	ALLTMT	FY 15 Budget	FY 15 Allocable Budget	FY15 Allocable by SWACAP Line	FY 15 Non-Allocable Budget	FY15 Non-alloc by SWACAP Line	Difference between FY13 Actl and FY15 Alloc Budget
	Agency	Line	Fund	Name	ID		Name						
5	1.2	1.2		Equipment Use Charge				831,490	831,490	831,490			0
6													
7	G02	G02-3.2		ADMIN Management Services			SPECIAL PROJECTS/PURCHASES					0	0
8													
9	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221001	COMMISSIONERS OFFICE	407,855	407,855				-24,851
10	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221002	CO COPIER ACCOUNT	22,500	22,500				22,500
11	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221006	Internal Auditor	125,000	125,000				-270,324
12	Total	G02-3.3		Commissioner's Office						555,355		0	
13													
14	G02	G02-3.4	1000	Human Resources	G027102	G0221041	Human Resources	420,000	420,000	420,000			-32,651
15													
16	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020	FINANCIAL MGMT	758,000	758,000	758,000			18,888
17													
18	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029100	G0229090	In Lieu of Rent	8,158,000			8,158,000		0
19	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029110	G0229227	Legislative Office Facility	0			0		-112
20	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229228	Rent Loss	0			0		0
21	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229229	Relocation Appropriation	0			0		0
22		G02-3.6		Fiscal Agent - Non allocable								8,158,000	
23													
24	G02	G02-4.5	1000	Real Estate & Construction Services	G021109	G0223201	REAL ESTATE & Const Services	2,406,000	456,000		1,950,000		2,406,000
25	G02	G02-4.5	1000	Real Estate & Construction Services	G021109	G0233201	Real Estate & Construction Services	3,919			3,919		-2,421,718
26	Total	G02-4.5		Real Estate & Construction Services						456,000		1,953,919	
27													
28	G02	G02-4.7	1000	Real Estate & Construction Services	G021109	G0223230	ENTERPRISE REAL PROPERTY	674,000	674,000				-109,659
29	G02	G02-4.7		Internally Developed Software Amortized over 10 years				0	0				0
30	Total	G02-4.7		Real Estate & Construction Services						674,000			
31													
32	G02	G02-4.8	1000	Materials Management	G021105	G0221134	Materials Mgmt Division (MMD)	1,931,000	1,931,000	1,931,000			-20,158
33													
34	G02	G02-4.10	1000	Central Mail	G021108	G0224752	Central Mail - General Fund	438,000	438,000	438,000			-582
35													
36	G02	G02-4.11	1000	Enterprise Performance Improvement	G021119	G0221901	Continuous Improvement (Lean)	395,000	395,000	395,000			244,183
37													
38	G02	G02-4.12	1000	Grants Management	G021106	G0227600	Office of Grants Management	125,000	125,000	125,000			24,393
39													
40	G10	G10-8.2	1000	Minnesota Management & Budget	G100009	G1029000	Management Services Admin	2,573,043	2,573,043				198,130
41	G10	G10-8.2	1000	Minnesota Management & Budget	G100009	G1039000	Non-allocable portions of MMB	6,990			6,990		6,990
42	Total	G10-8.2		Minnesota Management & Budget						2,573,043		6,990	0
43													
44	G10	G10-8.3		Internal Control & Accountability	G100009	G1029100	INTERNAL CONTROLS	461,114	461,114	461,114			40,960
45													
46	G10	G10-9.3	1000	TREASURY	G100005	G1025000	TREASURY	1,030,682	1,030,682				143,478
47	G10	G10-9.3	1000	TREASURY	G100005	G1025100	BANK FEES	600,000	600,000				144,873
48	Total	G10-9.3		TREASURY						1,630,682		0	
49													
50	G10	G10-10.2	1000	BUDGET SERVICES	G100002	G1022000	Budget Services Operating	2,303,037		0			24,132
51	G10	G10-10.3	1000	BUDGET SERVICES			Analysis and Control (EBO's)		644,850	644,850			
52	G10	G10-10.4	1000	BUDGET SERVICES			Budget Operations and Planning		713,941	713,941			
53	G10	G10-10.2	1000	BUDGET SERVICES			Non-allocable portion of BUDGET SERV				944,245	944,245	
54	G10	G10-10.5	1000	LOCAL IMPACT NOTES	G100010	G1022100	Local Impact Notes	207,000		0	207,000	207,000	140
55													
56	G10	G10-11.2	1000	MMB-ACCOUNTING DIVISION									
57													
58	G10	G10-11.3	1000	ACCOUNTING SERVICES	G100001	G1021100	PAYROLL SERVICES	1,162,188	1,162,188	1,162,188			-36,452
