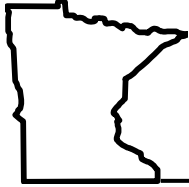


State of Minnesota

Statewide Cost Allocation Plan



Fiscal Year 2015 Actual
Fiscal Year 2017 Budget



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Actual**

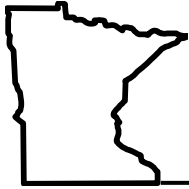
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Allocation Statistics..... Exhibit D
Cost Pools

Exhibit C - Central Service Costs Step-Down Calculations

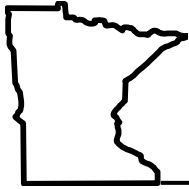
	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
FIXED ASSET DEPRECIATION		
Nature and Extent of Service.....	1.0	N/A
Schedule of Costs to be Allocated by Function.....	1.1	N/A
Allocation: Fixed Asset Depreciation.....	1.2	N/A
ADMINISTRATION - DEPARTMENT ALLOCATED FROM STEP 1		
Nature and Extent of Services.....	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
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Table of Contents and Exhibit C Step-Down Schedules

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
ADMINISTRATION - GOVERNMENT & CITIZEN SERVICES (cont'd.)		
Allocation: Materials Management.....	4.8	22.8
Allocation: Central Mail	4.10	22.10
Allocation: Office of Enterprise Continuous Improvement	4.11	22.11
Allocation: Grants Management	4.12	22.12
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: MnIT – 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: Cash Management 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 - CASH MANAGEMENT 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: Cash Management.....	9.3	27.3
Non-Allocable: Cash Management - Other	9.4	27.4



**State of Minnesota
Statewide Cost Allocation Plan
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Table of Contents and Exhibit C Step-Down Schedules

SCHEDULE NUMBER
1st STEP 2nd STEP

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

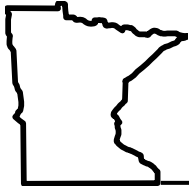
Nature and Extent of Services	11.0	29.0
Schedule of Costs to be Allocated by Function.....	11.1	29.1
Allocation: General Support	11.2	29.2
Allocation: Central Payroll	11.3	29.3
Allocation: Accounting Services	11.4	29.4
Allocation: Financial Reporting.....	11.5	29.5
Allocation: Financial Reporting-Single 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
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Table of Contents and Exhibit C Step-Down Schedules

SCHEDULE NUMBER

1st STEP 2nd 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

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2015 - Actual

	1	2	3	4	5	6	7	8
	G02-0002	G02-0003	G02-0005	G02-0007	G02-0009	G02-0010	G02-0012	G02-0013
	State Archaeology	Public Broadcasting	Materials Service and Distribution	Information Policy Analysis	Real Estate and Construction Services	Oil Overcharge (Stripper Wells)	STAR	Volunteer Services
DP# Name								
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	2,462	-	-	4,003	5,586	-	4,250	-
3.4 Human Resources	1,737	-	-	2,824	3,941	-	2,998	-
3.5 Financial Management and Reporting	1,379	668	3	4,978	42,352	-	20,397	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,061	12,731	-	-	1,061	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	5	19	-	47	3,073	-	836	-
4.10 Central Mail	-	-	-	-	96	-	-	-
4.11 Office of Enterprise Continuous Improvement	13	-	-	22	31	-	23	-
4.12 Grants Mgt	-	291	-	-	421	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	-	-	75	3,180	-	776	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	9	4	0	33	278	-	134	-
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	21	10	0	75	635	-	306	-
10.4 Budget Operations and Planning	13	9	-	23	45	-	56	-
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	66	-	-	107	150	-	114	-
11.4 Accounting Services	27	13	0	99	839	-	404	-
11.5 Financial Reporting	39	19	0	140	1,190	-	573	-
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	19	9	0	68	576	-	277	-
12.5 Personnel Operations and System Support	50	-	-	81	113	-	86	-
12.6 Budget Service - Computer Operations	139	91	-	239	478	-	593	-
12.7 Personnel Operations Special Billing	165	-	-	269	375	-	285	-
12.8 Accounting & Procurement Operations Special Billing	56	27	0	203	1,723	-	830	-
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	198	-	-	322	449	-	342	-
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	8	-	-	13	18	-	13	-
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	3,761	-	-	-
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 beginning 1/1/15)	89	43	0	322	2,739	-	1,319	-
20 Administration	268	-	-	590	25,192	-	487	-
Total Actual	7,823	13,935	3	14,529	98,299	0	35,099	0
Original Budget	10,187	1,840	24,428	16,818	84,021	8	59,465	1,062
Rollforward Adjustment	-2,363	12,094	-24,425	-2,289	14,279	-8	-24,367	-1,062

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2015 - Actual

		9	10	11	12	13	14	15	16
		G02-0014	G02-0015a	G02-0016	G02-0017a	G02-0017b	G02-0018	G02-0021a	G02-0021b
DP#	Name	Capital Group Parking	Fleet Services	Development Disabilities	Risk Management	Risk Management - Workers Compensation	Gov's Res Cncl (Ceremonial Hse Gift)	Plant Mangement (Leases)	Plant Management (Repairs)
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	28,483	7,404	2,293	9,269	16,703	-	223,153	7,042
3.4	Human Resources	20,096	5,224	1,618	6,540	11,785	-	157,449	4,969
3.5	Financial Management and Reporting	62,440	221,991	11,565	26,444	177,701	54	265,593	5,565
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	1,061	-	-	13,792	-
4.7	Real Property	-	1,360	-	-	-	-	-	-
4.8	Materials Management	1,832	1,729	470	597	540	-	13,649	113
4.10	Central Mail	186	76	188	57	1,254	-	578	-
4.11	Office of Enterprise Continuous Improvement	156	41	13	51	91	-	1,221	39
4.12	Grants Mgt	-	-	59	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	127	253	609	2,042	(1,696)	-	5,310	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	410	1,457	76	174	1,166	0	1,743	37
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	935	3,326	173	396	2,662	1	3,979	83
10.4	Budget Operations and Planning	40	33	48	26	56	1	146	-
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	765	199	62	249	449	-	5,992	189
11.4	Accounting Services	1,237	4,397	229	524	3,520	1	5,261	110
11.5	Financial Reporting	1,754	6,237	325	743	4,993	2	7,462	156
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	849	3,017	157	359	2,415	1	3,610	76
12.5	Personnel Operations and System Support	574	149	46	187	336	-	4,494	142
12.6	Budget Service - Computer Operations	422	348	507	277	590	12	1,542	-
12.7	Personnel Operations Special Billing	1,911	497	154	622	1,121	-	14,975	473
12.8	Accounting & Procurement Operations Special Billing	2,540	9,032	471	1,076	7,230	2	10,806	226
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	2,289	595	184	745	1,342	-	17,934	566
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	90	23	7	29	53	-	707	22
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	2,604	-	-	-
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)	4,038	14,355	748	1,710	11,491	3	17,175	360
20	Administration	4,240	8,616	555	9,345	35,925	-	38,806	110
	Total Actual	135,415	290,360	20,557	62,523	282,332	77	815,378	20,277
	Original Budget	133,808	254,663	24,861	68,861	268,888	2,162	847,640	51,255
	Rollforward Adjustment	1,607	35,697	-4,305	-6,338	13,444	-2,085	-32,262	-30,978

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2015 - Actual

		17	18	19	20	21	22	23	24
		G02-0021c	G02-0021d	G02-0021f	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031
DP#	Name	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	-	-	-	7,951	-	18,750	18,852	8,120
3.4	Human Resources	-	-	-	5,610	-	13,229	13,301	5,729
3.5	Financial Management and Reporting	86	-	1,418	30,235	-	5,867	12,045	55,508
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Materials Management	-	-	169	578	-	409	818	371
4.10	Central Mail	-	-	-	83	-	58	174	-
4.11	Office of Enterprise Continuous Improvement	-	-	-	44	-	103	103	44
4.12	Grants Mgt	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	-	-	596	591	268
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	1	-	9	198	-	39	79	364
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1	-	21	453	-	88	180	832
10.4	Budget Operations and Planning	0	-	20	46	-	11	11	23
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	-	214	-	503	506	218
11.4	Accounting Services	2	-	28	599	-	116	239	1,100
11.5	Financial Reporting	2	-	40	849	-	165	338	1,560
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1	-	19	411	-	80	164	754
12.5	Personnel Operations and System Support	-	-	-	160	-	378	380	164
12.6	Budget Service - Computer Operations	3	-	212	489	-	115	118	239
12.7	Personnel Operations Special Billing	-	-	-	534	-	1,258	1,265	545
12.8	Accounting & Procurement Operations Special Billing	4	-	58	1,230	-	239	490	2,258
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	-	639	-	1,507	1,515	653
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	-	25	-	59	60	26
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	217	217	-
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)	6	-	92	1,955	-	379	779	3,590
20	Administration	-	-	798	1,396	-	2,923	6,027	10,801
	Total Actual	105	0	2,885	53,699	0	47,089	58,253	93,165
	Original Budget	3,206	1,062	2,385	53,618	-	59,141	65,602	113,077
	Rollforward Adjustment	-3,101	-1,062	500	82	0	-12,052	-7,349	-19,912

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2015 - Actual

	25	26	27	28	29	30	31	32
	G02-0034	G02-0036	G02-0037	G02-0037a	G02-0038	G02-0042	G02-0043	G02-0044
					Environmental Quality Board (transferred to MPCA in FY12)			
DP# Name	Other Non-Allocable	Demography	Mn Geospatial Information Office	MnGeo Service Bureau		Surplus Services - State	Surplus Services - Federal	RECS - Energy
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	7,873	-	-	-	8,788	-	-
3.4 Human Resources	-	5,555	-	-	-	6,200	-	-
3.5 Financial Management and Reporting	62	4,654	-	-	-	21,889	-	176
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	43,635	-	-	-	-	-	-	-
4.8 Materials Management	42	188	-	-	-	517	-	-
4.10 Central Mail	-	146	-	-	-	-	-	-
4.11 Office of Enterprise Continuous Improvement	-	43	-	-	-	48	-	-
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	2	-	-	-	229	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	0	31	-	-	-	144	-	1
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1	70	-	-	-	328	-	3
10.4 Budget Operations and Planning	2	27	-	-	-	27	-	6
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	211	-	-	211	236	-	-
11.4 Accounting Services	1	92	-	-	-	434	-	3
11.5 Financial Reporting	2	131	-	-	-	615	-	5
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1	63	-	-	-	298	-	2
12.5 Personnel Operations and System Support	-	159	-	-	-	177	-	-
12.6 Budget Service - Computer Operations	24	289	-	-	-	286	-	65
12.7 Personnel Operations Special Billing	-	528	-	-	-	590	-	-
12.8 Accounting & Procurement Operations Special Billing	3	189	-	-	-	891	-	7
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	633	-	-	-	706	-	-
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	25	-	-	-	28	-	-
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 State Auditor	-	-	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	4	301	-	-	-	1,415	-	11
20 Administration	-	657	-	-	-	1,365	-	80
Total Actual	43,777	21,866	0	0	0	45,210	0	360
Original Budget	2,231	1,107	2,612	3	8	44,124	276	-
Rollforward Adjustment	41,546	20,759	-2,612	-3	-8	1,086	-276	360

Statewide Cost Allocation Plan Exhibit A - Roll Forward Costs by Department Federal Version State Fiscal Year 2015 - Actual		33	34	35	36	37	38	39	40
		G02-0045	G02-0046	G02-0047	G02-0048	G02-0049	B04	B13	B14
DP#	Name	SmART FMR	SmART HR	Grants Recovery	Arts & Cultural Heritage	Materials Management	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	6,790	6,212	-	1,457	476	-	-	-
3.4	Human Resources	4,790	4,383	-	1,028	336	-	-	-
3.5	Financial Management and Reporting	2,367	1,659	-	4,635	1,636	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	11,670	4,244	1,061
4.7	Real Property	-	-	-	-	-	243	94	-
4.8	Materials Management	155	47	-	113	19	40,901	18,287	2,199
4.10	Central Mail	-	-	-	-	-	5,991	12,028	140
4.11	Office of Enterprise Continuous Improvement	37	34	-	8	3	4,176	2,879	386
4.12	Grants Mgt	-	-	-	1,105	-	171	5,515	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	96	-	8,140	22,105	658
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	16	11	-	30	11	3,437	4,821	147
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	5,312	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	35	25	-	69	25	7,844	11,003	335
10.4	Budget Operations and Planning	18	15	-	58	6	2,941	848	134
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	182	167	-	39	13	20,491	14,125	1,896
11.4	Accounting Services	47	33	-	92	32	10,372	14,548	442
11.5	Financial Reporting	67	47	-	130	46	14,711	20,634	627
11.6	Financial Reporting - Single Audit	-	-	-	-	-	8	150	1
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	32	23	-	63	22	7,117	9,982	304
12.5	Personnel Operations and System Support	137	125	-	29	10	15,369	10,594	1,422
12.6	Budget Service - Computer Operations	192	153	-	613	68	31,068	8,957	1,412
12.7	Personnel Operations Special Billing	456	417	-	98	32	51,206	35,299	4,738
12.8	Accounting & Procurement Operations Special Billing	96	67	-	189	67	21,303	29,881	909
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	546	499	-	117	38	61,323	42,274	5,674
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	22	20	-	5	2	2,417	1,666	224
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	2,547	-	26,081	27,199	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	48,621	-
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	-	-	-	-	-	11	196	1
17	SWIFT (Internally Developed Software Amortized over 10 years)	153	107	-	300	106	33,859	47,492	1,444
20	Administration	328	239	-	215	18	-	-	-
	Total Actual	16,465	14,282	0	13,036	2,963	386,163	393,443	24,153
	Original Budget	13,069	8,868	-	68,078	27	423,233	473,706	33,674
	Rollforward Adjustment	3,396	5,413	0	-55,042	2,935	-37,069	-80,263	-9,521

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2015 - Actual

	B22	B25	B42	E26	E37	E44	E50	E60
	EMPLOYMENT & ECONOMIC DEVELPMT	SCIENCE & TECHNOLOGY AUTHORITY	LABOR AND INDUSTRY DEPT	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT	MINNESOTA STATE ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION
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 - Leasing	56,229	-	7,427	1,061	-	1,061	3,183	-
4.7 Real Property	1,439	-	-	-	-	12,782	-	-
4.8 Materials Management	283,767	-	15,848	-	19,922	9,590	5,713	4,558
4.10 Central Mail	25	-	9,032	699	2,919	-	102	2,655
4.11 Office of Enterprise Continuous Improvement	10,531	-	2,578	92,897	2,626	1,375	188	473
4.12 Grants Mgt	26,085	-	126	-	10,925	-	3,962	1,030
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	140,816	-	9,349	93,278	7,940	1,371	431	20,577
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	57,685	0	7,776	87,371	14,116	526	407	661
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	7,011	48,659	-	-	1,973
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	131,656	1	17,748	199,411	32,218	1,200	929	1,509
10.4 Budget Operations and Planning	1,490	1	571	2,646	1,512	552	142	417
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	51,668	-	12,647	455,785	12,885	6,746	924	2,321
11.4 Accounting Services	174,071	1	23,466	263,654	42,598	1,587	1,229	1,996
11.5 Financial Reporting	246,903	1	33,284	373,968	60,421	2,251	1,743	2,830
11.6 Financial Reporting - Single Audit	1,085	-	6	1,137	877	-	1	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	119,440	1	16,101	180,908	29,229	1,089	843	1,369
12.5 Personnel Operations and System Support	38,753	-	9,485	341,854	9,664	5,060	693	1,741
12.6 Budget Service - Computer Operations	15,733	12	6,027	27,946	15,969	5,835	1,498	4,402
12.7 Personnel Operations Special Billing	129,120	-	31,604	1,139,014	32,201	16,860	2,309	5,800
12.8 Accounting & Procurement Operations Special Billing	357,541	2	48,199	541,545	87,496	3,260	2,524	4,099
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	154,630	-	37,849	1,364,055	38,563	20,191	2,765	6,946
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	6,094	-	1,492	53,755	1,520	796	109	274
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	105,723	-	14,708	44,399	114,609	27,738	227	444
15.4 Program Audits	213,535	-	172,349	-	73,496	-	-	-
15.5 Single Audits	94,180	-	-	-	176,932	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	87,858	-
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	1,417	-	8	1,484	1,145	-	1	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	568,271	3	76,607	860,724	139,065	5,181	4,011	6,515
20 Administration	-	-	-	-	-	-	-	-
Total Actual	2,987,887	22	554,286	6,134,601	977,509	125,050	121,794	72,589
Original Budget	3,310,233	740	436,033	6,605,676	1,131,721	147,170	48,353	101,552
Rollforward Adjustment	-322,347	-718	118,253	-471,075	-154,212	-22,120	73,441	-28,962

		49	50	51	52	53	54	55	56	57
Statewide Cost Allocation Plan										
Exhibit A - Roll Forward Costs by Department										
Federal Version										
State Fiscal Year 2015 - Actual		E77	E81	G06	G10	G39	G46	G53	G9R	H12
		ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	ATTORNEY GENERAL	MINNESOTA MANAGEMENT & BUDGET	GOVERNORS OFFICE	MN.IT	SECRETARY OF STATE	MMB NON-OPERATING	HEALTH DEPT
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 - Leasing	-	-	4,244	5,305	1,061	2,122	3,183	-	18,036
4.7	Real Property	18,985	-	-	-	-	-	-	-	-
4.8	Materials Management	16,121	263	14,255	2,429	700	60,954	4,468	268	61,879
4.10	Central Mail	-	-	4,102	6,778	208	61	3,154	-	24,295
4.11	Office of Enterprise Continuous Improvement	1,835	-	1,880	1,583	338	13,615	601	-	10,400
4.12	Grants Mgt	-	-	-	-	-	-	-	-	21,056
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,311	12,211	3,259	14,924	1,080	7,285	4,548	-	29,204
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	1,289	57	591	758	93	4,634	493	89,164	8,429
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	9	17,093	-	1,795	-	764	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2,941	130	1,350	1,731	212	10,577	1,124	203,502	19,237
10.4	Budget Operations and Planning	601	28	391	294	58	1,259	263	316	2,205
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	9,001	-	9,225	7,767	1,657	66,799	2,947	-	51,027
11.4	Accounting Services	3,888	171	1,785	2,288	280	13,984	1,486	269,063	25,435
11.5	Financial Reporting	5,515	243	2,532	3,246	397	19,835	2,108	381,640	36,077
11.6	Financial Reporting - Single Audit	0	-	1	-	-	-	1	9	268
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	2,668	118	1,225	1,570	192	9,595	1,020	184,620	17,452
12.5	Personnel Operations and System Support	6,751	-	6,919	5,825	1,243	50,101	2,210	-	38,272
12.6	Budget Service - Computer Operations	6,351	298	4,131	3,102	613	13,298	2,780	3,341	23,287
12.7	Personnel Operations Special Billing	22,494	-	23,053	19,409	4,140	166,931	7,364	-	127,518
12.8	Accounting & Procurement Operations Special Billing	7,987	352	3,666	4,700	575	28,724	3,053	552,655	52,243
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	26,938	-	27,607	23,244	4,958	199,913	8,819	-	152,712
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	1,062	-	1,088	916	195	7,878	348	-	6,018
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	5,748	2,985	19,527	5,258	23,502	61,164	12,394	-	38,721
15.4	Program Audits	-	18,401	-	-	-	-	-	-	57,480
15.5	Single Audits	-	-	-	53,467	-	-	-	-	122,649
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	-	2	-	-	-	1	12	350
17	SWIFT (Internally Developed Software Amortized over 10 years)	12,694	560	5,827	7,471	913	45,653	4,852	878,383	83,034
20	Administration	-	-	-	-	-	-	-	-	-
	Total Actual	154,190	52,908	136,659	173,861	42,413	785,146	67,217	2,562,973	1,027,282
	Original Budget	162,159	4,588	128,909	232,383	37,308	595,851	82,322	2,173,032	906,747
	Rollforward Adjustment	-7,969	48,321	7,751	-58,522	5,105	189,295	-15,105	389,942	120,535

Statewide Cost Allocation Plan Exhibit A - Roll Forward Costs by Department Federal Version State Fiscal Year 2015 - Actual		58	59	60	61	62	63	64	65
		H55	H55(b)	H55(c)	H60	H75	H7D	H7S	J33
		HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN-SURE	VETERANS AFFAIRS DEPT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES BD	TRIAL COURTS
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 - Leasing	58,351	-	-	15,914	2,122	-	-	-
4.7	Real Property	67,949	-	-	-	30,542	-	-	-
4.8	Materials Management	35,540	23,770	3,214	4,060	42,085	780	573	26,213
4.10	Central Mail	38,062	-	-	4,338	373	1,466	614	1,104
4.11	Office of Enterprise Continuous Improvement	26,473	12,407	2,513	-	9,102	112	94	13,384
4.12	Grants Mgt	14,737	-	-	548	64	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	682,707	12,209	4,467	69,314	16,650	217	257	1,568
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	105,924	7,209	782	966	2,859	183	114	15,354
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	3,169	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	241,754	16,454	1,785	2,204	6,525	418	260	35,043
10.4	Budget Operations and Planning	4,189	4,432	1,047	138	1,290	85	111	3,267
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	129,887	60,872	12,330	-	44,658	551	463	65,667
11.4	Accounting Services	319,639	21,755	2,360	2,914	8,627	553	344	46,332
11.5	Financial Reporting	453,378	30,858	3,348	4,133	12,237	784	488	65,718
11.6	Financial Reporting - Single Audit	9,457	-	-	55	24	0	0	3
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	219,323	14,928	1,620	1,999	5,920	379	236	31,791
12.5	Personnel Operations and System Support	97,419	45,656	9,248	-	33,495	413	348	49,252
12.6	Budget Service - Computer Operations	44,245	46,810	11,063	1,454	13,622	902	1,176	34,509
12.7	Personnel Operations Special Billing	324,589	152,120	30,812	-	111,601	1,376	1,158	164,103
12.8	Accounting & Procurement Operations Special Billing	656,539	44,686	4,848	5,984	17,720	1,135	706	95,166
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	388,720	182,175	36,900	-	133,650	1,648	1,387	196,525
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	15,319	7,179	1,454	-	5,267	65	55	7,745
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	223,309	31,901	-	2,259	46,432	4,065	-	71,067
15.4	Program Audits	168,704	-	-	281,636	-	-	-	-
15.5	Single Audits	700,765	-	-	77,854	-	-	-	-
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	12,345	-	-	72	32	0	0	4
17	SWIFT (Internally Developed Software Amortized over 10 years)	1,043,494	71,023	7,705	9,512	28,164	1,804	1,122	151,256
20	Administration	-	-	-	-	-	-	-	-
	Total Actual	6,085,985	786,444	135,495	485,352	573,058	16,938	9,506	1,075,072
	Original Budget	5,366,243	1,236,287	315,388	269,723	606,588	13,726	10,186	1,122,981
	Rollforward Adjustment	719,742	-449,843	-179,893	215,630	-33,531	3,211	-680	-47,909

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2015 - Actual

		J52	J65	L10	P01	P07	P78	R29	R32
DP#	Name	PUBLIC DEFENSE BOARD	SUPREME COURT	LEGISLATURE	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY
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	-	3,183	5,305	1,061	28,645	31,828	53,047	12,731
4.7	Real Property	-	-	-	147,544	597	177,248	98,351	739
4.8	Materials Management	5,159	9,078	5	74,002	68,720	145,635	233,516	19,832
4.10	Central Mail	-	1,994	4,782	6	113,313	895	15,054	3,824
4.11	Office of Enterprise Continuous Improvement	3,510	2,229	539	2,071	13,440	26,236	36,502	6,971
4.12	Grants Mgt	-	101	-	-	10,348	1,009	10,093	2,902
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	6,778	26,874	558	19,507	119,792	44,345	48,315	15,624
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	450	1,064	262	4,972	29,565	7,360	31,390	3,881
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	6,655	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,027	2,429	597	11,347	67,478	16,799	71,643	8,857
10.4	Budget Operations and Planning	341	531	194	290	7,294	4,454	12,900	2,755
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	17,223	10,935	2,643	10,160	65,941	128,723	179,091	34,204
11.4	Accounting Services	1,357	3,212	789	15,003	89,217	22,210	94,725	11,711
11.5	Financial Reporting	1,925	4,555	1,120	21,280	126,545	31,503	134,358	16,611
11.6	Financial Reporting - Single Audit	-	1	0	66	119	3	52	27
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	931	2,204	542	10,294	61,217	15,240	64,996	8,036
12.5	Personnel Operations and System Support	12,918	8,202	1,983	7,621	49,458	96,547	134,325	25,654
12.6	Budget Service - Computer Operations	3,606	5,611	2,049	3,063	77,043	47,046	136,245	29,095
12.7	Personnel Operations Special Billing	43,041	27,326	6,606	25,391	164,787	321,681	447,552	85,477
12.8	Accounting & Procurement Operations Special Billing	2,788	6,597	1,621	30,815	183,251	45,620	194,564	24,054
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	51,545	32,725	7,911	30,407	197,345	385,237	535,978	102,365
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	2,031	1,290	312	1,198	7,777	15,182	21,122	4,034
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	7,159	59,758	671	87,976	9,969
15.4	Program Audits	-	-	-	-	-	32,525	107,166	264,128
15.5	Single Audits	-	-	-	21,887	33,366	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	75,507
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	29,386	-
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	0	86	155	3	67	36
17	SWIFT (Internally Developed Software Amortized over 10 years)	4,431	10,485	2,577	48,977	291,257	72,508	309,237	38,231
20	Administration	-	-	-	-	-	-	-	-
	Total Actual	159,063	160,624	40,394	494,205	1,873,082	1,670,508	3,087,653	807,256
	Original Budget	146,193	167,619	50,618	361,946	2,025,049	1,628,801	3,006,985	503,576
	Rollforward Adjustment	12,870	-6,995	-10,224	132,260	-151,968	41,707	80,667	303,680

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2015 - Actual

R9P T79

DP#	Name	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2	Admin Management Services	-	-	-	0	-
3.3	Commissioner's Office	-	-	389,450	6,465	395,915
3.4	Human Resources	-	-	274,782	4,561	279,343
3.5	Financial Management and Reporting	-	-	976,338	7,027	983,365
4.2	Government & Citizen Services	-	-	-	0	-
4.5	Real Estate and Construction Services - Leasing	6,366	9,548	363,899	85,935	449,835
4.7	Real Property	-	177,692	779,201	74,621	853,822
4.8	Materials Management	9,975	606,456	1,896,997	62,669	1,959,666
4.10	Central Mail	190	4,992	266,096	182,187	448,283
4.11	Office of Enterprise Continuous Improvement	1,023	50,774	357,874	21,610	379,484
4.12	Grants Mgt	4,732	9,866	124,855	9,371	134,226
6.2	Minnesota Information Technology	-	-	-	0	-
6.3	IT Spend	-	-	-	0	-
6.4	Enterprise IT Security	5,662	91,851	1,557,564	247,775	1,805,338
8.2	Minnesota Management & Budget	-	-	-	0	-
8.3	Internal Controls & Accountability	650	139,098	640,946	55,254	696,200
9.2	Debt Management Division	-	-	-	0	-
9.3	Debt Management	-	139,514	231,954	396,242	628,196
10.2	MMB - Budget Division	-	-	-	0	-
10.3	Analysis & Control (EBO's)	1,483	317,469	1,462,856	126,109	1,588,964
10.4	Budget Operations and Planning	934	6,973	68,618	5,375	73,993
11.2	MMB-Accounting Division	-	-	-	0	-
11.3	Central Payroll	5,020	249,112	1,755,848	105,901	1,861,749
11.4	Accounting Services	1,961	419,747	1,934,139	166,737	2,100,875
11.5	Financial Reporting	2,781	595,370	2,743,390	236,500	2,979,890
11.6	Financial Reporting - Single Audit	4	790	14,145	0	14,145
12.2	MMB I.T - Management and Administration	-	-	-	0	-
12.4	Accounting & Procurement Operations and System Support	1,345	288,013	1,327,125	114,408	1,441,533
12.5	Personnel Operations and System Support	3,765	186,842	1,316,946	79,430	1,396,375
12.6	Budget Service - Computer Operations	9,860	73,647	724,738	56,770	781,507
12.7	Personnel Operations Special Billing	12,545	622,535	4,387,895	264,650	4,652,544
12.8	Accounting & Procurement Operations Special Billing	4,027	862,158	3,972,717	342,477	4,315,193
13.2	State HR, Benefits & Labor Relations	-	-	-	0	-
13.3	Personnel Administration	15,024	745,532	5,254,835	316,938	5,571,773
14.2	Mediation Services	-	-	-	0	-
14.3	Mediation Services	592	29,380	207,084	12,490	219,574
15.2	Legislative Auditor	-	-	-	0	-
15.3	Financial Audits	2,642	61,699	1,148,681	737,253	1,885,934
15.4	Program Audits	-	87,757	1,477,178	584,243	2,061,421
15.5	Single Audits	-	23,469	1,353,190	0	1,353,190
15.7	Financial Audit- Outdoors	-	-	-	0	-
15.8	Financial Audit- Art	-	-	87,858	43,310	131,168
15.9	Financial Audit- Clean Water	75,507	-	151,015	0	151,015
15.1	Financial Audit- Parks & Trails	-	-	29,386	16,530	45,916
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	5	1,031	18,464	0	18,464
17	SWIFT (Internally Developed Software Amortized over 10 years)	6,401	1,370,303	6,314,184	544,328	6,858,512
20	Administration	-	-	148,125	858	148,984
	Total Actual	172,494	7,171,618	43,758,370	4,908,022	48,666,393
	Original Budget	152,774	7,623,715	43,878,979	4,826,607	48,705,586
	Rollforward Adjustment	19,720	-452,097	-120,609	81,415	-39,193

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2015 - 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	2,462	-	-	4,003	5,586	-	4,250	-	28,483
3.4	Human Resources	1,737	-	-	2,824	3,941	-	2,998	-	20,096
3.5	Financial Management and Reporting	1,379	668	3	4,978	42,352	-	20,397	-	62,440
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,061	12,731	-	-	1,061	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	5	19	-	47	3,073	-	836	-	1,832
4.10	Central Mail	-	-	-	-	96	-	-	-	186
4.11	Office of Enterprise Continuous Improvement	13	-	-	22	31	-	23	-	156
4.12	Grants Mgt	-	291	-	-	421	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	75	3,180	-	776	-	127
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	9	4	0	33	278	-	134	-	410
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	21	10	0	75	635	-	306	-	935
10.4	Budget Operations and Planning	13	9	-	23	45	-	56	-	40
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	66	-	-	107	150	-	114	-	765
11.4	Accounting Services	27	13	0	99	839	-	404	-	1,237
11.5	Financial Reporting	39	19	0	140	1,190	-	573	-	1,754
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Systems	19	9	0	68	576	-	277	-	849
12.5	Personnel Operations and System Support	50	-	-	81	113	-	86	-	574
12.6	Budget Service - Computer Operations	139	91	-	239	478	-	593	-	422
12.7	Personnel Operations Special Billing	165	-	-	269	375	-	285	-	1,911
12.8	Accounting & Procurement Operations Special Billing	56	27	0	203	1,723	-	830	-	2,540
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	198	-	-	322	449	-	342	-	2,289
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	8	-	-	13	18	-	13	-	90
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	3,761	-	-	-	-
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 Amortization)	89	43	0	322	2,739	-	1,319	-	4,038
20	Administration	268	-	-	590	25,192	-	487	-	4,240
	Total Actual	7,823	13,935	3	14,529	98,299	0	35,099	0	135,415
	Original Budget	10,187	1,840	24,428	16,818	84,021	8	59,465	1,062	133,808
	Rollforward Adjustment	-2,363	12,094	-24,425	-2,289	14,279	-8	-24,367	-1,062	1,607

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2015 - 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	7,404	2,293	9,269	16,703	-	223,153	7,042	-	-
3.4	Human Resources	5,224	1,618	6,540	11,785	-	157,449	4,969	-	-
3.5	Financial Management and Reporting	221,991	11,565	26,444	177,701	54	265,593	5,565	86	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	1,061	-	-	13,792	-	-	-
4.7	Real Property	1,360	-	-	-	-	-	-	-	-
4.8	Materials Management	1,729	470	597	540	-	13,649	113	-	-
4.10	Central Mail	76	188	57	1,254	-	578	-	-	-
4.11	Office of Enterprise Continuous Improvement	41	13	51	91	-	1,221	39	-	-
4.12	Grants Mgt	-	59	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	253	609	2,042	(1,696)	-	5,310	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	1,457	76	174	1,166	0	1,743	37	1	-
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	3,326	173	396	2,662	1	3,979	83	1	-
10.4	Budget Operations and Planning	33	48	26	56	1	146	-	0	-
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	199	62	249	449	-	5,992	189	-	-
11.4	Accounting Services	4,397	229	524	3,520	1	5,261	110	2	-
11.5	Financial Reporting	6,237	325	743	4,993	2	7,462	156	2	-
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Systems	3,017	157	359	2,415	1	3,610	76	1	-
12.5	Personnel Operations and System Support	149	46	187	336	-	4,494	142	-	-
12.6	Budget Service - Computer Operations	348	507	277	590	12	1,542	-	3	-
12.7	Personnel Operations Special Billing	497	154	622	1,121	-	14,975	473	-	-
12.8	Accounting & Procurement Operations Special Billing	9,032	471	1,076	7,230	2	10,806	226	4	-
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	595	184	745	1,342	-	17,934	566	-	-
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	23	7	29	53	-	707	22	-	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	2,604	-	-	-	-	-
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 Amortization)	14,355	748	1,710	11,491	3	17,175	360	6	-
20	Administration	8,616	555	9,345	35,925	-	38,806	110	-	-
	Total Actual	290,360	20,557	62,523	282,332	77	815,378	20,277	105	0
	Original Budget	254,663	24,861	68,861	268,888	2,162	847,640	51,255	3,206	1,062
	Rollforward Adjustment	35,697	-4,305	-6,338	13,444	-2,085	-32,262	-30,978	-3,101	-1,062

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by
State Version (all agencies)
State Fiscal Year 2015 - Actual

		G02-0021f	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031	G02-0034	G02-0036	G02-0037	
		Plant Management		Office Supply		Cooperative				Mn Geospatial	
DP#	Name	FR & R	MN Bookstore	Connection - Closed	Cooperative	Purchasing (CPV)	Cooperative	Central Mail	Other Non-Allocable	Demography	Information Office
				in FY2010		(MMCAP)					
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	7,951	-	18,750	18,852	8,120	-	-	7,873	-
3.4	Human Resources	-	5,610	-	13,229	13,301	5,729	-	-	5,555	-
3.5	Financial Management and Reporting	1,418	30,235	-	5,867	12,045	55,508	62	-	4,654	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	43,635	-	-	-
4.8	Materials Management	169	578	-	409	818	371	42	-	188	-
4.10	Central Mail	-	83	-	58	174	-	-	-	146	-
4.11	Office of Enterprise Continuous Improvement	-	44	-	103	103	44	-	-	43	-
4.12	Grants Mgt	-	-	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	596	591	268	-	-	2	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	9	198	-	39	79	364	0	-	31	-
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	21	453	-	88	180	832	1	-	70	-
10.4	Budget Operations and Planning	20	46	-	11	11	23	2	-	27	-
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	214	-	503	506	218	-	-	211	-
11.4	Accounting Services	28	599	-	116	239	1,100	1	-	92	-
11.5	Financial Reporting	40	849	-	165	338	1,560	2	-	131	-
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Systems	19	411	-	80	164	754	1	-	63	-
12.5	Personnel Operations and System Support	-	160	-	378	380	164	-	-	159	-
12.6	Budget Service - Computer Operations	212	489	-	115	118	239	24	-	289	-
12.7	Personnel Operations Special Billing	-	534	-	1,258	1,265	545	-	-	528	-
12.8	Accounting & Procurement Operations Special Billing	58	1,230	-	239	490	2,258	3	-	189	-
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	639	-	1,507	1,515	653	-	-	633	-
14.2	Mediation Services	-	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	25	-	59	60	26	-	-	25	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	217	217	-	-	-	-	-
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 Amortization)	92	1,955	-	379	779	3,590	4	-	301	-
20	Administration	798	1,396	-	2,923	6,027	10,801	-	-	657	-
	Total Actual	2,885	53,699	0	47,089	58,253	93,165	43,777	21,866	0	0
	Original Budget	2,385	53,618	-	59,141	65,602	113,077	2,231	1,107	2,612	2,612
	Rollforward Adjustment	500	82	0	-12,052	-7,349	-19,912	41,546	20,759	-2,612	-2,612

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2015 - Actual

		G02-0037a	G02-0038	G02-0042	G02-0043	G02-0044	G02-0045	G02-0046	G02-0047	G02-0048
		MnGeo Service Bureau	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
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	8,788	-	-	6,790	6,212	-	1,457
3.4	Human Resources	-	-	6,200	-	-	4,790	4,383	-	1,028
3.5	Financial Management and Reporting	-	-	21,889	-	176	2,367	1,659	-	4,635
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	-	-	517	-	-	155	47	-	113
4.10	Central Mail	-	-	-	-	-	-	-	-	-
4.11	Office of Enterprise Continuous Improvement	-	-	48	-	-	37	34	-	8
4.12	Grants Mgt	-	-	-	-	-	-	-	-	1,105
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	229	-	-	-	-	-	96
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	-	-	144	-	1	16	11	-	30
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	-	-	328	-	3	35	25	-	69
10.4	Budget Operations and Planning	-	-	27	-	6	18	15	-	58
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	236	-	-	182	167	-	39
11.4	Accounting Services	-	-	434	-	3	47	33	-	92
11.5	Financial Reporting	-	-	615	-	5	67	47	-	130
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Systems	-	-	298	-	2	32	23	-	63
12.5	Personnel Operations and System Support	-	-	177	-	-	137	125	-	29
12.6	Budget Service - Computer Operations	-	-	286	-	65	192	153	-	613
12.7	Personnel Operations Special Billing	-	-	590	-	-	456	417	-	98
12.8	Accounting & Procurement Operations Special Billing	-	-	891	-	7	96	67	-	189
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	706	-	-	546	499	-	117
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	28	-	-	22	20	-	5
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-	2,547
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 Amortization)	-	-	1,415	-	11	153	107	-	300
20	Administration	-	-	1,365	-	80	328	239	-	215
Total Actual		0	0	45,210	0	360	16,465	14,282	0	13,036
Original Budget		3	8	44,124	276	-	13,069	8,868	-	68,078
Rollforward Adjustment		-3	-8	1,086	-276	360	3,396	5,413	0	-55,042

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by
State Version (all agencies)
State Fiscal Year 2015 - 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 DEVELPMT	PUBLIC FACILITIES AUTHORITY
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	476	-	-	-	-	-	-	-	-
3.4	Human Resources	336	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	1,636	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	11,670	-	4,244	1,061	-	-	56,229	-
4.7	Real Property	-	243	-	94	-	-	-	1,439	-
4.8	Materials Management	19	40,901	338	18,287	2,199	117	3,477	283,767	1,612
4.10	Central Mail	-	5,991	548	12,028	140	166	1,460	25	-
4.11	Office of Enterprise Continuous Improvement	3	4,176	84	2,879	386	19	344	10,531	61
4.12	Grants Mgt	-	171	-	5,515	-	-	-	26,085	3,779
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	8,140	109	22,105	658	26	899	140,816	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	11	3,437	188	4,821	147	51	230	57,685	138
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	5,312	-	-	-	-	-	-	2,529
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	25	7,844	429	11,003	335	116	526	131,656	315
10.4	Budget Operations and Planning	6	2,941	46	848	134	38	267	1,490	243
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	13	20,491	413	14,125	1,896	94	1,686	51,668	299
11.4	Accounting Services	32	10,372	568	14,548	442	154	695	174,071	417
11.5	Financial Reporting	46	14,711	805	20,634	627	218	986	246,903	591
11.6	Financial Reporting - Single Audit	-	8	-	150	1	-	-	1,085	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Systems	22	7,117	389	9,982	304	106	477	119,440	286
12.5	Personnel Operations and System Support	10	15,369	310	10,594	1,422	70	1,265	38,753	224
12.6	Budget Service - Computer Operations	68	31,068	486	8,957	1,412	401	2,822	15,733	2,571
12.7	Personnel Operations Special Billing	32	51,206	1,031	35,299	4,738	235	4,215	129,120	747
12.8	Accounting & Procurement Operations Special Billing	67	21,303	1,166	29,881	909	316	1,428	357,541	856
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	38	61,323	1,235	42,274	5,674	281	5,047	154,630	895
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	2	2,417	49	1,666	224	11	199	6,094	35
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	26,081	513	27,199	-	-	12,834	105,723	2,649
15.4	Program Audits	-	-	-	-	-	-	-	213,535	-
15.5	Single Audits	-	-	-	48,621	-	-	-	94,180	-
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	-	11	-	196	1	-	-	1,417	-
17	SWIFT (Internally Developed Software Amortization)	106	33,859	1,853	47,492	1,444	503	2,270	568,271	1,360
20	Administration	18	-	-	-	-	-	-	-	-
Total Actual		2,963	386,163	10,561	393,443	24,153	2,924	41,128	2,987,887	19,606
Original Budget		27	423,233	11,339	473,706	33,674	3,280	29,909	3,310,233	23,675
Rollforward Adjustment		2,935	-37,069	-778	-80,263	-9,521	-356	11,219	-322,347	-4,069

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2015 - 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 - Leasing	-	2,122	1,061	7,427	1,061	1,061	-	1,061	-
4.7	Real Property	-	-	-	-	7,243	-	-	-	-
4.8	Materials Management	-	9,759	221	15,848	6,122	644	-	540	80
4.10	Central Mail	-	1,309	54	9,032	-	251	-	580	-
4.11	Office of Enterprise Continuous Improvement	-	1,782	77	2,578	563	48	-	31	12
4.12	Grants Mgt	-	-	-	126	5,221	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	3,223	241	9,349	3,398	209	-	179	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	0	1,174	21	7,776	478	120	0	107	11
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	45,027	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1	2,679	48	17,748	1,091	273	0	244	26
10.4	Budget Operations and Planning	1	325	12	571	207	26	1	23	20
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	8,744	377	12,647	2,763	233	-	153	59
11.4	Accounting Services	1	3,542	64	23,466	1,442	361	0	323	35
11.5	Financial Reporting	1	5,024	90	33,284	2,046	513	0	458	49
11.6	Financial Reporting - Single Audit	-	-	-	6	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Systems	1	2,431	44	16,101	990	248	0	221	24
12.5	Personnel Operations and System Support	-	6,558	283	9,485	2,072	175	-	115	45
12.6	Budget Service - Computer Operations	12	3,429	130	6,027	2,188	274	12	242	209
12.7	Personnel Operations Special Billing	-	21,851	942	31,604	6,905	583	-	382	149
12.8	Accounting & Procurement Operations Special Billing	2	7,276	131	48,199	2,963	742	1	663	71
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	26,168	1,128	37,849	8,269	698	-	458	178
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	1,031	44	1,492	326	27	-	18	7
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	1,214	947	14,708	1,549	-	967	20	-
15.4	Program Audits	-	-	-	172,349	93,127	-	-	-	-
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	-	-	-	8	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortization)	3	11,564	208	76,607	4,709	1,180	1	1,053	113
20	Administration	-	-	-	-	-	-	-	-	-
Total Actual		22	166,233	6,121	554,286	154,733	7,667	982	6,869	1,087
Original Budget		740	133,169	3,614	436,033	68,758	7,316	1,601	6,388	1,581
Rollforward Adjustment		-718	33,064	2,507	118,253	85,975	351	-618	481	-494

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by
State Version (all agencies)
State Fiscal Year 2015 - Actual

	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/UNIVER SITIES	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	-	-	-	-	1,061	-	-	1,061	3,183
4.7 Real Property	-	23,727	-	8,922	-	-	30,775	12,782	-
4.8 Materials Management	902	-	5	5,774	-	19,922	160	9,590	5,713
4.10 Central Mail	31	-	-	-	699	2,919	-	-	102
4.11 Office of Enterprise Continuous Improvement	1,098	20	-	842	92,897	2,626	-	1,375	188
4.12 Grants Mgt	-	-	-	19	-	10,925	-	-	3,962
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	2,352	-	-	943	93,278	7,940	3,006	1,371	431
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	1,011	11	0	544	87,371	14,116	8	526	407
9.2 Debt Management Division	-	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	7,011	48,659	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2,307	25	0	1,242	199,411	32,218	18	1,200	929
10.4 Budget Operations and Planning	81	15	1	555	2,646	1,512	14	552	142
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	5,385	98	-	4,132	455,785	12,885	-	6,746	924
11.4 Accounting Services	3,051	33	1	1,642	263,654	42,598	24	1,587	1,229
11.5 Financial Reporting	4,327	47	1	2,328	373,968	60,421	34	2,251	1,743
11.6 Financial Reporting - Single Audit	-	-	-	-	1,137	877	-	-	1
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and Systems	2,093	23	0	1,126	180,908	29,229	16	1,089	843
12.5 Personnel Operations and System Support	4,039	73	-	3,099	341,854	9,664	-	5,060	693
12.6 Budget Service - Computer Operations	852	156	6	5,864	27,946	15,969	144	5,835	1,498
12.7 Personnel Operations Special Billing	13,457	245	-	10,325	1,139,014	32,201	-	16,860	2,309
12.8 Accounting & Procurement Operations Special Billing	6,266	68	1	3,372	541,545	87,496	49	3,260	2,524
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	16,116	293	-	12,365	1,364,055	38,563	-	20,191	2,765
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	635	12	-	487	53,755	1,520	-	796	109
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	1,978	17,914	40,809	44,399	114,609	13,655	27,738	227
15.4 Program Audits	-	-	13,976	-	-	73,496	-	-	-
15.5 Single Audits	-	-	-	-	-	176,932	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	43,310	-	87,858
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	-	-	-	-	1,484	1,145	-	-	1
17 SWIFT (Internally Developed Software Amortization)	9,959	108	2	5,359	860,724	139,065	78	5,181	4,011
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	73,961	26,934	31,906	109,749	6,134,601	977,509	91,293	125,050	121,794
Original Budget	97,402	22,563	19	123,850	6,605,676	1,131,721	52,150	147,170	48,353
Rollforward Adjustment	-23,441	4,370	31,886	-14,101	-471,075	-154,212	39,143	-22,120	73,441

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by
State Version (all agencies)
State Fiscal Year 2015 - 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 - Leasing	-	-	-	-	-	-	7,427	-	4,244
4.7 Real Property	-	18,985	-	-	-	-	-	-	-
4.8 Materials Management	4,558	16,121	263	42	19	-	-	1,240	14,255
4.10 Central Mail	2,655	-	-	-	-	-	274	-	4,102
4.11 Office of Enterprise Continuous Improvement	473	1,835	-	-	-	10	922	209	1,880
4.12 Grants Mgt	1,030	-	-	-	-	-	-	7	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	20,577	1,311	12,211	-	-	69	3,346	208	3,259
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	661	1,289	57	2	0	2	92	355	591
9.2 Debt Management Division	-	-	-	-	-	-	-	-	-
9.3 Debt Management	1,973	9	17,093	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,509	2,941	130	6	1	4	209	811	1,350
10.4 Budget Operations and Planning	417	601	28	6	1	2	52	187	391
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	2,321	9,001	-	-	-	51	4,524	1,026	9,225
11.4 Accounting Services	1,996	3,888	171	7	1	5	277	1,072	1,785
11.5 Financial Reporting	2,830	5,515	243	11	2	8	393	1,520	2,532
11.6 Financial Reporting - Single Audit	-	0	-	-	-	-	-	-	1
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and Systems	1,369	2,668	118	5	1	4	190	736	1,225
12.5 Personnel Operations and System Support	1,741	6,751	-	-	-	39	3,393	770	6,919
12.6 Budget Service - Computer Operations	4,402	6,351	298	68	15	24	551	1,975	4,131
12.7 Personnel Operations Special Billing	5,800	22,494	-	-	-	128	11,306	2,565	23,053
12.8 Accounting & Procurement Operations Special Billing	4,099	7,987	352	15	3	11	569	2,202	3,666
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	6,946	26,938	-	-	-	154	13,540	3,071	27,607
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	274	1,062	-	-	-	6	534	121	1,088
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	444	5,748	2,985	556	-	-	21,445	31,960	19,527
15.4 Program Audits	-	-	18,401	-	-	-	-	-	-
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	-	-	-	-	-	-	2
17 SWIFT (Internally Developed Software Amortization)	6,515	12,694	560	24	5	18	904	3,499	5,827
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	72,589	154,190	52,908	743	48	534	69,948	53,535	136,659
Original Budget	101,552	162,159	4,588	2,693	212	250	76,006	58,358	128,909
Rollforward Adjustment	-28,962	-7,969	48,321	-1,950	-164	284	-6,058	-4,823	7,751

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2015 - 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 - Leasing	2,122	5,305	2,122	2,122	-	1,061	1,061	2,122	3,183
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	418	2,429	977	470	498	700	395	60,954	4,468
4.10	Central Mail	106	6,778	936	1	102	208	1,098	61	3,154
4.11	Office of Enterprise Continuous Improvement	183	1,583	233	42	127	338	80	13,615	601
4.12	Grants Mgt	-	-	-	56	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	703	14,924	2,715	139	570	1,080	849	7,285	4,548
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	67	758	111	42	47	93	40	4,634	493
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	1,795	-	-	-	-	-	764	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	153	1,731	254	96	108	212	92	10,577	1,124
10.4	Budget Operations and Planning	41	294	126	44	16	58	25	1,259	263
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	899	7,767	1,143	205	624	1,657	394	66,799	2,947
11.4	Accounting Services	202	2,288	336	127	143	280	121	13,984	1,486
11.5	Financial Reporting	287	3,246	476	181	203	397	172	19,835	2,108
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	1
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Systems	139	1,570	230	87	98	192	83	9,595	1,020
12.5	Personnel Operations and System Support	674	5,825	857	154	468	1,243	295	50,101	2,210
12.6	Budget Service - Computer Operations	433	3,102	1,330	463	168	613	262	13,298	2,780
12.7	Personnel Operations Special Billing	2,246	19,409	2,856	512	1,560	4,140	983	166,931	7,364
12.8	Accounting & Procurement Operations Special Billing	416	4,700	689	262	294	575	249	28,724	3,053
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	2,689	23,244	3,421	613	1,869	4,958	1,178	199,913	8,819
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	106	916	135	24	74	195	46	7,878	348
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	20	5,258	19,531	1,028	132,897	23,502	-	61,164	12,394
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	53,467	-	-	-	-	-	-	-
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 Amortization)	661	7,471	1,096	416	467	913	396	45,653	4,852
20	Administration	-	-	-	-	-	-	-	-	-
	Total Actual	12,564	173,861	39,574	7,084	140,334	42,413	7,818	785,146	67,217
	Original Budget	11,521	232,383	16,642	9,944	237,832	37,308	11,516	595,851	82,322
	Rollforward Adjustment	1,043	-58,522	22,932	-2,859	-97,498	5,105	-3,698	189,295	-15,105

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by
State Version (all agencies)
State Fiscal Year 2015 - Actual

	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	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 - Leasing	7,427	-	-	10,609	-	-	-	-	1,061
4.7 Real Property	-	3,954	-	-	-	-	-	-	-
4.8 Materials Management	1,696	700	1,024	9,792	1,522	-	183	5	366
4.10 Central Mail	200	10,958	22,786	120,816	3,983	-	7	-	530
4.11 Office of Enterprise Continuous Improvement	614	668	499	8,686	462	-	28	-	52
4.12 Grants Mgt	-	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	520	28,069	3,210	33,534	2,137	-	281	-	153
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	70	1,657	2,241	1,098	2,303	39,181	19	1	72
9.2 Debt Management Division	-	-	-	-	-	-	-	-	-
9.3 Debt Management	-	264	351	-	346	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	159	3,781	5,114	2,505	5,257	89,425	42	3	164
10.4 Budget Operations and Planning	54	42	58	801	19	243	15	4	50
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	3,014	3,276	2,450	42,615	2,269	-	138	-	253
11.4 Accounting Services	211	5,000	6,761	3,312	6,951	118,234	56	4	216
11.5 Financial Reporting	299	7,092	9,590	4,698	9,859	167,704	79	6	307
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and Systems	144	3,431	4,639	2,273	4,769	81,128	38	3	149
12.5 Personnel Operations and System Support	2,261	2,457	1,837	31,962	1,702	-	104	-	190
12.6 Budget Service - Computer Operations	566	448	607	8,456	203	2,571	156	47	531
12.7 Personnel Operations Special Billing	7,533	8,187	6,121	106,495	5,670	-	346	-	633
12.8 Accounting & Procurement Operations Special Billing	432	10,269	13,888	6,803	14,277	242,853	115	9	445
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	9,022	9,805	7,331	127,535	6,791	-	414	-	758
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	356	386	289	5,026	268	-	16	-	30
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	13,801	90,869	64,511	141,454	44,502	-	1,559	-	178
15.4 Program Audits	-	-	-	149,057	-	-	-	-	-
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 Amortization)	687	16,322	22,073	10,813	22,691	385,988	183	15	707
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	49,066	207,635	175,382	828,339	135,981	1,127,327	3,778	99	6,842
Original Budget	48,544	288,405	266,987	991,048	237,337	1,488,429	1,874	100	8,381
Rollforward Adjustment	522	-80,769	-91,605	-162,709	-101,356	-361,102	1,904	-1	-1,539

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by
State Version (all agencies)
State Fiscal Year 2015 - Actual

	G9K	G9L	G9M	G9N	G9Q	G9R	G9X	G9Y	GPR
	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 - Leasing	1,061	2,122	1,061	1,061	-	-	1,061	1,061	-
4.7 Real Property	-	-	-	-	-	-	-	-	-
4.8 Materials Management	2,006	498	235	446	-	268	216	766	-
4.10 Central Mail	4,844	0	2	25	-	-	7	35	-
4.11 Office of Enterprise Continuous Improvement	404	20	29	20	-	-	21	62	-
4.12 Grants Mgt	-	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	7,462	76	99	125	-	-	112	190	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	359	38	24	27	-	89,164	19	49	-
9.2 Debt Management Division	-	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	820	87	55	62	-	203,502	44	112	-
10.4 Budget Operations and Planning	97	39	22	33	-	316	22	53	-
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	1,983	100	141	100	-	-	104	304	-
11.4 Accounting Services	1,084	115	73	83	-	269,063	58	148	-
11.5 Financial Reporting	1,537	163	103	117	-	381,640	82	210	-
11.6 Financial Reporting - Single Audit	-	-	-	-	-	9	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and Systems	744	79	50	57	-	184,620	40	102	-
12.5 Personnel Operations and System Support	1,487	75	106	75	-	-	78	228	-
12.6 Budget Service - Computer Operations	1,020	407	233	348	-	3,341	233	563	-
12.7 Personnel Operations Special Billing	4,956	251	353	250	-	-	260	760	-
12.8 Accounting & Procurement Operations Special Billing	2,226	236	150	169	-	552,655	119	304	-
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	5,935	301	423	299	-	-	312	910	-
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	234	12	17	12	-	-	12	36	-
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	3,209	1,028	1,028	-	-	1,115	1,973	-
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	-	-	-	-	-	12	-	-	-
17 SWIFT (Internally Developed Software Amortization)	3,538	376	238	269	-	878,383	189	484	-
20 Administration	-	-	-	-	-	-	-	-	-
Total Actual	41,797	8,204	4,441	4,607	0	2,562,973	4,104	8,349	0
Original Budget	37,067	10,964	9,258	9,416	8,397	2,173,032	1,621	6,670	104
Rollforward Adjustment	4,730	-2,760	-4,817	-4,809	-8,397	389,942	2,483	1,678	-104

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2015 - 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 - Leasing	18,036	58,351	-	-	15,914	2,122	1,061	-	-
4.7	Real Property	-	67,949	-	-	-	30,542	-	-	-
4.8	Materials Management	61,879	35,540	23,770	3,214	4,060	42,085	780	569	780
4.10	Central Mail	24,295	38,062	-	-	4,338	373	2,253	3,054	1,466
4.11	Office of Enterprise Continuous Improvement	10,400	26,473	12,407	2,513	-	9,102	108	189	112
4.12	Grants Mgt	21,056	14,737	-	-	548	64	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	29,204	682,707	12,209	4,467	69,314	16,650	596	488	217
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	8,429	105,924	7,209	782	966	2,859	211	236	183
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	3,169	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	19,237	241,754	16,454	1,785	2,204	6,525	481	540	418
10.4	Budget Operations and Planning	2,205	4,189	4,432	1,047	138	1,290	50	68	85
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	51,027	129,887	60,872	12,330	-	44,658	532	925	551
11.4	Accounting Services	25,435	319,639	21,755	2,360	2,914	8,627	636	714	553
11.5	Financial Reporting	36,077	453,378	30,858	3,348	4,133	12,237	902	1,012	784
11.6	Financial Reporting - Single Audit	268	9,457	-	-	55	24	-	-	0
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Systems	17,452	219,323	14,928	1,620	1,999	5,920	437	490	379
12.5	Personnel Operations and System Support	38,272	97,419	45,656	9,248	-	33,495	399	694	413
12.6	Budget Service - Computer Operations	23,287	44,245	46,810	11,063	1,454	13,622	525	722	902
12.7	Personnel Operations Special Billing	127,518	324,589	152,120	30,812	-	111,601	1,329	2,313	1,376
12.8	Accounting & Procurement Operations Special Billing	52,243	656,539	44,686	4,848	5,984	17,720	1,307	1,466	1,135
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	152,712	388,720	182,175	36,900	-	133,650	1,591	2,770	1,648
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	6,018	15,319	7,179	1,454	-	5,267	63	109	65
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	38,721	223,309	31,901	-	2,259	46,432	14,465	5,730	4,065
15.4	Program Audits	57,480	168,704	-	-	281,636	-	-	328,082	-
15.5	Single Audits	122,649	700,765	-	-	77,854	-	-	-	-
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	350	12,345	-	-	72	32	-	-	0
17	SWIFT (Internally Developed Software Amortization)	83,034	1,043,494	71,023	7,705	9,512	28,164	2,077	2,330	1,804
20	Administration	-	-	-	-	-	-	-	-	-
	Total Actual	1,027,282	6,085,985	786,444	135,495	485,352	573,058	29,804	352,500	16,938
	Original Budget	906,747	5,366,243	1,236,287	315,388	269,723	606,588	32,212	19,206	13,726
	Rollforward Adjustment	120,535	719,742	-449,843	-179,893	215,630	-33,531	-2,408	333,294	3,211

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2015 - Actual

	H7F	H7H	H7J	H7K	H7L	H7M	H7Q	H7R	H7S	
	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	
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 - Leasing	1,061	-	-	2,122	-	-	-	-	
4.7	Real Property	-	-	-	-	-	-	-	-	
4.8	Materials Management	522	197	70	1,024	409	221	85	305	573
4.10	Central Mail	1,074	323	65	39	666	138	9	98	614
4.11	Office of Enterprise Continuous Improvement	97	36	5	55	68	17	6	11	94
4.12	Grants Mgt	-	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	424	70	6	464	171	31	13	41	257
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	182	66	31	88	165	55	30	51	114
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	416	151	71	201	377	127	69	117	260
10.4	Budget Operations and Planning	88	50	38	107	58	57	33	34	111
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	476	178	24	269	333	84	31	53	463
11.4	Accounting Services	550	199	93	266	499	167	91	154	344
11.5	Financial Reporting	780	283	132	377	708	237	129	218	488
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	0
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Systems	377	137	64	182	342	115	62	106	236
12.5	Personnel Operations and System Support	357	133	18	202	250	63	23	40	348
12.6	Budget Service - Computer Operations	926	531	401	1,135	616	599	345	357	1,176
12.7	Personnel Operations Special Billing	1,191	444	59	672	832	210	77	133	1,158
12.8	Accounting & Procurement Operations Special Billing	1,130	409	191	546	1,025	344	186	316	706
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,426	531	71	805	996	252	92	159	1,387
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	56	21	3	32	39	10	4	6	55
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	4,886	7,360	2,721	5,677	745	839	2,580	777	-
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 Amortization)	1,796	650	304	868	1,629	546	296	503	1,122
20	Administration	-	-	-	-	-	-	-	-	-
	Total Actual	17,815	11,768	4,367	15,132	9,928	4,111	4,159	3,479	9,506
	Original Budget	14,522	5,097	2,324	14,313	9,955	3,384	2,079	3,258	10,186
	Rollforward Adjustment	3,294	6,670	2,043	819	-28	728	2,079	220	-680

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2015 - 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 - Leasing	-	-	-	-	2,122	-	-	-	1,061
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	122	601	179	348	376	26,213	1,334	5,159	390
4.10	Central Mail	87	191	335	268	68	1,104	8	-	457
4.11	Office of Enterprise Continuous Improvement	5	71	17	30	99	13,384	1,405	3,510	497
4.12	Grants Mgt	-	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	6	129	27	55	389	1,568	92	6,778	74
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	32	85	69	129	26	15,354	300	450	37
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	74	194	158	295	59	35,043	684	1,027	84
10.4	Budget Operations and Planning	35	63	43	45	25	3,267	155	341	20
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	23	350	85	145	485	65,667	6,893	17,223	2,437
11.4	Accounting Services	98	256	210	390	78	46,332	904	1,357	111
11.5	Financial Reporting	139	364	297	554	111	65,718	1,283	1,925	157
11.6	Financial Reporting - Single Audit	-	-	-	-	-	3	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Systems	67	176	144	268	54	31,791	621	931	76
12.5	Personnel Operations and System Support	17	262	64	109	364	49,252	5,170	12,918	1,828
12.6	Budget Service - Computer Operations	366	666	457	472	268	34,509	1,633	3,606	209
12.7	Personnel Operations Special Billing	57	875	212	363	1,213	164,103	17,226	43,041	6,091
12.8	Accounting & Procurement Operations Special Billing	201	527	430	802	160	95,166	1,857	2,788	228
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	69	1,047	254	435	1,452	196,525	20,630	51,545	7,295
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	3	41	10	17	57	7,745	813	2,031	287
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	5,212	4,648	1,070	3,778	642	71,067	-	-	-
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	-	-	-	-	-	4	-	-	-
17	SWIFT (Internally Developed Software Amortization)	320	837	684	1,274	255	151,256	2,952	4,431	362
20	Administration	-	-	-	-	-	-	-	-	-
	Total Actual	6,933	11,383	4,746	9,777	8,303	1,075,072	63,962	159,063	21,701
	Original Budget	2,351	7,455	4,412	8,271	10,696	1,122,981	68,415	146,193	21,903
	Rollforward Adjustment	4,581	3,929	334	1,506	-2,393	-47,909	-4,453	12,870	-203

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2015 - Actual

	J65	J68	J70	L10	L49	P01	P07	P78	P7T
	JUDICIAL		JUDICIAL	LEGISLATIVE	LEGISLATIVE	MILITARY AFFAIRS	PUBLIC SAFETY	CORRECTIONS	PEACE OFFICERS
DP#	SUPREME COURT	TAX COURT	STANDARDS BOARD	LEGISLATURE	AUDITOR	DEPT	DEPT	DEPT	BOARD (POST)
3.2	-	-	-	-	-	-	-	-	-
3.3	-	-	-	-	-	-	-	-	-
3.4	-	-	-	-	-	-	-	-	-
3.5	-	-	-	-	-	-	-	-	-
4.2	-	-	-	-	-	-	-	-	-
4.5	3,183	1,061	-	5,305	1,061	1,061	28,645	31,828	-
4.7	-	-	-	-	-	147,544	597	177,248	-
4.8	9,078	207	268	5	-	74,002	68,720	145,635	381
4.10	1,994	141	-	4,782	100	6	113,313	895	252
4.11	2,229	44	15	539	330	2,071	13,440	26,236	58
4.12	101	-	-	-	-	-	10,348	1,009	-
6.2	-	-	-	-	-	-	-	-	-
6.3	-	-	-	-	-	-	-	-	-
6.4	26,874	146	80	558	-	19,507	119,792	44,345	222
8.2	-	-	-	-	-	-	-	-	-
8.3	1,064	21	29	262	1	4,972	29,565	7,360	76
9.2	-	-	-	-	-	-	-	-	-
9.3	-	-	-	-	-	-	6,655	-	-
10.2	-	-	-	-	-	-	-	-	-
10.3	2,429	48	66	597	2	11,347	67,478	16,799	173
10.4	531	16	52	194	5	290	7,294	4,454	91
11.2	-	-	-	-	-	-	-	-	-
11.3	10,935	218	75	2,643	1,620	10,160	65,941	128,723	286
11.4	3,212	63	87	789	2	15,003	89,217	22,210	229
11.5	4,555	90	123	1,120	4	21,280	126,545	31,503	324
11.6	1	-	-	0	-	66	119	3	-
12.2	-	-	-	-	-	-	-	-	-
12.4	2,204	43	59	542	2	10,294	61,217	15,240	157
12.5	8,202	163	56	1,983	1,215	7,621	49,458	96,547	215
12.6	5,611	174	548	2,049	50	3,063	77,043	47,046	958
12.7	27,326	544	187	6,606	4,049	25,391	164,787	321,681	715
12.8	6,597	130	178	1,621	5	30,815	183,251	45,620	470
13.2	-	-	-	-	-	-	-	-	-
13.3	32,725	652	223	7,911	4,849	30,407	197,345	385,237	856
14.2	-	-	-	-	-	-	-	-	-
14.3	1,290	26	9	312	191	1,198	7,777	15,182	34
15.2	-	-	-	-	-	-	-	-	-
15.3	-	-	79	-	-	7,159	59,758	671	-
15.4	-	-	-	-	-	-	-	32,525	-
15.5	-	-	-	-	-	21,887	33,366	-	-
15.7	-	-	-	-	-	-	-	-	-
15.8	-	-	-	-	-	-	-	-	-
15.9	-	-	-	-	-	-	-	-	-
15.1	-	-	-	-	-	-	-	-	-
15.11	-	-	-	-	-	-	-	-	-
15.12	-	-	-	-	-	-	-	-	-
15.13	-	-	-	-	-	-	-	-	-
15.14	-	-	-	-	-	-	-	-	-
16.2	1	-	-	0	-	86	155	3	-
17	10,485	206	283	2,577	8	48,977	291,257	72,508	746
20	-	-	-	-	-	-	-	-	-
<i>Total Actual</i>	160,624	3,992	2,416	40,394	13,494	494,205	1,873,082	1,670,508	6,242
<i>Original Budget</i>	167,619	11,831	1,597	50,618	14,189	361,946	2,025,049	1,628,801	15,100
<i>Rollforward Adjustment</i>	-6,995	-7,838	819	-10,224	-694	132,260	-151,968	41,707	-8,858

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by

State Version (all agencies)

State Fiscal Year 2015 - Actual

		P9E	R28	R29	R32	R9P	T79	T9B	0	
		SENTENCING	MINN	NATURAL	POLLUTION	WATER & SOIL	TRANSPORTATION	METROPOLITAN		
DP#	Name	GUIDELINES COMM	CONSERVATION CORPS	RESOURCES DEPT	CONTROL AGENCY	RESOURCES BOARD	DEPT	COUNCIL/TRANSPO RT	OTHER	Total
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	395,915
3.4	Human Resources	-	-	-	-	-	-	-	-	279,343
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	983,365
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	2,122	9,548	53,047	12,731	6,366	9,548	-	3,183	449,835
4.7	Real Property	-	-	98,351	739	-	177,692	-	-	853,822
4.8	Materials Management	315	38	233,516	19,832	9,975	606,456	273	319	1,959,666
4.10	Central Mail	21	-	15,054	3,824	190	4,992	86	1,348	448,283
4.11	Office of Enterprise Continuous Improvement	32	-	36,502	6,971	1,023	50,774	-	25	379,484
4.12	Grants Mgt	-	-	10,093	2,902	4,732	9,866	-	-	134,226
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	256	-	48,315	15,624	5,662	91,851	4,814	139,954	1,805,338
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	18	1	31,390	3,881	650	139,098	926	331	696,200
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	139,514	-	347,724	628,196
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	40	2	71,643	8,857	1,483	317,469	2,114	756	1,588,964
10.4	Budget Operations and Planning	9	4	12,900	2,755	934	6,973	28	231	73,993
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	155	-	179,091	34,204	5,020	249,112	-	0	1,861,749
11.4	Accounting Services	53	3	94,725	11,711	1,961	419,747	2,795	1,000	2,100,875
11.5	Financial Reporting	75	5	134,358	16,611	2,781	595,370	3,964	1,418	2,979,890
11.6	Financial Reporting - Single Audit	-	-	52	27	4	790	-	-	14,145
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Systems	36	2	64,996	8,036	1,345	288,013	1,918	686	1,441,533
12.5	Personnel Operations and System Support	116	-	134,325	25,654	3,765	186,842	-	0	1,396,375
12.6	Budget Service - Computer Operations	91	47	136,245	29,095	9,860	73,647	292	2,444	781,507
12.7	Personnel Operations Special Billing	386	-	447,552	85,477	12,545	622,535	-	1	4,652,544
12.8	Accounting & Procurement Operations Special Billing	109	7	194,564	24,054	4,027	862,158	5,741	2,054	4,315,193
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	463	-	535,978	102,365	15,024	745,532	-	1	5,571,773
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	18	-	21,122	4,034	592	29,380	-	0	219,574
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	819	-	87,976	9,969	2,642	61,699	7,513	-	1,885,934
15.4	Program Audits	-	-	107,166	264,128	-	87,757	-	-	2,061,421
15.5	Single Audits	-	-	-	-	-	23,469	-	-	1,353,190
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	131,168
15.9	Financial Audit- Clean Water	-	-	-	75,507	75,507	-	-	-	151,015
15.1	Financial Audit- Parks & Trails	-	-	29,386	-	-	-	16,530	-	45,916
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	-	-	67	36	5	1,031	-	-	18,464
17	SWIFT (Internally Developed Software Amortization)	173	10	309,237	38,231	6,401	1,370,303	9,125	3,265	6,858,512
20	Administration	-	-	-	-	-	-	-	-	148,984
Total Actual		5,304	9,668	3,087,653	807,256	172,494	7,171,618	56,119	504,743	48,666,393
Original Budget		2,687	231	3,006,985	503,576	152,774	7,623,715	56,097	15,560	48,705,586
Rollforward Adjustment		2,618	9,437	80,667	303,680	19,720	-452,097	21	489,183	-39,193

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2015 - Actual

			Net Administrative Expenditures by Agency		Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			1.2	3.2	3.3		3.4	3.5
			2015 Actual Allocable costs & Applicable	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	
Schedule No.	DP#	Name	Credits	Fixed Asset Depreciation				
	1.2	Fixed Asset Depreciation	314,244	(314,244)				
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	512,118	-		(512,118)		
G02-3.4	G02-3.4	Human Resources	361,187	127		-	(361,314)	
G02-3.5	G02-3.5	Financial Management and Reporting	809,437	-		-	-	(809,437)
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-		-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-		31,988	22,569	15,178
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	457,000	-		-	-	-
G02-4.7	G02-4.7	Real Property	932,268	-		-	-	-
G02-4.8	G02-4.8	Materials Management Division	1,910,669	-		-	-	-
G02-4.10	G02-4.10	Central Mail	435,381	-		-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	370,093	-		-	-	-
G02-4.12	G02-4.12	Grants Management	130,303	-		-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	1,204,039	247,959		-	-	-
G46-6.3	G46-6.3	IT Spend	-	-		-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	402,122	(22,711)		-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-		-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	2,613,831	9,056		-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	511,855	-		-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-		-	-	-
G10-9.3	G10-9.3	Debt Management	465,419	-		-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-		-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-		-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,168,227	-		-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	35,873	25,682		-	-	-
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	1,304,284	-		-	-	-
G10-11.4	G10-11.4	Accounting Services	1,467,353	-		-	-	-
G10-11.5	G10-11.5	Financial Reporting	2,081,299	-		-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	9,873	-		-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-		-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	2,484,066	1,553		-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	910,828	-		-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	884,701	-		-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	496,413	-		-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	4,674,327	-		-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	4,319,079	-		-	-	-
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	4,080,413	39,728		-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-		-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-		-	-	-
G45-14.3	G45-14.3	Mediation Services	220,087	-		-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-		-	-	-
L49-15.2	L49-15.2	Legislative Auditor	1,542,346	-		-	-	-
L49-15.3	L49-15.3	Financial Audits	1,853,538	-		-	-	-
L49-15.4	L49-15.4	Program Audits	1,552,337	-		-	-	-
L49-15.5	L49-15.5	Single Audits	1,017,626	-		-	-	-
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	120,971	-		-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	113,566	-		-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	34,530	-	-	-	-	-
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	-	12,852	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	6,864,688	-	-	-	-	-
0	0	0	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	198,726	140,207	8,639
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	Debt Management Division	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
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	-	-	-	-	-	3 of 105	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	1,750	1,235	-	1,102
	G02-0003	Public Broadcasting	-	-	-	-	-	-	534
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	2
	G02-0007	Information Policy Analysis	-	-	-	2,845	2,007	-	3,977
	G02-0009	Real Estate and Construction Services	-	-	-	3,970	2,801	-	33,836
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	3,020	2,131	-	16,295
	G02-0013	Volunteer Services	-	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	20,245	14,283	-	49,884
	G02-0015a	Fleet Services	-	-	-	5,262	3,713	-	177,351
	G02-0016	Development Disabilities	-	-	-	1,630	1,150	-	9,240
	G02-0017a	Risk Management	-	-	-	6,588	4,648	-	21,126
	G02-0017b	Risk Management - Workers Compensation	-	-	-	11,872	8,376	-	141,967
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	43
	G02-0021a	Plant Management (Leases)	-	-	-	158,610	111,904	-	212,184
	G02-0021b	Plant Management (Repairs)	-	-	-	5,006	3,532	-	4,446
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	69
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-	-	1,133
	G02-0024	MN Bookstore	-	-	-	5,652	3,987	-	24,155
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	13,327	9,402	-	4,687
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	13,399	9,454	-	9,623
	G02-0031	Central Mail	-	-	-	5,771	4,072	-	44,346
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	49
	G02-0036	Demography	-	-	-	5,596	3,948	-	3,718
	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	-	-	-	6,246	4,407	-	17,487
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-	141
	G02-0045	SmART FMR	-	-	-	4,826	3,405	-	1,891
	G02-0046	SmART HR	-	-	-	4,415	3,115	-	1,325
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	1,035	730	-	3,703
	G02-0049	Materials Management	-	-	-	338	238	-	1,307
	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	48,666,392	0	-	(0)	0	(0)	
0	Source	48,666,392						
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 2015 - Actual

Net Administrative Expenditures by Agency	Leases	Sqft and Acres 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	Fixed Asset Depreciation						
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	(69,735)					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	7,524	(464,524)				
G02-4.7	G02-4.7	Real Property	15,348		(947,616)			
G02-4.8	G02-4.8	Materials Management Division	31,456			(1,942,125)		
G02-4.10	G02-4.10	Central Mail	7,168				(442,549)	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	6,093					(376,186)
G02-4.12	G02-4.12	Grants Management	2,145					
G46-6.2	G46-6.2	Minnesota Information Technology				1,085		
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				1,599		
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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				19		
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor				1,381		
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	-	-	-	2,123	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	2,092	106,515	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	13,601	-	1,145	-	-	1,510
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	47	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	5,231	-	1,252	-	-	243
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	-	-	-	-	159	-	-
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	Debt Management Division	-	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	1,046	-	-	5	-	13
	G02-0003	Public Broadcasting	-	12,555	-	-	19	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	-	46	-	22
	G02-0009	Real Estate and Construction Services	-	1,046	-	-	3,032	95	30
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	825	-	23
	G02-0013	Volunteer Services	-	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	-	1,808	184	154
	G02-0015a	Fleet Services	-	-	1,340	-	1,706	75	40
	G02-0016	Development Disabilities	-	-	-	-	464	186	12
	G02-0017a	Risk Management	-	1,046	-	-	589	56	50
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-	533	1,237	90
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	-	13,601	-	-	13,467	570	1,205
	G02-0021b	Plant Management (Repairs)	-	-	-	-	111	-	38
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	167	-	-
	G02-0024	MN Bookstore	-	-	-	-	570	82	43
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	403	58	101
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	807	172	102
	G02-0031	Central Mail	-	-	-	-	366	-	44
	G02-0034	Other Non-Allocable	-	-	42,985	-	42	-	-
	G02-0036	Demography	-	-	-	-	185	144	43
	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	-	-	-	-	510	-	47
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-	153	-	37
	G02-0046	SmART HR	-	-	-	-	46	-	34
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-	111	-	8
	G02-0049	Materials Management	-	-	-	-	19	-	3
	B04	AGRICULTURE DEPT	-	11,508	240	-	40,355	5,912	4,121
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	334	541	83
	B13	COMMERCE DEPT	-	4,185	93	-	18,043	11,869	2,841
	B14	ANIMAL HEALTH BOARD	-	1,046	-	-	2,170	138	381
	B15	BARBER EXAMINERS BOARD	-	-	-	-	116	164	19
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	3,431	1,440	339
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	55,450	1,417	-	279,981	25	10,391
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	1,590	-	60
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	2,092	-	-	9,629	1,291	1,759
	B41	WORKERS COMP COURT OF APPEALS	-	1,046	-	-	218	53	76
	B42	LABOR AND INDUSTRY DEPT	-	7,324	-	-	15,637	8,912	2,543
	B43	IRON RANGE RESOURCES	-	1,046	7,135	-	6,040	-	556
	B7E	ARCHITECTURE, ENGINEERING BD	-	1,046	-	-	635	248	47
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	1,046	-	-	533	572	31
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	79	-	12
	B82	PUBLIC UTILITIES COMM	-	-	-	-	890	31	1,083
	B9D	AMATEUR SPORTS COMM	-	-	23,374	-	-	-	20
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	5	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	8,789	-	5,697	-	831
	E26	MN STATE COLLEGES/UNIVERSITIES	-	1,046	-	-	-	690	91,667
	E37	EDUCATION DEPARTMENT	-	-	-	-	19,656	2,880	2,591
	E40	HISTORICAL SOCIETY	-	-	30,317	-	158	-	-
	E44	MINNESOTA STATE ACADEMIES	-	1,046	12,592	-	9,462	-	1,357

E50	ARTS BOARD	-	3,139	-	5,637	101	186
E60	OFFICE OF HIGHER EDUCATION	-	-	-	4,497	2,620	467
E77	ZOOLOGICAL BOARD	-	-	18,702	15,906	-	1,810
E81	UNIVERSITY OF MINNESOTA	-	-	-	260	-	-
E95	HUMANITIES COMMISSION	-	-	-	42	-	-
E97	SCIENCE MUSEUM	-	-	-	19	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	10
G03	LOTTERY	-	7,324	-	-	270	910
G05	RACING COMMISSION	-	-	-	1,224	-	206
G06	ATTORNEY GENERAL	-	4,185	-	14,065	4,048	1,855
G09	GAMBLING CONTROL BOARD	-	2,092	-	413	104	181
G10	MINNESOTA MANAGEMENT & BUDGET	-	5,231	-	2,397	6,689	1,562
G17	HUMAN RIGHTS DEPT	-	2,092	-	964	923	230
G19	INDIAN AFFAIRS COUNCIL	-	2,092	-	464	1	41
G38	INVESTMENT BOARD	-	-	-	491	101	126
G39	GOVERNORS OFFICE	-	1,046	-	691	205	333
G45	MEDIATION SERVICES DEPT	-	1,046	-	389	1,083	79
G46	MN.IT	-	2,092	-	60,141	60	13,435
G53	SECRETARY OF STATE	-	3,139	-	4,409	3,112	593
G61	OFFICE OF THE STATE AUDITOR	-	7,324	-	1,674	198	606
G62	MINN STATE RETIREMENT SYSTEM	-	-	3,895	691	10,812	659
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	1,011	22,484	493
G67	REVENUE DEPT	-	10,462	-	9,661	119,215	8,571
G69	TEACHERS RETIREMENT ASSOC	-	-	-	1,502	3,930	456
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	181	7	28
G96	UNIFORM LAWS COMMISSION	-	-	-	5	-	-
G9J	CAMPAIGN FINANCE BOARD	-	1,046	-	362	523	51
G9K	ADMINISTRATIVE HEARINGS	-	1,046	-	1,979	4,780	399
G9L	BLACK MINNESOTANS COUNCIL	-	2,092	-	491	0	20
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	1,046	-	232	2	28
G9N	ASIAN-PACIFIC COUNCIL	-	1,046	-	440	24	20
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	264	-	-
G9X	CAPITOL AREA ARCHITECT	-	1,046	-	213	7	21
G9Y	DISABILITY COUNCIL	-	1,046	-	756	34	61
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPT	-	17,786	-	61,054	23,973	10,263
H55	HUMAN SERVICES DEPT	-	57,542	66,937	35,065	37,558	26,123
H55b	HUMAN SERVICES SOS	-	-	-	23,453	-	12,243
H55c	HUMAN SERVICES MSOP	-	-	-	3,171	-	2,480
H60	MMB - MnSURE	-	15,693	-	4,005	4,281	-
H75	VETERANS AFFAIRS DEPT	-	2,092	30,087	41,523	368	8,982
H7B	MEDICAL PRACTICE BOARD	-	1,046	-	770	2,224	107
H7C	NURSING BOARD	-	-	-	561	3,013	186
H7D	PHARMACY BOARD	-	-	-	770	1,447	111
H7F	DENTISTRY BOARD	-	1,046	-	515	1,060	96
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	195	318	36
H7J	OPTOMETRY BOARD	-	-	-	70	64	5
H7K	NURSING HOME ADMIN BOARD	-	2,092	-	1,011	38	54
H7L	SOCIAL WORK BOARD	-	-	-	403	657	67
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	218	137	17
H7Q	PODIATRIC MEDICINE	-	-	-	83	9	6
H7R	VETERINARY MEDICINE BOARD	-	-	-	301	97	11
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	566	606	93
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	121	86	5
H7V	PSYCHOLOGY BOARD	-	-	-	593	188	70
H7W	PHYSICAL THERAPY BOARD	-	-	-	176	331	17
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	343	264	29
H9G	OMBUDSMAN MH/DD	-	2,092	-	371	67	98
J33	TRIAL COURTS	-	-	-	25,863	1,090	13,207
J50	GUARDIAN AD LITEM BOARD	-	-	-	1,317	8	1,386
J52	PUBLIC DEFENSE BOARD	-	-	-	5,090	-	3,464
J58	COURT OF APPEALS	-	1,046	-	385	451	490
J65	SUPREME COURT	-	3,139	-	8,956	1,967	2,199
J68	TAX COURT	-	1,046	-	204	139	44
J70	JUDICIAL STANDARDS BOARD	-	-	-	264	-	15
L10	LEGISLATURE	-	5,231	-	5	4,718	532

L49	LEGISLATIVE AUDITOR	-	1,046	-	-	98	10 of 105	326
P01	MILITARY AFFAIRS DEPT	-	1,046	145,346	73,014	6		2,043
P07	PUBLIC SAFETY DEPT	-	28,248	588	67,804	111,811		13,262
P78	CORRECTIONS DEPT	-	31,387	174,607	143,692	883		25,889
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	376	249		58
P9E	SENTENCING GUIDELINES COMM	-	2,092	-	311	21		31
R28	MINN CONSERVATION CORPS	-	9,416	-	37	-		-
R29	NATURAL RESOURCES DEPT	-	52,311	96,885	230,401	14,854		36,019
R32	POLLUTION CONTROL AGENCY	-	12,555	728	19,568	3,774		6,879
R9P	WATER & SOIL RESOURCES BOARD	-	6,277	-	9,842	188		1,010
T79	TRANSPORTATION DEPT	-	9,416	175,045	598,365	4,926		50,101
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	269	85		-
0	OTHER	-	3,139	-	315	1,330		0
0	Total	(0)	(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 2015 - Actual