59													
60	G10	G10-11.4	1000	ACCOUNTING SERVICES	G100001	G1021300	AGENCY SUPPORT	1,299,059	1,299,059	1,299,059			117,943
61													
62	G10	G10-11.5	1000	ACCOUNTING SERVICES	G100001	G1021200	FINANCIAL REPORTING	1,484,459	1,447,200	1,447,200			63,149
63	G10	G10-11.6	1000	ACCOUNTING SERVICES			SINGLE AUDIT		37,259	37,259			0
64													
65	G10	G10-12.2	1000	INFORMATION SERVICES	G100004	G1024000	Mn.IT @ MMB Management	633,837	633,837				16,754
66	G10	G10-12.2	1000	INFORMATION SERVICES	G100004	G1034400	Non-allocable portions of INFO SERV			0			0

FY15 Net_allocable_costs_table

	A	B	C	D	E	F	G	H	I	J	K	L	M
	SWACAP			Schedule	Approp	Allmt	ALLTMT	FY 15 Budget	FY 15 Allocable Budget	FY15 Allocable by SWACAP Line	FY 15 Non-Allocable Budget	FY15 Non-alloc by SWACAP Line	Difference between FY13 Actl and FY15 Alloc Budget
	Agency	Line	Fund	Name	ID		Name						
67	Total	G10-12.2		INFORMATION SERVICES						633,837			
68													
69	G10	G10-12.4	1000	INFORMATION SERVICES	G100004	G1024100	Mn.IT SWIFT Applications	779,200	779,200				41,316
70	G10	G10-12.4	1000	INFORMATION SERVICES	G100004	G1024200	Mn.IT SWIFT Infr & Ops	487,759	487,759				8,179,965
71	G10	G10-12.4	1000	INFORMATION SERVICES	G100004	G1024400	Mn.IT @ MMB Technical Support	593,535	593,535				593,535
72	G10	G10-12.4	3610	INFORMATION SERVICES	G100090	G1021410	MAPS Replacement Project	0	0				7,692,206
73	Total	G10-12.4		INFORMATION SERVICES						1,860,494		0	
74													
75	G10	G10-12.5	1000	INFORMATION SERVICES	G100004	G1024100	Mn.IT SWIFT Applications	467,520	467,520				467,520
76	G10	G10-12.5	1000	INFORMATION SERVICES	G100004	G1024200	Mn.IT SWIFT Infr & Ops	292,656	292,656				292,656
77	G10	G10-12.5	1000	INFORMATION SERVICES	G100004	G1024400	Mn.IT @ MMB Technical Support	356,121	356,121				-5,396,436
78	Total	G10-12.5		INFORMATION SERVICES						1,116,297		0	
79													
80	G10	G10-12.6	1000		G100026	G1022000	Budget Services Operating	495,000	495,000	495,000			495,000
81													
82	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024100	Personnel Operations Special Billing		3,750,000	3,750,000			-2,002,557
83	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024200	SSSB	10,000,000					
84	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024200	Accounting & Procurement Operations Special Billing		6,250,000	6,250,000			2,098,223
85													
86	G10	G10-12.90	1000	ECONOMIC ANALYSIS	G100003	G203000	ECONOMIC ANALYSIS	485,495			485,495	485,495	24,060
87													
88	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100007	G1027000	Agency & Applicant Svcs Ops	3,157,617	3,157,617				1,251,814
89	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100007	G1027600	Workforce Plan & Development	0	0				-258,124
90	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100008	G1028000	Labor Relations Operations	966,141	966,141				48,737
91	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100023	G1029010	Admin Rpts Study - DHS Regulatory Resp	0	0				-100,000
92	Total	G10-13.3								4,123,758			
93													
94	G45	G45-14.3	1000	MEDIATION SERVICES - State	G453000	G4520000	Bureau of Mediation Services	1,705,000	69,122	69,122	1,635,878	1,635,878	270,348
95	G45	G45-14.3	1000	MEDIATION SERVICES - State			Non-allocable portions of Bureau of Med Svc	38,084			38,084	38,084	
96	G45	G45-14.3	1000	MEDIATION SERVICES - State	G45LMC0	G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)	68,000	3,579	3,579			1,000
97	G45	G45-14.3	1000	MEDIATION SERVICES - State	G45LMC0	G4520000	Non-allocable portions of Co-op Lbr Mgmt Grants (State)				64,421	64,421	
98	G45	G45-14.3	1000	MEDIATION SERVICES - State	G45OCDR	G4520000	Office Collaboration & Dispute Resolution	96,000	3,892	3,892	92,108	92,108	96,000
99													
100	G45	G45-14.4	1000	MEDIATION SERVICES - General	G45LMC0	G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants (General)	30,775		0	30,775	30,775	
101													
102	G46	G46-6.2	1000	MNIT Administrative Costs	G465000	G4625101	State CIO Office	1,194,355	1,194,355				-163,258
103	G46	G46-6.2	1000	MNIT Administrative Costs	G465000	G4625111	Admin Allocation	0	0				-402