Dollars	Net Administrative	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative	Accounting & Procurement
of Grants received	Expenditures by Division			Expenditures by Division	Accounting Transactions -
					FY (Actual)
	4.12	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	Fixed Asset Depreciation						
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	(132,448)					
G46-6.2	G46-6.2	Minnesota Information Technology	-	(1,453,083)				
G46-6.3	G46-6.3	IT Spend	-	-	-			
G46-6.4	G46-6.4	Enterprise IT Security	-	1,453,083	-	(1,832,493)		
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-		
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	28,485	(2,652,971)	
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	85,402	(597,257)
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	77,654	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	194,915	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	5,985	-
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	-	-	-	-	217,616	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	244,824	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	347,259	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	1,647	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	414,459	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	151,969	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	147,610	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	82,825	-
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	-	-	-	-	680,805	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	438	-	1
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	1,106	-	56
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	-	-	-	248	-	-	63
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	440	-	-	61
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	-	-	-	1,000	-	-	107
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	-	-	-	1,469	-	-	99
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	-	-	-	-	-	-	151
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	-
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	-	-	-	-	-	13 of 105	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	-	-	-	8
	G02-0003	Public Broadcasting	287	-	-	-	-	-	4
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	0
	G02-0007	Information Policy Analysis	-	-	-	75	-	-	28
	G02-0009	Real Estate and Construction Services	415	-	-	-	3,169	-	238
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	774	-	-	115
	G02-0013	Volunteer Services	-	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	127	-	-	351
	G02-0015a	Fleet Services	-	-	-	252	-	-	1,249
	G02-0016	Development Disabilities	58	-	-	607	-	-	65
	G02-0017a	Risk Management	-	-	-	2,035	-	-	149
	G02-0017b	Risk Management - Workers Compensation	-	-	-	(1,691)	-	-	1,000
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	0
	G02-0021a	Plant Mangement (Leases)	-	-	-	5,292	-	-	1,494
	G02-0021b	Plant Management (Repairs)	-	-	-	-	-	-	31
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	0
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-	-	8
	G02-0024	MN Bookstore	-	-	-	-	-	-	170
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	594	-	-	33
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	589	-	-	68
	G02-0031	Central Mail	-	-	-	267	-	-	312
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	0
	G02-0036	Demography	-	-	-	2	-	-	26
	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	-	-	-	229	-	-	123
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-	1
	G02-0045	SmART FMR	-	-	-	-	-	-	13
	G02-0046	SmART HR	-	-	-	-	-	-	9
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	1,090	-	-	95	-	-	26
	G02-0049	Materials Management	-	-	-	-	-	-	9
	B04	AGRICULTURE DEPT	169	-	-	8,112	-	-	2,946
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	109	-	-	161
	B13	COMMERCE DEPT	5,442	-	-	22,031	-	-	4,132
	B14	ANIMAL HEALTH BOARD	-	-	-	656	-	-	126
	B15	BARBER EXAMINERS BOARD	-	-	-	26	-	-	44
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	896	-	-	197
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	25,740	-	-	140,346	-	-	49,442
	B24	PUBLIC FACILITIES AUTHORITY	3,728	-	-	-	-	-	118
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	0
	B34	HOUSING FINANCE AGENCY	-	-	-	3,212	-	-	1,006
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	240	-	-	18
	B42	LABOR AND INDUSTRY DEPT	125	-	-	9,318	-	-	6,665
	B43	IRON RANGE RESOURCES	5,152	-	-	3,386	-	-	410
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	209	-	-	103
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	0
	B7P	ACCOUNTANCY BOARD	-	-	-	178	-	-	92
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-	10
	B82	PUBLIC UTILITIES COMM	-	-	-	2,344	-	-	866
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	-	9
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	0
	E25	CENTER FOR ARTS EDUCATION	18	-	-	940	-	-	466
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	92,967	-	-	74,887
	E37	EDUCATION DEPARTMENT	10,780	-	-	7,914	-	-	12,099
	E40	HISTORICAL SOCIETY	-	-	-	2,996	-	-	7
	E44	MINNESOTA STATE ACADEMIES	-	-	-	1,366	-	-	451

E50	ARTS BOARD				429		349
E60	OFFICE OF HIGHER EDUCATION	3,910	-	-	20,508	-	567
E77	ZOOLOGICAL BOARD	-	-	-	1,307	-	1,104
E81	UNIVERSITY OF MINNESOTA	-	-	-	12,170	-	49
E95	HUMANITIES COMMISSION	-	-	-	-	-	2
E97	SCIENCE MUSEUM	-	-	-	-	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	68	-	2
G03	LOTTERY	-	-	-	3,334	-	79
G05	RACING COMMISSION	7	-	-	207	-	304
G06	ATTORNEY GENERAL	-	-	-	3,248	-	507
G09	GAMBLING CONTROL BOARD	-	-	-	701	-	57
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	14,874	-	650
G17	HUMAN RIGHTS DEPT	-	-	-	2,706	-	95
G19	INDIAN AFFAIRS COUNCIL	56	-	-	138	-	36
G38	INVESTMENT BOARD	-	-	-	568	-	41
G39	GOVERNORS OFFICE	-	-	-	1,076	-	79
G45	MEDIATION SERVICES DEPT	-	-	-	846	-	34
G46	MN.IT	-	-	-	7,260	-	3,972
G53	SECRETARY OF STATE	-	-	-	4,533	-	422
G61	OFFICE OF THE STATE AUDITOR	-	-	-	519	-	60
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	27,975	-	1,420
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	3,199	-	1,920
G67	REVENUE DEPT	-	-	-	33,422	-	941
G69	TEACHERS RETIREMENT ASSOC	-	-	-	2,130	-	1,974
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	33,583
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	280	-	16
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	1
G9J	CAMPAIGN FINANCE BOARD	-	-	-	153	-	61
G9K	ADMINISTRATIVE HEARINGS	-	-	-	7,437	-	308
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	75	-	33
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	99	-	21
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	125	-	23
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	76,423
G9X	CAPITOL AREA ARCHITECT	-	-	-	112	-	16
G9Y	DISABILITY COUNCIL	-	-	-	189	-	42
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPT	20,777	-	-	29,107	-	7,224
H55	HUMAN SERVICES DEPT	14,541	-	-	680,426	-	90,788
H55b	HUMAN SERVICES SOS	-	-	-	12,168	-	6,179
H55c	HUMAN SERVICES MSOP	-	-	-	4,452	-	670
H60	MMB - MnSURE	541	-	-	69,083	-	828
H75	VETERANS AFFAIRS DEPT	63	-	-	16,594	-	2,450
H7B	MEDICAL PRACTICE BOARD	-	-	-	594	-	181
H7C	NURSING BOARD	-	-	-	487	-	203
H7D	PHARMACY BOARD	-	-	-	216	-	157
H7F	DENTISTRY BOARD	-	-	-	422	-	156
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	69	-	57
H7J	OPTOMETRY BOARD	-	-	-	6	-	26
H7K	NURSING HOME ADMIN BOARD	-	-	-	463	-	76
H7L	SOCIAL WORK BOARD	-	-	-	170	-	142
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	31	-	48
H7Q	PODIATRIC MEDICINE	-	-	-	13	-	26
H7R	VETERINARY MEDICINE BOARD	-	-	-	40	-	44
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	256	-	98
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	6	-	28
H7V	PSYCHOLOGY BOARD	-	-	-	128	-	73
H7W	PHYSICAL THERAPY BOARD	-	-	-	27	-	60
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	55	-	111
H9G	OMBUDSMAN MH/DD	-	-	-	388	-	22
J33	TRIAL COURTS	-	-	-	1,563	-	13,160
J50	GUARDIAN AD LITEM BOARD	-	-	-	92	-	257
J52	PUBLIC DEFENSE BOARD	-	-	-	6,755	-	386
J58	COURT OF APPEALS	-	-	-	74	-	31
J65	SUPREME COURT	99	-	-	26,784	-	912
J68	TAX COURT	-	-	-	146	-	18
J70	JUDICIAL STANDARDS BOARD	-	-	-	80	-	25
L10	LEGISLATURE	-	-	-	556	-	224

L49	LEGISLATIVE AUDITOR	-	-	-	-	-	1
P01	MILITARY AFFAIRS DEPT	-	-	-	19,442	-	4,261
P07	PUBLIC SAFETY DEPT	10,211	-	-	119,392	-	25,341
P78	CORRECTIONS DEPT	996	-	-	44,197	-	6,309
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	222	-	65
P9E	SENTENCING GUIDELINES COMM	-	-	-	255	-	15
R28	MINN CONSERVATION CORPS	-	-	-	-	-	1
R29	NATURAL RESOURCES DEPT	9,960	-	-	48,154	-	26,905
R32	POLLUTION CONTROL AGENCY	2,864	-	-	15,572	-	3,326
R9P	WATER & SOIL RESOURCES BOARD	4,669	-	-	5,643	-	557
T79	TRANSPORTATION DEPT	9,735	-	-	91,544	-	119,222
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	4,798	-	794
0	OTHER	-	-	-	139,486	-	284
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 2015 - Actual

Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
9.2	9.3	10.2	10.3	10.4	11.2

Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	1.2	Fixed Asset Depreciation						
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	Debt Management Division	-					
G10-9.3	G10-9.3	Debt Management	-	(543,073)				
G10-9.4	G10-9.4	Debt Management - Other	-	-				
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-			
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	(1,363,142)		
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	(67,540)	
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	-	-	-	3	1	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	128	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	-	-	-	-	-	-	-
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	-	-	-	144	-	60	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	5,351	-	139	-	84	-
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	-	-	-	244	-	88	-
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	-	-	-	225	-	76	-
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	-	-	-	344	-	149	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	-
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	-	-	-	-	-	18 of 105	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	18	12	-	-
	G02-0003	Public Broadcasting	-	-	-	9	8	-	-
	G02-0005	Materials Service and Distribution	-	-	-	0	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	64	20	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	544	41	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	262	51	-	-
	G02-0013	Volunteer Services	-	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	802	36	-	-
	G02-0015a	Fleet Services	-	-	-	2,851	30	-	-
	G02-0016	Development Disabilities	-	-	-	149	43	-	-
	G02-0017a	Risk Management	-	-	-	340	24	-	-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	2,282	51	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	1	1	-	-
	G02-0021a	Plant Mangement (Leases)	-	-	-	3,410	132	-	-
	G02-0021b	Plant Management (Repairs)	-	-	-	71	-	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	1	0	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	18	18	-	-
	G02-0024	MN Bookstore	-	-	-	388	42	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	75	10	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	155	10	-	-
	G02-0031	Central Mail	-	-	-	713	20	-	-
	G02-0034	Other Non-Allocable	-	-	-	1	2	-	-
	G02-0036	Demography	-	-	-	60	25	-	-
	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	-	-	-	281	25	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	2	6	-	-
	G02-0045	SmART FMR	-	-	-	30	16	-	-
	G02-0046	SmART HR	-	-	-	21	13	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	60	53	-	-
	G02-0049	Materials Management	-	-	-	21	6	-	-
	B04	AGRICULTURE DEPT	-	4,554	-	6,724	2,665	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	368	42	-	-
	B13	COMMERCE DEPT	-	-	-	9,431	768	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	287	121	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	100	34	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	451	242	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	112,843	1,349	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	2,168	-	270	221	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	1	1	-	-
	B34	HOUSING FINANCE AGENCY	-	38,597	-	2,296	294	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	41	11	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	15,212	517	-	-
	B43	IRON RANGE RESOURCES	-	-	-	935	188	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	234	24	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	1	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	209	21	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	22	18	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	1,978	73	-	-
	B9D	AMATEUR SPORTS COMM	-	-	-	22	13	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	1	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	1,064	503	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	6,009	-	170,917	2,397	-	-
	E37	EDUCATION DEPARTMENT	-	41,711	-	27,615	1,370	-	-
	E40	HISTORICAL SOCIETY	-	-	-	16	12	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	1,029	500	-	-

E50	ARTS BOARD	-	-	797	128	19 of 105	-
E60	OFFICE OF HIGHER EDUCATION	-	1,692	1,294	378	-	-
E77	ZOOLOGICAL BOARD	-	8	2,521	545	-	-
E81	UNIVERSITY OF MINNESOTA	-	14,652	111	26	-	-
E95	HUMANITIES COMMISSION	-	-	5	6	-	-
E97	SCIENCE MUSEUM	-	-	1	1	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	4	2	-	-
G03	LOTTERY	-	-	180	47	-	-
G05	RACING COMMISSION	-	-	695	169	-	-
G06	ATTORNEY GENERAL	-	-	1,157	354	-	-
G09	GAMBLING CONTROL BOARD	-	-	131	37	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	1,538	1,483	266	-	-
G17	HUMAN RIGHTS DEPT	-	-	218	114	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	83	40	-	-
G38	INVESTMENT BOARD	-	-	93	14	-	-
G39	GOVERNORS OFFICE	-	-	181	53	-	-
G45	MEDIATION SERVICES DEPT	-	-	79	23	-	-
G46	MN.IT	-	655	9,065	1,141	-	-
G53	SECRETARY OF STATE	-	-	963	238	-	-
G61	OFFICE OF THE STATE AUDITOR	-	-	136	49	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	227	3,241	38	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	301	4,383	52	-	-
G67	REVENUE DEPT	-	-	2,147	725	-	-
G69	TEACHERS RETIREMENT ASSOC	-	297	4,506	17	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	76,647	221	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	36	13	-	-
G96	UNIFORM LAWS COMMISSION	-	-	3	4	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	140	46	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	703	88	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	75	35	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	47	20	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	53	30	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	174,423	287	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	37	20	-	-
G9Y	DISABILITY COUNCIL	-	-	96	48	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPT	-	-	16,488	1,997	-	-
H55	HUMAN SERVICES DEPT	-	2,716	207,210	3,795	-	-
H55b	HUMAN SERVICES SOS	-	-	14,103	4,015	-	-
H55c	HUMAN SERVICES MSOP	-	-	1,530	949	-	-
H60	MMB - MnSURE	-	-	1,889	125	-	-
H75	VETERANS AFFAIRS DEPT	-	-	5,593	1,168	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	412	45	-	-
H7C	NURSING BOARD	-	-	463	62	-	-
H7D	PHARMACY BOARD	-	-	358	77	-	-
H7F	DENTISTRY BOARD	-	-	357	79	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	129	46	-	-
H7J	OPTOMETRY BOARD	-	-	60	34	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	172	97	-	-
H7L	SOCIAL WORK BOARD	-	-	323	53	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	108	51	-	-
H7Q	PODIATRIC MEDICINE	-	-	59	30	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	100	31	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	223	101	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	63	31	-	-
H7V	PSYCHOLOGY BOARD	-	-	166	57	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	136	39	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	253	40	-	-
H9G	OMBUDSMAN MH/DD	-	-	51	23	-	-
J33	TRIAL COURTS	-	-	30,035	2,960	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	586	140	-	-
J52	PUBLIC DEFENSE BOARD	-	-	880	309	-	-
J58	COURT OF APPEALS	-	-	72	18	-	-
J65	SUPREME COURT	-	-	2,082	481	-	-
J68	TAX COURT	-	-	41	15	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	56	47	-	-
L10	LEGISLATURE	-	-	512	176	-	-

L49	LEGISLATIVE AUDITOR	-	-	-	2	4	-
P01	MILITARY AFFAIRS DEPT	-	-	-	9,726	263	-
P07	PUBLIC SAFETY DEPT	-	5,705	-	57,836	6,608	-
P78	CORRECTIONS DEPT	-	-	-	14,398	4,035	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	148	82	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	34	8	-
R28	MINN CONSERVATION CORPS	-	-	-	2	4	-
R29	NATURAL RESOURCES DEPT	-	-	-	61,406	11,686	-
R32	POLLUTION CONTROL AGENCY	-	-	-	7,592	2,496	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	1,271	846	-
T79	TRANSPORTATION DEPT	-	119,591	-	272,105	6,317	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1,812	25	-
0	OTHER	-	297,303	-	648	210	-
0	Total	-	-	-	(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 2015 - 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	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	(1,521,900)				
G10-11.4	G10-11.4	Accounting Services	-	(1,712,177)			
G10-11.5	G10-11.5	Financial Reporting	-	-	(2,428,558)		
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	(11,520)	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	(2,900,078)
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	-	4	6	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	160	227	-	-
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	-	180	256	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
0	0	0	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	6,109	174	247	2	-
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	983	306	435	-	-
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	-	283	401	-	-
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	-	432	612	-	2,900,078
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
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	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	54	22	32	-	-
	G02-0003	Public Broadcasting	-	11	15	-	-
	G02-0005	Materials Service and Distribution	-	0	0	-	-
	G02-0007	Information Policy Analysis	87	80	114	-	-
	G02-0009	Real Estate and Construction Services	122	683	969	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	93	329	467	-	-
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	622	1,007	1,428	-	-
	G02-0015a	Fleet Services	162	3,581	5,079	-	-
	G02-0016	Development Disabilities	50	187	265	-	-
	G02-0017a	Risk Management	203	427	605	-	-
	G02-0017b	Risk Management - Workers Compensation	365	2,866	4,065	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	1	1	-	-
	G02-0021a	Plant Mangement (Leases)	4,876	4,284	6,076	-	-
	G02-0021b	Plant Management (Repairs)	154	90	127	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	1	2	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	23	32	-	-
	G02-0024	MN Bookstore	174	488	692	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	410	95	134	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	412	194	276	-	-
	G02-0031	Central Mail	177	895	1,270	-	-
	G02-0034	Other Non-Allocable	-	1	1	-	-
	G02-0036	Demography	172	75	106	-	-
	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	192	353	501	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	3	4	-	-
	G02-0045	SmART FMR	148	38	54	-	-
	G02-0046	SmART HR	136	27	38	-	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	32	75	106	-	-
	G02-0049	Materials Management	10	26	37	-	-
	B04	AGRICULTURE DEPT	16,672	8,445	11,979	7	-
	B11	COSMETOLOGIST EXAMINERS BOARD	336	462	656	-	-
	B13	COMMERCE DEPT	11,493	11,845	16,802	122	-
	B14	ANIMAL HEALTH BOARD	1,543	360	511	1	-
	B15	BARBER EXAMINERS BOARD	76	125	178	-	-
	B20	EXPLORE MINNESOTA TOURISM	1,372	566	803	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	42,040	141,737	201,040	884	-
	B24	PUBLIC FACILITIES AUTHORITY	243	339	481	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	1	1	-	-
	B34	HOUSING FINANCE AGENCY	7,114	2,884	4,091	-	-
	B41	WORKERS COMP COURT OF APPEALS	307	52	73	-	-
	B42	LABOR AND INDUSTRY DEPT	10,290	19,107	27,102	5	-
	B43	IRON RANGE RESOURCES	2,248	1,174	1,666	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	190	294	417	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	0	-	-
	B7P	ACCOUNTANCY BOARD	124	263	373	-	-
	B7S	PRIVATE DETECTIVES BOARD	48	28	40	-	-
	B82	PUBLIC UTILITIES COMM	4,381	2,484	3,523	-	-
	B9D	AMATEUR SPORTS COMM	80	27	38	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	1	-	-
	E25	CENTER FOR ARTS EDUCATION	3,362	1,337	1,896	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	370,848	214,680	304,503	926	-
	E37	EDUCATION DEPARTMENT	10,484	34,685	49,198	714	-
	E40	HISTORICAL SOCIETY	-	20	28	-	-
	E44	MINNESOTA STATE ACADEMIES	5,489	1,292	1,833	-	-

E50	ARTS BOARD	752	1,001	1,419	1	-
E60	OFFICE OF HIGHER EDUCATION	1,888	1,625	2,305	-	-
E77	ZOOLOGICAL BOARD	7,324	3,166	4,491	0	-
E81	UNIVERSITY OF MINNESOTA	-	140	198	-	-
E95	HUMANITIES COMMISSION	-	6	9	-	-
E97	SCIENCE MUSEUM	-	1	2	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	42	4	6	-	-
G03	LOTTERY	3,681	225	320	-	-
G05	RACING COMMISSION	835	873	1,238	-	-
G06	ATTORNEY GENERAL	7,506	1,453	2,061	1	-
G09	GAMBLING CONTROL BOARD	731	165	234	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	6,319	1,863	2,643	-	-
G17	HUMAN RIGHTS DEPT	930	273	388	-	-
G19	INDIAN AFFAIRS COUNCIL	167	104	147	-	-
G38	INVESTMENT BOARD	508	116	165	-	-
G39	GOVERNORS OFFICE	1,348	228	323	-	-
G45	MEDIATION SERVICES DEPT	320	99	140	-	-
G46	MN.IT	54,351	11,387	16,151	-	-
G53	SECRETARY OF STATE	2,398	1,210	1,716	1	-
G61	OFFICE OF THE STATE AUDITOR	2,453	171	243	-	-
G62	MINN STATE RETIREMENT SYSTEM	2,666	4,071	5,774	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,993	5,506	7,809	-	-
G67	REVENUE DEPT	34,673	2,697	3,825	-	-
G69	TEACHERS RETIREMENT ASSOC	1,846	5,660	8,028	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	96,272	136,553	-	-
G92	OMBUDSPERSON FOR FAMILIES	113	46	65	-	-
G96	UNIFORM LAWS COMMISSION	-	4	5	-	-
G9J	CAMPAIGN FINANCE BOARD	206	176	250	-	-
G9K	ADMINISTRATIVE HEARINGS	1,614	882	1,252	-	-
G9L	BLACK MINNESOTANS COUNCIL	82	94	133	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	115	59	84	-	-
G9N	ASIAN-PACIFIC COUNCIL	81	67	95	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	219,085	310,750	7	-
G9X	CAPITOL AREA ARCHITECT	85	47	67	-	-
G9Y	DISABILITY COUNCIL	247	121	171	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	41,518	20,710	29,375	218	-
H55	HUMAN SERVICES DEPT	105,682	260,266	369,162	7,701	-
H55b	HUMAN SERVICES SOS	49,528	17,714	25,126	-	-
H55c	HUMAN SERVICES MSOP	10,032	1,922	2,726	-	-
H60	MMB - MnSURE	-	2,372	3,365	45	-
H75	VETERANS AFFAIRS DEPT	36,336	7,025	9,964	20	-
H7B	MEDICAL PRACTICE BOARD	433	518	735	-	-
H7C	NURSING BOARD	753	581	824	-	-
H7D	PHARMACY BOARD	448	450	638	0	-
H7F	DENTISTRY BOARD	388	448	635	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	144	162	230	-	-
H7J	OPTOMETRY BOARD	19	76	108	-	-
H7K	NURSING HOME ADMIN BOARD	219	217	307	-	-
H7L	SOCIAL WORK BOARD	271	406	576	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	68	136	193	-	-
H7Q	PODIATRIC MEDICINE	25	74	105	-	-
H7R	VETERINARY MEDICINE BOARD	43	125	178	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	377	280	397	0	-
H7U	DIETETICS & NUTRITION PRACTICE	19	80	113	-	-
H7V	PSYCHOLOGY BOARD	285	209	296	-	-
H7W	PHYSICAL THERAPY BOARD	69	171	242	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	118	318	451	-	-
H9G	OMBUDSMAN MH/DD	395	64	90	-	-
J33	TRIAL COURTS	53,430	37,726	53,511	2	-
J50	GUARDIAN AD LITEM BOARD	5,609	736	1,044	-	-
J52	PUBLIC DEFENSE BOARD	14,014	1,105	1,568	-	-
J58	COURT OF APPEALS	1,983	90	128	-	-
J65	SUPREME COURT	8,897	2,615	3,709	1	-
J68	TAX COURT	177	51	73	-	-
J70	JUDICIAL STANDARDS BOARD	61	71	100	-	-
L10	LEGISLATURE	2,151	643	912	0	-

L49	LEGISLATIVE AUDITOR	1,318	2	3	-	-
P01	MILITARY AFFAIRS DEPT	8,267	12,216	17,327	54	-
P07	PUBLIC SAFETY DEPT	53,652	72,645	103,039	97	-
P78	CORRECTIONS DEPT	104,735	18,085	25,652	2	-
P7T	PEACE OFFICERS BOARD (POST)	233	186	264	-	-
P9E	SENTENCING GUIDELINES COMM	126	43	61	-	-
R28	MINN CONSERVATION CORPS	-	3	4	-	-
R29	NATURAL RESOURCES DEPT	145,717	77,129	109,401	42	-
R32	POLLUTION CONTROL AGENCY	27,830	9,536	13,525	22	-
R9P	WATER & SOIL RESOURCES BOARD	4,084	1,597	2,265	3	-
T79	TRANSPORTATION DEPT	202,689	341,778	484,780	643	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	2,276	3,228	-	-
0	OTHER	0	814	1,155	-	-
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 2015 - Actual

Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
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	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	(1,062,797)				
G10-12.5	G10-12.5	Personnel Operations and System Support	-	(1,032,311)			
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	(579,238)		
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	(4,674,327)	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	(4,319,079)
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	3	-	7	-	10
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	100	-	438	-	405
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	-	-	-	-	27 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	112	-	-	512	-	455
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	108	-	-	-	-	440
G02-3.2	G02-3.2	Admin Management Services	-	4,144	722	18,762	-	-
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	190	667	753	3,020	-	773
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	176	-	653	-	-	714
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	268	-	1,282	-	-	1,089
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
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	-	-	-	-	28 of 105	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	14	36	102	165		56
	G02-0003	Public Broadcasting	7	-	67	-		27
	G02-0005	Materials Service and Distribution	0	-	-	-		0
	G02-0007	Information Policy Analysis	50	59	176	269		203
	G02-0009	Real Estate and Construction Services	424	83	351	375		1,723
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-		-
	G02-0012	STAR	204	63	436	285		830
	G02-0013	Volunteer Services	-	-	-	-		-
	G02-0014	Capital Group Parking	625	422	310	1,911		2,540
	G02-0015a	Fleet Services	2,223	110	256	497		9,032
	G02-0016	Development Disabilities	116	34	373	154		471
	G02-0017a	Risk Management	265	137	204	622		1,076
	G02-0017b	Risk Management - Workers Compensation	1,779	248	434	1,121		7,230
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	1	-	9	-		2
	G02-0021a	Plant Mangement (Leases)	2,659	3,307	1,134	14,975		10,806
	G02-0021b	Plant Management (Repairs)	56	104	-	473		226
	G02-0021c	Plant Management (Materials Transfer)	1	-	2	-		4
	G02-0021d	Plant Management (Energy)	-	-	-	-		-
	G02-0021f	Plant Management FR & R	14	-	156	-		58
	G02-0024	MN Bookstore	303	118	360	534		1,230
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-		-
	G02-0029a	Cooperative Purchasing (CPV)	59	278	85	1,258		239
	G02-0029b	Cooperative Purchasing (MMCAP)	121	279	87	1,265		490
	G02-0031	Central Mail	556	120	176	545		2,258
	G02-0034	Other Non-Allocable	1	-	17	-		3
	G02-0036	Demography	47	117	213	528		189
	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	219	130	210	590		891
	G02-0043	Surplus Services - Federal	-	-	-	-		-
	G02-0044	RECS - Energy	2	-	48	-		7
	G02-0045	SmART FMR	24	101	141	456		96
	G02-0046	SmART HR	17	92	113	417		67
	G02-0047	Grants Recovery	-	-	-	-		-
	G02-0048	Arts & Cultural Heritage	46	22	451	98		189
	G02-0049	Materials Management	16	7	50	32		67
	B04	AGRICULTURE DEPT	5,242	11,309	22,853	51,206		21,303
	B11	COSMETOLOGIST EXAMINERS BOARD	287	228	358	1,031		1,166
	B13	COMMERCE DEPT	7,353	7,796	6,589	35,299		29,881
	B14	ANIMAL HEALTH BOARD	224	1,046	1,039	4,738		909
	B15	BARBER EXAMINERS BOARD	78	52	295	235		316
	B20	EXPLORE MINNESOTA TOURISM	351	931	2,076	4,215		1,428
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	87,980	28,516	11,573	129,120		357,541
	B24	PUBLIC FACILITIES AUTHORITY	211	165	1,891	747		856
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	-	9	-		2
	B34	HOUSING FINANCE AGENCY	1,790	4,826	2,522	21,851		7,276
	B41	WORKERS COMP COURT OF APPEALS	32	208	95	942		131
	B42	LABOR AND INDUSTRY DEPT	11,860	6,980	4,433	31,604		48,199
	B43	IRON RANGE RESOURCES	729	1,525	1,609	6,905		2,963
	B7E	ARCHITECTURE, ENGINEERING BD	183	129	202	583		742
	B7G	COMBATIVE SPORTS COMMISSION	0	-	9	-		1
	B7P	ACCOUNTANCY BOARD	163	84	178	382		663
	B7S	PRIVATE DETECTIVES BOARD	17	33	154	149		71
	B82	PUBLIC UTILITIES COMM	1,542	2,972	627	13,457		6,266
	B9D	AMATEUR SPORTS COMM	17	54	115	245		68
	B9V	AGRICULTURE UTILIZATION RESRCH	0	-	4	-		1
	E25	CENTER FOR ARTS EDUCATION	830	2,280	4,314	10,325		3,372
	E26	MN STATE COLLEGES/UNIVERSITIES	133,258	251,548	20,557	1,139,014		541,545
	E37	EDUCATION DEPARTMENT	21,530	7,111	11,747	32,201		87,496
	E40	HISTORICAL SOCIETY	12	-	106	-		49
	E44	MINNESOTA STATE ACADEMIES	802	3,723	4,292	16,860		3,260

E50	ARTS BOARD	621		510	1,102	2,309	2,524
E60	OFFICE OF HIGHER EDUCATION	1,009	1,281		3,238	5,800	4,099
E77	ZOOLOGICAL BOARD	1,965	4,968		4,672	22,494	7,987
E81	UNIVERSITY OF MINNESOTA	87	-		219	-	352
E95	HUMANITIES COMMISSION	4	-		50	-	15
E97	SCIENCE MUSEUM	1	-		11	-	3
E9W	HIGHER ED FACILITIES AUTHORITY	3	28		17	128	11
G03	LOTTERY	140	2,497		406	11,306	569
G05	RACING COMMISSION	542	566		1,453	2,565	2,202
G06	ATTORNEY GENERAL	902	5,091		3,039	23,053	3,666
G09	GAMBLING CONTROL BOARD	102	496		319	2,246	416
G10	MINNESOTA MANAGEMENT & BUDGET	1,157	4,287		2,282	19,409	4,700
G17	HUMAN RIGHTS DEPT	170	631		978	2,856	689
G19	INDIAN AFFAIRS COUNCIL	64	113		341	512	262
G38	INVESTMENT BOARD	72	345		124	1,560	294
G39	GOVERNORS OFFICE	141	914		451	4,140	575
G45	MEDIATION SERVICES DEPT	61	217		193	983	249
G46	MN.IT	7,068	36,866		9,782	166,931	28,724
G53	SECRETARY OF STATE	751	1,626		2,045	7,364	3,053
G61	OFFICE OF THE STATE AUDITOR	106	1,664		416	7,533	432
G62	MINN STATE RETIREMENT SYSTEM	2,527	1,808		330	8,187	10,269
G63	PUBLIC EMPLOYEES RETIRE ASSOC	3,417	1,352		447	6,121	13,888
G67	REVENUE DEPT	1,674	23,519		6,220	106,495	6,803
G69	TEACHERS RETIREMENT ASSOC	3,513	1,252		150	5,670	14,277
G90	REVENUE INTERGOVT PAYMENTS	59,759	-		1,891	-	242,853
G92	OMBUDSPERSON FOR FAMILIES	28	76		115	346	115
G96	UNIFORM LAWS COMMISSION	2	-		35	-	9
G9J	CAMPAIGN FINANCE BOARD	109	140		390	633	445
G9K	ADMINISTRATIVE HEARINGS	548	1,095		750	4,956	2,226
G9L	BLACK MINNESOTANS COUNCIL	58	55		299	251	236
G9M	CHICANO LATINO AFFAIRS COUNCIL	37	78		171	353	150
G9N	ASIAN-PACIFIC COUNCIL	42	55		256	250	169
G9Q	MMB DEBT SERVICE	-	-		-	-	-
G9R	MMB NON-OPERATING	135,992	-		2,457	-	552,655
G9X	CAPITOL AREA ARCHITECT	29	57		171	260	119
G9Y	DISABILITY COUNCIL	75	168		414	760	304
GPR	PAYROLL CLEARING	-	-		-	-	-
H12	HEALTH DEPT	12,855	28,162		17,130	127,518	52,243
H55	HUMAN SERVICES DEPT	161,555	71,685		32,546	324,589	656,539
H55b	HUMAN SERVICES SOS	10,996	33,595		34,433	152,120	44,686
H55c	HUMAN SERVICES MSOP	1,193	6,805		8,138	30,812	4,848
H60	MMB - MnSURE	1,473	-		1,069	-	5,984
H75	VETERANS AFFAIRS DEPT	4,360	24,647		10,020	111,601	17,720
H7B	MEDICAL PRACTICE BOARD	322	293		386	1,329	1,307
H7C	NURSING BOARD	361	511		531	2,313	1,466
H7D	PHARMACY BOARD	279	304		664	1,376	1,135
H7F	DENTISTRY BOARD	278	263		681	1,191	1,130
H7H	CHIROPRACTIC EXAMINERS BOARD	101	98		390	444	409
H7J	OPTOMETRY BOARD	47	13		295	59	191
H7K	NURSING HOME ADMIN BOARD	134	148		835	672	546
H7L	SOCIAL WORK BOARD	252	184		453	832	1,025
H7M	MARRIAGE & FAMILY THERAPY BD	85	46		440	210	344
H7Q	PODIATRIC MEDICINE	46	17		254	77	186
H7R	VETERINARY MEDICINE BOARD	78	29		262	133	316
H7S	EMERGENCY MEDICAL SERVICES BD	174	256		865	1,158	706
H7U	DIETETICS & NUTRITION PRACTICE	49	13		269	57	201
H7V	PSYCHOLOGY BOARD	130	193		490	875	527
H7W	PHYSICAL THERAPY BOARD	106	47		336	212	430
H7X	BEHAVIORAL HEALTH & THERAPY BD	197	80		347	363	802
H9G	OMBUDSMAN MH/DD	39	268		197	1,213	160
J33	TRIAL COURTS	23,418	36,242		25,384	164,103	95,166
J50	GUARDIAN AD LITEM BOARD	457	3,804		1,202	17,226	1,857
J52	PUBLIC DEFENSE BOARD	686	9,506		2,653	43,041	2,788
J58	COURT OF APPEALS	56	1,345		154	6,091	228
J65	SUPREME COURT	1,623	6,035		4,127	27,326	6,597
J68	TAX COURT	32	120		128	544	130
J70	JUDICIAL STANDARDS BOARD	44	41		403	187	178
L10	LEGISLATURE	399	1,459		1,507	6,606	1,621

L49	LEGISLATIVE AUDITOR	1	894	37	4,049	30 of 105	5
P01	MILITARY AFFAIRS DEPT	7,583	5,607	2,253	25,391		30,815
P07	PUBLIC SAFETY DEPT	45,093	36,393	56,673	164,787		183,251
P78	CORRECTIONS DEPT	11,226	71,042	34,606	321,681		45,620
P7T	PEACE OFFICERS BOARD (POST)	116	158	705	715		470
P9E	SENTENCING GUIDELINES COMM	27	85	67	386		109
R28	MINN CONSERVATION CORPS	2	-	35	-		7
R29	NATURAL RESOURCES DEPT	47,876	98,841	100,221	447,552		194,564
R32	POLLUTION CONTROL AGENCY	5,919	18,877	21,402	85,477		24,054
R9P	WATER & SOIL RESOURCES BOARD	991	2,771	7,253	12,545		4,027
T79	TRANSPORTATION DEPT	212,152	137,485	54,174	622,535		862,158
T9B	METROPOLITAN COUNCIL/TRANSPORT	1,413	-	215	-		5,741
0	OTHER	505	0	1,798	1		2,054
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 2015 - 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	Mediation Services	LEGISLATIVE AUDITOR
	1.2	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	-	(4,800,946)			
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-			
G45-14.2	G45-14.2	Mediation Services	-	-	(492)		
G45-14.3	G45-14.3	Mediation Services	-	-	492	(220,579)	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	(1,546,398)
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	610,819
L49-15.4	L49-15.4	Program Audits	-	-	-	-	511,560
L49-15.5	L49-15.5	Single Audits	-	-	-	-	335,351
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	-	-	-	-	39,865
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	37,425

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	-	-	-	-	-
0	0	0	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	19,271	-	-	885
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	-	3,102	-	-	143
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	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
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	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	170	-	8	-
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	276	-	13	-
	G02-0009	Real Estate and Construction Services	-	385	-	18	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	293	-	13	-
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	-	1,963	-	90	-
	G02-0015a	Fleet Services	-	510	-	23	-
	G02-0016	Development Disabilities	-	158	-	7	-
	G02-0017a	Risk Management	-	639	-	29	-
	G02-0017b	Risk Management - Workers Compensation	-	1,151	-	53	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	-	15,381	-	707	-
	G02-0021b	Plant Management (Repairs)	-	485	-	22	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-
	G02-0024	MN Bookstore	-	548	-	25	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	1,292	-	59	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	1,299	-	60	-
	G02-0031	Central Mail	-	560	-	26	-
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	-	543	-	25	-
	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	-	606	-	28	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	-	468	-	22	-
	G02-0046	SmART HR	-	428	-	20	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	100	-	5	-
	G02-0049	Materials Management	-	33	-	2	-
	B04	AGRICULTURE DEPT	-	52,593	-	2,416	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	1,059	-	49	-
	B13	COMMERCE DEPT	-	36,256	-	1,666	-
	B14	ANIMAL HEALTH BOARD	-	4,866	-	224	-
	B15	BARBER EXAMINERS BOARD	-	241	-	11	-
	B20	EXPLORE MINNESOTA TOURISM	-	4,329	-	199	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	132,617	-	6,093	-
	B24	PUBLIC FACILITIES AUTHORITY	-	767	-	35	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	22,443	-	1,031	-
	B41	WORKERS COMP COURT OF APPEALS	-	967	-	44	-
	B42	LABOR AND INDUSTRY DEPT	-	32,460	-	1,491	-
	B43	IRON RANGE RESOURCES	-	7,092	-	326	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	598	-	27	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	393	-	18	-
	B7S	PRIVATE DETECTIVES BOARD	-	153	-	7	-
	B82	PUBLIC UTILITIES COMM	-	13,821	-	635	-
	B9D	AMATEUR SPORTS COMM	-	252	-	12	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	10,605	-	487	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	1,169,867	-	53,749	-
	E37	EDUCATION DEPARTMENT	-	33,073	-	1,520	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	17,316	-	796	-

E50	ARTS BOARD	-	2,372	-	2,372	-	6
E60	OFFICE OF HIGHER EDUCATION	-	5,957	-	5,957	-	274
E77	ZOOLOGICAL BOARD	-	23,103	-	23,103	-	1,061
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	132	-	132	-	6
G03	LOTTERY	-	11,612	-	11,612	-	534
G05	RACING COMMISSION	-	2,634	-	2,634	-	121
G06	ATTORNEY GENERAL	-	23,677	-	23,677	-	1,088
G09	GAMBLING CONTROL BOARD	-	2,306	-	2,306	-	106
G10	MINNESOTA MANAGEMENT & BUDGET	-	19,935	-	19,935	-	916
G17	HUMAN RIGHTS DEPT	-	2,934	-	2,934	-	135
G19	INDIAN AFFAIRS COUNCIL	-	526	-	526	-	24
G38	INVESTMENT BOARD	-	1,603	-	1,603	-	74
G39	GOVERNORS OFFICE	-	4,252	-	4,252	-	195
G45	MEDIATION SERVICES DEPT	-	1,010	-	1,010	-	46
G46	MN.IT	-	171,453	-	171,453	-	7,877
G53	SECRETARY OF STATE	-	7,564	-	7,564	-	348
G61	OFFICE OF THE STATE AUDITOR	-	7,737	-	7,737	-	355
G62	MINN STATE RETIREMENT SYSTEM	-	8,409	-	8,409	-	386
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	6,287	-	6,287	-	289
G67	REVENUE DEPT	-	109,379	-	109,379	-	5,025
G69	TEACHERS RETIREMENT ASSOC	-	5,824	-	5,824	-	268
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	355	-	355	-	16
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	650	-	650	-	30
G9K	ADMINISTRATIVE HEARINGS	-	5,090	-	5,090	-	234
G9L	BLACK MINNESOTANS COUNCIL	-	258	-	258	-	12
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	363	-	363	-	17
G9N	ASIAN-PACIFIC COUNCIL	-	256	-	256	-	12
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	267	-	267	-	12
G9Y	DISABILITY COUNCIL	-	780	-	780	-	36
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPT	-	130,972	-	130,972	-	6,017
H55	HUMAN SERVICES DEPT	-	333,382	-	333,382	-	15,317
H55b	HUMAN SERVICES SOS	-	156,241	-	156,241	-	7,178
H55c	HUMAN SERVICES MSOP	-	31,647	-	31,647	-	1,454
H60	MMB - MnSURE	-	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	-	114,624	-	114,624	-	5,266
H7B	MEDICAL PRACTICE BOARD	-	1,365	-	1,365	-	63
H7C	NURSING BOARD	-	2,375	-	2,375	-	109
H7D	PHARMACY BOARD	-	1,414	-	1,414	-	65
H7F	DENTISTRY BOARD	-	1,223	-	1,223	-	56
H7H	CHIROPRACTIC EXAMINERS BOARD	-	456	-	456	-	21
H7J	OPTOMETRY BOARD	-	61	-	61	-	3
H7K	NURSING HOME ADMIN BOARD	-	690	-	690	-	32
H7L	SOCIAL WORK BOARD	-	855	-	855	-	39
H7M	MARRIAGE & FAMILY THERAPY BD	-	216	-	216	-	10
H7Q	PODIATRIC MEDICINE	-	79	-	79	-	4
H7R	VETERINARY MEDICINE BOARD	-	136	-	136	-	6
H7S	EMERGENCY MEDICAL SERVICES BD	-	1,189	-	1,189	-	55
H7U	DIETETICS & NUTRITION PRACTICE	-	59	-	59	-	3
H7V	PSYCHOLOGY BOARD	-	898	-	898	-	41
H7W	PHYSICAL THERAPY BOARD	-	218	-	218	-	10
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	373	-	373	-	17
H9G	OMBUDSMAN MH/DD	-	1,245	-	1,245	-	57
J33	TRIAL COURTS	-	168,548	-	168,548	-	7,744
J50	GUARDIAN AD LITEM BOARD	-	17,693	-	17,693	-	813
J52	PUBLIC DEFENSE BOARD	-	44,207	-	44,207	-	2,031
J58	COURT OF APPEALS	-	6,256	-	6,256	-	287
J65	SUPREME COURT	-	28,067	-	28,067	-	1,290
J68	TAX COURT	-	559	-	559	-	26
J70	JUDICIAL STANDARDS BOARD	-	192	-	192	-	9
L10	LEGISLATURE	-	6,785	-	6,785	-	312

L49	LEGISLATIVE AUDITOR	-	4,159	-	191	35 of 105	-
P01	MILITARY AFFAIRS DEPT	-	26,078	-	1,198	-	-
P07	PUBLIC SAFETY DEPT	-	169,251	-	7,776	-	-
P78	CORRECTIONS DEPT	-	330,395	-	15,180	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	734	-	34	-	-
P9E	SENTENCING GUIDELINES COMM	-	397	-	18	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	459,676	-	21,120	-	-
R32	POLLUTION CONTROL AGENCY	-	87,792	-	4,034	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	12,885	-	592	-	-
T79	TRANSPORTATION DEPT	-	639,398	-	29,377	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-
0	OTHER	-	1	-	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 2015 - Actual

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

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
	1.2	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits	(2,464,357)				
L49-15.4	L49-15.4	Program Audits	-	(2,063,897)			
L49-15.5	L49-15.5	Single Audits	-	-	(1,352,977)		
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	346	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	1,221	2,801	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	9,020	-	-	-	-	-	-
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	7,213	-	-	-	-	-	-
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	888	-	-	-	-	-	-
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	184,696	-	-	-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - 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	348,223	-	-	-	-	-	-
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	27,205	-	-	-	-	-	-
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	Mediation Services	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	-
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		State Auditor	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-
0	0	0	-	-	-	-
0	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	3,760	-	-	-
	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	2,604	-	-	-
	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)	217	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	217	-	-	-
	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	2,547	-	-	-
	G02-0049	Materials Management	-	-	-	-
	B04	AGRICULTURE DEPT	26,076	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	513	-	-	-
	B13	COMMERCE DEPT	27,193	-	48,613	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	12,831	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	105,701	213,502	94,165	-
	B24	PUBLIC FACILITIES AUTHORITY	2,649	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
	B34	HOUSING FINANCE AGENCY	1,213	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	947	-	-	-
	B42	LABOR AND INDUSTRY DEPT	14,705	172,322	-	-
	B43	IRON RANGE RESOURCES	1,549	93,112	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	967	-	-	-
	B7P	ACCOUNTANCY BOARD	20	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-
	B9D	AMATEUR SPORTS COMM	1,978	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	17,910	13,974	-	-
	E25	CENTER FOR ARTS EDUCATION	40,801	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	44,390	-	-	-
	E37	EDUCATION DEPARTMENT	114,586	73,484	176,904	-
	E40	HISTORICAL SOCIETY	13,653	-	-	-
	E44	MINNESOTA STATE ACADEMIES	27,733	-	-	-

E50	ARTS BOARD	227	-	-	-
E60	OFFICE OF HIGHER EDUCATION	444	-	-	-
E77	ZOOLOGICAL BOARD	5,747	-	-	-
E81	UNIVERSITY OF MINNESOTA	2,984	18,398	-	-
E95	HUMANITIES COMMISSION	555	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-
G03	LOTTERY	21,441	-	-	-
G05	RACING COMMISSION	31,954	-	-	-
G06	ATTORNEY GENERAL	19,523	-	-	-
G09	GAMBLING CONTROL BOARD	20	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	5,257	-	53,459	-
G17	HUMAN RIGHTS DEPT	19,527	-	-	-
G19	INDIAN AFFAIRS COUNCIL	1,028	-	-	-
G38	INVESTMENT BOARD	132,870	-	-	-
G39	GOVERNORS OFFICE	23,497	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-
G46	MN.IT	61,151	-	-	-
G53	SECRETARY OF STATE	12,392	-	-	-
G61	OFFICE OF THE STATE AUDITOR	13,798	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	90,850	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	64,498	-	-	-
G67	REVENUE DEPT	141,425	149,034	-	-
G69	TEACHERS RETIREMENT ASSOC	44,492	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	1,558	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	178	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	3,208	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	1,028	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	1,028	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	1,115	-	-	-
G9Y	DISABILITY COUNCIL	1,972	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-
H12	HEALTH DEPT	38,713	57,471	122,629	-
H55	HUMAN SERVICES DEPT	223,263	168,677	700,655	-
H55b	HUMAN SERVICES SOS	31,895	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-
H60	MMB - MnSURE	2,259	281,592	77,842	-
H75	VETERANS AFFAIRS DEPT	46,422	-	-	-
H7B	MEDICAL PRACTICE BOARD	14,462	-	-	-
H7C	NURSING BOARD	5,729	328,031	-	-
H7D	PHARMACY BOARD	4,064	-	-	-
H7F	DENTISTRY BOARD	4,885	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	7,358	-	-	-
H7J	OPTOMETRY BOARD	2,720	-	-	-
H7K	NURSING HOME ADMIN BOARD	5,676	-	-	-
H7L	SOCIAL WORK BOARD	745	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	839	-	-	-
H7Q	PODIATRIC MEDICINE	2,579	-	-	-
H7R	VETERINARY MEDICINE BOARD	777	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	5,211	-	-	-
H7V	PSYCHOLOGY BOARD	4,647	-	-	-
H7W	PHYSICAL THERAPY BOARD	1,070	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	3,778	-	-	-
H9G	OMBUDSMAN MH/DD	641	-	-	-
J33	TRIAL COURTS	71,053	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-
J65	SUPREME COURT	-	-	-	-
J68	TAX COURT	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	79	-	-	-
L10	LEGISLATURE	-	-	-	-

L49	LEGISLATIVE AUDITOR	-	-	-	-
P01	MILITARY AFFAIRS DEPT	7,158	-	21,884	-
P07	PUBLIC SAFETY DEPT	59,746	-	33,361	-
P78	CORRECTIONS DEPT	671	32,520	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	819	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-
R29	NATURAL RESOURCES DEPT	87,958	107,149	-	-
R32	POLLUTION CONTROL AGENCY	9,967	264,087	-	-
R9P	WATER & SOIL RESOURCES BOARD	2,642	-	-	-
T79	TRANSPORTATION DEPT	61,686	87,743	23,465	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	7,512	-	-	-
0	OTHER	-	-	-	-
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 2015 - Actual

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

Schedule No.	DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
	1.2	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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	(160,836)				
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	(150,991)			

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	(45,909)	-	-	42 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	-	-	-	-	-	
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	
0	0	0	-	-	-	-	-	
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	
G02-3.0	G02-3.0	Department of Administration	29,693	-	-	-	-	
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	Debt Management Division	-	-	-	-	-	
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
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	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
0	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	43,302	-	-	-	-	-
	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

87,841

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	-	-	29,382	-	-
R32	POLLUTION CONTROL AGENCY	-	75,495	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	75,495	-	-	-
T79	TRANSPORTATION DEPT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	16,527	-	-
0	OTHER	-	-	-	-	-
0	Total	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 2015 - Actual

Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	0
15.13	15.14	16.2	17.0	-

Schedule No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)
	1.2	Fixed Asset Depreciation				
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	Debt Management Division				
G10-9.3	G10-9.3	Debt Management				
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services				
G45-14.4	G45-14.4	Mediation/Representation				
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	-	-	(17,350)	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	(6,864,688)	-
0	0	0	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	2	699	-
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	-	-	-	1,229	-
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	-	-	-	1,134	-
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	-	-	-	1,731	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - 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	-	-	-	16	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	643	-
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	-	-	-	73	-	48 of 105
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	89	-	-
	G02-0003	Public Broadcasting	-	-	-	43	-	-
	G02-0005	Materials Service and Distribution	-	-	-	0	-	-
	G02-0007	Information Policy Analysis	-	-	-	322	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	2,739	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	1,319	-	-
	G02-0013	Volunteer Services	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	4,038	-	-
	G02-0015a	Fleet Services	-	-	-	14,355	-	-
	G02-0016	Development Disabilities	-	-	-	748	-	-
	G02-0017a	Risk Management	-	-	-	1,710	-	-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	11,491	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	3	-	-
	G02-0021a	Plant Mangement (Leases)	-	-	-	17,175	-	-
	G02-0021b	Plant Management (Repairs)	-	-	-	360	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	6	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	92	-	-
	G02-0024	MN Bookstore	-	-	-	1,955	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	379	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	779	-	-
	G02-0031	Central Mail	-	-	-	3,590	-	-
	G02-0034	Other Non-Allocable	-	-	-	4	-	-
	G02-0036	Demography	-	-	-	301	-	-
	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	-	-	-	1,415	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	11	-	-
	G02-0045	SmART FMR	-	-	-	153	-	-
	G02-0046	SmART HR	-	-	-	107	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	300	-	-
	G02-0049	Materials Management	-	-	-	106	-	-
	B04	AGRICULTURE DEPT	-	-	10	33,859	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	1,853	-	-
	B13	COMMERCE DEPT	-	-	184	47,492	-	-
	B14	ANIMAL HEALTH BOARD	-	-	1	1,444	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	503	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	2,270	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	1,331	568,271	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	1,360	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	3	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	11,564	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	208	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	7	76,607	-	-
	B43	IRON RANGE RESOURCES	-	-	-	4,709	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	1,180	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	1	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	1,053	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	113	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	9,959	-	-
	B9D	AMATEUR SPORTS COMM	-	-	-	108	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	2	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	5,359	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	1,395	860,724	-	-
	E37	EDUCATION DEPARTMENT	-	-	1,076	139,065	-	-
	E40	HISTORICAL SOCIETY	-	-	-	78	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	5,181	-	-

E50	ARTS BOARD	-	-	1	4,011	49 of 105	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	6,515	-	-
E77	ZOOLOGICAL BOARD	-	-	0	12,694	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	560	-	-
E95	HUMANITIES COMMISSION	-	-	-	24	-	-
E97	SCIENCE MUSEUM	-	-	-	5	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	18	-	-
G03	LOTTERY	-	-	-	904	-	-
G05	RACING COMMISSION	-	-	-	3,499	-	-
G06	ATTORNEY GENERAL	-	-	2	5,827	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	661	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	7,471	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	1,096	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	416	-	-
G38	INVESTMENT BOARD	-	-	-	467	-	-
G39	GOVERNORS OFFICE	-	-	-	913	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	396	-	-
G46	MN.IT	-	-	-	45,653	-	-
G53	SECRETARY OF STATE	-	-	1	4,852	-	-
G61	OFFICE OF THE STATE AUDITOR	-	-	-	687	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	16,322	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	22,073	-	-
G67	REVENUE DEPT	-	-	-	10,813	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	22,691	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	385,988	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	183	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	15	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	707	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	3,538	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	376	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	238	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	269	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	11	878,383	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	189	-	-
G9Y	DISABILITY COUNCIL	-	-	-	484	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPT	-	-	329	83,034	-	-
H55	HUMAN SERVICES DEPT	-	-	11,598	1,043,494	-	-
H55b	HUMAN SERVICES SOS	-	-	-	71,023	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	7,705	-	-
H60	MMB - MnSURE	-	-	67	9,512	-	-
H75	VETERANS AFFAIRS DEPT	-	-	30	28,164	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	2,077	-	-
H7C	NURSING BOARD	-	-	-	2,330	-	-
H7D	PHARMACY BOARD	-	-	0	1,804	-	-
H7F	DENTISTRY BOARD	-	-	-	1,796	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	650	-	-
H7J	OPTOMETRY BOARD	-	-	-	304	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	868	-	-
H7L	SOCIAL WORK BOARD	-	-	-	1,629	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	546	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	296	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	503	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	0	1,122	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	320	-	-
H7V	PSYCHOLOGY BOARD	-	-	-	837	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	684	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	1,274	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	255	-	-
J33	TRIAL COURTS	-	-	4	151,256	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	2,952	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	4,431	-	-
J58	COURT OF APPEALS	-	-	-	362	-	-
J65	SUPREME COURT	-	-	1	10,485	-	-
J68	TAX COURT	-	-	-	206	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	283	-	-
L10	LEGISLATURE	-	-	0	2,577	-	-

L49	LEGISLATIVE AUDITOR	-	-	-	8	50 of 105	-
P01	MILITARY AFFAIRS DEPT	-	-	81	48,977	-	-
P07	PUBLIC SAFETY DEPT	-	-	146	291,257	-	-
P78	CORRECTIONS DEPT	-	-	3	72,508	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	746	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	173	-	-
R28	MINN CONSERVATION CORPS	-	-	-	10	-	-
R29	NATURAL RESOURCES DEPT	-	-	63	309,237	-	-
R32	POLLUTION CONTROL AGENCY	-	-	34	38,231	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	5	6,401	-	-
T79	TRANSPORTATION DEPT	-	-	969	1,370,303	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	9,125	-	-
0	OTHER	-	-	-	3,265	-	-
0	Total	-	-	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 2015 - 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
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Schedule No.	DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	1.2	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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						
0	0	0						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	(155,680)					
G02-3.2	G02-3.2	Admin Management Services	1,904	(419,036)				
G02-3.3	G02-3.3	Commissioner's Office	-	127,528	(127,528)			
G02-3.4	G02-3.4	Human Resources	-	89,943	-	(89,990)		
G02-3.5	G02-3.5	Financial Management and Reporting	-	201,566	-	-	(201,566)	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	
G02-4.2	G02-4.2	Government & Citizen Services	4,792	-	13,017	9,185	3,820	
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	Debt Management Division	-	-	-	-	-	
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
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	-	-	-	-	53 of 105	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	268	-	712	502	-	277
	G02-0003	Public Broadcasting	-	-	-	-	-	134
	G02-0005	Materials Service and Distribution	-	-	-	-	-	1
	G02-0007	Information Policy Analysis	590	-	1,158	817	-	1,001
	G02-0009	Real Estate and Construction Services	25,192	-	1,616	1,140	-	8,517
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012	STAR	487	-	1,229	867	-	4,102
	G02-0013	Volunteer Services	-	-	-	-	-	-
	G02-0014	Capital Group Parking	4,240	-	8,238	5,813	-	12,556
	G02-0015a	Fleet Services	8,616	-	2,141	1,511	-	44,640
	G02-0016	Development Disabilities	555	-	663	468	-	2,326
	G02-0017a	Risk Management	9,345	-	2,681	1,892	-	5,318
	G02-0017b	Risk Management - Workers Compensation	35,925	-	4,831	3,409	-	35,734
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	11
	G02-0021a	Plant Mangement (Leases)	38,806	-	64,543	45,545	-	53,408
	G02-0021b	Plant Management (Repairs)	110	-	2,037	1,437	-	1,119
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	17
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	798	-	-	-	-	285
	G02-0024	MN Bookstore	1,396	-	2,300	1,623	-	6,080
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	2,923	-	5,423	3,827	-	1,180
	G02-0029b	Cooperative Purchasing (MMCAP)	6,027	-	5,453	3,848	-	2,422
	G02-0031	Central Mail	10,801	-	2,349	1,657	-	11,162
	G02-0034	Other Non-Allocable	-	-	-	-	-	12
	G02-0036	Demography	657	-	2,277	1,607	-	936
	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	1,365	-	2,542	1,794	-	4,402
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	80	-	-	-	-	35
	G02-0045	SmART FMR	328	-	1,964	1,386	-	476
	G02-0046	SmART HR	239	-	1,797	1,268	-	334
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	215	-	421	297	-	932
	G02-0049	Materials Management	18	-	138	97	-	329
	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	-	-	-	-	55 of 105	-
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
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 2015 - Actual

Net Administrative Expenditures by Agency	22.2	Leases	22.5	Sqft and Acres of Agencies Using System	22.7	Purchase Order Transactions	22.8	Postage Revolving Fund Charges - FY (Actual)	22.10
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Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
	1.2	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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							
0	0								
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	(57,792)						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	6,235	(6,235)					
G02-4.7	G02-4.7	Real Property	12,720	-		(12,720)			
G02-4.8	G02-4.8	Materials Management Division	26,069	-		-	(26,228)		
G02-4.10	G02-4.10	Central Mail	5,940	-		-	-		(5,940)
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	5,050	-		-	-		-
G02-4.12	G02-4.12	Grants Management	1,778	-		-	-		-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-		-	15		-
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	-	-		-	22		-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-		-	-		-
G10-9.2	G10-9.2	Debt Management Division	-	-		-	-		-
G10-9.3	G10-9.3	Debt Management	-	-		-	-		-
G10-9.4	G10-9.4	Debt Management - 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	-	-		-	0		-
G45-14.3	G45-14.3	Mediation Services	-	-		-	-		-
G45-14.4	G45-14.4	Mediation/Representation	-	-		-	-		-
L49-15.2	L49-15.2	Legislative Auditor	-	-		-	19		-
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	-	58 of 105
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	-	15	-	0	-	-
	G02-0003	Public Broadcasting	-	176	-	0	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	1	-	-
	G02-0009	Real Estate and Construction Services	-	15	-	41	-	1
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	11	-	-
	G02-0013	Volunteer Services	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	24	-	2
	G02-0015a	Fleet Services	-	-	20	23	-	1
	G02-0016	Development Disabilities	-	-	-	6	-	2
	G02-0017a	Risk Management	-	15	-	8	-	1
	G02-0017b	Risk Management - Workers Compensation	-	-	-	7	-	17
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	-	191	-	182	-	8
	G02-0021b	Plant Management (Repairs)	-	-	-	2	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	2	-	-
	G02-0024	MN Bookstore	-	-	-	8	-	1
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	5	-	1
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	11	-	2
	G02-0031	Central Mail	-	-	-	5	-	-
	G02-0034	Other Non-Allocable	-	-	650	1	-	-
	G02-0036	Demography	-	-	-	3	-	2
	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	-	-	-	7	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	2	-	-
	G02-0046	SmART HR	-	-	-	1	-	-
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	2	-	-
	G02-0049	Materials Management	-	-	-	0	-	-
	B04	AGRICULTURE DEPT	-	162	4	546	-	79
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	5	-	7
	B13	COMMERCE DEPT	-	59	1	244	-	159
	B14	ANIMAL HEALTH BOARD	-	15	-	29	-	2
	B15	BARBER EXAMINERS BOARD	-	-	-	2	-	2
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	46	-	19
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	779	21	3,786	-	0
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	22	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	29	-	130	-	17
	B41	WORKERS COMP COURT OF APPEALS	-	15	-	3	-	1
	B42	LABOR AND INDUSTRY DEPT	-	103	-	211	-	120
	B43	IRON RANGE RESOURCES	-	15	108	82	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	15	-	9	-	3
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	15	-	7	-	8
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	1	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	12	-	0
	B9D	AMATEUR SPORTS COMM	-	-	353	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	133	77	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	15	-	-	-	9
	E37	EDUCATION DEPARTMENT	-	-	-	266	-	39
	E40	HISTORICAL SOCIETY	-	-	458	2	-	-
	E44	MINNESOTA STATE ACADEMIES	-	15	190	128	-	-

E50	ARTS BOARD	-	44	-	76	1
E60	OFFICE OF HIGHER EDUCATION	-	-	-	61	35
E77	ZOOLOGICAL BOARD	-	-	283	215	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	4	-
E95	HUMANITIES COMMISSION	-	-	-	1	-
E97	SCIENCE MUSEUM	-	-	-	0	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	103	-	-	4
G05	RACING COMMISSION	-	-	-	17	-
G06	ATTORNEY GENERAL	-	59	-	190	54
G09	GAMBLING CONTROL BOARD	-	29	-	6	1
G10	MINNESOTA MANAGEMENT & BUDGET	-	74	-	32	90
G17	HUMAN RIGHTS DEPT	-	29	-	13	12
G19	INDIAN AFFAIRS COUNCIL	-	29	-	6	0
G38	INVESTMENT BOARD	-	-	-	7	1
G39	GOVERNORS OFFICE	-	15	-	9	3
G45	MEDIATION SERVICES DEPT	-	15	-	5	15
G46	MN.IT	-	29	-	813	1
G53	SECRETARY OF STATE	-	44	-	60	42
G61	OFFICE OF THE STATE AUDITOR	-	103	-	23	3
G62	MINN STATE RETIREMENT SYSTEM	-	-	59	9	145
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	14	302
G67	REVENUE DEPT	-	147	-	131	1,601
G69	TEACHERS RETIREMENT ASSOC	-	-	-	20	53
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	2	0
G96	UNIFORM LAWS COMMISSION	-	-	-	0	-
G9J	CAMPAIGN FINANCE BOARD	-	15	-	5	7
G9K	ADMINISTRATIVE HEARINGS	-	15	-	27	64
G9L	BLACK MINNESOTANS COUNCIL	-	29	-	7	0
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	15	-	3	0
G9N	ASIAN-PACIFIC COUNCIL	-	15	-	6	0
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	4	-
G9X	CAPITOL AREA ARCHITECT	-	15	-	3	0
G9Y	DISABILITY COUNCIL	-	15	-	10	0
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	250	-	826	322
H55	HUMAN SERVICES DEPT	-	809	1,012	474	504
H55b	HUMAN SERVICES SOS	-	-	-	317	-
H55c	HUMAN SERVICES MSOP	-	-	-	43	-
H60	MMB - MnSURE	-	221	-	54	57
H75	VETERANS AFFAIRS DEPT	-	29	455	561	5
H7B	MEDICAL PRACTICE BOARD	-	15	-	10	30
H7C	NURSING BOARD	-	-	-	8	40
H7D	PHARMACY BOARD	-	-	-	10	19
H7F	DENTISTRY BOARD	-	15	-	7	14
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	3	4
H7J	OPTOMETRY BOARD	-	-	-	1	1
H7K	NURSING HOME ADMIN BOARD	-	29	-	14	1
H7L	SOCIAL WORK BOARD	-	-	-	5	9
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	3	2
H7Q	PODIATRIC MEDICINE	-	-	-	1	0
H7R	VETERINARY MEDICINE BOARD	-	-	-	4	1
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	8	8
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	2	1
H7V	PSYCHOLOGY BOARD	-	-	-	8	3
H7W	PHYSICAL THERAPY BOARD	-	-	-	2	4
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	5	4
H9G	OMBUDSMAN MH/DD	-	29	-	5	1
J33	TRIAL COURTS	-	-	-	350	15
J50	GUARDIAN AD LITEM BOARD	-	-	-	18	0
J52	PUBLIC DEFENSE BOARD	-	-	-	69	-
J58	COURT OF APPEALS	-	15	-	5	6
J65	SUPREME COURT	-	44	-	121	26
J68	TAX COURT	-	15	-	3	2
J70	JUDICIAL STANDARDS BOARD	-	-	-	4	-
L10	LEGISLATURE	-	74	-	0	63

L49	LEGISLATIVE AUDITOR	-	15	-	-	60 of 105	1
P01	MILITARY AFFAIRS DEPT	-	15	2,198	987		0
P07	PUBLIC SAFETY DEPT	-	397	9	917		1,502
P78	CORRECTIONS DEPT	-	441	2,641	1,943		12
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	5		3
P9E	SENTENCING GUIDELINES COMM	-	29	-	4		0
R28	MINN CONSERVATION CORPS	-	132	-	1		-
R29	NATURAL RESOURCES DEPT	-	735	1,465	3,115		199
R32	POLLUTION CONTROL AGENCY	-	176	11	265		51
R9P	WATER & SOIL RESOURCES BOARD	-	88	-	133		3
T79	TRANSPORTATION DEPT	-	132	2,647	8,091		66
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	4		1
0	OTHER	-	44	-	4		18
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 2015 - Actual

Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
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	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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						
0	0	0						
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	(5,050)					
G02-4.12	G02-4.12	Grants Management	0	(1,778)				
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	(6,132)			
G46-6.3	G46-6.3	IT Spend	-	-	-			
G46-6.4	G46-6.4	Enterprise IT Security	-	-	6,132			(6,132)
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-			-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-			95
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-			-
G10-9.2	G10-9.2	Debt Management Division	-	-	-			-
G10-9.3	G10-9.3	Debt Management	-	-	-			-
G10-9.4	G10-9.4	Debt Management - 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	-	-	-			1
G45-14.3	G45-14.3	Mediation Services	-	-	-			-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-			-
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	-	-	-	-	-	-	1
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-	-
	G02-0002	State Archaeology	0	-	-	-	-	-	-
	G02-0003	Public Broadcasting	-	4	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	0	-	-	-	-	-	0
	G02-0009	Real Estate and Construction Services	0	6	-	-	-	-	11
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	0	-	-	-	-	-	3
	G02-0013	Volunteer Services	-	-	-	-	-	-	-
	G02-0014	Capital Group Parking	2	-	-	-	-	-	0
	G02-0015a	Fleet Services	1	-	-	-	-	-	1
	G02-0016	Development Disabilities	0	1	-	-	-	-	2
	G02-0017a	Risk Management	1	-	-	-	-	-	7
	G02-0017b	Risk Management - Workers Compensation	1	-	-	-	-	-	(6)
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	16	-	-	-	-	-	18
	G02-0021b	Plant Management (Repairs)	1	-	-	-	-	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-	-	-
	G02-0024	MN Bookstore	1	-	-	-	-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	1	-	-	-	-	-	2
	G02-0029b	Cooperative Purchasing (MMCAP)	1	-	-	-	-	-	2
	G02-0031	Central Mail	1	-	-	-	-	-	1
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-
	G02-0036	Demography	1	-	-	-	-	-	0
	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	1	-	-	-	-	-	1
	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	15	-	-	-	-	0
	G02-0049	Materials Management	0	-	-	-	-	-	-
	B04	AGRICULTURE DEPT	55	2	-	-	-	-	27
	B11	COSMETOLOGIST EXAMINERS BOARD	1	-	-	-	-	-	0
	B13	COMMERCE DEPT	38	73	-	-	-	-	74
	B14	ANIMAL HEALTH BOARD	5	-	-	-	-	-	2
	B15	BARBER EXAMINERS BOARD	0	-	-	-	-	-	0
	B20	EXPLORE MINNESOTA TOURISM	5	-	-	-	-	-	3
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	139	346	-	-	-	-	470
	B24	PUBLIC FACILITIES AUTHORITY	1	50	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	24	-	-	-	-	-	11
	B41	WORKERS COMP COURT OF APPEALS	1	-	-	-	-	-	1
	B42	LABOR AND INDUSTRY DEPT	34	2	-	-	-	-	31
	B43	IRON RANGE RESOURCES	7	69	-	-	-	-	11
	B7E	ARCHITECTURE, ENGINEERING BD	1	-	-	-	-	-	1
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	0	-	-	-	-	-	1
	B7S	PRIVATE DETECTIVES BOARD	0	-	-	-	-	-	-
	B82	PUBLIC UTILITIES COMM	15	-	-	-	-	-	8
	B9D	AMATEUR SPORTS COMM	0	-	-	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	11	0	-	-	-	-	3
	E26	MN STATE COLLEGES/UNIVERSITIES	1,230	-	-	-	-	-	312
	E37	EDUCATION DEPARTMENT	35	145	-	-	-	-	27
	E40	HISTORICAL SOCIETY	-	-	-	-	-	-	10
	E44	MINNESOTA STATE ACADEMIES	18	-	-	-	-	-	5

E50	ARTS BOARD	2	52	-	-	1
E60	OFFICE OF HIGHER EDUCATION	6	14	-	-	69
E77	ZOOLOGICAL BOARD	24	-	-	-	4
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	41
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	0
G03	LOTTERY	12	-	-	-	11
G05	RACING COMMISSION	3	0	-	-	1
G06	ATTORNEY GENERAL	25	-	-	-	11
G09	GAMBLING CONTROL BOARD	2	-	-	-	2
G10	MINNESOTA MANAGEMENT & BUDGET	21	-	-	-	50
G17	HUMAN RIGHTS DEPT	3	-	-	-	9
G19	INDIAN AFFAIRS COUNCIL	1	1	-	-	0
G38	INVESTMENT BOARD	2	-	-	-	2
G39	GOVERNORS OFFICE	4	-	-	-	4
G45	MEDIATION SERVICES DEPT	1	-	-	-	3
G46	MN.IT	180	-	-	-	24
G53	SECRETARY OF STATE	8	-	-	-	15
G61	OFFICE OF THE STATE AUDITOR	8	-	-	-	2
G62	MINN STATE RETIREMENT SYSTEM	9	-	-	-	94
G63	PUBLIC EMPLOYEES RETIRE ASSOC	7	-	-	-	11
G67	REVENUE DEPT	115	-	-	-	112
G69	TEACHERS RETIREMENT ASSOC	6	-	-	-	7
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	0	-	-	-	1
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	1	-	-	-	1
G9K	ADMINISTRATIVE HEARINGS	5	-	-	-	25
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	1	-	-	-	1
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	138	279	-	-	98
H55	HUMAN SERVICES DEPT	351	195	-	-	2,280
H55b	HUMAN SERVICES SOS	164	-	-	-	41
H55c	HUMAN SERVICES MSOP	33	-	-	-	15
H60	MMB - MnSURE	-	7	-	-	232
H75	VETERANS AFFAIRS DEPT	121	1	-	-	56
H7B	MEDICAL PRACTICE BOARD	1	-	-	-	2
H7C	NURSING BOARD	2	-	-	-	2
H7D	PHARMACY BOARD	1	-	-	-	1
H7F	DENTISTRY BOARD	1	-	-	-	1
H7H	CHIROPRACTIC EXAMINERS BOARD	0	-	-	-	0
H7J	OPTOMETRY BOARD	0	-	-	-	0
H7K	NURSING HOME ADMIN BOARD	1	-	-	-	2
H7L	SOCIAL WORK BOARD	1	-	-	-	1
H7M	MARRIAGE & FAMILY THERAPY BD	0	-	-	-	0
H7Q	PODIATRIC MEDICINE	0	-	-	-	0
H7R	VETERINARY MEDICINE BOARD	0	-	-	-	0
H7S	EMERGENCY MEDICAL SERVICES BD	1	-	-	-	1
H7U	DIETETICS & NUTRITION PRACTICE	0	-	-	-	0
H7V	PSYCHOLOGY BOARD	1	-	-	-	0
H7W	PHYSICAL THERAPY BOARD	0	-	-	-	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	0	-	-	-	0
H9G	OMBUDSMAN MH/DD	1	-	-	-	1
J33	TRIAL COURTS	177	-	-	-	5
J50	GUARDIAN AD LITEM BOARD	19	-	-	-	0
J52	PUBLIC DEFENSE BOARD	46	-	-	-	23
J58	COURT OF APPEALS	7	-	-	-	0
J65	SUPREME COURT	30	1	-	-	90
J68	TAX COURT	1	-	-	-	0
J70	JUDICIAL STANDARDS BOARD	0	-	-	-	0
L10	LEGISLATURE	7	-	-	-	2

	L49	LEGISLATIVE AUDITOR	4	-	-	-	65 of 105	-
	P01	MILITARY AFFAIRS DEPT	27	-	-	-		65
	P07	PUBLIC SAFETY DEPT	178	137	-	-		400
	P78	CORRECTIONS DEPT	348	13	-	-		148
	P7T	PEACE OFFICERS BOARD (POST)	1	-	-	-		1
	P9E	SENTENCING GUIDELINES COMM	0	-	-	-		1
	R28	MINN CONSERVATION CORPS	-	-	-	-		-
	R29	NATURAL RESOURCES DEPT	483	134	-	-		161
	R32	POLLUTION CONTROL AGENCY	92	38	-	-		52
	R9P	WATER & SOIL RESOURCES BOARD	14	63	-	-		19
	T79	TRANSPORTATION DEPT	673	131	-	-		307
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-		16
	0	OTHER	25	-	-	-		467
	0	Total	2	(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 2015 - Actual

Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	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	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	1.2	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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						
0	0	0						
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	(3,090,950)					
G10-8.3	G10-8.3	Internal Controls & Accountability	99,501	(99,501)				
G10-9.2	G10-9.2	Debt Management Division	90,474	-	(90,474)			
G10-9.3	G10-9.3	Debt Management	-	-	90,474	(90,474)		
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-		
G10-10.2	G10-10.2	MMB - Budget Division	234,067	-	-	-	(234,067)	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	227,094	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	6,973	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	945,291	-	-	-	-	
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	928,418	-	-	-	-	
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	793,200	-	-	-	-	
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	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	9	-	-	-	
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	State Auditor	-	10	-	-	68 of 105
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
0	0	-	-	-	-	-
0	99YYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	-	1	-	-	-
	G02-0003 Public Broadcasting	-	1	-	-	-
	G02-0005 Materials Service and Distribution	-	0	-	-	-
	G02-0007 Information Policy Analysis	-	5	-	-	-
	G02-0009 Real Estate and Construction Services	-	40	-	-	-
	G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012 STAR	-	19	-	-	-
	G02-0013 Volunteer Services	-	-	-	-	-
	G02-0014 Capital Group Parking	-	59	-	-	-
	G02-0015a Fleet Services	-	208	-	-	-
	G02-0016 Development Disabilities	-	11	-	-	-
	G02-0017a Risk Management	-	25	-	-	-
	G02-0017b Risk Management - Workers Compensation	-	167	-	-	-
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	-	-
	G02-0021a Plant Mangement (Leases)	-	249	-	-	-
	G02-0021b Plant Management (Repairs)	-	5	-	-	-
	G02-0021c Plant Management (Materials Transfer)	-	0	-	-	-
	G02-0021d Plant Management (Energy)	-	-	-	-	-
	G02-0021f Plant Management FR & R	-	1	-	-	-
	G02-0024 MN Bookstore	-	28	-	-	-
	G02-0028 Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a Cooperative Purchasing (CPV)	-	6	-	-	-
	G02-0029b Cooperative Purchasing (MMCAP)	-	11	-	-	-
	G02-0031 Central Mail	-	52	-	-	-
	G02-0034 Other Non-Allocable	-	0	-	-	-
	G02-0036 Demography	-	4	-	-	-
	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	-	21	-	-	-
	G02-0043 Surplus Services - Federal	-	-	-	-	-
	G02-0044 RECS - Energy	-	0	-	-	-
	G02-0045 SmART FMR	-	2	-	-	-
	G02-0046 SmART HR	-	2	-	-	-
	G02-0047 Grants Recovery	-	-	-	-	-
	G02-0048 Arts & Cultural Heritage	-	4	-	-	-
	G02-0049 Materials Management	-	2	-	-	-
	B04 AGRICULTURE DEPT	-	491	-	759	-
	B11 COSMETOLOGIST EXAMINERS BOARD	-	27	-	-	-
	B13 COMMERCE DEPT	-	689	-	-	-
	B14 ANIMAL HEALTH BOARD	-	21	-	-	-
	B15 BARBER EXAMINERS BOARD	-	7	-	-	-
	B20 EXPLORE MINNESOTA TOURISM	-	33	-	-	-
	B22 EMPLOYMENT & ECONOMIC DEVELPMT	-	8,243	-	-	-
	B24 PUBLIC FACILITIES AUTHORITY	-	20	-	361	-
	B25 SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	-	-
	B34 HOUSING FINANCE AGENCY	-	168	-	6,430	-
	B41 WORKERS COMP COURT OF APPEALS	-	3	-	-	-
	B42 LABOR AND INDUSTRY DEPT	-	1,111	-	-	-
	B43 IRON RANGE RESOURCES	-	68	-	-	-
	B7E ARCHITECTURE, ENGINEERING BD	-	17	-	-	-
	B7G COMBATIVE SPORTS COMMISSION	-	0	-	-	-
	B7P ACCOUNTANCY BOARD	-	15	-	-	-
	B7S PRIVATE DETECTIVES BOARD	-	2	-	-	-
	B82 PUBLIC UTILITIES COMM	-	144	-	-	-
	B9D AMATEUR SPORTS COMM	-	2	-	-	-
	B9V AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-
	E25 CENTER FOR ARTS EDUCATION	-	78	-	-	-
	E26 MN STATE COLLEGES/UNIVERSITIES	-	12,485	-	1,001	-
	E37 EDUCATION DEPARTMENT	-	2,017	-	6,949	-
	E40 HISTORICAL SOCIETY	-	1	-	-	-
	E44 MINNESOTA STATE ACADEMIES	-	75	-	-	-

E50	ARTS BOARD	-	58	-	-
E60	OFFICE OF HIGHER EDUCATION	-	94	-	282
E77	ZOOLOGICAL BOARD	-	184	-	1
E81	UNIVERSITY OF MINNESOTA	-	8	-	2,441
E95	HUMANITIES COMMISSION	-	0	-	-
E97	SCIENCE MUSEUM	-	0	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	0	-	-
G03	LOTTERY	-	13	-	-
G05	RACING COMMISSION	-	51	-	-
G06	ATTORNEY GENERAL	-	85	-	-
G09	GAMBLING CONTROL BOARD	-	10	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	108	-	256
G17	HUMAN RIGHTS DEPT	-	16	-	-
G19	INDIAN AFFAIRS COUNCIL	-	6	-	-
G38	INVESTMENT BOARD	-	7	-	-
G39	GOVERNORS OFFICE	-	13	-	-
G45	MEDIATION SERVICES DEPT	-	6	-	-
G46	MN.IT	-	662	-	109
G53	SECRETARY OF STATE	-	70	-	-
G61	OFFICE OF THE STATE AUDITOR	-	10	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	237	-	38
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	320	-	50
G67	REVENUE DEPT	-	157	-	-
G69	TEACHERS RETIREMENT ASSOC	-	329	-	49
G90	REVENUE INTERGOVT PAYMENTS	-	5,599	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	3	-	-
G96	UNIFORM LAWS COMMISSION	-	0	-	-
G9J	CAMPAIGN FINANCE BOARD	-	10	-	-
G9K	ADMINISTRATIVE HEARINGS	-	51	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	5	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	3	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	4	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-
G9R	MMB NON-OPERATING	-	12,741	-	-
G9X	CAPITOL AREA ARCHITECT	-	3	-	-
G9Y	DISABILITY COUNCIL	-	7	-	-
GPR	PAYROLL CLEARING	-	-	-	-
H12	HEALTH DEPT	-	1,204	-	-
H55	HUMAN SERVICES DEPT	-	15,136	-	452
H55b	HUMAN SERVICES SOS	-	1,030	-	-
H55c	HUMAN SERVICES MSOP	-	112	-	-
H60	MMB - MnSURE	-	138	-	-
H75	VETERANS AFFAIRS DEPT	-	409	-	-
H7B	MEDICAL PRACTICE BOARD	-	30	-	-
H7C	NURSING BOARD	-	34	-	-
H7D	PHARMACY BOARD	-	26	-	-
H7F	DENTISTRY BOARD	-	26	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	9	-	-
H7J	OPTOMETRY BOARD	-	4	-	-
H7K	NURSING HOME ADMIN BOARD	-	13	-	-
H7L	SOCIAL WORK BOARD	-	24	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	8	-	-
H7Q	PODIATRIC MEDICINE	-	4	-	-
H7R	VETERINARY MEDICINE BOARD	-	7	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	16	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	5	-	-
H7V	PSYCHOLOGY BOARD	-	12	-	-
H7W	PHYSICAL THERAPY BOARD	-	10	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	18	-	-
H9G	OMBUDSMAN MH/DD	-	4	-	-
J33	TRIAL COURTS	-	2,194	-	-
J50	GUARDIAN AD LITEM BOARD	-	43	-	-
J52	PUBLIC DEFENSE BOARD	-	64	-	-
J58	COURT OF APPEALS	-	5	-	-
J65	SUPREME COURT	-	152	-	-
J68	TAX COURT	-	3	-	-
J70	JUDICIAL STANDARDS BOARD	-	4	-	-
L10	LEGISLATURE	-	37	-	-

L49	LEGISLATIVE AUDITOR	-	0	-	-	70 of 105	-
P01	MILITARY AFFAIRS DEPT	-	710	-	-	-	-
P07	PUBLIC SAFETY DEPT	-	4,225	-	950	-	-
P78	CORRECTIONS DEPT	-	1,052	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	11	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	3	-	-	-	-
R28	MINN CONSERVATION CORPS	-	0	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	4,485	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	555	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	93	-	-	-	-
T79	TRANSPORTATION DEPT	-	19,876	-	19,923	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	132	-	-	-	-
0	OTHER	-	47	-	50,421	-	-
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 2015 - Actual