104	Total	G46-6.2		MNIT Administrative Costs						1,194,355			
105													
106	G46	G46-6.4	1000	IT Spend	G465010	G4625106	Enterprise IT Security	408,000	408,000				408,000
107	G46	G46-6.4	1000	IT Spend	G465010	G4635106	Enterprise IT Security	21,300			21,300		21,300
108	Total	G46-6.4		IT Spend						408,000		21,300	
109													
110	G46	G46-6.5		OET - Non allocable			Small Agency Tech Projects	0	0	0			0
111													
112	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	CONSTITUTIONAL OFFICE	258,000			258,000		10,773
113	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6121000	AUDIT PRACTICE	0			0		-5,701,302
114	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	Non-allocable portions of Audit Practice	0			0		0
115	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Legal/Special Investigations	404,000			404,000		-14,320
116	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	GOVERNMENT INFORMATION	524,000			524,000		79,800
117	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Government Information	2,000			2,000		48
118	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	PENSION	441,000			441,000		32,530
119	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6125000	OPERATIONS MANAGEMENT	180,300			180,300		-733,279
120	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6135000	Non-allocable portions of Operations Mgmt	0			0		0
121	G61	G61-16.2	1000	STATE AUDITOR	G616000	G6126000	JOBZ	0			0		0
122	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131010	SINGLE AUDIT	26,000	26,000				-7,632
123	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131020	Non-Audit Activities	61,000			61,000		-18,896
124	G61	G61-16.2	1000	STATE AUDITOR			COMMUNICATIONS	0			0		0
125	G61	G61-16.2	1000	STATE AUDITOR			FIELD OFFICE SUPPORT	0			0		0
126	G61	G61-16.2	1000	STATE AUDITOR			OPERATIONS MANAGEMENT STATEWID	0			0		0
127	G61	G61-16.2	1000	STATE AUDITOR			TAX INCREMENT FINANCING	0			0		0
128	Total	G61-16.2		STATE AUDITOR						26,000		1,870,300	

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	SWACAP			Schedule	Approp	Alltmt	ALLTMT	FY 15	FY 15	FY15	FY 15	FY15	Difference	
2								Budget	Allocable	Allocable	Non-Allocable	Non-alloc	between	
3	Agency	Line	Fund	Name	ID		Name			by SWACAP	by SWACAP	by SWACAP	FY13 Act and	
4								Budget	Budget	Line	Budget	Line	FY15 Alloc Budget	
129														
130	L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921300	SUPPORT SERVICES DIVISION	1,250,561	1,250,561				27,145	
131	L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L491000	L4922000	OLA CARRY FORWARD	0	0				-131,687	
132	Total	L49-15.2		LEGISLATIVE AUDITOR'S OFFICE						1,250,561				
133														
134	L49	L49-15.3	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921100	FINANCIAL AUDIT DIVISION	3,594,816	3,594,816	3,594,816			1,221,559	
135	L49	L49-15.5	1000	LEGISLATIVE AUDITOR'S OFFICE			SINGLE AUDIT	821,775	821,775	821,775			96,763	
136	L49	L49-15.7					Legacy Fin Audit- Outdoors	28,399	28,399	28,399			3,344	
137	L49	L49-15.8					Legacy Fin Audit- Arts	54,641	54,641	54,641			6,434	
138	L49	L49-15.9					Legacy Fin Audit- Clean Water	0	0	0			0	
139	L49	L49-15.10					Legacy Fin Audit- Parks & Trails	0	0	0			0	
140	L49	L49-15.4	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921200	PROGRAM EVALUATION DIVISION	0	0	0			-1,207,844	
141	L49	15.11					Legacy Prog Audit- Outdoors							
142	L49	15.12					Legacy Prog Audit- Arts							
143	L49	15.13					Legacy Prog Audit- Clean Water							
144	L49	15.14					Legacy Prog Audit- Parks & Trails							
145														
146	L49	L49-15.6	1000	LEGISLATIVE AUDIT COMMISSION	L490000	L4921000	LEGISLATIVE AUDIT COMM EXP	7,000			7,000	7,000	35,813	
147	BPAS (amortize 10 years)								174,212	174,212	174,212			0
148	SWIFT(amortize 10 years)								6,252,277	6,252,277	6,252,277			0
149									<u>64,179,713</u>	<u>48,664,197</u>	<u>48,664,197</u>	<u>15,515,516</u>	<u>15,515,516</u>	<u>8,316,158</u>
150														
151														
152												64,179,713	0	
153														
154														
155														
156														