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)
28.3	28.4	29.2	29.3	29.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	1.2	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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						
0	0	0						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)	(227,094)					
G10-10.4	G10-10.4	Budget Operations and Planning	-	(6,973)				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-				
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	(1,293,514)			
G10-11.3	G10-11.3	Central Payroll	-	-	346,941	(346,941)		
G10-11.4	G10-11.4	Accounting Services	-	-	390,318	-	(390,318)	
G10-11.5	G10-11.5	Financial Reporting	-	-	553,628	-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	2,626	-	-	
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	0	-	-	-	1
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	21	5	-	-	-	37
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	24	6	-	-	73 of 105	41
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	3	1	-	12	-	5
	G02-0003	Public Broadcasting	1	1	-	-	-	2
	G02-0005	Materials Service and Distribution	0	-	-	-	-	0
	G02-0007	Information Policy Analysis	11	2	-	20	-	18
	G02-0009	Real Estate and Construction Services	91	4	-	28	-	156
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012	STAR	44	5	-	21	-	75
	G02-0013	Volunteer Services	-	-	-	-	-	-
	G02-0014	Capital Group Parking	134	4	-	143	-	230
	G02-0015a	Fleet Services	475	3	-	37	-	817
	G02-0016	Development Disabilities	25	5	-	11	-	43
	G02-0017a	Risk Management	57	2	-	46	-	97
	G02-0017b	Risk Management - Workers Compensation	380	5	-	84	-	654
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	-	-	-	0
	G02-0021a	Plant Mangement (Leases)	569	14	-	1,117	-	977
	G02-0021b	Plant Management (Repairs)	12	-	-	35	-	20
	G02-0021c	Plant Management (Materials Transfer)	0	0	-	-	-	0
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	3	2	-	-	-	5
	G02-0024	MN Bookstore	65	4	-	40	-	111
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	13	1	-	94	-	22
	G02-0029b	Cooperative Purchasing (MMCAP)	26	1	-	94	-	44
	G02-0031	Central Mail	119	2	-	41	-	204
	G02-0034	Other Non-Allocable	0	0	-	-	-	0
	G02-0036	Demography	10	3	-	39	-	17
	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	47	3	-	44	-	81
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	0	1	-	-	-	1
	G02-0045	SmART FMR	5	2	-	34	-	9
	G02-0046	SmART HR	4	1	-	31	-	6
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	10	5	-	7	-	17
	G02-0049	Materials Management	4	1	-	2	-	6
	B04	AGRICULTURE DEPT	1,121	277	-	3,818	-	1,927
	B11	COSMETOLOGIST EXAMINERS BOARD	61	4	-	77	-	105
	B13	COMMERCE DEPT	1,572	80	-	2,632	-	2,702
	B14	ANIMAL HEALTH BOARD	48	13	-	353	-	82
	B15	BARBER EXAMINERS BOARD	17	4	-	18	-	29
	B20	EXPLORE MINNESOTA TOURISM	75	25	-	314	-	129
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	18,812	140	-	9,628	-	32,334
	B24	PUBLIC FACILITIES AUTHORITY	45	23	-	56	-	77
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	0	-	-	-	0
	B34	HOUSING FINANCE AGENCY	383	31	-	1,629	-	658
	B41	WORKERS COMP COURT OF APPEALS	7	1	-	70	-	12
	B42	LABOR AND INDUSTRY DEPT	2,536	54	-	2,357	-	4,359
	B43	IRON RANGE RESOURCES	156	19	-	515	-	268
	B7E	ARCHITECTURE, ENGINEERING BD	39	2	-	43	-	67
	B7G	COMBATIVE SPORTS COMMISSION	0	0	-	-	-	0
	B7P	ACCOUNTANCY BOARD	35	2	-	29	-	60
	B7S	PRIVATE DETECTIVES BOARD	4	2	-	11	-	6
	B82	PUBLIC UTILITIES COMM	330	8	-	1,003	-	567
	B9D	AMATEUR SPORTS COMM	4	1	-	18	-	6
	B9V	AGRICULTURE UTILIZATION RESRCH	0	0	-	-	-	0
	E25	CENTER FOR ARTS EDUCATION	177	52	-	770	-	305
	E26	MN STATE COLLEGES/UNIVERSITIES	28,494	249	-	84,937	-	48,974
	E37	EDUCATION DEPARTMENT	4,604	142	-	2,401	-	7,913
	E40	HISTORICAL SOCIETY	3	1	-	-	-	4
	E44	MINNESOTA STATE ACADEMIES	172	52	-	1,257	-	295

E50	ARTS BOARD	133	13	-	172	228
E60	OFFICE OF HIGHER EDUCATION	216	39	-	432	371
E77	ZOOLOGICAL BOARD	420	57	-	1,677	722
E81	UNIVERSITY OF MINNESOTA	19	3	-	-	32
E95	HUMANITIES COMMISSION	1	1	-	-	1
E97	SCIENCE MUSEUM	0	0	-	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	1	0	-	10	1
G03	LOTTERY	30	5	-	843	51
G05	RACING COMMISSION	116	18	-	191	199
G06	ATTORNEY GENERAL	193	37	-	1,719	332
G09	GAMBLING CONTROL BOARD	22	4	-	167	38
G10	MINNESOTA MANAGEMENT & BUDGET	247	28	-	1,447	425
G17	HUMAN RIGHTS DEPT	36	12	-	213	62
G19	INDIAN AFFAIRS COUNCIL	14	4	-	38	24
G38	INVESTMENT BOARD	15	1	-	116	27
G39	GOVERNORS OFFICE	30	5	-	309	52
G45	MEDIATION SERVICES DEPT	13	2	-	73	23
G46	MN.IT	1,511	118	-	12,448	2,598
G53	SECRETARY OF STATE	161	25	-	549	276
G61	OFFICE OF THE STATE AUDITOR	23	5	-	562	39
G62	MINN STATE RETIREMENT SYSTEM	540	4	-	611	929
G63	PUBLIC EMPLOYEES RETIRE ASSOC	731	5	-	456	1,256
G67	REVENUE DEPT	358	75	-	7,941	615
G69	TEACHERS RETIREMENT ASSOC	751	2	-	423	1,291
G90	REVENUE INTERGOVT PAYMENTS	12,778	23	-	-	21,962
G92	OMBUDSPERSON FOR FAMILIES	6	1	-	26	10
G96	UNIFORM LAWS COMMISSION	0	0	-	-	1
G9J	CAMPAIGN FINANCE BOARD	23	5	-	47	40
G9K	ADMINISTRATIVE HEARINGS	117	9	-	370	201
G9L	BLACK MINNESOTANS COUNCIL	12	4	-	19	21
G9M	CHICANO LATINO AFFAIRS COUNCIL	8	2	-	26	14
G9N	ASIAN-PACIFIC COUNCIL	9	3	-	19	15
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	29,079	30	-	-	49,979
G9X	CAPITOL AREA ARCHITECT	6	2	-	19	11
G9Y	DISABILITY COUNCIL	16	5	-	57	28
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	2,749	207	-	9,509	4,724
H55	HUMAN SERVICES DEPT	34,544	394	-	24,205	59,373
H55b	HUMAN SERVICES SOS	2,351	417	-	11,344	4,041
H55c	HUMAN SERVICES MSOP	255	99	-	2,298	438
H60	MMB - MnSURE	315	13	-	-	541
H75	VETERANS AFFAIRS DEPT	932	121	-	8,322	1,602
H7B	MEDICAL PRACTICE BOARD	69	5	-	99	118
H7C	NURSING BOARD	77	6	-	172	133
H7D	PHARMACY BOARD	60	8	-	103	103
H7F	DENTISTRY BOARD	59	8	-	89	102
H7H	CHIROPRACTIC EXAMINERS BOARD	22	5	-	33	37
H7J	OPTOMETRY BOARD	10	4	-	4	17
H7K	NURSING HOME ADMIN BOARD	29	10	-	50	49
H7L	SOCIAL WORK BOARD	54	5	-	62	93
H7M	MARRIAGE & FAMILY THERAPY BD	18	5	-	16	31
H7Q	PODIATRIC MEDICINE	10	3	-	6	17
H7R	VETERINARY MEDICINE BOARD	17	3	-	10	29
H7S	EMERGENCY MEDICAL SERVICES BD	37	10	-	86	64
H7U	DIETETICS & NUTRITION PRACTICE	11	3	-	4	18
H7V	PSYCHOLOGY BOARD	28	6	-	65	48
H7W	PHYSICAL THERAPY BOARD	23	4	-	16	39
H7X	BEHAVIORAL HEALTH & THERAPY BD	42	4	-	27	73
H9G	OMBUDSMAN MH/DD	8	2	-	90	14
J33	TRIAL COURTS	5,007	307	-	12,237	8,606
J50	GUARDIAN AD LITEM BOARD	98	15	-	1,285	168
J52	PUBLIC DEFENSE BOARD	147	32	-	3,210	252
J58	COURT OF APPEALS	12	2	-	454	21
J65	SUPREME COURT	347	50	-	2,038	597
J68	TAX COURT	7	2	-	41	12
J70	JUDICIAL STANDARDS BOARD	9	5	-	14	16
L10	LEGISLATURE	85	18	-	493	147

L49	LEGISLATIVE AUDITOR	0	0	-	302	75 of 105	0
P01	MILITARY AFFAIRS DEPT	1,621	27	-	1,893		2,787
P07	PUBLIC SAFETY DEPT	9,642	686	-	12,288		16,572
P78	CORRECTIONS DEPT	2,400	419	-	23,988		4,126
P7T	PEACE OFFICERS BOARD (POST)	25	9	-	53		42
P9E	SENTENCING GUIDELINES COMM	6	1	-	29		10
R28	MINN CONSERVATION CORPS	0	0	-	-		1
R29	NATURAL RESOURCES DEPT	10,237	1,214	-	33,374		17,595
R32	POLLUTION CONTROL AGENCY	1,266	259	-	6,374		2,175
R9P	WATER & SOIL RESOURCES BOARD	212	88	-	935		364
T79	TRANSPORTATION DEPT	45,363	656	-	46,423		77,968
T9B	METROPOLITAN COUNCIL/TRANSPORT	302	3	-	-		519
0	OTHER	108	22	-	0		186
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 2015 - 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	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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						
0	0	0						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	(553,628)					
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	(2,626)				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	(955,623)			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	379,769	(379,769)		
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	368,875	-		(368,875)
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	206,979	-		-
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	1	-	-	-		-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-		-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-		-
L49-15.2	L49-15.2	Legislative Auditor	52	-	-	36		-
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	58	-	-	40	78 of 105	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	7	-	-	5	-	13
	G02-0003	Public Broadcasting	3	-	-	2	-	-
	G02-0005	Materials Service and Distribution	0	-	-	0	-	-
	G02-0007	Information Policy Analysis	26	-	-	18	-	21
	G02-0009	Real Estate and Construction Services	221	-	-	152	-	30
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012	STAR	106	-	-	73	-	23
	G02-0013	Volunteer Services	-	-	-	-	-	-
	G02-0014	Capital Group Parking	326	-	-	224	-	152
	G02-0015a	Fleet Services	1,159	-	-	795	-	39
	G02-0016	Development Disabilities	60	-	-	41	-	12
	G02-0017a	Risk Management	138	-	-	95	-	49
	G02-0017b	Risk Management - Workers Compensation	927	-	-	636	-	89
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	-	-	0	-	-
	G02-0021a	Plant Mangement (Leases)	1,386	-	-	951	-	1,187
	G02-0021b	Plant Management (Repairs)	29	-	-	20	-	37
	G02-0021c	Plant Management (Materials Transfer)	0	-	-	0	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	7	-	-	5	-	-
	G02-0024	MN Bookstore	158	-	-	108	-	42
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	31	-	-	21	-	100
	G02-0029b	Cooperative Purchasing (MMCAP)	63	-	-	43	-	100
	G02-0031	Central Mail	290	-	-	199	-	43
	G02-0034	Other Non-Allocable	0	-	-	0	-	-
	G02-0036	Demography	24	-	-	17	-	42
	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	114	-	-	78	-	47
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	1	-	-	1	-	-
	G02-0045	SmART FMR	12	-	-	8	-	36
	G02-0046	SmART HR	9	-	-	6	-	33
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	24	-	-	17	-	8
	G02-0049	Materials Management	9	-	-	6	-	3
	B04	AGRICULTURE DEPT	2,733	2	-	1,874	-	4,060
	B11	COSMETOLOGIST EXAMINERS BOARD	150	-	-	103	-	82
	B13	COMMERCE DEPT	3,833	28	-	2,629	-	2,799
	B14	ANIMAL HEALTH BOARD	117	0	-	80	-	376
	B15	BARBER EXAMINERS BOARD	41	-	-	28	-	19
	B20	EXPLORE MINNESOTA TOURISM	183	-	-	126	-	334
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	45,862	201	-	31,460	-	10,237
	B24	PUBLIC FACILITIES AUTHORITY	110	-	-	75	-	59
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	-	-	0	-	-
	B34	HOUSING FINANCE AGENCY	933	-	-	640	-	1,732
	B41	WORKERS COMP COURT OF APPEALS	17	-	-	11	-	75
	B42	LABOR AND INDUSTRY DEPT	6,183	1	-	4,241	-	2,506
	B43	IRON RANGE RESOURCES	380	-	-	261	-	547
	B7E	ARCHITECTURE, ENGINEERING BD	95	-	-	65	-	46
	B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0	-	-
	B7P	ACCOUNTANCY BOARD	85	-	-	58	-	30
	B7S	PRIVATE DETECTIVES BOARD	9	-	-	6	-	12
	B82	PUBLIC UTILITIES COMM	804	-	-	551	-	1,067
	B9D	AMATEUR SPORTS COMM	9	-	-	6	-	19
	B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	0	-	-
	E25	CENTER FOR ARTS EDUCATION	433	-	-	297	-	819
	E26	MN STATE COLLEGES/UNIVERSITIES	69,465	211	-	47,650	-	90,306
	E37	EDUCATION DEPARTMENT	11,223	163	-	7,699	-	2,553
	E40	HISTORICAL SOCIETY	6	-	-	4	-	-
	E44	MINNESOTA STATE ACADEMIES	418	-	-	287	-	1,337

E50	ARTS BOARD	324	-	0	-	222	183
E60	OFFICE OF HIGHER EDUCATION	526	-	-	-	361	460
E77	ZOOLOGICAL BOARD	1,024	-	0	-	703	1,783
E81	UNIVERSITY OF MINNESOTA	45	-	-	-	31	-
E95	HUMANITIES COMMISSION	2	-	-	-	1	-
E97	SCIENCE MUSEUM	0	-	-	-	0	-
E9W	HIGHER ED FACILITIES AUTHORITY	1	-	-	-	1	10
G03	LOTTERY	73	-	-	-	50	896
G05	RACING COMMISSION	282	-	-	-	194	203
G06	ATTORNEY GENERAL	470	-	0	-	323	1,828
G09	GAMBLING CONTROL BOARD	53	-	-	-	37	178
G10	MINNESOTA MANAGEMENT & BUDGET	603	-	-	-	414	1,539
G17	HUMAN RIGHTS DEPT	88	-	-	-	61	226
G19	INDIAN AFFAIRS COUNCIL	34	-	-	-	23	41
G38	INVESTMENT BOARD	38	-	-	-	26	124
G39	GOVERNORS OFFICE	74	-	-	-	51	328
G45	MEDIATION SERVICES DEPT	32	-	-	-	22	78
G46	MN.IT	3,684	-	-	-	2,527	13,235
G53	SECRETARY OF STATE	392	-	0	-	269	584
G61	OFFICE OF THE STATE AUDITOR	55	-	-	-	38	597
G62	MINN STATE RETIREMENT SYSTEM	1,317	-	-	-	904	649
G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,781	-	-	-	1,222	485
G67	REVENUE DEPT	873	-	-	-	599	8,443
G69	TEACHERS RETIREMENT ASSOC	1,831	-	-	-	1,256	450
G90	REVENUE INTERGOVT PAYMENTS	31,151	-	-	-	21,369	-
G92	OMBUDSPERSON FOR FAMILIES	15	-	-	-	10	27
G96	UNIFORM LAWS COMMISSION	1	-	-	-	1	-
G9J	CAMPAIGN FINANCE BOARD	57	-	-	-	39	50
G9K	ADMINISTRATIVE HEARINGS	286	-	-	-	196	393
G9L	BLACK MINNESOTANS COUNCIL	30	-	-	-	21	20
G9M	CHICANO LATINO AFFAIRS COUNCIL	19	-	-	-	13	28
G9N	ASIAN-PACIFIC COUNCIL	22	-	-	-	15	20
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	70,890	-	2	-	48,628	-
G9X	CAPITOL AREA ARCHITECT	15	-	-	-	10	21
G9Y	DISABILITY COUNCIL	39	-	-	-	27	60
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPT	6,701	-	50	-	4,597	10,110
H55	HUMAN SERVICES DEPT	84,215	-	1,756	-	57,769	25,735
H55b	HUMAN SERVICES SOS	5,732	-	-	-	3,932	12,061
H55c	HUMAN SERVICES MSOP	622	-	-	-	427	2,443
H60	MMB - MnSURE	768	-	10	-	527	-
H75	VETERANS AFFAIRS DEPT	2,273	-	5	-	1,559	8,848
H7B	MEDICAL PRACTICE BOARD	168	-	-	-	115	105
H7C	NURSING BOARD	188	-	-	-	129	183
H7D	PHARMACY BOARD	146	-	0	-	100	109
H7F	DENTISTRY BOARD	145	-	-	-	99	94
H7H	CHIROPRACTIC EXAMINERS BOARD	52	-	-	-	36	35
H7J	OPTOMETRY BOARD	25	-	-	-	17	5
H7K	NURSING HOME ADMIN BOARD	70	-	-	-	48	53
H7L	SOCIAL WORK BOARD	131	-	-	-	90	66
H7M	MARRIAGE & FAMILY THERAPY BD	44	-	-	-	30	17
H7Q	PODIATRIC MEDICINE	24	-	-	-	16	6
H7R	VETERINARY MEDICINE BOARD	41	-	-	-	28	11
H7S	EMERGENCY MEDICAL SERVICES BD	91	-	0	-	62	92
H7U	DIETETICS & NUTRITION PRACTICE	26	-	-	-	18	5
H7V	PSYCHOLOGY BOARD	68	-	-	-	46	69
H7W	PHYSICAL THERAPY BOARD	55	-	-	-	38	17
H7X	BEHAVIORAL HEALTH & THERAPY BD	103	-	-	-	71	29
H9G	OMBUDSMAN MH/DD	21	-	-	-	14	96
J33	TRIAL COURTS	12,207	-	1	-	8,374	13,011
J50	GUARDIAN AD LITEM BOARD	238	-	-	-	163	1,366
J52	PUBLIC DEFENSE BOARD	358	-	-	-	245	3,413
J58	COURT OF APPEALS	29	-	-	-	20	483
J65	SUPREME COURT	846	-	0	-	580	2,167
J68	TAX COURT	17	-	-	-	11	43
J70	JUDICIAL STANDARDS BOARD	23	-	-	-	16	15
L10	LEGISLATURE	208	-	0	-	143	524

L49	LEGISLATIVE AUDITOR	1	-	-	0	80 of 105	321
P01	MILITARY AFFAIRS DEPT	3,953	12	-	2,711		2,013
P07	PUBLIC SAFETY DEPT	23,506	22	-	16,124		13,065
P78	CORRECTIONS DEPT	5,852	0	-	4,014		25,504
P7T	PEACE OFFICERS BOARD (POST)	60	-	-	41		57
P9E	SENTENCING GUIDELINES COMM	14	-	-	10		31
R28	MINN CONSERVATION CORPS	1	-	-	1		-
R29	NATURAL RESOURCES DEPT	24,957	10	-	17,120		35,484
R32	POLLUTION CONTROL AGENCY	3,085	5	-	2,117		6,777
R9P	WATER & SOIL RESOURCES BOARD	517	1	-	354		995
T79	TRANSPORTATION DEPT	110,590	147	-	75,861		49,357
T9B	METROPOLITAN COUNCIL/TRANSPORT	736	-	-	505		-
0	OTHER	263	-	-	181		0
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 2015 - 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	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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						
0	0							
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	(206,979)					
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	-	-	-	(793,200)		
G10-13.3	G10-13.3	Personnel Administration	-	-	-	793,200		(793,200)
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-		-
G45-14.2	G45-14.2	Mediation Services	2	-	-	-		-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-		-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-		-
L49-15.2	L49-15.2	Legislative Auditor	157	-	-	-		-
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	184	-	-	-	-	83 of 105
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	37	-	-	-	-	28
	G02-0003	Public Broadcasting	24	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	63	-	-	-	-	46
	G02-0009	Real Estate and Construction Services	126	-	-	-	-	64
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012	STAR	157	-	-	-	-	49
	G02-0013	Volunteer Services	-	-	-	-	-	-
	G02-0014	Capital Group Parking	111	-	-	-	-	326
	G02-0015a	Fleet Services	92	-	-	-	-	85
	G02-0016	Development Disabilities	134	-	-	-	-	26
	G02-0017a	Risk Management	73	-	-	-	-	106
	G02-0017b	Risk Management - Workers Compensation	156	-	-	-	-	191
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	3	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	408	-	-	-	-	2,553
	G02-0021b	Plant Management (Repairs)	-	-	-	-	-	81
	G02-0021c	Plant Management (Materials Transfer)	1	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	56	-	-	-	-	-
	G02-0024	MN Bookstore	129	-	-	-	-	91
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	30	-	-	-	-	215
	G02-0029b	Cooperative Purchasing (MMCAP)	31	-	-	-	-	216
	G02-0031	Central Mail	63	-	-	-	-	93
	G02-0034	Other Non-Allocable	6	-	-	-	-	-
	G02-0036	Demography	76	-	-	-	-	90
	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	76	-	-	-	-	101
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	17	-	-	-	-	-
	G02-0045	SmART FMR	51	-	-	-	-	78
	G02-0046	SmART HR	41	-	-	-	-	71
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	162	-	-	-	-	17
	G02-0049	Materials Management	18	-	-	-	-	5
	B04	AGRICULTURE DEPT	8,215	-	-	-	-	8,730
	B11	COSMETOLOGIST EXAMINERS BOARD	129	-	-	-	-	176
	B13	COMMERCE DEPT	2,368	-	-	-	-	6,018
	B14	ANIMAL HEALTH BOARD	373	-	-	-	-	808
	B15	BARBER EXAMINERS BOARD	106	-	-	-	-	40
	B20	EXPLORE MINNESOTA TOURISM	746	-	-	-	-	719
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	4,160	-	-	-	-	22,013
	B24	PUBLIC FACILITIES AUTHORITY	680	-	-	-	-	127
	B25	SCIENCE & TECHNOLOGY AUTHORITY	3	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	907	-	-	-	-	3,725
	B41	WORKERS COMP COURT OF APPEALS	34	-	-	-	-	161
	B42	LABOR AND INDUSTRY DEPT	1,593	-	-	-	-	5,388
	B43	IRON RANGE RESOURCES	578	-	-	-	-	1,177
	B7E	ARCHITECTURE, ENGINEERING BD	73	-	-	-	-	99
	B7G	COMBATIVE SPORTS COMMISSION	3	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	64	-	-	-	-	65
	B7S	PRIVATE DETECTIVES BOARD	55	-	-	-	-	25
	B82	PUBLIC UTILITIES COMM	225	-	-	-	-	2,294
	B9D	AMATEUR SPORTS COMM	41	-	-	-	-	42
	B9V	AGRICULTURE UTILIZATION RESRCH	2	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	1,551	-	-	-	-	1,760
	E26	MN STATE COLLEGES/UNIVERSITIES	7,389	-	-	-	-	194,187
	E37	EDUCATION DEPARTMENT	4,222	-	-	-	-	5,490
	E40	HISTORICAL SOCIETY	38	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	1,543	-	-	-	-	2,874

E50	ARTS BOARD	396	-	-	-	84 of 105	394
E60	OFFICE OF HIGHER EDUCATION	1,164	-	-	-		989
E77	ZOOLOGICAL BOARD	1,679	-	-	-		3,835
E81	UNIVERSITY OF MINNESOTA	79	-	-	-		-
E95	HUMANITIES COMMISSION	18	-	-	-		-
E97	SCIENCE MUSEUM	4	-	-	-		-
E9W	HIGHER ED FACILITIES AUTHORITY	6	-	-	-		22
G03	LOTTERY	146	-	-	-		1,928
G05	RACING COMMISSION	522	-	-	-		437
G06	ATTORNEY GENERAL	1,092	-	-	-		3,930
G09	GAMBLING CONTROL BOARD	115	-	-	-		383
G10	MINNESOTA MANAGEMENT & BUDGET	820	-	-	-		3,309
G17	HUMAN RIGHTS DEPT	352	-	-	-		487
G19	INDIAN AFFAIRS COUNCIL	122	-	-	-		87
G38	INVESTMENT BOARD	44	-	-	-		266
G39	GOVERNORS OFFICE	162	-	-	-		706
G45	MEDIATION SERVICES DEPT	69	-	-	-		168
G46	MN.IT	3,516	-	-	-		28,460
G53	SECRETARY OF STATE	735	-	-	-		1,256
G61	OFFICE OF THE STATE AUDITOR	150	-	-	-		1,284
G62	MINN STATE RETIREMENT SYSTEM	118	-	-	-		1,396
G63	PUBLIC EMPLOYEES RETIRE ASSOC	161	-	-	-		1,044
G67	REVENUE DEPT	2,236	-	-	-		18,156
G69	TEACHERS RETIREMENT ASSOC	54	-	-	-		967
G90	REVENUE INTERGOVT PAYMENTS	680	-	-	-		-
G92	OMBUDSPERSON FOR FAMILIES	41	-	-	-		59
G96	UNIFORM LAWS COMMISSION	12	-	-	-		-
G9J	CAMPAIGN FINANCE BOARD	140	-	-	-		108
G9K	ADMINISTRATIVE HEARINGS	270	-	-	-		845
G9L	BLACK MINNESOTANS COUNCIL	108	-	-	-		43
G9M	CHICANO LATINO AFFAIRS COUNCIL	62	-	-	-		60
G9N	ASIAN-PACIFIC COUNCIL	92	-	-	-		43
G9Q	MMB DEBT SERVICE	-	-	-	-		-
G9R	MMB NON-OPERATING	883	-	-	-		-
G9X	CAPITOL AREA ARCHITECT	62	-	-	-		44
G9Y	DISABILITY COUNCIL	149	-	-	-		129
GPR	PAYROLL CLEARING	-	-	-	-		-
H12	HEALTH DEPT	6,157	-	-	-		21,740
H55	HUMAN SERVICES DEPT	11,699	-	-	-		55,338
H55b	HUMAN SERVICES SOS	12,377	-	-	-		25,935
H55c	HUMAN SERVICES MSOP	2,925	-	-	-		5,253
H60	MMB - MnSURE	384	-	-	-		-
H75	VETERANS AFFAIRS DEPT	3,602	-	-	-		19,026
H7B	MEDICAL PRACTICE BOARD	139	-	-	-		227
H7C	NURSING BOARD	191	-	-	-		394
H7D	PHARMACY BOARD	239	-	-	-		235
H7F	DENTISTRY BOARD	245	-	-	-		203
H7H	CHIROPRACTIC EXAMINERS BOARD	140	-	-	-		76
H7J	OPTOMETRY BOARD	106	-	-	-		10
H7K	NURSING HOME ADMIN BOARD	300	-	-	-		115
H7L	SOCIAL WORK BOARD	163	-	-	-		142
H7M	MARRIAGE & FAMILY THERAPY BD	158	-	-	-		36
H7Q	PODIATRIC MEDICINE	91	-	-	-		13
H7R	VETERINARY MEDICINE BOARD	94	-	-	-		23
H7S	EMERGENCY MEDICAL SERVICES BD	311	-	-	-		197
H7U	DIETETICS & NUTRITION PRACTICE	97	-	-	-		10
H7V	PSYCHOLOGY BOARD	176	-	-	-		149
H7W	PHYSICAL THERAPY BOARD	121	-	-	-		36
H7X	BEHAVIORAL HEALTH & THERAPY BD	125	-	-	-		62
H9G	OMBUDSMAN MH/DD	71	-	-	-		207
J33	TRIAL COURTS	9,124	-	-	-		27,977
J50	GUARDIAN AD LITEM BOARD	432	-	-	-		2,937
J52	PUBLIC DEFENSE BOARD	953	-	-	-		7,338
J58	COURT OF APPEALS	55	-	-	-		1,038
J65	SUPREME COURT	1,484	-	-	-		4,659
J68	TAX COURT	46	-	-	-		93
J70	JUDICIAL STANDARDS BOARD	145	-	-	-		32
L10	LEGISLATURE	542	-	-	-		1,126

L49	LEGISLATIVE AUDITOR	13	-	-	-	85 of 105	690
P01	MILITARY AFFAIRS DEPT	810	-	-	-		4,329
P07	PUBLIC SAFETY DEPT	20,371	-	-	-		28,094
P78	CORRECTIONS DEPT	12,439	-	-	-		54,842
P7T	PEACE OFFICERS BOARD (POST)	253	-	-	-		122
P9E	SENTENCING GUIDELINES COMM	24	-	-	-		66
R28	MINN CONSERVATION CORPS	12	-	-	-		-
R29	NATURAL RESOURCES DEPT	36,024	-	-	-		76,302
R32	POLLUTION CONTROL AGENCY	7,693	-	-	-		14,573
R9P	WATER & SOIL RESOURCES BOARD	2,607	-	-	-		2,139
T79	TRANSPORTATION DEPT	19,473	-	-	-		106,134
T9B	METROPOLITAN COUNCIL/TRANSPORT	77	-	-	-		-
0	OTHER	646	-	-	-		0
0	Total	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 2015 - 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	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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						
0	0	0						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	(24)					
G45-14.3	G45-14.3	Mediation Services	24	(24)				
G45-14.4	G45-14.4	Mediation/Representation	-	-				
L49-15.2	L49-15.2	Legislative Auditor	-	-	(983)			
L49-15.3	L49-15.3	Financial Audits	-	-	388	(388)		
L49-15.4	L49-15.4	Program Audits	-	-	325	-	(325)	
L49-15.5	L49-15.5	Single Audits	-	-	213	-	-	
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	-	-	25	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	24	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	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	-	-	-	0	-	88 of 105
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
0	99YYYY	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	-	1	-	-
	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)	-	-	-	-	-	-
	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	-	0	-	-	-	-
	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	-	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	-	1	-	-
	G02-0049	Materials Management	-	0	-	-	-	-
	B04	AGRICULTURE DEPT	-	0	-	5	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	0	-	0	-	-
	B13	COMMERCE DEPT	-	0	-	6	-	-
	B14	ANIMAL HEALTH BOARD	-	0	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	0	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	0	-	3	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	1	-	22	-	34
	B24	PUBLIC FACILITIES AUTHORITY	-	0	-	1	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	0	-	0	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	0	-	0	-	-
	B42	LABOR AND INDUSTRY DEPT	-	0	-	3	-	27
	B43	IRON RANGE RESOURCES	-	0	-	0	-	15
	B7E	ARCHITECTURE, ENGINEERING BD	-	0	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	-	-
	B7P	ACCOUNTANCY BOARD	-	0	-	0	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	0	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	0	-	-	-	-
	B9D	AMATEUR SPORTS COMM	-	0	-	0	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	4	-	2
	E25	CENTER FOR ARTS EDUCATION	-	0	-	8	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	6	-	9	-	-
	E37	EDUCATION DEPARTMENT	-	0	-	24	-	12
	E40	HISTORICAL SOCIETY	-	-	-	3	-	-
	E44	MINNESOTA STATE ACADEMIES	-	0	-	6	-	-

E50	ARTS BOARD	-	0	-	0	-
E60	OFFICE OF HIGHER EDUCATION	-	0	-	0	-
E77	ZOOLOGICAL BOARD	-	0	-	1	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	1	3
E95	HUMANITIES COMMISSION	-	-	-	0	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	0	-	-	-
G03	LOTTERY	-	0	-	4	-
G05	RACING COMMISSION	-	0	-	7	-
G06	ATTORNEY GENERAL	-	0	-	4	-
G09	GAMBLING CONTROL BOARD	-	0	-	0	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	0	-	1	-
G17	HUMAN RIGHTS DEPT	-	0	-	4	-
G19	INDIAN AFFAIRS COUNCIL	-	0	-	0	-
G38	INVESTMENT BOARD	-	0	-	27	-
G39	GOVERNORS OFFICE	-	0	-	5	-
G45	MEDIATION SERVICES DEPT	-	0	-	-	-
G46	MN.IT	-	1	-	13	-
G53	SECRETARY OF STATE	-	0	-	3	-
G61	OFFICE OF THE STATE AUDITOR	-	0	-	3	-
G62	MINN STATE RETIREMENT SYSTEM	-	0	-	19	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	0	-	13	-
G67	REVENUE DEPT	-	1	-	29	24
G69	TEACHERS RETIREMENT ASSOC	-	0	-	9	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	0	-	0	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	0	-	0	-
G9K	ADMINISTRATIVE HEARINGS	-	0	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	0	-	1	-
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	-	0	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	1	-	8	9
H55	HUMAN SERVICES DEPT	-	2	-	46	27
H55b	HUMAN SERVICES SOS	-	1	-	7	-
H55c	HUMAN SERVICES MSOP	-	0	-	-	-
H60	MMB - MnSURE	-	-	-	0	44
H75	VETERANS AFFAIRS DEPT	-	1	-	10	-
H7B	MEDICAL PRACTICE BOARD	-	0	-	3	-
H7C	NURSING BOARD	-	0	-	1	52
H7D	PHARMACY BOARD	-	0	-	1	-
H7F	DENTISTRY BOARD	-	0	-	1	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	0	-	2	-
H7J	OPTOMETRY BOARD	-	0	-	1	-
H7K	NURSING HOME ADMIN BOARD	-	0	-	1	-
H7L	SOCIAL WORK BOARD	-	0	-	0	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	0	-	0	-
H7Q	PODIATRIC MEDICINE	-	0	-	1	-
H7R	VETERINARY MEDICINE BOARD	-	0	-	0	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	0	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	0	-	1	-
H7V	PSYCHOLOGY BOARD	-	0	-	1	-
H7W	PHYSICAL THERAPY BOARD	-	0	-	0	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	0	-	1	-
H9G	OMBUDSMAN MH/DD	-	0	-	0	-
J33	TRIAL COURTS	-	1	-	15	-
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	-	0	-
L10	LEGISLATURE	-	0	-	-	-

L49	LEGISLATIVE AUDITOR	-	0	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	0	-	-	1	-
P07	PUBLIC SAFETY DEPT	-	1	-	-	12	-
P78	CORRECTIONS DEPT	-	2	-	-	0	5
P7T	PEACE OFFICERS BOARD (POST)	-	0	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	0	-	-	0	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	2	-	-	18	17
R32	POLLUTION CONTROL AGENCY	-	0	-	-	2	42
R9P	WATER & SOIL RESOURCES BOARD	-	0	-	-	1	-
T79	TRANSPORTATION DEPT	-	3	-	-	13	14
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	2	-
0	OTHER	-	0	-	-	-	-
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 2015 - 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	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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							
0	0	0							
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	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
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	(213)						
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	-					(25)	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-						(24)
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	-	-	-	-
0	0	0	-	-	-	-
0	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	8	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	15	-	-	-
	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	28	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	8
	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

19

110

12

L49	LEGISLATIVE AUDITOR	-	-	-	-	95 of 105	-
P01	MILITARY AFFAIRS DEPT	3	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	5	-	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	12
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	12
T79	TRANSPORTATION DEPT	4	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-
0	OTHER	-	-	-	-	-	-
0	Total	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 2015 - Actual

Financial Audits Parks & Trails 33.1 Program Audits Outdoor 33.1 Program Audits Art 33.1 Program Audits Clean Water 33.1 Program Audits Parks & Trails 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	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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							
0	0	0							
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	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
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							(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	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-
0	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	5	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-
T79	TRANSPORTATION DEPT	-	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	3	-	-	-	-	-
0	OTHER	-	-	-	-	-	-
0	Total	(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 2015 - Actual

Federal Cash Receipts - FY (Actual) Accounting & Procurement Transactions - FY (Actual) 0
 34.2 35.0 -

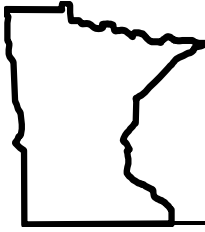
Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	-	Total
	1.2	Fixed Asset Depreciation				-
G02-3.0	G02-3.0	Department of Administration				-
G02-3.2	G02-3.2	Admin Management Services				-
G02-3.3	G02-3.3	Commissioner's Office				-
G02-3.4	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	Debt Management Division				-
G10-9.3	G10-9.3	Debt Management				-
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services				-
G45-14.4	G45-14.4	Mediation/Representation				-
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	-
0	0	0	-
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	Debt Management Division	-
G10-9.3	G10-9.3	Debt Management	-
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	-
G45-14.4	G45-14.4	Mediation/Representation	-
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	(1,117)	-	-	-	-	103 of 105
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	
0	0	0	-	-	-	-	-	
0	99YYY	Consumer Agencies	-	-	-	-	-	
	G02-0002	State Archaeology	-	-	-	-	7,823	
	G02-0003	Public Broadcasting	-	-	-	-	13,935	
	G02-0005	Materials Service and Distribution	-	-	-	-	3	
	G02-0007	Information Policy Analysis	-	-	-	-	14,529	
	G02-0009	Real Estate and Construction Services	-	-	-	-	98,299	
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	
	G02-0012	STAR	-	-	-	-	35,099	
	G02-0013	Volunteer Services	-	-	-	-	-	
	G02-0014	Capital Group Parking	-	-	-	-	135,415	
	G02-0015a	Fleet Services	-	-	-	-	290,360	
	G02-0016	Development Disabilities	-	-	-	-	20,557	
	G02-0017a	Risk Management	-	-	-	-	62,523	
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-	282,332	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	77	
	G02-0021a	Plant Mangement (Leases)	-	-	-	-	815,378	
	G02-0021b	Plant Management (Repairs)	-	-	-	-	20,277	
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	105	
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	
	G02-0021f	Plant Management FR & R	-	-	-	-	2,885	
	G02-0024	MN Bookstore	-	-	-	-	53,699	
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	47,089	
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	58,253	
	G02-0031	Central Mail	-	-	-	-	93,165	
	G02-0034	Other Non-Allocable	-	-	-	-	43,777	
	G02-0036	Demography	-	-	-	-	21,866	
	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	-	-	-	-	45,210	
	G02-0043	Surplus Services - Federal	-	-	-	-	-	
	G02-0044	RECS - Energy	-	-	-	-	360	
	G02-0045	SmART FMR	-	-	-	-	16,465	
	G02-0046	SmART HR	-	-	-	-	14,282	
	G02-0047	Grants Recovery	-	-	-	-	-	
	G02-0048	Arts & Cultural Heritage	-	-	-	-	13,036	
	G02-0049	Materials Management	-	-	-	-	2,963	
	B04	AGRICULTURE DEPT	1	-	-	-	386,163	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	10,561	
	B13	COMMERCE DEPT	12	-	-	-	393,443	
	B14	ANIMAL HEALTH BOARD	0	-	-	-	24,153	
	B15	BARBER EXAMINERS BOARD	-	-	-	-	2,924	
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	41,128	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	86	-	-	-	2,987,887	
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	19,606	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	22	
	B34	HOUSING FINANCE AGENCY	-	-	-	-	166,233	
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	6,121	
	B42	LABOR AND INDUSTRY DEPT	0	-	-	-	554,286	
	B43	IRON RANGE RESOURCES	-	-	-	-	154,733	
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	7,667	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	982	
	B7P	ACCOUNTANCY BOARD	-	-	-	-	6,869	
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	1,087	
	B82	PUBLIC UTILITIES COMM	-	-	-	-	73,961	
	B9D	AMATEUR SPORTS COMM	-	-	-	-	26,934	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	31,906	
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	109,749	
	E26	MN STATE COLLEGES/UNIVERSITIES	90	-	-	-	6,134,601	
	E37	EDUCATION DEPARTMENT	69	-	-	-	977,509	
	E40	HISTORICAL SOCIETY	-	-	-	-	91,293	
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	125,050	

E50	ARTS BOARD	0	-	-	121,794
E60	OFFICE OF HIGHER EDUCATION	-	-	-	72,589
E77	ZOOLOGICAL BOARD	0	-	-	154,190
E81	UNIVERSITY OF MINNESOTA	-	-	-	52,908
E95	HUMANITIES COMMISSION	-	-	-	743
E97	SCIENCE MUSEUM	-	-	-	48
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	534
G03	LOTTERY	-	-	-	69,948
G05	RACING COMMISSION	-	-	-	53,535
G06	ATTORNEY GENERAL	0	-	-	136,659
G09	GAMBLING CONTROL BOARD	-	-	-	12,564
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	173,861
G17	HUMAN RIGHTS DEPT	-	-	-	39,574
G19	INDIAN AFFAIRS COUNCIL	-	-	-	7,084
G38	INVESTMENT BOARD	-	-	-	140,334
G39	GOVERNORS OFFICE	-	-	-	42,413
G45	MEDIATION SERVICES DEPT	-	-	-	7,818
G46	MN.IT	-	-	-	785,146
G53	SECRETARY OF STATE	0	-	-	67,217
G61	OFFICE OF THE STATE AUDITOR	-	-	-	49,066
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	207,635
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	175,382
G67	REVENUE DEPT	-	-	-	828,339
G69	TEACHERS RETIREMENT ASSOC	-	-	-	135,981
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	1,127,327
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	3,778
G96	UNIFORM LAWS COMMISSION	-	-	-	99
G9J	CAMPAIGN FINANCE BOARD	-	-	-	6,842
G9K	ADMINISTRATIVE HEARINGS	-	-	-	41,797
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	8,204
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	4,441
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	4,607
G9Q	MMB DEBT SERVICE	-	-	-	-
G9R	MMB NON-OPERATING	1	-	-	2,562,973
G9X	CAPITOL AREA ARCHITECT	-	-	-	4,104
G9Y	DISABILITY COUNCIL	-	-	-	8,349
GPR	PAYROLL CLEARING	-	-	-	-
H12	HEALTH DEPT	21	-	-	1,027,282
H55	HUMAN SERVICES DEPT	747	-	-	6,085,985
H55b	HUMAN SERVICES SOS	-	-	-	786,444
H55c	HUMAN SERVICES MSOP	-	-	-	135,495
H60	MMB - MnSURE	4	-	-	485,352
H75	VETERANS AFFAIRS DEPT	2	-	-	573,058
H7B	MEDICAL PRACTICE BOARD	-	-	-	29,804
H7C	NURSING BOARD	-	-	-	352,500
H7D	PHARMACY BOARD	0	-	-	16,938
H7F	DENTISTRY BOARD	-	-	-	17,815
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	11,768
H7J	OPTOMETRY BOARD	-	-	-	4,367
H7K	NURSING HOME ADMIN BOARD	-	-	-	15,132
H7L	SOCIAL WORK BOARD	-	-	-	9,928
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	4,111
H7Q	PODIATRIC MEDICINE	-	-	-	4,159
H7R	VETERINARY MEDICINE BOARD	-	-	-	3,479
H7S	EMERGENCY MEDICAL SERVICES BD	0	-	-	9,506
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	6,933
H7V	PSYCHOLOGY BOARD	-	-	-	11,383
H7W	PHYSICAL THERAPY BOARD	-	-	-	4,746
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	9,777
H9G	OMBUDSMAN MH/DD	-	-	-	8,303
J33	TRIAL COURTS	0	-	-	1,075,072
J50	GUARDIAN AD LITEM BOARD	-	-	-	63,962
J52	PUBLIC DEFENSE BOARD	-	-	-	159,063
J58	COURT OF APPEALS	-	-	-	21,701
J65	SUPREME COURT	0	-	-	160,624
J68	TAX COURT	-	-	-	3,992
J70	JUDICIAL STANDARDS BOARD	-	-	-	2,416
L10	LEGISLATURE	0	-	-	40,394

	L49	LEGISLATIVE AUDITOR	-	-	-	13,494
	P01	MILITARY AFFAIRS DEPT	5	-	-	494,205
	P07	PUBLIC SAFETY DEPT	9	-	-	1,873,082
	P78	CORRECTIONS DEPT	0	-	-	1,670,508
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	6,242
	P9E	SENTENCING GUIDELINES COMM	-	-	-	5,304
	R28	MINN CONSERVATION CORPS	-	-	-	9,668
	R29	NATURAL RESOURCES DEPT	4	-	-	3,087,653
	R32	POLLUTION CONTROL AGENCY	2	-	-	807,256
	R9P	WATER & SOIL RESOURCES BOARD	0	-	-	172,494
	T79	TRANSPORTATION DEPT	62	-	-	7,171,618
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	56,119
	0	OTHER	-	-	-	504,743
	0	Total	(0)	-	-	48,666,393
	0	Source				
	0	Difference (Total - Source)				(1)



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Actual**

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

SCHEDULE 1.0

FIXED ASSET DEPRECIATION

Depreciation is the method for allocating the cost of fixed assets to periods benefitting from asset use. The computation of depreciation must be based on the acquisition cost of the assets involved. The depreciation method used is the straight-line method.

The depreciation expense allocated is per the Comprehensive Annual Financial Report (CAFR), for the year ended June 30, 2015.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.436
OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

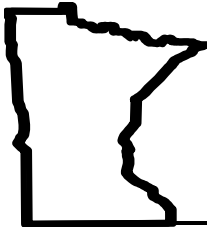
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2015
First Stepdown

FIXED ASSET DEPRECIATION

Schedule No. 1.1

		1.2
	<u>Fixed Asset Depreciation</u>	<u>General Support Allocation</u>
Total Eligible Direct Costs:	314,244	314,244
Add: Allocated Costs		
Sum of Allocated Costs	314,244	314,244
Distribution of Allocated Costs	0	
Total Allocated Costs	314,244	314,244
Less: Disallowed Costs	0	
Net Allocable Costs	314,244	314,244



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 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, (such as fleet services and plant management) 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 broadcasting 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 2015.
- > 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 2015.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2015 net cost of these sub-centers.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

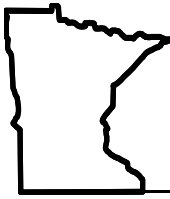
Exhibit C

**State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2015
 First Stepdown**

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.2

	3.3	3.4	3.5	3.6
				Fiscal Agent - Non <u>Allocable</u>
	Administration Mgmt <u>Services</u>	Commissioners <u>Office</u>	Human <u>Resources</u>	Financial Mgmt <u>and Rptg</u>
Total Eligible Direct Costs:	1,682,742	512,118	361,187	809,437
Add: Allocated Costs				0
Fixed Asset Depreciation	127		127	
Sum of Allocated Costs	1,682,869	512,118	361,314	809,437
Distribution of Allocated Costs	0			
Total Allocated Costs	1,682,869	512,118	361,314	809,437
Less: Disallowed Costs	0			
Net Allocable Costs	1,682,869	512,118	361,314	809,437



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 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 among its activities based on FY 2015 net cost of these activities.
- > 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 2015.
- > 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 and land/acres of agencies using the system.
- > Materials Management facilitates the strategic acquisition of goods and services for the State of Minnesota and other governmental entities. Costs are allocated based on the count of FY 2015 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 2015 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 2015.
- > 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 2015. FMR costs are allocated to supported agencies based on count of accounting transactions for FY 2015.
- > 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 2015 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.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

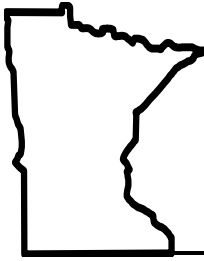
Exhibit C

**State of Minnesota
Summary of Allocated Costs
Actual 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:	4,235,714	0	457,000	932,268	1,910,669	435,381	370,093	130,303
Add: Allocated Costs								
1.2 Fixed Asset Depreciation	0	0						
3.3 Admin Mgmt-Commissioner's Office	31,988	31,988						
3.4 Admin Mgmt-Human Resources	22,569	22,569						
3.5 Admin Mgmt-Financial Mgmt & Rptg	15,178	15,178						
Sum of Allocated Costs	4,305,449	69,735	457,000	932,268	1,910,669	435,381	370,093	130,303
Distribution of Allocated Costs	(0)	(69,735)	7,524	15,348	31,456	7,168	6,093	2,145
Total Allocated Costs	4,305,449	0	464,524	947,616	1,942,125	442,549	376,186	132,448
Less: Disallowed Costs	0							
Net Allocable Costs	4,305,449	0	464,524	947,616	1,942,125	442,549	376,186	132,448



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT SERVICES

MN.IT Services is the State of Minnesota's Information Technology (IT) Agency. MN.IT Services provides a full range of services for the State of Minnesota's executive branch agencies, boards, councils and commissions including a subset of those services for other state government entities and education institutions. MN.IT Services sets IT strategy, direction, policies and standards for the State. The agency builds, maintains and secures the State's IT infrastructure and thousands of applications that support the State's online services for Minnesota's citizens.

MN.IT Services general fund costs benefit all state agencies and allowable costs are apportioned to each agency based on their actual FY15 IT spend.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

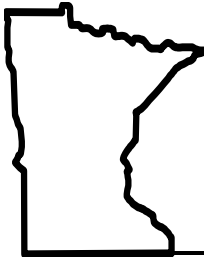
Exhibit C

**State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2015
 First Stepdown**

Schedule No. 6.1

Minnesota Information Technology

	6.2	6.3	6.4	
	<u>Minnesota Information Technology</u>	<u>General Support</u>	<u>IT Spend</u>	<u>Enterprise IT Security</u>
Total Eligible Direct Costs:	1,606,161	1,204,039	0	402,122
Add: Allocated Costs				
1.2 Fixed Asset Depreciation	225,248	247,959		(22,711)
4.2 Admin - Government & Citizen Services	0			
4.8 Materials Management	1,085	1,085		
4.11 Office of Enterprise Continuous Improvement	0	0		
Sum of Allocated Costs	1,832,494	1,453,083	0	379,411
Distribution of Allocated Costs	(0)	(1,453,083)	0	1,453,083
Total Allocated Costs	1,832,494	0	0	1,832,494
Less: Disallowed Costs	0			
Net Allocable Costs	1,832,494	0	0	1,832,494



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

SCHEDULE 8.0

MINNESOTA MANAGEMENT & BUDGET (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 cash management) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2015, allocated as follows:

- > Services related to economic analysis, debt management, and investment records are considered general government expense and are, therefore, unallowable.
- > Statewide Accounting section 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 2015 net cost of these activities.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

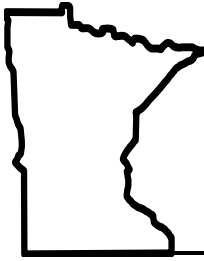
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2015
 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	
	<u>MMB</u>	<u>Minnesota Management & Budget</u>	<u>Internal Control & Accountability</u>	<u>Debt Management Division</u>	<u>MMB - Budget Division</u>	<u>MMB - Accounting Division</u>	<u>MMB - IT Mgmt & Administration</u>	<u>Other Non-Allocable</u>	<u>State HR, Benefits & Labor Rel</u>
Total Eligible Direct Costs:	2,613,831	2,613,831							
Add: Allocated Costs									
1.2 Fixed Asset Depreciation	9,056	9,056							
4.2 Admin - Government & Citizen Services	0	0							
4.8 Materials Management	1,599	1,599							
4.10.0 Central Mail	0	0							
4.11 Office of Enterprise Continuous Improvement	0	0							
6.2 Minnesota Information Technology	0	0							
6.4 Enterprise IT Security	28,485	28,485							
Sum of Allocated Costs	2,652,971	2,652,971	0	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(2,652,971)	85,402	77,654	200,900	811,346	796,863	0	680,805
Total Allocated Costs	2,652,971	0	85,402	77,654	200,900	811,346	796,863	0	680,805
Less: Disallowed Costs	0								
Net Allocable Costs	2,652,971	0	85,402	77,654	200,900	811,346	796,863	0	680,805



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

SCHEDULE 8.3

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

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

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

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

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2015 net cost of these activities.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

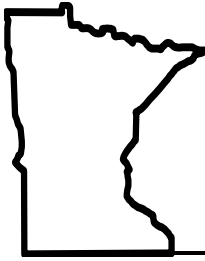
**State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2015
 First Stepdown**

MMB - Internal Controls & Accountability

Schedule No. 8.3.1

8.3	14.2	15.2	16.2	
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	<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:	511,855	511,855				
Add: Allocated Costs						
4.2 Admin - Government & Citizen Services	0					
4.8 Materials Management	0	0				
4.10.0 Central Mail	0	0				
4.11 Office of Enterprise Continuous Improvement	0	0				
8.2 Minnesota Management & Budget	85,402	85,402				
8.3 Internal Controls & Accountability	0	0				
Sum of Allocated Costs	597,257	597,257	0	0	0	0
Distribution of Allocated Costs	0	(597,257)	1	56	63	597,137
Total Allocated Costs	597,257	0	1	56	63	597,137
Less: Disallowed Costs	0					
Net Allocable Costs	597,257	0	1	56	63	597,137



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

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

This division is responsible for debt management, General Fund and NON-General Fund. Costs of these services have been allocated based on total outstanding principal, per agency responsible for the debt.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

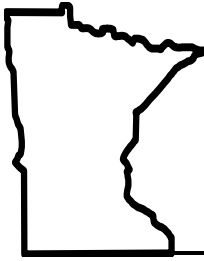
State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2015
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MMB - Debt Management Division

Schedule No. 9.1

9.2	9.3	
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	<u>MMB - Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	465,419	0	465,419	
Add: Allocated Costs				
1.2 Fixed Asset Depreciation	0			
4.8 Materials Management	0	0		
4.11 Office of Enterprise Continuous Improvement	0	0		
6.2 Minnesota Information Technology	0	0		
6.3 IT Spend	0	0		
8.2 Minnesota Management & Budget	77,654	0	77,654	
8.3 Internal Controls & Accountability	0	0		
9.2 MMB - Debt Management Division	0	0	0	
9.3 Debt Management	0	0	0	
Sum of Allocated Costs	543,073	0	543,073	0
Distribution of Allocated Costs	0	0	(543,073)	543,073
Total Allocated Costs	543,073	0	0	543,073
Less: Disallowed Costs	0			
Net Allocable Costs	543,073	0	0	543,073



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**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 2015. 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 2015.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2015 net cost of these activities.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

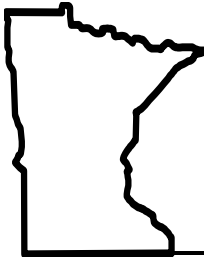
Exhibit C

State of Minnesota
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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:	1,204,100	0	1,168,227	35,873				
Add: Allocated Costs								
1.2 Fixed Asset Depreciation	25,682	0		25,682				
4.8 Materials Management	0	0						
4.11 Office of Enterprise Continuous Improvement	0	0						
6.2 Minnesota Information Technology	0	0						
6.3 IT Spend	0	0						
8.2 Minnesota Management & Budget	200,900	0	194,915	5,985				
8.3 Internal Controls & Accountability	0	0						
10.2 MMB - Budget Division	0	0						
10.2.1 General Support	0	0						
Sum of Allocated Costs	1,430,682	0	1,363,142	67,540	0	0	0	0
Distribution of Allocated Costs	0	0						
Distribution of Allocated Costs	0		(1,363,142)	(67,540)	4	179	204	1,430,295
Total Allocated Costs	1,430,682	0	0	0	4	179	204	1,430,295
Less: Disallowed Costs	0							
Net Allocable Costs	1,430,682	0	0	0	4	179	204	1,430,295



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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 2015.

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 2015.

The cost of central payroll is allowable and has been allocated based on total FY 2015 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 2015.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2015 net cost of these activities.

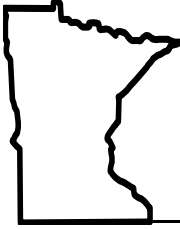
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

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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										
	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:	4,862,809	0	1,304,284	1,467,353	2,081,299	9,873					
Add: Allocated Costs											
1.2 Fixed Asset Depreciation	0										
4.8 Materials Management	0	0									
4.10.0 Central Mail	0	0									
4.11 Office of Enterprise Continuous Improvement	0	0									
6.2 Minnesota Information Technology	0	0									
6.3 IT Spend	0	0									
8.2 Minnesota Management & Budget	811,346		217,616	244,824	347,259	1,647					
8.3 Internal Controls & Accountability	0	0									
11.2 MMB - Accounting Division	0	0									
11.2.1 General Support	0	0									
Sum of Allocated Costs	5,674,155	0	1,521,900	1,712,177	2,428,558	11,520	0	0	0	0	0
Distribution of Allocated Costs	0		(1,521,900)								1,521,900
Distribution of Allocated Costs	0			(1,712,177)				4	160	180	1,711,833
Distribution of Allocated Costs	0				(2,428,558)			6	227	256	2,428,069
Distribution of Allocated Costs	0					(11,520)					11,520
Total Allocated Costs	5,674,155	0	0	0	0	0	0	10	387	436	5,673,322
Less: Disallowed Costs	0										
Net Allocable Costs	5,674,155	0	0	0	0	0	0	10	387	436	5,673,322



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

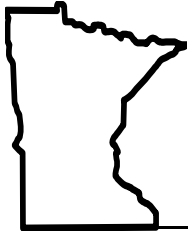
SCHEDULE 12.0

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 2015 net cost of these activities.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V



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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 2015.
- > 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 2015 net cost of these activities.

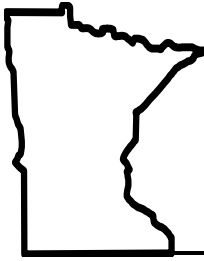
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

State of Minnesota
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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:	4,080,413	0	4,080,413	0	
Add: Allocated Costs					
1.2 Fixed Asset Depreciation	39,728		39,728		
4.8 Materials Management	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	680,805		680,805		
8.3 Internal Controls & Accountability	0				
13.2 MMB - HR, Benefits & Labor Relations	0				
13.3 Personnel	0				
Sum of Allocated Costs	4,800,946	0	4,800,946	0	0
Distribution of Allocated Costs	0	0	(4,800,946)	0	4,800,946
Total Allocated Costs	4,800,946	0	0	0	4,800,946
Less: Disallowed Costs	0				
Net Allocable Costs	4,800,946	0	0	0	4,800,946



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 14.0

DEPARTMENT OF MEDIATION SERVICES

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

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2015.

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 2015 net cost of these activities.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

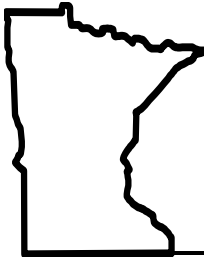
Exhibit C

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Mediation Services

Schedule No. 14.1

	14.2	14.3	14.4	
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation/ Representation General</u>
				<u>Consumer Activities</u>
Total Eligible Direct Costs:	220,087	0	220,087	0
Add: Allocated Costs				
1.2 Fixed Asset Depreciation	0			
4.8 Materials Management	19	19		
4.10.0 Central Mail	0			
4.11 Office of Enterprise Continuous Improvement	0			
6.2 Minnesota Information Technology	0			
6.4 Enterprise IT Security	438	438		
8.3 Internal Controls & Accountability	1	1		
9.2 MMB - Debt Management Division	0			
9.3 Debt Management	0			
10.2 MMB - Budget Division	0			
10.3 Analysis & Control (EBO's)	3	3		
10.4 Budget Operations & Planning	1	1		
11.2 MMB - Accounting Division	0			
11.3 Central Payroll	0			
11.4 Accounting Services	4	4		
11.5 Financial Reporting	6	6		
12.2 MMB - IT Management & Administration	0			
12.4 Accounting & Procurement Ops & Sys Support	3	3		
12.5 Personnel Operations & Sys Support	0			
12.6 Budget Service - Computer Operations	7	7		
12.7 Personnel Operations Special Billing	0			
12.8 Accounting & Procurement Ops Special Billing	10	10		
13.2 MMB - HR, Benefits & Labor Relations	0			
13.3 Personnel Administration	0			
Sum of Allocated Costs	220,579	492	220,087	0
Distribution of Allocated Costs	0	(492)	492	0
Distribution of Allocated Costs	0		(220,579)	220,579
Total Allocated Costs	220,579	0	0	220,579
Less: Disallowed Costs	0			0
Net Allocable Costs	220,579	0	0	220,579



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**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 2015 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 2015.

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 2015 net cost of these activities.

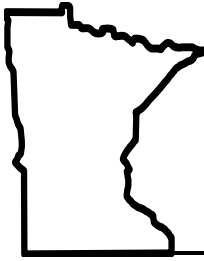
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OMB Uniform Guidance, 2 CFR part 200, Appendix V

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 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:	6,234,914	1,542,346	1,853,538	1,552,337	1,017,626	0	0	120,971	113,566	34,530	0	0	0	0	0	0
Add: Allocated Costs																
1.2 Fixed Asset Depreciation	0															
4.2 Admin - Government & Citizen Services	0															
4.8 Materials Management	1,381	1,381														
4.10.0 Central Mail	0															
4.11 Office of Enterprise Continuous Improvement	0															
6.2 Minnesota Information Technology	0															
6.4 Enterprise IT Security	1,106	1,106														
8.2 Minnesota Management & Budget	0															
8.3 Internal Controls & Accountability	56	56														
9.2 MMB - Debt Management Division	0															
9.3 Debt Management	0															
10.2 MMB - Budget Division	0															
10.3 Analysis & Control (EBO's)	128	128														
10.4 Budget Operations & Planning	51	51														
11.2 MMB - Accounting Division	0															
11.3 Central Payroll	0															
11.4 Accounting Services	160	160														
11.5 Financial Reporting	227	227														
12.2 MMB - IT Management & Administration	0															
12.4 Accounting & Procurement Ops & Sys Support	100	100														
12.5 Personnel Operations & Sys Support	0															
12.6 Budget Service - Computer Operations	438	438														
12.7 Personnel Operations Special Billing	0															
12.8 Accounting & Procurement Ops Special Billing	405	405														
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	6,238,966	1,546,398	1,853,538	1,552,337	1,017,626	0	0	120,971	113,566	34,530	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,546,398)	610,819	511,560	335,351	0	0	39,865	37,425	11,379	0	0	0	0	0	0
Sum of Allocated Costs	6,238,966	0	2,464,357	2,063,897	1,352,977	0	0	160,836	150,991	45,909	0	0	0	0	346	2,464,011
Distribution of Allocated Costs	0		(2,464,357)													2,464,011
Distribution of Allocated Costs	0			(2,063,897)												2,063,897
Distribution of Allocated Costs	0				(1,352,977)											1,352,977
Distribution of Allocated Costs	0					0										0
Distribution of Allocated Costs	0						0									0
Distribution of Allocated Costs	0							(160,836)								160,836
Distribution of Allocated Costs	0								(150,991)							150,991
Distribution of Allocated Costs	0									(45,909)						45,909
Total Allocated Costs	6,238,967	0	0	0	0	0	0	0	0	0	0	0	0	0	346	6,238,621
Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs	6,238,967	0	0	0	0	0	0	0	0	0	0	0	0	0	346	6,238,621



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

SCHEDULE 16.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

The single audit cost center is designed to meet the federal requirements of OMB Uniform Guidance, 2 CFR part 200. 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 2015.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

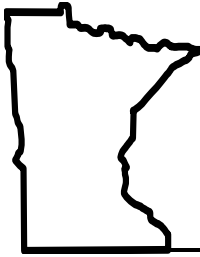
State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2015
 First Stepdown

State Auditor

Schedule No. 16.1

16.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0	0	0
Add: Allocated Costs			
1.2 Fixed Asset Depreciation	12,852	12,852	
4.2 Admin - Government & Citizen Services	0		
4.8 Materials Management	2,123	2,123	
4.11 Office of Enterprise Continuous Improvement	0		
6.2 Minnesota Information Technology	0		
6.4 Enterprise IT Security	248	248	
8.2 Minnesota Management & Budget	0		
8.3 Internal Controls & Accountability	63	63	
9.2 MMB - Debt Management Division	0		
9.3 Debt Management	0		
10.2 MMB - Budget Division	0		
10.3 Analysis & Control (EBO's)	144	144	
10.4 Budget Operations & Planning	60	60	
11.2 MMB - Accounting Division	0		
11.3 Central Payroll	0		
11.4 Accounting Services	180	180	
11.5 Financial Reporting	256	256	
12.2 MMB - IT Management & Administration	0		
12.4 Accounting & Procurement Ops & Sys Support	112	112	
12.5 Personnel Operations & Sys Support	0		
12.6 Budget Service - Computer Operations	512	512	
12.7 Personnel Operations Special Billing	0		
12.8 Accounting & Procurement Ops Special Billing	455	455	
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	346	346	
Sum of Allocated Costs	17,350	17,350	0
Distribution of Allocated Costs	(0)	(17,350)	17,350
Total Allocated Costs	17,350	0	17,350
Less: Disallowed Costs	0		
Net Allocable Costs	17,350	0	17,350



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 17.0

Statewide Integrated Financial Tools (SWIFT)

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

On July 1, 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 2015. All other costs are allowable and allocated through cost pool 12.4 Accounting & Procurement Operations and System Support.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

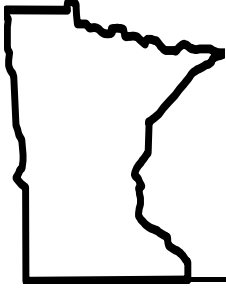
**State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2015
 First Stepdown**

**Statewide Integrated Financial Tools (SWIFT)
 (Internally developed software amortized over 10 years, BFY13 to BFY22)**

Schedule No. 17.1

17	
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	<u>SWIFT</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	6,864,688	6,864,688	0
Add: Allocated Costs			
Sum of Allocated Costs	<u>6,864,688</u>	<u>6,864,688</u>	<u>0</u>
Distribution of Allocated Costs	0	(6,864,688)	6,864,688
Total Allocated Costs	<u>6,864,688</u>	<u>0</u>	<u>6,864,688</u>
Less: Disallowed Costs	0		
Net Allocable Costs	<u><u>6,864,688</u></u>	<u><u>0</u></u>	<u><u>6,864,688</u></u>



**State of Minnesota
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

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.

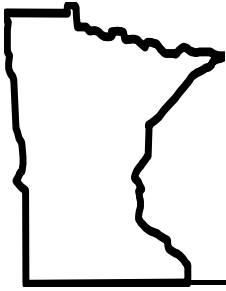
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2015
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Administration

Schedule No. 20.1

	20.0	21.2	22.2		
	Dept of <u>Administration</u>	General <u>Support</u>	Admin - Management <u>Services</u>	Government & Citizen <u>Services</u>	Consumer <u>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	2,092	2,092			
4.7 Real Property	106,515	106,515			
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				
6.4 Enterprise IT Security	0				
8.2 Minnesota Management & Budget	0				
8.3 Internal Controls & Accountability	0				
9.2 MMB - Debt Management Division	0				
9.3 Debt Management	5,351	5,351			
10.2 MMB - Budget Division	0				
10.3 Analysis & Control (EBO's)	139	139			
10.4 Budget Operations & Planning	84	84			
11.2 MMB - Accounting Division	0				
11.3 Central Payroll	6,109	6,109			
11.4 Accounting Services	174	174			
11.5 Financial Reporting	247	247			
11.6 Financial Reporting - Single Audit	2	2			
12.2 MMB - IT Management & Administration	0				
12.4 Accounting & Procurement Ops & Sys Support	108	108			
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	440	440			
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	1,221	1,221			
15.4 Program Audits	2,801	2,801			
15.8 Financial Audit - Art	29,693	29,693			
16.2 State Auditor	2	2			
17 SWIFT	699	699			
Sum of Allocated Costs	155,680	155,680	0	0	0
Distribution of Allocated Costs	0	(155,680)	1,904	4,792	148,984
Total Allocated Costs	155,680	0	1,904	4,792	148,984
Less: Disallowed Costs	0				
Net Allocable Costs	155,680	0	1,904	4,792	148,984



**State of Minnesota
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 21.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

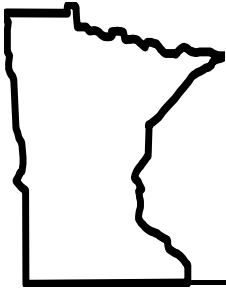
Exhibit C

State of Minnesota
 Summary of Allocated Costs
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 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	198,726	198,726					
3.4 Human Resources	140,207	140,207					
3.5 Financial Management & Reporting	8,639	8,639					
4.2 Admin - Government & Citizen Services	0						
4.5 Real Estate & Construction Services	13,601	13,601					
4.7 Real Property	0						
4.8 Materials Management	1,145	1,145					
4.10.0 Central Mail	47		47				
4.11 Office of Enterprise Continuous Improvement	1,510	1,510					
6.2 Minnesota Information Technology	0						
6.4 Enterprise IT Security	440	440					
8.2 Minnesota Management & Budget	0						
8.3 Internal Controls & Accountability	61	61					
9.2 MMB - Debt Management Division	0						
9.3 Debt Management	0		0	0	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	4,144	4,144					
12.6 Budget Service - Computer Operations	722	722					
12.7 Personnel Operations Special Billing	18,762	18,762					
12.8 Accounting & Procurement Ops Special Billing	0						
13.2 MMB - HR, Benefits & Labor Relations	0						
13.3 Personnel Administration	19,271	19,271					
14.2 Mediation Services	0						
14.3 State Agencies	885	885					
15.2 Legislative Auditor	0						
15.3 Financial Audits	9,020	9,020					
17 SWIFT	0						
20 Department of Administration	1,904	1,904					
20.1 General Support	0						
Sum of Allocated Costs	419,083	419,036	0	47	0	0	0
Distribution of Allocated Costs	0	(419,036)	127,528	89,943	201,566		
Sum of Allocated Costs	419,083	0	127,528	89,990	201,566	0	0
Distribution of Allocated Costs	0		(127,528)			13,017	114,511
Distribution of Allocated Costs	0			(89,990)		9,185	80,805
Distribution of Allocated Costs	0				(201,566)	3,820	197,746
Total Allocated Costs	419,084	0	0	0	0	26,022	393,062
Less: Disallowed Costs	0					0	0
Net Allocable Costs	419,084	0	0	0	0	26,022	393,062



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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.

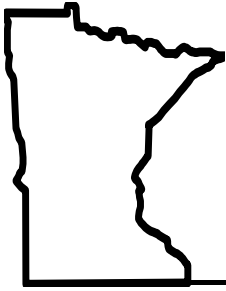
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
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 Second Stepdown

Admin - Government & Citizen Services

Schedule No. 22.1

	22.2	22.5	22.7	22.8	22.10	22.11	22.12	24.2	26.2	33.2	34.2		
	Government & Citizen Services	General Support	Real Estate & Construction Services - Leasing	Real Property Enterprise System	Materials Management	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	MnIT	MMB	Legislative Auditor	State Auditor	Consumer Activities
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	5,231	5,231											
4.7 Real Property	0												
4.8 Materials Management	1,252	1,252											
4.10.0 Central Mail	159			159									
4.11 Office of Enterprise Continuous Improvement	243	243											
6.2 Minnesota Information Technology	0												
6.4 Enterprise IT Security	1,000	1,000											
8.2 Minnesota Management & Budget	0												
8.3 Internal Controls & Accountability	107	107											
9.2 MMB - Debt Management Division	0												
9.3 Debt Management	0		0	0	0	0	0	0				0	
10.2 MMB - Budget Division	0												
10.3 Analysis & Control (EBO's)	244	244											
10.4 Budget Operations & Planning	88	88											
11.2 MMB - Accounting Division	0												
11.3 Central Payroll	983	983											
11.4 Accounting Services	306	306											
11.5 Financial Reporting	435	435											
12.2 MMB - IT Management & Administration	0												
12.4 Accounting & Procurement Ops & Sys Support	190	190											
12.5 Personnel Operations & Sys Support	667	667											
12.6 Budget Service - Computer Operations	753	753											
12.7 Personnel Operations Special Billing	3,020	3,020											
12.8 Accounting & Procurement Ops Special Billing	773	773											
13.2 MMB - HR, Benefits & Labor Relations	0												
13.3 Personnel Administration	3,102	3,102											
14.3 Mediation Services - State Agencies	143	143											
15.2 Legislative Auditor	0												
15.3 Financial Audits	7,213	7,213											
17 SWIFT	1,229	1,229											
20 Department of Administration	4,792	4,792											
21.3 Commissioner's Office	13,017	13,017											
21.4 Human Resources	9,185	9,185											
21.5 Financial Management & Reporting	3,820	3,820											
Sum of Allocated Costs	57,951	57,792	0	0	159	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(57,792)	6,235	12,720	26,069	5,940	5,050	1,778					
Sum of Allocated Costs	57,951	0	6,235	12,720	26,228	5,940	5,050	1,778	0	0	0	0	0
Distribution of Allocated Costs	0		(6,235)										6,235
Distribution of Allocated Costs	0			(12,720)									12,720
Distribution of Allocated Costs	0				(26,228)				15	22	19	29	26,143
Distribution of Allocated Costs	0					(5,940)							5,940
Distribution of Allocated Costs	0						(5,050)						5,050
Distribution of Allocated Costs	0							(1,778)				0	1,778
Total Allocated Costs	57,951	0	0	0	0	0	0	0	15	22	19	29	57,866
Less: Disallowed Costs	0												
Net Allocable Costs	57,951	0	0	0	0	0	0	0	15	22	19	29	57,866



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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.

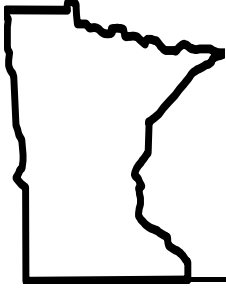
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
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Minnesota Information Technology

Schedule No. 24.1

	24.2	24.4	24.5	26.2	32.2	33.2	34.2	
	General Support	Enterprise IT Security	Other Non-Allocable	Minnesota Mgmt & Budget	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
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							
6.4 Enterprise IT Security	1,469	1,469						
8.2 Minnesota Management & Budget	0							
8.3 Internal Controls & Accountability	99	99						
9.2 MMB - Debt Management Division	0							
9.3 Debt Management	0	0						
10.2 MMB - Budget Division	0							
10.3 Analysis & Control (EBO's)	225	225						
10.4 Budget Operations & Planning	76	76						
11.2 MMB - Accounting Division	0							
11.3 Central Payroll	0							
11.4 Accounting Services	283	283						
11.5 Financial Reporting	401	401						
12.2 MMB - IT Management & Administration	0							
12.4 Accounting & Procurement Ops & Sys Support	176	176						
12.5 Personnel Operations & Sys Support	0							
12.6 Budget Service - Computer Operations	653	653						
12.7 Personnel Operations Special Billing	0							
12.8 Accounting & Procurement Ops Special Billing	714	714						
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	888	888						
17 SWIFT	1,134	1,134						
22.8 Materials Management	15	15						
Sum of Allocated Costs	6,132	6,132	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(6,132)	6,132					
Sum of Allocated Costs	6,132	0	6,132	0	0	0	0	0
Distribution of Allocated Costs	0		(6,132)	95	1	4	1	6,031
Total Allocated Costs	6,132	0	0	95	1	4	1	6,031
Less: Disallowed Costs	0							
Net Allocable Costs	6,132	0	0	95	1	4	1	6,031



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.0

MINNESOTA MANAGEMENT AND BUDGET (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.

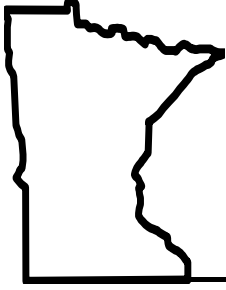
Exhibit C

State of Minnesota
 Summary of Allocated Costs
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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	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
8.3 Internal Controls & Accountability	151	151						
10.3 Analysis & Control (EBO's)	344	344						
10.4 Budget Operations & Planning	149	149						
11.4 Accounting Services	432	432						
11.5 Financial Reporting	612	612						
12.2 MniT @ MMB - Mgmt & Admin	2,900,078	2,900,078						
12.4 Accounting & Procurement Ops & Sys Support	268	268						
12.6 Budget Service - Computer Operations	1,282	1,282						
12.8 Accounting & Procurement Ops Special Billing	1,089	1,089						
15.3 Financial Audits	184,696	184,696						
17 SWIFT	1,731	1,731						
22.8 Materials Management	22	22						
22.1 Central Mail	0	0						
24.4 Enterprise IT Security	95	95						
Sum of Allocated Costs	3,090,950	3,090,950	0	0	0	0	0	0
Distribution of Allocated Costs	0	(3,090,950)	99,501	90,474	234,067	945,291	928,418	0
Total Allocated Costs	3,090,950	0	99,501	90,474	234,067	945,291	928,418	0
Less: Disallowed Costs	0							
Net Allocable Costs	3,090,950	0	99,501	90,474	234,067	945,291	928,418	0



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.3

MINNESOTA MANAGEMENT & 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.

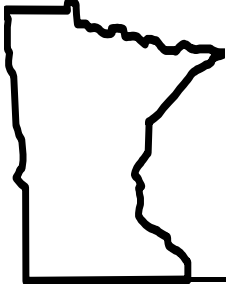
State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2015
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MMB - Internal Controls & Accountability

Schedule No. 26.3.1

26.3	33.2	34.2	
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	<u>Internal Controls & Accountability</u>	<u>General Support</u>	<u>Legislative Auditor</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
17 SWIFT	0				
26.2 Minnesota Management & Budget	99,501	99,501			
Sum of Allocated Costs	99,501	99,501	0	0	0
Distribution of Allocated Costs	0	(99,501)	9	10	99,482
Total Allocated Costs	99,501	0	9	10	99,482
Less: Disallowed Costs	0				
Net Allocable Costs	99,501	0	9	10	99,482



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 27.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — DEBT MANAGEMENT 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.

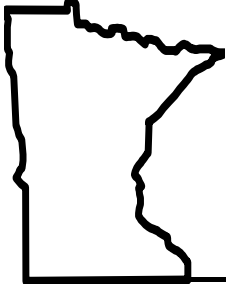
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2015
 Second Stepdown

MMB - Debt Management Division

Schedule No. 27.1

	27.2	27.3	27.4	34.2		
	<u>Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>Debt Management - Other</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
15.3 Financial Audits	0	0				
22.8 Materials Management	0		0			
26.2 Minnesota Management & Budget	90,474	90,474				
Sum of Allocated Costs	90,474	90,474	0	0	0	0
Distribution of Allocated Costs	0	(90,474)	90,474	0	0	0
Sum of Allocated Costs	90,474	0	90,474	0	0	0
Distribution of Allocated Costs	0	0	(90,474)	0	0	90,474
Total Allocated Costs	90,474	0	0	0	0	90,474
Less: Disallowed Costs	0					
Net Allocable Costs	90,474	0	0	0	0	90,474



**State of Minnesota
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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.

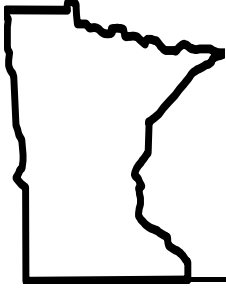
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2015
 Second Stepdown

MMB - Budget Division

Schedule No. 28.1

	28.2	28.3	28.4	28.5	32.2	33.2	34.2		
	Budget Division	General Support	Analysis & Controls (EBO's)	Budget Planning & Operations	Budget Division Non-Allocable	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0								
Add: Allocated Costs									
22.8 Materials Management	0	0							
26.2 Minnesota Management & Budget	234,067	234,067							
Sum of Allocated Costs	234,067	234,067	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(234,067)	227,094	6,973					
Sum of Allocated Costs	234,067	0	227,094	6,973	0	0	0	0	0
Distribution of Allocated Costs	0		(227,094)			1	21	24	227,048
Distribution of Allocated Costs	0			(6,973)		0	5	6	6,962
Total Allocated Costs	234,067	0	0	0	0	1	26	30	234,010
Less: Disallowed Costs	0								
Net Allocable Costs	234,067	0	0	0	0	1	26	30	234,010



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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.

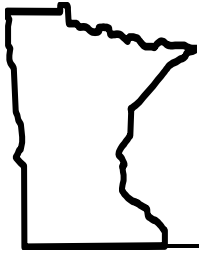
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
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 Second Stepdown

MMB - Accounting Division

Schedule No. 29.1

	29.2	29.3	29.4	29.5	29.6	32.2	33.2	34.2		
	<u>Accounting</u>	<u>General</u>	<u>Central</u>	<u>Accounting</u>	<u>Financial</u>	<u>Financial Rptg</u>	<u>Mediation</u>	<u>Legislative</u>	<u>State</u>	<u>Consumer</u>
	<u>Division</u>	<u>Support</u>	<u>Payroll</u>	<u>Services</u>	<u>Reporting</u>	<u>Single</u>	<u>Services</u>	<u>Auditor</u>	<u>Auditor</u>	<u>Activities</u>
						<u>Audit</u>				
Total Eligible Direct Costs:	0									
Add: Allocated Costs										
15.3 Financial Audits	348,223	348,223								
15.5 Single Audits	0	0								
22.8 Materials Management	0		0	0	0					
22.10 Central Mail	0		0	0						
26.2 Minnesota Management & Budget	945,291	945,291								
Sum of Allocated Costs	1,293,514	1,293,514	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(1,293,514)	346,941	390,318	553,628	2,626				
Sum of Allocated Costs	1,293,514	0	346,941	390,318	553,628	2,626	0	0	0	0
Distribution of Allocated Costs	0		(346,941)							346,941
Distribution of Allocated Costs	(0)			(390,318)			1	37	41	390,239
Distribution of Allocated Costs	(0)				(553,628)		1	52	58	553,517
Distribution of Allocated Costs	0					(2,626)				2,626
Total Allocated Costs	1,293,513	0	0	0	0	0	2	89	99	1,293,323
Less: Disallowed Costs	0									
Net Allocable Costs	1,293,513	0	0	0	0	0	2	89	99	1,293,323



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**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.

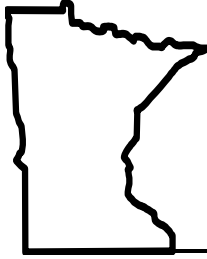
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
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MMB - IT Management & Administration

Schedule No. 30.1

	30.2	30.4	30.5	30.6	30.7	30.8	30.9	32.2	33.2	34.2		
	IT Mgmt & Administration	General Support	Acctg & Procur Ops Svs Support	Personnel Operations Svs Support	Bdgt Services Computer Operations	Personnel Spec Billing	Acctg & Procurement Spec Billing	MMB Other Non-Allocable	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0											
Add: Allocated Costs												
15.3 Financial Audits	27,205	27,205										
22.8 Materials Management	0	0				0	0	0				
26.2 Minnesota Management & Budget	928,418	928,418										
Sum of Allocated Costs	955,623	955,623	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(955,623)	379,769	368,875	206,979	0	0					
Sum of Allocated Costs	955,623	0	379,769	368,875	206,979	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(379,769)					1		36	40	379,692
Distribution of Allocated Costs	0			(368,875)								368,875
Distribution of Allocated Costs	0			0	(206,979)				2	157	184	206,636
Distribution of Allocated Costs	0					0						0
Distribution of Allocated Costs	0						0					0
Total Allocated Costs	955,623	0	0	0	0	0	0	1	2	193	224	955,203
Less: Disallowed Costs	(1)							(1)				
Net Allocable Costs	955,622	0	0	0	0	0	0	0	2	193	224	955,203



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**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

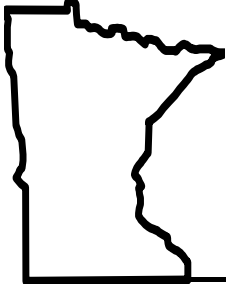
**State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2015
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MMB - State HR, Benefits & Labor Relations

Schedule No. 31.1

31.2	31.3	
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	<u>State HR, Benefits & Labor Rel</u>	<u>General Support</u>	<u>Personnel Administration</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0			
Add: Allocated Costs				
15.4 Program Audits	0	0		
26.2 Minnesota Management & Budget	793,200	793,200		
Sum of Allocated Costs	793,200	793,200	0	0
Distribution of Allocated Costs	0	(793,200)	793,200	
Sum of Allocated Costs	793,200	0	793,200	0
Distribution of Allocated Costs	0		(793,200)	793,200
Total Allocated Costs	793,200	0	0	793,200
Less: Disallowed Costs	0			
Net Allocable Costs	793,200	0	0	793,200



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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.

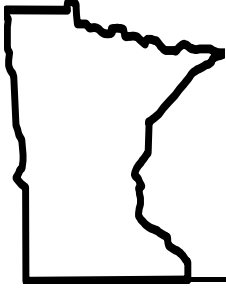
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
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Mediation Services

Schedule No. 32.1

	32.2	32.3	32.4		
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation / Representation - General</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
17 SWIFT	16	16			
24.4 Enterprise IT Security	1	1			
28.3 Analysis & Control (EBO's)	1	1			
28.4 Budget Operations & Planning	0	0			
29.4 Accounting Services	1	1			
29.5 Financial Reporting	1	1			
30.6 Budget Service - Computer Operations	2	2			
Sum of Allocated Costs	24	24	0	0	0
Distribution of Allocated Costs	0	(24)	24	0	
Sum of Allocated Costs	24	0	24	0	0
Distribution of Allocated Costs	0		(24)		24
Total Allocated Costs	24	0	0	0	24
Less: Disallowed Costs	0			0	
Net Allocable Costs	24	0	0	0	24



**State of Minnesota
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

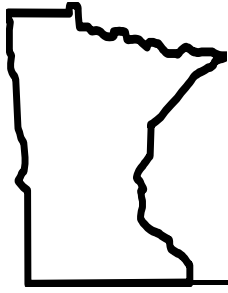
EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 33.0

OFFICE OF 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.



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 34.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2015
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State Auditor

Schedule No. 34.1

34.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0		
Add: Allocated Costs			
17 SWIFT	723	723	
22.8 Materials Management	29	29	
24.4 Enterprise IT Security	1	1	
26.3 Internal Controls & Accountability	10	10	
27.3 Debt Management	0	0	
28.3 Analysis & Control (EBO's)	24	24	
28.4 Budget Operations & Planning	6	6	
29.4 Accounting Services	41	41	
29.5 Financial Reporting	58	58	
30.4 Accounting & Procurement Operations and System Support	40	40	
30.6 Budget Service - Computer Operations	184	184	
30.8 Accounting & Procurement Operations Special Billing	0	0	
Sum of Allocated Costs	1,117	1,117	0
Distribution of Allocated Costs	(0)	(1,117)	1,117
Total Allocated Costs	1,117	0	1,117
Less: Disallowed Costs	0		
Net Allocable Costs	1,117	0	1,117

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 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	1.2	Fixed Asset Depreciation	314,244						
G02-3.0	G02-3.0	Department of Administration	0	0					
G02-3.2	G02-3.2	Admin Management Services	0	0	0				
G02-3.3	G02-3.3	Commissioner's Office	512,118	0	512,118				
G02-3.4	G02-3.4	Human Resources	361,187	127	361,187				
G02-3.5	G02-3.5	Financial Management and Reporting	809,437	0	809,437				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0				
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.06%	0.06%	14,134	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	457,000	0					457,000
G02-4.7	G02-4.7	Real Property	932,268	0					932,268
G02-4.8	G02-4.8	Materials Management Division	1,910,669	0					1,910,669
G02-4.10	G02-4.10	Central Mail	435,381	0					435,381
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	370,093	0					370,093
G02-4.12	G02-4.12	Grants Management	130,303	0					130,303
G46-6.2	G46-6.2	Minnesota Information Technology	1,204,039	247,958					
G46-6.3	G46-6.3	IT Spend	0	0					
G46-6.4	G46-6.4	Enterprise IT Security	402,122	-22,711					
G46-6.5	G46-6.5	MnIT - Non allocable	0	0					
G10-8.2	G10-8.2	Minnesota Management & Budget	2,613,831	9,056					
G10-8.3	G10-8.3	Internal Controls & Accountability	511,855	0					
G10-9.2	G10-9.2	Debt Management Division	0	0					
G10-9.3	G10-9.3	Debt Management	465,419	0					
G10-9.4	G10-9.4	Debt Management - Other	0	0					
G10-10.2	G10-10.2	MMB - Budget Division	0	0					
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,168,227	0					
G10-10.4	G10-10.4	Budget Operations and Planning	35,873	25,682					
G10-10.5	G10-10.5	Budget Division - Non Allocable	0	0					
G10-11.2	G10-11.2	MMB - Accounting Division	0	0					
G10-11.3	G10-11.3	Central Payroll	1,304,284	0					
G10-11.4	G10-11.4	Accounting Services	1,467,353	0					
G10-11.5	G10-11.5	Financial Reporting	2,081,299	0					
G10-11.6	G10-11.6	Financial Reporting - Single Audit	9,873	0					
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0	0					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	2,484,066	1,553					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp	910,828	0					
G10-12.5	G10-12.5	Personnel Operations and System Support	884,701	0					
G10-12.6	G10-12.6	Budget Service - Computer Operations	496,413	0					
G10-12.7	G10-12.7	Personnel Operations Special Billing	4,674,327	0					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	4,319,079	0					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0	0					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0	0					
G10-13.3	G10-13.3	Personnel Administration	4,080,413	39,728					
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0	0					
G45-14.2	G45-14.2	Mediation Services	0	0					
G45-14.3	G45-14.3	Mediation Services	220,087	0					
G45-14.4	G45-14.4	Mediation/Representation	0	0					
L49-15.2	L49-15.2	Legislative Auditor	1,542,346	0					
L49-15.3	L49-15.3	Financial Audits	1,853,538	0					
L49-15.4	L49-15.4	Program Audits	1,552,337	0					
L49-15.5	L49-15.5	Single Audits	1,017,626	0					
L49-15.6	L49-15.6	Audit Comm	0	0					
L49-15.7	L49-15.7	Financial Audit- Outdoors	0	0					
L49-15.8	L49-15.8	Financial Audit- Art	120,971	0					
L49-15.9	L49-15.9	Financial Audit- Clean Water	113,566	0					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	34,530	0					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	
			1.2	3.2	3.3	3.4	3.5	4.2	
Schedule No.	DP#	Name	2015 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	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	0					
L49-15.12	L49-15.12	Program Audit- Art	0	0					
L49-15.13	L49-15.13	Program Audit- Clean Water	0	0					
L49-15.14	L49-15.14	Program Audit- Parks & Trails	0	0					
G61-16.2	G61-16.2	State Auditor	0	12,852					
G61-16.3	G61-16.3	State Auditor General	0	0					
17	17	SWIFT (Internally Developed Software Amortized over 10	6,864,688						
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				0.40%	0.40%		8,045
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	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
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	Fixed Asset Depreciation	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)						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology			0.00%	0.00%	1,026	
	G02-0003	Public Broadcasting			0.00%	0.00%	497	
	G02-0005	Materials Service and Distribution					2	
	G02-0007	Information Policy Analysis			0.01%	0.01%	3,703	
	G02-0009	Real Estate and Construction Services			0.01%	0.01%	31,508	
	G02-0010	Oil Overcharge (Stripper Wells)			0.00%	0.00%	-	
	G02-0012	STAR			0.01%	0.01%	15,174	
	G02-0013	Volunteer Services						
	G02-0014	Capital Group Parking			0.04%	0.04%	46,452	
	G02-0015a	Fleet Services			0.01%	0.01%	165,150	
	G02-0016	Development Disabilities			0.00%	0.00%	8,604	
	G02-0017a	Risk Management			0.01%	0.01%	19,673	
	G02-0017b	Risk Management - Workers Compensation			0.02%	0.02%	132,200	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)			0.00%	0.00%	40	
	G02-0021a	Plant Management (Leases)			0.32%	0.32%	197,587	
	G02-0021b	Plant Management (Repairs)			0.01%	0.01%	4,140	
	G02-0021c	Plant Management (Materials Transfer)			0.00%	0.00%	64	
	G02-0021d	Plant Management (Energy)						
	G02-0021f	Plant Management FR & R			0.00%	0.00%	1,055	
	G02-0024	MN Bookstore			0.01%	0.01%	22,493	
	G02-0028	Office Supply Connection - Closed in FY2010			0.00%	0.00%	-	
	G02-0029a	Cooperative Purchasing (CPV)			0.03%	0.03%	4,365	
	G02-0029b	Cooperative Purchasing (MMCAP)			0.03%	0.03%	8,961	
	G02-0031	Central Mail			0.01%	0.01%	41,295	
	G02-0034	Other Non-Allocable			0.00%	0.00%	46	
	G02-0036	Demography			0.01%	0.01%	3,462	
	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			0.01%	0.01%	16,284	
	G02-0043	Surplus Services - Federal						
	G02-0044	RECS - Energy			0.00%	0.00%	131	
	G02-0045	SmART FMR			0.01%	0.01%	1,761	
	G02-0046	SmART HR			0.01%	0.01%	1,234	
	G02-0047	Grants Recovery			0.00%	0.00%	-	
	G02-0048	Arts & Cultural Heritage			0.00%	0.00%	3,448	
	G02-0049	Materials Management			0.00%	0.00%	1,217	

Statewide Cost Allocation Plan
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			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 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	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 Cost Allocation Plan
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Schedule No.	DP#	Name	2015 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
				Fixed Asset Depreciation	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		48,666,392	314,244	1,682,742	1.03%	1.03%	753,751	4,235,714
	Source		48,666,392	314,244	1,682,742	1.03%	1.03%	753,751	4,235,714
	Difference (Total - Source)		0	0	0	0.00%	0.00%	0	0

Statewide Cost Allocation Plan
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			Leases	Sqft and Acres 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	Fixed Asset Depreciation						
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	-	-	234		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	-	-	345		0.00%	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-		0.00%	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-		0.00%	-
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	-	-	4		0.00%	-
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor	-	-	298		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
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			Leases	Sqft and Acres 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	-	-	458		0.00%	-
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	2	3,688,665	-	-	0.00%	-
G02-3.2	G02-3.2	Admin Management Services	13	-	247	-	0.40%	-
G02-3.3	G02-3.3	Commissioner's Office				-		
G02-3.4	G02-3.4	Human Resources				1,022		
G02-3.5	G02-3.5	Financial Management and Reporting				-		
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				-		
G02-4.2	G02-4.2	Government & Citizen Services	5	-	270	-	0.06%	
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				3,425		
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	Debt Management Division				-		
G10-9.3	G10-9.3	Debt Management				-		
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services				-		
G45-14.4	G45-14.4	Mediation/Representation				-		
L49-15.2	L49-15.2	Legislative Auditor				-		

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			Leases	Sqft and Acres 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				-		
0.0	0.0					-		
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	1	-	1	-	0.00%	
	G02-0003	Public Broadcasting	12	-	4	-	0.00%	2,457,133
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	10	-	0.01%	-
	G02-0009	Real Estate and Construction Services	1	-	654	2,042.48	0.01%	3,557,000
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	0.00%	-
	G02-0012	STAR	-	-	178	-	0.01%	-
	G02-0013	Volunteer Services	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	390	3,956.04	0.04%	-
	G02-0015a	Fleet Services	-	46,395	368	1,617.83	0.01%	-
	G02-0016	Development Disabilities	-	-	100	3,995.26	0.00%	495,552
	G02-0017a	Risk Management	1	-	127	1,207.01	0.01%	-
	G02-0017b	Risk Management - Workers Compensation	-	-	115	26,632.21	0.02%	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	0.00%	-
	G02-0021a	Plant Management (Leases)	13	-	2,905	12,274.71	0.32%	-
	G02-0021b	Plant Management (Repairs)	-	-	24	-	0.01%	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	0.00%	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	36	-	0.00%	-
	G02-0024	MN Bookstore	-	-	123	1,757.48	0.01%	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	0.00%	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	87	1,241.99	0.03%	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	174	3,704.33	0.03%	-
	G02-0031	Central Mail	-	-	79	-	0.01%	-
	G02-0034	Other Non-Allocable	-	1,488,597	9	-	0.00%	-
	G02-0036	Demography	-	-	40	3,097.03	0.01%	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	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	-	-	110	-	0.01%	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	0.00%	-
	G02-0045	SmART FMR	-	-	33	-	0.01%	-
	G02-0046	SmART HR	-	-	10	-	0.01%	-
	G02-0047	Grants Recovery	-	-	-	-	0.00%	-
	G02-0048	Arts & Cultural Heritage	-	-	24	-	0.00%	9,341,863
	G02-0049	Materials Management	-	-	4	-	0.00%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

		Leases	Sqft and Acres 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
	B04	AGRICULTURE DEPT	11	8,304	8,705	127,260.20	1.09%	1,446,340
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	72	11,644.72	0.02%	-
	B13	COMMERCE DEPT	4	3,216	3,892	255,487.49	0.75%	46,627,332
	B14	ANIMAL HEALTH BOARD	1	-	468	2,976.07	0.10%	-
	B15	BARBER EXAMINERS BOARD	-	-	25	3,523.34	0.01%	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	740	31,007.09	0.09%	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	53	49,087	60,395	530.99	2.75%	220,530,591
	B24	PUBLIC FACILITIES AUTHORITY	-	-	343	-	0.02%	31,944,838
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	2	-	2,077	27,795.27	0.47%	-
	B41	WORKERS COMP COURT OF APPEALS	1	-	47	1,139.15	0.02%	-
	B42	LABOR AND INDUSTRY DEPT	7	-	3,373	191,845.81	0.67%	1,067,761
	B43	IRON RANGE RESOURCES	1	247,104	1,303	-	0.15%	44,137,272
	B7E	ARCHITECTURE, ENGINEERING BD	1	-	137	5,337.73	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	1	-	115	12,318.67	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	17	-	0.00%	-
	B82	PUBLIC UTILITIES COMM	-	-	192	660.66	0.29%	-
	B9D	AMATEUR SPORTS COMM	-	809,439	-	-	0.01%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	0.00%	-
	E25	CENTER FOR ARTS EDUCATION	-	304,361	1,229	-	0.22%	156,507
	E26	MN STATE COLLEGES/UNIVERSITIES	1	-	-	14,847.73	24.30%	-
	E37	EDUCATION DEPARTMENT	-	-	4,240	61,997.81	0.69%	92,360,905
	E40	HISTORICAL SOCIETY	-	1,049,882	34	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	1	436,058	2,041	-	0.36%	-
	E50	ARTS BOARD	3	-	1,216	2,171.63	0.05%	33,497,169
	E60	OFFICE OF HIGHER EDUCATION	-	-	970	56,400.25	0.12%	8,706,365
	E77	ZOOLOGICAL BOARD	-	647,675	3,431	-	0.48%	-
	E81	UNIVERSITY OF MINNESOTA	-	-	56	-	0.00%	-
	E95	HUMANITIES COMMISSION	-	-	9	-	0.00%	-
	E97	SCIENCE MUSEUM	-	-	4	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0.00%	-
	G03	LOTTERY	7	-	-	5,809.47	0.24%	-
	G05	RACING COMMISSION	-	-	264	-	0.05%	55,842
	G06	ATTORNEY GENERAL	4	-	3,034	87,136.06	0.49%	-
	G09	GAMBLING CONTROL BOARD	2	-	89	2,243.95	0.05%	-
	G10	MINNESOTA MANAGEMENT & BUDGET	5	-	517	143,976.11	0.41%	-
	G17	HUMAN RIGHTS DEPT	2	-	208	19,872.52	0.06%	-
	G19	INDIAN AFFAIRS COUNCIL	2	-	100	29.48	0.01%	475,994
	G38	INVESTMENT BOARD	-	-	106	2,170.68	0.03%	-
	G39	GOVERNORS OFFICE	1	-	149	4,422.50	0.09%	-
	G45	MEDIATION SERVICES DEPT	1	-	84	23,313.88	0.02%	-
	G46	MN.IT	2	-	12,973	1,287.57	3.56%	-
	G53	SECRETARY OF STATE	3	-	951	66,983.11	0.16%	-
	G61	OFFICE OF THE STATE AUDITOR	7	-	361	4,257.64	0.16%	-
	G62	MINN STATE RETIREMENT SYSTEM	-	134,880	149	232,742.64	0.17%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	218	483,988.20	0.13%	-
	G67	REVENUE DEPT	10	-	2,084	2,566,189.95	2.27%	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	324	84,601.11	0.12%	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	39	142.36	0.01%	-
	G96	UNIFORM LAWS COMMISSION	-	-	1	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	1	-	78	11,249.14	0.01%	-
	G9K	ADMINISTRATIVE HEARINGS	1	-	427	102,884.28	0.11%	-
	G9L	BLACK MINNESOTANS COUNCIL	2	-	106	0.50	0.01%	-

Statewide Cost Allocation Plan
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			Leases	Sqft and Acres 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
	G9M	CHICANO LATINO AFFAIRS COUNCIL	1	-	50	47.68	0.01%	-
	G9N	ASIAN-PACIFIC COUNCIL	1	-	95	524.97	0.01%	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	-	57	-	0.00%	-
	G9X	CAPITOL AREA ARCHITECT	1	-	46	146.05	0.01%	-
	G9Y	DISABILITY COUNCIL	1	-	163	741.20	0.02%	-
	GPR	PAYROLL CLEARING	-	-	-	-	0.00%	-
	H12	HEALTH DEPT	17	-	13,170	516,045.69	2.72%	178,013,792
	H55	HUMAN SERVICES DEPT	55	2,318,065	7,564	808,457.06	6.93%	124,588,049
	H55b	HUMAN SERVICES SOS	-	-	5,059	-	3.25%	-
	H55c	HUMAN SERVICES MSOP	-	-	684	-	0.66%	-
	H60	MMB - MnSURE	15	-	864	92,144.38	0.00%	4,634,733
	H75	VETERANS AFFAIRS DEPT	2	1,041,921	8,957	7,927.09	2.38%	539,963
	H7B	MEDICAL PRACTICE BOARD	1	-	166	47,862.95	0.03%	-
	H7C	NURSING BOARD	-	-	121	64,860.52	0.05%	-
	H7D	PHARMACY BOARD	-	-	166	31,140.73	0.03%	-
	H7F	DENTISTRY BOARD	1	-	111	22,815.81	0.03%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	42	6,855.43	0.01%	-
	H7J	OPTOMETRY BOARD	-	-	15	1,371.43	0.00%	-
	H7K	NURSING HOME ADMIN BOARD	2	-	218	826.63	0.01%	-
	H7L	SOCIAL WORK BOARD	-	-	87	14,141.63	0.02%	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	47	2,938.44	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	-	18	189.02	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	-	65	2,089.17	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	122	13,038.96	0.02%	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	26	1,853.95	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	-	128	4,053.13	0.02%	-
	H7W	PHYSICAL THERAPY BOARD	-	-	38	7,115.82	0.00%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	74	5,684.61	0.01%	-
	H9G	OMBUDSMAN MH/DD	2	-	80	1,447.40	0.03%	-
	J33	TRIAL COURTS	-	-	5,579	23,456.99	3.50%	-
	J50	GUARDIAN AD LITEM BOARD	-	-	284	179.03	0.37%	-
	J52	PUBLIC DEFENSE BOARD	-	-	1,098	-	0.92%	-
	J58	COURT OF APPEALS	1	-	83	9,697.81	0.13%	-
	J65	SUPREME COURT	3	-	1,932	42,348.43	0.58%	849,756
	J68	TAX COURT	1	-	44	2,992.83	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	-	-	57	-	0.00%	-
	L10	LEGISLATURE	5	-	1	101,561.45	0.14%	-
	L49	LEGISLATIVE AUDITOR	1	-	-	2,117.85	0.09%	-
	P01	MILITARY AFFAIRS DEPT	1	5,033,402	15,750	125.63	0.54%	-
	P07	PUBLIC SAFETY DEPT	27	20,360	14,626	2,406,815.27	3.52%	87,485,141
	P78	CORRECTIONS DEPT	30	6,046,744	30,996	19,014.22	6.86%	8,530,341
	P7T	PEACE OFFICERS BOARD (POST)	-	-	81	5,362.57	0.02%	-
	P9E	SENTENCING GUIDELINES COMM	2	-	67	442.94	0.01%	-
	R28	MINN CONSERVATION CORPS	9	-	8	-	0.00%	-
	R29	NATURAL RESOURCES DEPT	50	3,355,195	49,700	319,752.25	9.55%	85,332,964
	R32	POLLUTION CONTROL AGENCY	12	25,198	4,221	81,229.56	1.82%	24,535,990
	R9P	WATER & SOIL RESOURCES BOARD	6	-	2,123	4,043.40	0.27%	40,006,678
	T79	TRANSPORTATION DEPT	9	6,061,907	129,074	106,036.42	13.28%	83,411,489
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	58	1,826.12	0.00%	-
	OTHER		3	-	68	28,626	0.00%	-
	Total		444	32,816,455	418,938	9,526,168	99.73%	1,134,787,359
	Source		444	32,816,455	418,938	9,526,168	99.73%	1,134,787,359
	Difference (Total - Source)		0	0	0	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	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	Debt Management Division
	1.2	Fixed Asset Depreciation						
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	402,122	-	-			
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-			
G10-8.2	G10-8.2	Minnesota Management & Budget		1,586,400	1,586,400			
G10-8.3	G10-8.3	Internal Controls & Accountability		-	-	511,855		
G10-9.2	G10-9.2	Debt Management Division		-	-			
G10-9.3	G10-9.3	Debt Management				465,419		465,419
G10-9.4	G10-9.4	Debt Management - Other				-		-
G10-10.2	G10-10.2	MMB - Budget Division		-	-			
G10-10.3	G10-10.3	Analysis & Control (EBO's)				1,168,227		
G10-10.4	G10-10.4	Budget Operations and Planning				35,873		
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				1,304,284		
G10-11.4	G10-11.4	Accounting Services				1,467,353		
G10-11.5	G10-11.5	Financial Reporting				2,081,299		
G10-11.6	G10-11.6	Financial Reporting - Single Audit				9,873		
G10-11.7	G10-11.7	Accounting Services - Non Allocable				-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	2,484,066		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc				910,828		
G10-12.5	G10-12.5	Personnel Operations and System Support				884,701		
G10-12.6	G10-12.6	Budget Service - Computer Operations				496,413		
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				4,080,413		
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-		
G45-14.2	G45-14.2	Mediation Services		24,407	24,407		189	
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor		61,579	61,579		7,398	
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 Central Serv Revenue	IT Central Serv Revenue	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	Debt 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		13,830	13,830		8,320	
G61-16.3	G61-16.3	State Auditor General					-	
17	17	SWIFT (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		24,478	24,478		8,045	
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		55,683	55,683		14,134	
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		81,804	81,804		13,049	
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					19,915	
G10-8.3	G10-8.3	Internal Controls & Accountability					-	
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	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	Debt 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						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology		-	-		1,026	
	G02-0003	Public Broadcasting		-	-		497	
	G02-0005	Materials Service and Distribution		-	-		2	
	G02-0007	Information Policy Analysis		4,164	4,164		3,703	
	G02-0009	Real Estate and Construction Services		176,506	176,506		31,508	
	G02-0010	Oil Overcharge (Stripper Wells)		-	-		-	
	G02-0012	STAR		43,080	43,080		15,174	
	G02-0013	Volunteer Services		-	-		-	
	G02-0014	Capital Group Parking		7,057	7,057		46,452	
	G02-0015a	Fleet Services		14,044	14,044		165,150	
	G02-0016	Development Disabilities		33,782	33,782		8,604	
	G02-0017a	Risk Management		113,329	113,329		19,673	
	G02-0017b	Risk Management - Workers Compensation		(94,166)	(94,166)		132,200	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		-	-		40	
	G02-0021a	Plant Mngement (Leases)		294,752	294,752		197,587	
	G02-0021b	Plant Management (Repairs)		-	-		4,140	
	G02-0021c	Plant Management (Materials Transfer)		-	-		64	
	G02-0021d	Plant Management (Energy)		-	-		-	
	G02-0021f	Plant Management FR & R		-	-		1,055	
	G02-0024	MN Bookstore		-	-		22,493	
	G02-0028	Office Supply Connection - Closed in FY2010		-	-		-	
	G02-0029a	Cooperative Purchasing (CPV)		33,104	33,104		4,365	
	G02-0029b	Cooperative Purchasing (MMCAP)		32,799	32,799		8,961	
	G02-0031	Central Mail		14,888	14,888		41,295	
	G02-0034	Other Non-Allocable		-	-		46	
	G02-0036	Demography		102	102		3,462	
	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		12,731	12,731		16,284	
	G02-0043	Surplus Services - Federal		-	-		-	
	G02-0044	RECS - Energy		-	-		131	
	G02-0045	SmART FMR		-	-		1,761	
	G02-0046	SmART HR		-	-		1,234	
	G02-0047	Grants Recovery		-	-		-	
	G02-0048	Arts & Cultural Heritage		5,318	5,318		3,448	
	G02-0049	Materials Management		-	-		1,217	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division		IT Central Serv Revenue		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		Debt Management Division				
	B04	AGRICULTURE DEPT		451,807	451,807								389,527	
	B11	COSMETOLOGIST EXAMINERS BOARD		6,050	6,050								21,317	
	B13	COMMERCE DEPT		1,226,971	1,226,971								546,366	
	B14	ANIMAL HEALTH BOARD		36,525	36,525								16,613	
	B15	BARBER EXAMINERS BOARD		1,461	1,461								5,784	
	B20	EXPLORE MINNESOTA TOURISM		49,913	49,913								26,114	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		7,816,255	7,816,255								6,537,579	
	B24	PUBLIC FACILITIES AUTHORITY		-	-								15,644	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-								36	
	B34	HOUSING FINANCE AGENCY		178,886	178,886								133,040	
	B41	WORKERS COMP COURT OF APPEALS		13,384	13,384								2,389	
	B42	LABOR AND INDUSTRY DEPT		518,929	518,929								881,312	
	B43	IRON RANGE RESOURCES		188,590	188,590								54,169	
	B7E	ARCHITECTURE, ENGINEERING BD		11,618	11,618								13,576	
	B7G	COMBATIVE SPORTS COMMISSION		-	-								11	
	B7P	ACCOUNTANCY BOARD		9,940	9,940								12,114	
	B7S	PRIVATE DETECTIVES BOARD		-	-								1,297	
	B82	PUBLIC UTILITIES COMM		130,526	130,526								114,574	
	B9D	AMATEUR SPORTS COMM		-	-								1,248	
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-								19	
	E25	CENTER FOR ARTS EDUCATION		52,356	52,356								61,652	
	E26	MN STATE COLLEGES/UNIVERSITIES		5,177,577	5,177,577								9,902,051	
	E37	EDUCATION DEPARTMENT		440,738	440,738								1,599,853	
	E40	HISTORICAL SOCIETY		166,840	166,840								903	
	E44	MINNESOTA STATE ACADEMIES		76,079	76,079								59,600	
	E50	ARTS BOARD		23,914	23,914								46,149	
	E60	OFFICE OF HIGHER EDUCATION		1,142,177	1,142,177								74,945	
	E77	ZOOLOGICAL BOARD		72,770	72,770								146,039	
	E81	UNIVERSITY OF MINNESOTA		677,773	677,773								6,437	
	E95	HUMANITIES COMMISSION		-	-								280	
	E97	SCIENCE MUSEUM		-	-								53	
	E9W	HIGHER ED FACILITIES AUTHORITY		3,812	3,812								203	
	G03	LOTTERY		185,703	185,703								10,401	
	G05	RACING COMMISSION		11,548	11,548								40,258	
	G06	ATTORNEY GENERAL		180,883	180,883								67,034	
	G09	GAMBLING CONTROL BOARD		39,044	39,044								7,600	
	G10	MINNESOTA MANAGEMENT & BUDGET		828,397	828,397								85,944	
	G17	HUMAN RIGHTS DEPT		150,694	150,694								12,607	
	G19	INDIAN AFFAIRS COUNCIL		7,704	7,704								4,787	
	G38	INVESTMENT BOARD		31,647	31,647								5,370	
	G39	GOVERNORS OFFICE		59,949	59,949								10,507	
	G45	MEDIATION SERVICES DEPT		47,118	47,118								4,551	
	G46	MN.IT		404,348	404,348								525,209	
	G53	SECRETARY OF STATE		252,448	252,448								55,818	
	G61	OFFICE OF THE STATE AUDITOR		28,884	28,884								7,906	
	G62	MINN STATE RETIREMENT SYSTEM		1,558,033	1,558,033								187,775	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		178,176	178,176								253,940	
	G67	REVENUE DEPT		1,861,343	1,861,343								124,393	
	G69	TEACHERS RETIREMENT ASSOC		118,599	118,599								261,047	
	G90	REVENUE INTERGOVT PAYMENTS		-	-								4,440,528	
	G92	OMBUDSPERSON FOR FAMILIES		15,579	15,579								2,100	
	G96	UNIFORM LAWS COMMISSION		-	-								168	
	G9J	CAMPAIGN FINANCE BOARD		8,517	8,517								8,130	
	G9K	ADMINISTRATIVE HEARINGS		414,199	414,199								40,701	
	G9L	BLACK MINNESOTANS COUNCIL		4,204	4,204								4,322	

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division		IT Central Serv Revenue		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	Debt Management Division	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		5,487	5,487					2,734
	G9N	ASIAN-PACIFIC COUNCIL		6,963	6,963					3,099
	G9Q	MMB DEBT SERVICE		-	-					-
	G9R	MMB NON-OPERATING		-	-				10,105,207	-
	G9X	CAPITOL AREA ARCHITECT		6,227	6,227					2,170
	G9Y	DISABILITY COUNCIL		10,525	10,525					5,565
	GPR	PAYROLL CLEARING		-	-					-
	H12	HEALTH DEPT		1,621,039	1,621,039					955,247
	H55	HUMAN SERVICES DEPT		37,894,896	37,894,896					12,004,693
	H55b	HUMAN SERVICES SOS		677,677	677,677					817,067
	H55c	HUMAN SERVICES MSOP		247,922	247,922					88,646
	H60	MMB - MnSURE		3,847,407	3,847,407					109,425
	H75	VETERANS AFFAIRS DEPT		924,190	924,190					324,005
	H7B	MEDICAL PRACTICE BOARD		33,100	33,100					23,896
	H7C	NURSING BOARD		27,095	27,095					26,800
	H7D	PHARMACY BOARD		12,054	12,054					20,755
	H7F	DENTISTRY BOARD		23,514	23,514					20,658
	H7H	CHIROPRACTIC EXAMINERS BOARD		3,869	3,869					7,482
	H7J	OPTOMETRY BOARD		337	337					3,501
	H7K	NURSING HOME ADMIN BOARD		25,761	25,761					9,986
	H7L	SOCIAL WORK BOARD		9,480	9,480					18,736
	H7M	MARRIAGE & FAMILY THERAPY BD		1,735	1,735					6,284
	H7Q	PODIATRIC MEDICINE		704	704					3,407
	H7R	VETERINARY MEDICINE BOARD		2,251	2,251					5,785
	H7S	EMERGENCY MEDICAL SERVICES BD		14,265	14,265					12,909
	H7U	DIETETICS & NUTRITION PRACTICE		355	355					3,676
	H7V	PSYCHOLOGY BOARD		7,142	7,142					9,628
	H7W	PHYSICAL THERAPY BOARD		1,518	1,518					7,869
	H7X	BEHAVIORAL HEALTH & THERAPY BD		3,072	3,072					14,659
	H9G	OMBUDSMAN MH/DD		21,616	21,616					2,931
	J33	TRIAL COURTS		87,059	87,059					1,740,101
	J50	GUARDIAN AD LITEM BOARD		5,101	5,101					33,964
	J52	PUBLIC DEFENSE BOARD		376,208	376,208					50,977
	J58	COURT OF APPEALS		4,129	4,129					4,161
	J65	SUPREME COURT		1,491,669	1,491,669					120,620
	J68	TAX COURT		8,110	8,110					2,371
	J70	JUDICIAL STANDARDS BOARD		4,430	4,430					3,255
	L10	LEGISLATURE		30,985	30,985					29,648
	L49	LEGISLATIVE AUDITOR		-	-					93
	P01	MILITARY AFFAIRS DEPT		1,082,766	1,082,766					563,449
	P07	PUBLIC SAFETY DEPT		6,649,285	6,649,285					3,350,710
	P78	CORRECTIONS DEPT		2,461,466	2,461,466					834,159
	P7T	PEACE OFFICERS BOARD (POST)		12,339	12,339					8,585
	P9E	SENTENCING GUIDELINES COMM		14,195	14,195					1,986
	R28	MINN CONSERVATION CORPS		-	-					120
	R29	NATURAL RESOURCES DEPT		2,681,818	2,681,818					3,557,568
	R32	POLLUTION CONTROL AGENCY		867,226	867,226					439,826
	R9P	WATER & SOIL RESOURCES BOARD		314,300	314,300					73,639
	T79	TRANSPORTATION DEPT		5,098,364	5,098,364					15,764,418
	T9B	METROPOLITAN COUNCIL/TRANSPORT		267,223	267,223					104,972
		OTHER		7,768,397	7,768,397					37,556
		Total	402,122	102,056,853	102,056,853		15,900,604		78,973,610	465,419
		Source	402,122	102,056,853	102,056,853		15,900,604		78,973,610	465,419
		Difference (Total - Source)	0	0	0		0		0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			all Outstanding Principal	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)
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	1.2	Fixed Asset Depreciation							
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	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division		-					
G10-10.3	G10-10.3	Analysis & Control (EBO's)		1,168,227					
G10-10.4	G10-10.4	Budget Operations and Planning		35,873					
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					1,304,284		
G10-11.4	G10-11.4	Accounting Services					1,467,353		
G10-11.5	G10-11.5	Financial Reporting					2,081,299		
G10-11.6	G10-11.6	Financial Reporting - Single Audit					9,873		
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			189	3		0.00%	189
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
L49-15.2	L49-15.2	Legislative Auditor			7,398	202		0.00%	7,398
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

			all Outstanding Principal	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)
Schedule No.	DP#	Name	Debt Management	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			8,320	236		0.00%	8,320
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	110,718,395		8,045	333		0.40%	8,045
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	-		14,134	347		0.06%	14,134
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	-		13,049	301		0.00%	13,049
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	-		19,915	591		0.00%	19,915
G10-8.3	G10-8.3	Internal Controls & Accountability	-		-	-		0.00%	-
G10-9.2	G10-9.2	Debt Management Division	-		-	-		0.00%	-
G10-9.3	G10-9.3	Debt Management	-						
G10-9.4	G10-9.4	Debt Management - 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	-						
G45-14.3	G45-14.3	Mediation Services	-						
G45-14.4	G45-14.4	Mediation/Representation	-						
L49-15.2	L49-15.2	Legislative Auditor	-						

Statewide Cost Allocation Plan
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	all Outstanding Principal	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	Debt Management	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	-						
G61-16.3	G61-16.3	State Auditor General	-						
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-						
0.0	0.0		-						
	99YYY	Consumer Agencies	-						
	G02-0002	State Archaeology	-		1,026	47		0.00%	1,026
	G02-0003	Public Broadcasting	-		497	31		0.00%	497
	G02-0005	Materials Service and Distribution	-		2	-			2
	G02-0007	Information Policy Analysis	-		3,703	81		0.01%	3,703
	G02-0009	Real Estate and Construction Services	-		31,508	162		0.01%	31,508
	G02-0010	Oil Overcharge (Stripper Wells)	-		-	-		0.00%	-
	G02-0012	STAR	-		15,174	201		0.01%	15,174
	G02-0013	Volunteer Services	-		-	-			-
	G02-0014	Capital Group Parking	-		46,452	143		0.04%	46,452
	G02-0015a	Fleet Services	-		165,150	118		0.01%	165,150
	G02-0016	Development Disabilities	-		8,604	172		0.00%	8,604
	G02-0017a	Risk Management	-		19,673	94		0.01%	19,673
	G02-0017b	Risk Management - Workers Compensation	-		132,200	200		0.02%	132,200
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-		40	4		0.00%	40
	G02-0021a	Plant Management (Leases)	-		197,587	523		0.32%	197,587
	G02-0021b	Plant Management (Repairs)	-		4,140	-		0.01%	4,140
	G02-0021c	Plant Management (Materials Transfer)	-		64	1		0.00%	64
	G02-0021d	Plant Management (Energy)	-		-	-			-
	G02-0021f	Plant Management FR & R	-		1,055	72		0.00%	1,055
	G02-0024	MN Bookstore	-		22,493	166		0.01%	22,493
	G02-0028	Office Supply Connection - Closed in FY2010	-		-	-		0.00%	-
	G02-0029a	Cooperative Purchasing (CPV)	-		4,365	39		0.03%	4,365
	G02-0029b	Cooperative Purchasing (MMCAP)	-		8,961	40		0.03%	8,961
	G02-0031	Central Mail	-		41,295	81		0.01%	41,295
	G02-0034	Other Non-Allocable	-		46	8		0.00%	46
	G02-0036	Demography	-		3,462	98		0.01%	3,462
	G02-0037	Mn Geospatial Information Office	-		-	-		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	-		16,284	97		0.01%	16,284
	G02-0043	Surplus Services - Federal	-		-	-			-
	G02-0044	RECS - Energy	-		131	22		0.00%	131
	G02-0045	SmART FMR	-		1,761	65		0.01%	1,761
	G02-0046	SmART HR	-		1,234	52		0.01%	1,234
	G02-0047	Grants Recovery	-		-	-		0.00%	-
	G02-0048	Arts & Cultural Heritage	-		3,448	208		0.00%	3,448
	G02-0049	Materials Management	-		1,217	23		0.00%	1,217

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			all Outstanding Principal	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	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	B04	AGRICULTURE DEPT	94,214,000		389,527	10,537		1.09%	389,527
	B11	COSMETOLOGIST EXAMINERS BOARD	-		21,317	165		0.02%	21,317
	B13	COMMERCE DEPT	-		546,366	3,038		0.75%	546,366
	B14	ANIMAL HEALTH BOARD	-		16,613	479		0.10%	16,613
	B15	BARBER EXAMINERS BOARD	-		5,784	136		0.01%	5,784
	B20	EXPLORE MINNESOTA TOURISM	-		26,114	957		0.09%	26,114
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-		6,537,579	5,336		2.75%	6,537,579
	B24	PUBLIC FACILITIES AUTHORITY	44,857,073		15,644	872		0.02%	15,644
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		36	4		0.00%	36
	B34	HOUSING FINANCE AGENCY	798,558,458		133,040	1,163		0.47%	133,040
	B41	WORKERS COMP COURT OF APPEALS	-		2,389	44		0.02%	2,389
	B42	LABOR AND INDUSTRY DEPT	-		881,312	2,044		0.67%	881,312
	B43	IRON RANGE RESOURCES	-		54,169	742		0.15%	54,169
	B7E	ARCHITECTURE, ENGINEERING BD	-		13,576	93		0.01%	13,576
	B7G	COMBATIVE SPORTS COMMISSION	-		11	4		0.00%	11
	B7P	ACCOUNTANCY BOARD	-		12,114	82		0.01%	12,114
	B7S	PRIVATE DETECTIVES BOARD	-		1,297	71		0.00%	1,297
	B82	PUBLIC UTILITIES COMM	-		114,574	289		0.29%	114,574
	B9D	AMATEUR SPORTS COMM	-		1,248	53		0.01%	1,248
	B9V	AGRICULTURE UTILIZATION RESRCH	-		19	2		0.00%	19
	E25	CENTER FOR ARTS EDUCATION	-		61,652	1,989		0.22%	61,652
	E26	MN STATE COLLEGES/UNIVERSITIES	124,334,159		9,902,051	9,478		24.30%	9,902,051
	E37	EDUCATION DEPARTMENT	862,976,146		1,599,853	5,416		0.69%	1,599,853
	E40	HISTORICAL SOCIETY	-		903	49		0.00%	903
	E44	MINNESOTA STATE ACADEMIES	-		59,600	1,979		0.36%	59,600
	E50	ARTS BOARD	-		46,149	508		0.05%	46,149
	E60	OFFICE OF HIGHER EDUCATION	35,000,000		74,945	1,493		0.12%	74,945
	E77	ZOOLOGICAL BOARD	155,637		146,039	2,154		0.48%	146,039
	E81	UNIVERSITY OF MINNESOTA	303,150,351		6,437	101		0.00%	6,437
	E95	HUMANITIES COMMISSION	-		280	23		0.00%	280
	E97	SCIENCE MUSEUM	-		53	5		0.00%	53
	E9W	HIGHER ED FACILITIES AUTHORITY	-		203	8		0.00%	203
	G03	LOTTERY	-		10,401	187		0.24%	10,401
	G05	RACING COMMISSION	-		40,258	670		0.05%	40,258
	G06	ATTORNEY GENERAL	-		67,034	1,401		0.49%	67,034
	G09	GAMBLING CONTROL BOARD	-		7,600	147		0.05%	7,600
	G10	MINNESOTA MANAGEMENT & BUDGET	31,830,000		85,944	1,052		0.41%	85,944
	G17	HUMAN RIGHTS DEPT	-		12,607	451		0.06%	12,607
	G19	INDIAN AFFAIRS COUNCIL	-		4,787	157		0.01%	4,787
	G38	INVESTMENT BOARD	-		5,370	57		0.03%	5,370
	G39	GOVERNORS OFFICE	-		10,507	208		0.09%	10,507
	G45	MEDIATION SERVICES DEPT	-		4,551	89		0.02%	4,551
	G46	MN.IT	13,550,317		525,209	4,510		3.56%	525,209
	G53	SECRETARY OF STATE	-		55,818	943		0.16%	55,818
	G61	OFFICE OF THE STATE AUDITOR	-		7,906	192		0.16%	7,906
	G62	MINN STATE RETIREMENT SYSTEM	4,687,375		187,775	152		0.17%	187,775
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	6,221,425		253,940	206		0.13%	253,940
	G67	REVENUE DEPT	-		124,393	2,868		2.27%	124,393
	G69	TEACHERS RETIREMENT ASSOC	6,136,200		261,047	69		0.12%	261,047
	G90	REVENUE INTERGOVT PAYMENTS	-		4,440,528	872		0.00%	4,440,528
	G92	OMBUDSPERSON FOR FAMILIES	-		2,100	53		0.01%	2,100
	G96	UNIFORM LAWS COMMISSION	-		168	16		0.00%	168
	G9J	CAMPAIGN FINANCE BOARD	-		8,130	180		0.01%	8,130
	G9K	ADMINISTRATIVE HEARINGS	-		40,701	346		0.11%	40,701
	G9L	BLACK MINNESOTANS COUNCIL	-		4,322	138		0.01%	4,322

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			all Outstanding Principal	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	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-		2,734	79		0.01%	2,734
	G9N	ASIAN-PACIFIC COUNCIL	-		3,099	118		0.01%	3,099
	G9Q	MMB DEBT SERVICE	-		-	-		0.00%	-
	G9R	MMB NON-OPERATING	-		10,105,207	1,133		0.00%	10,105,207
	G9X	CAPITOL AREA ARCHITECT	-		2,170	79		0.01%	2,170
	G9Y	DISABILITY COUNCIL	-		5,565	191		0.02%	5,565
	GPR	PAYROLL CLEARING	-		-	-		0.00%	-
	H12	HEALTH DEPT	-		955,247	7,898		2.72%	955,247
	H55	HUMAN SERVICES DEPT	56,195,000		12,004,693	15,006		6.93%	12,004,693
	H55b	HUMAN SERVICES SOS	-		817,067	15,876		3.25%	817,067
	H55c	HUMAN SERVICES MSOP	-		88,646	3,752		0.66%	88,646
	H60	MMB - MnSURE	-		109,425	493		0.00%	109,425
	H75	VETERANS AFFAIRS DEPT	-		324,005	4,620		2.38%	324,005
	H7B	MEDICAL PRACTICE BOARD	-		23,896	178		0.03%	23,896
	H7C	NURSING BOARD	-		26,800	245		0.05%	26,800
	H7D	PHARMACY BOARD	-		20,755	306		0.03%	20,755
	H7F	DENTISTRY BOARD	-		20,658	314		0.03%	20,658
	H7H	CHIROPRACTIC EXAMINERS BOARD	-		7,482	180		0.01%	7,482
	H7J	OPTOMETRY BOARD	-		3,501	136		0.00%	3,501
	H7K	NURSING HOME ADMIN BOARD	-		9,986	385		0.01%	9,986
	H7L	SOCIAL WORK BOARD	-		18,736	209		0.02%	18,736
	H7M	MARRIAGE & FAMILY THERAPY BD	-		6,284	203		0.00%	6,284
	H7Q	PODIATRIC MEDICINE	-		3,407	117		0.00%	3,407
	H7R	VETERINARY MEDICINE BOARD	-		5,785	121		0.00%	5,785
	H7S	EMERGENCY MEDICAL SERVICES BD	-		12,909	399		0.02%	12,909
	H7U	DIETETICS & NUTRITION PRACTICE	-		3,676	124		0.00%	3,676
	H7V	PSYCHOLOGY BOARD	-		9,628	226		0.02%	9,628
	H7W	PHYSICAL THERAPY BOARD	-		7,869	155		0.00%	7,869
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-		14,659	160		0.01%	14,659
	H9G	OMBUDSMAN MH/DD	-		2,931	91		0.03%	2,931
	J33	TRIAL COURTS	-		1,740,101	11,704		3.50%	1,740,101
	J50	GUARDIAN AD LITEM BOARD	-		33,964	554		0.37%	33,964
	J52	PUBLIC DEFENSE BOARD	-		50,977	1,223		0.92%	50,977
	J58	COURT OF APPEALS	-		4,161	71		0.13%	4,161
	J65	SUPREME COURT	-		120,620	1,903		0.58%	120,620
	J68	TAX COURT	-		2,371	59		0.01%	2,371
	J70	JUDICIAL STANDARDS BOARD	-		3,255	186		0.00%	3,255
	L10	LEGISLATURE	-		29,648	695		0.14%	29,648
	L49	LEGISLATIVE AUDITOR	-		93	17		0.09%	93
	P01	MILITARY AFFAIRS DEPT	-		563,449	1,039		0.54%	563,449
	P07	PUBLIC SAFETY DEPT	118,025,000		3,350,710	26,130		3.52%	3,350,710
	P78	CORRECTIONS DEPT	-		834,159	15,956		6.86%	834,159
	P7T	PEACE OFFICERS BOARD (POST)	-		8,585	325		0.02%	8,585
	P9E	SENTENCING GUIDELINES COMM	-		1,986	31		0.01%	1,986
	R28	MINN CONSERVATION CORPS	-		120	16		0.00%	120
	R29	NATURAL RESOURCES DEPT	-		3,557,568	46,209		9.55%	3,557,568
	R32	POLLUTION CONTROL AGENCY	-		439,826	9,868		1.82%	439,826
	R9P	WATER & SOIL RESOURCES BOARD	-		73,639	3,344		0.27%	73,639
	T79	TRANSPORTATION DEPT	2,474,288,100		15,764,418	24,978		13.28%	15,764,418
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-		104,972	99		0.00%	104,972
		OTHER	6,151,083,356		37,556	829		0.00%	37,556
		Total	11,235,980,992	1,204,100	78,973,610	267,069	4,862,809	99.73%	78,973,610
		Source	11,235,980,992	1,204,100	78,973,610	267,069	4,862,809	99.73%	78,973,610
		Difference (Total - Source)	0	0	0	0	0	0.00%	0

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
	1.2	Fixed Asset Depreciation							
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	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - 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	189	-		189	0.00%	3	0.00%
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
L49-15.2	L49-15.2	Legislative Auditor	7,398	-		7,398	0.00%	202	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							
	FY15 - FY17 Stat-stepdown.xlsb Exh.D Go Between				21 of 85				4/12/2016

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
			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
Schedule No.	DP#	Name							
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	8,320	-		8,320	0.00%	236	0.00%
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	8,045	1,723,114		8,045	0.00%		0.00%
G02-3.2	G02-3.2	Admin Management Services					0.40%	333	0.40%
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	14,134	-		14,134	0.06%	347	0.06%
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	13,049	-		13,049	0.00%	301	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	19,915	-	2,613,831	19,915	0.00%	591	0.00%
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-		-	0.00%	-	0.00%
G10-9.2	G10-9.2	Debt Management Division	-	-		-	0.00%	-	0.00%
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
L49-15.2	L49-15.2	Legislative Auditor							
		FY15 - FY17 Stat-stepdown.xlsb							
		Exh.D Go Between			22 of 85			4/12/2016	

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
			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
Schedule No.	DP#	Name							
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							
0.0	0.0								
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology	1,026	-		1,026	0.00%	47	0.00%
	G02-0003	Public Broadcasting	497	-		497	0.00%	31	0.00%
	G02-0005	Materials Service and Distribution	2	-		2	0.00%	-	-
	G02-0007	Information Policy Analysis	3,703	-		3,703	0.01%	81	0.01%
	G02-0009	Real Estate and Construction Services	31,508	-		31,508	0.01%	162	0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-	-		-	0.00%	-	0.00%
	G02-0012	STAR	15,174	-		15,174	0.01%	201	0.01%
	G02-0013	Volunteer Services	-	-		-	-	-	-
	G02-0014	Capital Group Parking	46,452	-		46,452	0.04%	143	0.04%
	G02-0015a	Fleet Services	165,150	-		165,150	0.01%	118	0.01%
	G02-0016	Development Disabilities	8,604	-		8,604	0.00%	172	0.00%
	G02-0017a	Risk Management	19,673	-		19,673	0.01%	94	0.01%
	G02-0017b	Risk Management - Workers Compensation	132,200	-		132,200	0.02%	200	0.02%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	40	-		40	0.00%	4	0.00%
	G02-0021a	Plant Management (Leases)	197,587	-		197,587	0.32%	523	0.32%
	G02-0021b	Plant Management (Repairs)	4,140	-		4,140	0.01%	-	0.01%
	G02-0021c	Plant Management (Materials Transfer)	64	-		64	0.00%	1	0.00%
	G02-0021d	Plant Management (Energy)	-	-		-	-	-	-
	G02-0021f	Plant Management FR & R	1,055	-		1,055	0.00%	72	0.00%
	G02-0024	MN Bookstore	22,493	-		22,493	0.01%	166	0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-	-		-	0.00%	-	0.00%
	G02-0029a	Cooperative Purchasing (CPV)	4,365	-		4,365	0.03%	39	0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	8,961	-		8,961	0.03%	40	0.03%
	G02-0031	Central Mail	41,295	-		41,295	0.01%	81	0.01%
	G02-0034	Other Non-Allocable	46	-		46	0.00%	8	0.00%
	G02-0036	Demography	3,462	-		3,462	0.01%	98	0.01%
	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	16,284	-		16,284	0.01%	97	0.01%
	G02-0043	Surplus Services - Federal	-	-		-	-	-	-
	G02-0044	RECS - Energy	131	-		131	0.00%	22	0.00%
	G02-0045	SmART FMR	1,761	-		1,761	0.01%	65	0.01%
	G02-0046	SmART HR	1,234	-		1,234	0.01%	52	0.01%
	G02-0047	Grants Recovery	-	-		-	0.00%	-	0.00%
	G02-0048	Arts & Cultural Heritage	3,448	-		3,448	0.00%	208	0.00%
	G02-0049	Materials Management	1,217	-		1,217	0.00%	23	0.00%
FY15 - FY17 Stat-stepdown.xlsx Exh.D Go Between			23 of 85			4/12/2016			

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
	B04	AGRICULTURE DEPT	389,527	7,161,878		389,527	1.09%	10,537	1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	21,317	-		21,317	0.02%	165	0.02%
	B13	COMMERCE DEPT	546,366	130,468,950		546,366	0.75%	3,038	0.75%
	B14	ANIMAL HEALTH BOARD	16,613	748,936		16,613	0.10%	479	0.10%
	B15	BARBER EXAMINERS BOARD	5,784	-		5,784	0.01%	136	0.01%
	B20	EXPLORE MINNESOTA TOURISM	26,114	-		26,114	0.09%	957	0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,537,579	942,541,125		6,537,579	2.75%	5,336	2.75%
	B24	PUBLIC FACILITIES AUTHORITY	15,644	-		15,644	0.02%	872	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	36	-		36	0.00%	4	0.00%
	B34	HOUSING FINANCE AGENCY	133,040	-		133,040	0.47%	1,163	0.47%
	B41	WORKERS COMP COURT OF APPEALS	2,389	-		2,389	0.02%	44	0.02%
	B42	LABOR AND INDUSTRY DEPT	881,312	5,080,930		881,312	0.67%	2,044	0.67%
	B43	IRON RANGE RESOURCES	54,169	-		54,169	0.15%	742	0.15%
	B7E	ARCHITECTURE, ENGINEERING BD	13,576	-		13,576	0.01%	93	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	11	-		11	0.00%	4	0.00%
	B7P	ACCOUNTANCY BOARD	12,114	-		12,114	0.01%	82	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,297	-		1,297	0.00%	71	0.00%
	B82	PUBLIC UTILITIES COMM	114,574	-		114,574	0.29%	289	0.29%
	B9D	AMATEUR SPORTS COMM	1,248	-		1,248	0.01%	53	0.01%
	B9V	AGRICULTURE UTILIZATION RESRCH	19	-		19	0.00%	2	0.00%
	E25	CENTER FOR ARTS EDUCATION	61,652	-		61,652	0.22%	1,989	0.22%
	E26	MN STATE COLLEGES/UNIVERSITIES	9,902,051	987,482,537		9,902,051	24.30%	9,478	24.30%
	E37	EDUCATION DEPARTMENT	1,599,853	761,806,863		1,599,853	0.69%	5,416	0.69%
	E40	HISTORICAL SOCIETY	903	-		903	0.00%	49	0.00%
	E44	MINNESOTA STATE ACADEMIES	59,600	-		59,600	0.36%	1,979	0.36%
	E50	ARTS BOARD	46,149	738,649		46,149	0.05%	508	0.05%
	E60	OFFICE OF HIGHER EDUCATION	74,945	-		74,945	0.12%	1,493	0.12%
	E77	ZOOLOGICAL BOARD	146,039	7,968		146,039	0.48%	2,154	0.48%
	E81	UNIVERSITY OF MINNESOTA	6,437	-		6,437	0.00%	101	0.00%
	E95	HUMANITIES COMMISSION	280	-		280	0.00%	23	0.00%
	E97	SCIENCE MUSEUM	53	-		53	0.00%	5	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	203	-		203	0.00%	8	0.00%
	G03	LOTTERY	10,401	-		10,401	0.24%	187	0.24%
	G05	RACING COMMISSION	40,258	-		40,258	0.05%	670	0.05%
	G06	ATTORNEY GENERAL	67,034	1,241,283		67,034	0.49%	1,401	0.49%
	G09	GAMBLING CONTROL BOARD	7,600	-		7,600	0.05%	147	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	85,944	-		85,944	0.41%	1,052	0.41%
	G17	HUMAN RIGHTS DEPT	12,607	-		12,607	0.06%	451	0.06%
	G19	INDIAN AFFAIRS COUNCIL	4,787	-		4,787	0.01%	157	0.01%
	G38	INVESTMENT BOARD	5,370	-		5,370	0.03%	57	0.03%
	G39	GOVERNORS OFFICE	10,507	-		10,507	0.09%	208	0.09%
	G45	MEDIATION SERVICES DEPT	4,551	-		4,551	0.02%	89	0.02%
	G46	MN.IT	525,209	-		525,209	3.56%	4,510	3.56%
	G53	SECRETARY OF STATE	55,818	780,434		55,818	0.16%	943	0.16%
	G61	OFFICE OF THE STATE AUDITOR	7,906	-		7,906	0.16%	192	0.16%
	G62	MINN STATE RETIREMENT SYSTEM	187,775	-		187,775	0.17%	152	0.17%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	253,940	-		253,940	0.13%	206	0.13%
	G67	REVENUE DEPT	124,393	-		124,393	2.27%	2,868	2.27%
	G69	TEACHERS RETIREMENT ASSOC	261,047	-		261,047	0.12%	69	0.12%
	G90	REVENUE INTERGOVT PAYMENTS	4,440,528	-		4,440,528	0.00%	872	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	2,100	-		2,100	0.01%	53	0.01%
	G96	UNIFORM LAWS COMMISSION	168	-		168	0.00%	16	0.00%
	G9J	CAMPAIGN FINANCE BOARD	8,130	-		8,130	0.01%	180	0.01%
	G9K	ADMINISTRATIVE HEARINGS	40,701	-		40,701	0.11%	346	0.11%
	G9L	BLACK MINNESOTANS COUNCIL	4,322	-		4,322	0.01%	138	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	2,734	-	-	-	2,734	0.01%	79	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	3,099	-	-	-	3,099	0.01%	118	0.01%
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	0.00%	-	0.00%
	G9R	MMB NON-OPERATING	10,105,207	7,836,013	-	-	10,105,207	0.00%	1,133	0.00%
	G9X	CAPITOL AREA ARCHITECT	2,170	-	-	-	2,170	0.01%	79	0.01%
	G9Y	DISABILITY COUNCIL	5,565	-	-	-	5,565	0.02%	191	0.02%
	GPR	PAYROLL CLEARING	-	-	-	-	-	0.00%	-	0.00%
	H12	HEALTH DEPT	955,247	232,637,037	-	-	955,247	2.72%	7,898	2.72%
	H55	HUMAN SERVICES DEPT	12,004,693	8,212,721,846	-	-	12,004,693	6.93%	15,006	6.93%
	H55b	HUMAN SERVICES SOS	817,067	-	-	-	817,067	3.25%	15,876	3.25%
	H55c	HUMAN SERVICES MSOP	88,646	-	-	-	88,646	0.66%	3,752	0.66%
	H60	MMB - MnSURE	109,425	47,675,620	-	-	109,425	0.00%	493	0.00%
	H75	VETERANS AFFAIRS DEPT	324,005	21,207,869	-	-	324,005	2.38%	4,620	2.38%
	H7B	MEDICAL PRACTICE BOARD	23,896	-	-	-	23,896	0.03%	178	0.03%
	H7C	NURSING BOARD	26,800	-	-	-	26,800	0.05%	245	0.05%
	H7D	PHARMACY BOARD	20,755	22,673	-	-	20,755	0.03%	306	0.03%
	H7F	DENTISTRY BOARD	20,658	-	-	-	20,658	0.03%	314	0.03%
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,482	-	-	-	7,482	0.01%	180	0.01%
	H7J	OPTOMETRY BOARD	3,501	-	-	-	3,501	0.00%	136	0.00%
	H7K	NURSING HOME ADMIN BOARD	9,986	-	-	-	9,986	0.01%	385	0.01%
	H7L	SOCIAL WORK BOARD	18,736	-	-	-	18,736	0.02%	209	0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	6,284	-	-	-	6,284	0.00%	203	0.00%
	H7Q	PODIATRIC MEDICINE	3,407	-	-	-	3,407	0.00%	117	0.00%
	H7R	VETERINARY MEDICINE BOARD	5,785	-	-	-	5,785	0.00%	121	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	12,909	171,588	-	-	12,909	0.02%	399	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	3,676	-	-	-	3,676	0.00%	124	0.00%
	H7V	PSYCHOLOGY BOARD	9,628	-	-	-	9,628	0.02%	226	0.02%
	H7W	PHYSICAL THERAPY BOARD	7,869	-	-	-	7,869	0.00%	155	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	14,659	-	-	-	14,659	0.01%	160	0.01%
	H9G	OMBUDSMAN MH/DD	2,931	-	-	-	2,931	0.03%	91	0.03%
	J33	TRIAL COURTS	1,740,101	2,545,747	-	-	1,740,101	3.50%	11,704	3.50%
	J50	GUARDIAN AD LITEM BOARD	33,964	-	-	-	33,964	0.37%	554	0.37%
	J52	PUBLIC DEFENSE BOARD	50,977	-	-	-	50,977	0.92%	1,223	0.92%
	J58	COURT OF APPEALS	4,161	-	-	-	4,161	0.13%	71	0.13%
	J65	SUPREME COURT	120,620	584,209	-	-	120,620	0.58%	1,903	0.58%
	J68	TAX COURT	2,371	-	-	-	2,371	0.01%	59	0.01%
	J70	JUDICIAL STANDARDS BOARD	3,255	-	-	-	3,255	0.00%	186	0.00%
	L10	LEGISLATURE	29,648	36,807	-	-	29,648	0.14%	695	0.14%
	L49	LEGISLATIVE AUDITOR	93	-	-	-	93	0.09%	17	0.09%
	P01	MILITARY AFFAIRS DEPT	563,449	57,252,919	-	-	563,449	0.54%	1,039	0.54%
	P07	PUBLIC SAFETY DEPT	3,350,710	103,061,962	-	-	3,350,710	3.52%	26,130	3.52%
	P78	CORRECTIONS DEPT	834,159	2,268,394	-	-	834,159	6.86%	15,956	6.86%
	P7T	PEACE OFFICERS BOARD (POST)	8,585	-	-	-	8,585	0.02%	325	0.02%
	P9E	SENTENCING GUIDELINES COMM	1,986	-	-	-	1,986	0.01%	31	0.01%
	R28	MINN CONSERVATION CORPS	120	-	-	-	120	0.00%	16	0.00%
	R29	NATURAL RESOURCES DEPT	3,557,568	44,886,405	-	-	3,557,568	9.55%	46,209	9.55%
	R32	POLLUTION CONTROL AGENCY	439,826	23,752,888	-	-	439,826	1.82%	9,868	1.82%
	R9P	WATER & SOIL RESOURCES BOARD	73,639	3,318,202	-	-	73,639	0.27%	3,344	0.27%
	T79	TRANSPORTATION DEPT	15,764,418	685,944,613	-	-	15,764,418	13.28%	24,978	13.28%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,972	-	-	-	104,972	0.00%	99	0.00%
		OTHER	37,556	-	-	-	37,556	0.00%	829	0.00%
		Total	78,973,610	12,285,707,459	2,613,831		78,973,610	99.73%	267,069	99.73%
		Source	78,973,610	12,285,707,459	2,613,831		78,973,610	99.73%	267,069	99.73%
		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	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Fixed Asset Depreciation								
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	Debt Management Division								
G10-9.3	G10-9.3	Debt Management								
G10-9.4	G10-9.4	Debt Management - 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		4,080,413						
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-						
G45-14.2	G45-14.2	Mediation Services	189		0.00%	-				
G45-14.3	G45-14.3	Mediation Services				220,087				
G45-14.4	G45-14.4	Mediation/Representation				-				
L49-15.2	L49-15.2	Legislative Auditor	7,398		0.00%		0.00%			
L49-15.3	L49-15.3	Financial Audits						1,853,538		
L49-15.4	L49-15.4	Program Audits						1,552,337		
L49-15.5	L49-15.5	Single Audits						1,017,626		
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						120,971		
L49-15.9	L49-15.9	Financial Audit- Clean Water						113,566		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						34,530		

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	Mediation Services	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	8,320		0.00%		0.00%		4	-
G61-16.3	G61-16.3	State Auditor General							-	-
17	17	SWIFT (Internally Developed Software Amortized over 10								
99YYY	99YYY	Consumer Agencies								
G02-3.0	G02-3.0	Department of Administration	8,045		0.00%		0.00%		15	32
G02-3.2	G02-3.2	Admin Management Services			0.40%		0.40%		114	-
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	14,134		0.06%		0.06%		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	13,049		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	19,915		0.00%		0.00%		2,340.94	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-		0.00%		0.00%		-	-
G10-9.2	G10-9.2	Debt Management Division	-		0.00%		0.00%		-	-
G10-9.3	G10-9.3	Debt Management								
G10-9.4	G10-9.4	Debt Management - 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%		4,413.56	-
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%		-	-
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	Mediation Services								
G45-14.4	G45-14.4	Mediation/Representation								
L49-15.2	L49-15.2	Legislative Auditor								
		FY15 - FY17 Stat-stepdown.xlsx								
		Exh.D Go Between								
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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	Mediation Services	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								
0.0	0.0									
	99YYY	Consumer Agencies								
	G02-0002	State Archaeology	1,026		0.00%		0.00%		-	-
	G02-0003	Public Broadcasting	497		0.00%		0.00%		-	-
	G02-0005	Materials Service and Distribution	2						-	-
	G02-0007	Information Policy Analysis	3,703		0.01%		0.01%		-	-
	G02-0009	Real Estate and Construction Services	31,508		0.01%		0.01%		47.66	-
	G02-0010	Oil Overcharge (Stripper Wells)	-		0.00%		0.00%		-	-
	G02-0012	STAR	15,174		0.01%		0.01%		-	-
	G02-0013	Volunteer Services	-						-	-
	G02-0014	Capital Group Parking	46,452		0.04%		0.04%		-	-
	G02-0015a	Fleet Services	165,150		0.01%		0.01%		-	-
	G02-0016	Development Disabilities	8,604		0.00%		0.00%		-	-
	G02-0017a	Risk Management	19,673		0.01%		0.01%		-	-
	G02-0017b	Risk Management - Workers Compensation	132,200		0.02%		0.02%		33.00	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	40		0.00%		0.00%		-	-
	G02-0021a	Plant Mangement (Leases)	197,587		0.32%		0.32%		-	-
	G02-0021b	Plant Management (Repairs)	4,140		0.01%		0.01%		-	-
	G02-0021c	Plant Management (Materials Transfer)	64		0.00%		0.00%		-	-
	G02-0021d	Plant Management (Energy)	-						-	-
	G02-0021f	Plant Management FR & R	1,055		0.00%		0.00%		-	-
	G02-0024	MN Bookstore	22,493		0.01%		0.01%		-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-		0.00%		0.00%		-	-
	G02-0029a	Cooperative Purchasing (CPV)	4,365		0.03%		0.03%		2.75	-
	G02-0029b	Cooperative Purchasing (MMCAP)	8,961		0.03%		0.03%		2.75	-
	G02-0031	Central Mail	41,295		0.01%		0.01%		-	-
	G02-0034	Other Non-Allocable	46		0.00%		0.00%		-	-
	G02-0036	Demography	3,462		0.01%		0.01%		-	-
	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	16,284		0.01%		0.01%		-	-
	G02-0043	Surplus Services - Federal	-						-	-
	G02-0044	RECS - Energy	131		0.00%		0.00%		-	-
	G02-0045	SmART FMR	1,761		0.01%		0.01%		-	-
	G02-0046	SmART HR	1,234		0.01%		0.01%		-	-
	G02-0047	Grants Recovery	-		0.00%		0.00%		-	-
	G02-0048	Arts & Cultural Heritage	3,448		0.00%		0.00%		32.28	-
	G02-0049	Materials Management	1,217		0.00%		0.00%		-	-

Statewide Cost Allocation Plan
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	12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	B04	AGRICULTURE DEPT	389,527		1.09%		1.09%		330.50	-
	B11	COSMETOLOGIST EXAMINERS BOARD	21,317		0.02%		0.02%		6.50	-
	B13	COMMERCE DEPT	546,366		0.75%		0.75%		344.66	-
	B14	ANIMAL HEALTH BOARD	16,613		0.10%		0.10%		-	-
	B15	BARBER EXAMINERS BOARD	5,784		0.01%		0.01%		-	-
	B20	EXPLORE MINNESOTA TOURISM	26,114		0.09%		0.09%		162.63	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,537,579		2.75%		2.75%		1,339.71	2,476.22
	B24	PUBLIC FACILITIES AUTHORITY	15,644		0.02%		0.02%		33.57	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	36		0.00%		0.00%		-	-
	B34	HOUSING FINANCE AGENCY	133,040		0.47%		0.47%		15.38	-
	B41	WORKERS COMP COURT OF APPEALS	2,389		0.02%		0.02%		12.00	-
	B42	LABOR AND INDUSTRY DEPT	881,312		0.67%		0.67%		186.38	1,998.61
	B43	IRON RANGE RESOURCES	54,169		0.15%		0.15%		19.63	1,079.93
	B7E	ARCHITECTURE, ENGINEERING BD	13,576		0.01%		0.01%		-	-
	B7G	COMBATIVE SPORTS COMMISSION	11		0.00%		0.00%		12.25	-
	B7P	ACCOUNTANCY BOARD	12,114		0.01%		0.01%		0.25	-
	B7S	PRIVATE DETECTIVES BOARD	1,297		0.00%		0.00%		-	-
	B82	PUBLIC UTILITIES COMM	114,574		0.29%		0.29%		-	-
	B9D	AMATEUR SPORTS COMM	1,248		0.01%		0.01%		25.07	-
	B9V	AGRICULTURE UTILIZATION RESRCH	19		0.00%		0.00%		227.00	162.07
	E25	CENTER FOR ARTS EDUCATION	61,652		0.22%		0.22%		517.13	-
	E26	MN STATE COLLEGES/UNIVERSITIES	9,902,051		24.30%		24.30%		562.62	-
	E37	EDUCATION DEPARTMENT	1,599,853		0.69%		0.69%		1,452.32	852.28
	E40	HISTORICAL SOCIETY	903		0.00%		0.00%		173.04	-
	E44	MINNESOTA STATE ACADEMIES	59,600		0.36%		0.36%		351.50	-
	E50	ARTS BOARD	46,149		0.05%		0.05%		2.88	-
	E60	OFFICE OF HIGHER EDUCATION	74,945		0.12%		0.12%		5.63	-
	E77	ZOOLOGICAL BOARD	146,039		0.48%		0.48%		72.84	-
	E81	UNIVERSITY OF MINNESOTA	6,437		0.00%		0.00%		37.82	213.38
	E95	HUMANITIES COMMISSION	280		0.00%		0.00%		7.04	-
	E97	SCIENCE MUSEUM	53		0.00%		0.00%		-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	203		0.00%		0.00%		-	-
	G03	LOTTERY	10,401		0.24%		0.24%		271.75	-
	G05	RACING COMMISSION	40,258		0.05%		0.05%		405.00	-
	G06	ATTORNEY GENERAL	67,034		0.49%		0.49%		247.44	-
	G09	GAMBLING CONTROL BOARD	7,600		0.05%		0.05%		0.25	-
	G10	MINNESOTA MANAGEMENT & BUDGET	85,944		0.41%		0.41%		66.63	-
	G17	HUMAN RIGHTS DEPT	12,607		0.06%		0.06%		247.50	-
	G19	INDIAN AFFAIRS COUNCIL	4,787		0.01%		0.01%		13.03	-
	G38	INVESTMENT BOARD	5,370		0.03%		0.03%		1,684.06	-
	G39	GOVERNORS OFFICE	10,507		0.09%		0.09%		297.81	-
	G45	MEDIATION SERVICES DEPT	4,551		0.02%		0.02%		-	-
	G46	MN.IT	525,209		3.56%		3.56%		775.06	-
	G53	SECRETARY OF STATE	55,818		0.16%		0.16%		157.06	-
	G61	OFFICE OF THE STATE AUDITOR	7,906		0.16%		0.16%		174.88	-
	G62	MINN STATE RETIREMENT SYSTEM	187,775		0.17%		0.17%		1,151.48	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	253,940		0.13%		0.13%		817.48	-
	G67	REVENUE DEPT	124,393		2.27%		2.27%		1,792.50	1,728.51
	G69	TEACHERS RETIREMENT ASSOC	261,047		0.12%		0.12%		563.92	-
	G90	REVENUE INTERGOVT PAYMENTS	4,440,528		0.00%		0.00%		-	-
	G92	OMBUDSPERSON FOR FAMILIES	2,100		0.01%		0.01%		19.75	-
	G96	UNIFORM LAWS COMMISSION	168		0.00%		0.00%		-	-
	G9J	CAMPAIGN FINANCE BOARD	8,130		0.01%		0.01%		2.25	-
	G9K	ADMINISTRATIVE HEARINGS	40,701		0.11%		0.11%		-	-
	G9L	BLACK MINNESOTANS COUNCIL	4,322		0.01%		0.01%		40.66	-

Statewide Cost Allocation Plan										
Exhibit D - Allocation Statistics										
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			12.8	13.2	13.3	14.2	14.3	15.2	15.3	15.4
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,734		0.01%		0.01%		13.03	-
	G9N	ASIAN-PACIFIC COUNCIL	3,099		0.01%		0.01%		13.03	-
	G9Q	MMB DEBT SERVICE	-		0.00%		0.00%		-	-
	G9R	MMB NON-OPERATING	10,105,207		0.00%		0.00%		-	-
	G9X	CAPITOL AREA ARCHITECT	2,170		0.01%		0.01%		14.13	-
	G9Y	DISABILITY COUNCIL	5,565		0.02%		0.02%		25.00	-
	GPR	PAYROLL CLEARING	-		0.00%		0.00%		-	-
	H12	HEALTH DEPT	955,247		2.72%		2.72%		490.67	666.56
	H55	HUMAN SERVICES DEPT	12,004,693		6.93%		6.93%		2,829.75	1,956.34
	H55b	HUMAN SERVICES SOS	817,067		3.25%		3.25%		404.25	-
	H55c	HUMAN SERVICES MSOP	88,646		0.66%		0.66%		-	-
	H60	MMB - MnSURE	109,425		0.00%		0.00%		28.63	3,265.94
	H75	VETERANS AFFAIRS DEPT	324,005		2.38%		2.38%		588.38	-
	H7B	MEDICAL PRACTICE BOARD	23,896		0.03%		0.03%		183.30	-
	H7C	NURSING BOARD	26,800		0.05%		0.05%		72.61	3,804.54
	H7D	PHARMACY BOARD	20,755		0.03%		0.03%		51.51	-
	H7F	DENTISTRY BOARD	20,658		0.03%		0.03%		61.92	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,482		0.01%		0.01%		93.26	-
	H7J	OPTOMETRY BOARD	3,501		0.00%		0.00%		34.48	-
	H7K	NURSING HOME ADMIN BOARD	9,986		0.01%		0.01%		71.94	-
	H7L	SOCIAL WORK BOARD	18,736		0.02%		0.02%		9.44	-
	H7M	MARRIAGE & FAMILY THERAPY BD	6,284		0.00%		0.00%		10.63	-
	H7Q	PODIATRIC MEDICINE	3,407		0.00%		0.00%		32.69	-
	H7R	VETERINARY MEDICINE BOARD	5,785		0.00%		0.00%		9.85	-
	H7S	EMERGENCY MEDICAL SERVICES BD	12,909		0.02%		0.02%		-	-
	H7U	DIETETICS & NUTRITION PRACTICE	3,676		0.00%		0.00%		66.05	-
	H7V	PSYCHOLOGY BOARD	9,628		0.02%		0.02%		58.90	-
	H7W	PHYSICAL THERAPY BOARD	7,869		0.00%		0.00%		13.56	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	14,659		0.01%		0.01%		47.88	-
	H9G	OMBUDSMAN MH/DD	2,931		0.03%		0.03%		8.13	-
	J33	TRIAL COURTS	1,740,101		3.50%		3.50%		900.56	-
	J50	GUARDIAN AD LITEM BOARD	33,964		0.37%		0.37%		-	-
	J52	PUBLIC DEFENSE BOARD	50,977		0.92%		0.92%		-	-
	J58	COURT OF APPEALS	4,161		0.13%		0.13%		-	-
	J65	SUPREME COURT	120,620		0.58%		0.58%		-	-
	J68	TAX COURT	2,371		0.01%		0.01%		-	-
	J70	JUDICIAL STANDARDS BOARD	3,255		0.00%		0.00%		1.00	-
	L10	LEGISLATURE	29,648		0.14%		0.14%		-	-
	L49	LEGISLATIVE AUDITOR	93		0.09%		0.09%		-	-
	P01	MILITARY AFFAIRS DEPT	563,449		0.54%		0.54%		90.72	-
	P07	PUBLIC SAFETY DEPT	3,350,710		3.52%		3.52%		757.25	-
	P78	CORRECTIONS DEPT	834,159		6.86%		6.86%		8.50	377.17
	P7T	PEACE OFFICERS BOARD (POST)	8,585		0.02%		0.02%		-	-
	P9E	SENTENCING GUIDELINES COMM	1,986		0.01%		0.01%		10.38	-
	R28	MINN CONSERVATION CORPS	120		0.00%		0.00%		-	-
	R29	NATURAL RESOURCES DEPT	3,557,568		9.55%		9.55%		1,114.83	1,242.73
	R32	POLLUTION CONTROL AGENCY	439,826		1.82%		1.82%		126.33	3,062.91
	R9P	WATER & SOIL RESOURCES BOARD	73,639		0.27%		0.27%		33.48	-
	T79	TRANSPORTATION DEPT	15,764,418		13.28%		13.28%		781.84	1,017.66
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,972		0.00%		0.00%		95.21	-
		OTHER	37,556		0.00%		0.00%		-	-
		Total	78,973,610	4,080,413	99.73%	220,087	99.73%	4,692,569	31,234.58	23,937.34
		Source	78,973,610	4,080,413	99.73%	220,087	99.73%	4,692,569	31,234.58	23,937.34
		Difference (Total - Source)	0	0	0.00%	0	0.00%	0	-	-
		FY15 - FY17 Stat-stepdown.xlsx								
		Exh.D Go Between			30 of 85				4/12/2016	

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			Legislative								
			Single Audits	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	Fixed Asset Depreciation									
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	Debt Management Division									
G10-9.3	G10-9.3	Debt Management									
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services									
G45-14.4	G45-14.4	Mediation/Representation									
L49-15.2	L49-15.2	Legislative Auditor									
L49-15.3	L49-15.3	Financial Audits		1,853,538							
L49-15.4	L49-15.4	Program Audits		1,552,337							
L49-15.5	L49-15.5	Single Audits		1,017,626							
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		120,971		-					
L49-15.9	L49-15.9	Financial Audit- Clean Water		113,566		-					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		34,530		-					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Legislative								
			Auditor General	Financial Audits	Financial Audits	Financial Audits	Financial Audits	Program Audits	Program Audits	Program Audits	
			Support	Outdoor	Art	Clean Water	Parks & Trails	Outdoor	Art	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	-	-	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	291	-	-	-	-	-
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	Debt Management Division	-	-	-	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	-	-	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Legislative	Financial Audits	Financial Audits	Financial Audits	Financial Audits	Program Audits	Program Audits	Program Audits
	Auditor General	Outdoor	Art	Clean Water	Parks & Trails	Outdoor	Art	Clean Water
	Support							
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
L49-15.3	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									
0.0	0.0										
	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	-		-	-	-	-	-	-	-
	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	476.50	-	-	-	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	923.00	-	-	-	-	-	-	-	-
	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	1,734.00	-	-	-	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	424.44	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	861.01	-	-	-	-	-
	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	524.00	-	-	-	-	-	-	-	-
	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

			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- 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	1,202.00	-	-	-	-	-	-	-	-
	H55	HUMAN SERVICES DEPT	6,867.75	-	-	-	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	-	-	-
	H60	MMB - MnSURE	763.00	-	-	-	-	-	-	-	-
	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	214.50	-	-	-	-	-	-	-	-
	P07	PUBLIC SAFETY DEPT	327.00	-	-	-	-	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	288.00	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	740.00	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	740.00	-	-	-	-	-
	T79	TRANSPORTATION DEPT	230.00	-	-	-	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	162.00	-	-	-	-
		OTHER	-	-	-	-	-	-	-	-	-
		Total	13,261.75	4,692,569	-	1,576.50	1,480.00	450.00	-	-	-
		Source	13,261.75	4,692,569	-	1,576.50	1,480.00	450.00	-	-	-
		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)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.14	16.2	17.0	20	21.2	21.3
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
	1.2	Fixed Asset Depreciation						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
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

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	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						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services	-	1,723,114	8,045	1,682,742	-	
G02-3.3	G02-3.3	Commissioner's Office					512,118	
G02-3.4	G02-3.4	Human Resources					361,187	
G02-3.5	G02-3.5	Financial Management and Reporting					809,437	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-	
G02-4.2	G02-4.2	Government & Citizen Services	-	-	14,134	4,235,714		0.06%
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	-	-	13,049			
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	-	-	19,915			
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-			
G10-9.2	G10-9.2	Debt Management Division	-	-	-			
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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			189			
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor			7,398			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.14	16.2	17.0	20	21.2	21.3
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	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			8,320			
G61-16.3	G61-16.3	State Auditor General						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	-	1,026	236,904.41		0.00%
	G02-0003	Public Broadcasting	-	-	497	-		0.00%
	G02-0005	Materials Service and Distribution	-	-	2			
	G02-0007	Information Policy Analysis	-	-	3,703	521,846.12		0.01%
	G02-0009	Real Estate and Construction Services	-	-	31,508	22,266,294.34		0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-		0.00%
	G02-0012	STAR	-	-	15,174	430,737.82		0.01%
	G02-0013	Volunteer Services	-	-	-			
	G02-0014	Capital Group Parking	-	-	46,452	3,747,924.22		0.04%
	G02-0015a	Fleet Services	-	-	165,150	7,615,773.56		0.01%
	G02-0016	Development Disabilities	-	-	8,604	490,637.36		0.00%
	G02-0017a	Risk Management	-	-	19,673	8,260,098.53		0.01%
	G02-0017b	Risk Management - Workers Compensation	-	-	132,200	31,752,747.23		0.02%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	40	-		0.00%
	G02-0021a	Plant Management (Leases)	-	-	197,587	34,298,825.80		0.32%
	G02-0021b	Plant Management (Repairs)	-	-	4,140	97,073.07		0.01%
	G02-0021c	Plant Management (Materials Transfer)	-	-	64	-		0.00%
	G02-0021d	Plant Management (Energy)	-	-	-			
	G02-0021f	Plant Management FR & R	-	-	1,055	705,045.65		0.00%
	G02-0024	MN Bookstore	-	-	22,493	1,233,718.51		0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-		0.00%
	G02-0029a	Cooperative Purchasing (CPV)	-	-	4,365	2,583,506.98		0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	8,961	5,327,412.13		0.03%
	G02-0031	Central Mail	-	-	41,295	9,546,571.51		0.01%
	G02-0034	Other Non-Allocable	-	-	46	-		0.00%
	G02-0036	Demography	-	-	3,462	580,818.41		0.01%
	G02-0037	Mn Geospatial Information Office	-	-	-	-		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	-	-	16,284	1,206,737.37		0.01%
	G02-0043	Surplus Services - Federal	-	-	-			
	G02-0044	RECS - Energy	-	-	131	70,512.38		0.00%
	G02-0045	SmART FMR	-	-	1,761	290,093.53		0.01%
	G02-0046	SmART HR	-	-	1,234	211,596.17		0.01%
	G02-0047	Grants Recovery	-	-	-	-		0.00%
	G02-0048	Arts & Cultural Heritage	-	-	3,448	190,271.59		0.00%
	G02-0049	Materials Management	-	-	1,217	15,845.41		0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Program Audit-Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
	B04	AGRICULTURE DEPT	-	7,161,878.00	389,527	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	21,317	-	-	-
	B13	COMMERCE DEPT	-	130,468,950.00	546,366	-	-	-
	B14	ANIMAL HEALTH BOARD	-	748,936.00	16,613	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	5,784	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	26,114	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	942,541,125.00	6,537,579	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	15,644	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	36	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	133,040	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	2,389	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	5,080,930.00	881,312	-	-	-
	B43	IRON RANGE RESOURCES	-	-	54,169	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	13,576	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	11	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	12,114	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	1,297	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	114,574	-	-	-
	B9D	AMATEUR SPORTS COMM	-	-	1,248	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	19	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	61,652	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	987,482,537.00	9,902,051	-	-	-
	E37	EDUCATION DEPARTMENT	-	761,806,863.00	1,599,853	-	-	-
	E40	HISTORICAL SOCIETY	-	-	903	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	59,600	-	-	-
	E50	ARTS BOARD	-	738,649.00	46,149	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	74,945	-	-	-
	E77	ZOOLOGICAL BOARD	-	7,968.00	146,039	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	6,437	-	-	-
	E95	HUMANITIES COMMISSION	-	-	280	-	-	-
	E97	SCIENCE MUSEUM	-	-	53	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	203	-	-	-
	G03	LOTTERY	-	-	10,401	-	-	-
	G05	RACING COMMISSION	-	-	40,258	-	-	-
	G06	ATTORNEY GENERAL	-	1,241,283.00	67,034	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	7,600	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	85,944	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	12,607	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	4,787	-	-	-
	G38	INVESTMENT BOARD	-	-	5,370	-	-	-
	G39	GOVERNORS OFFICE	-	-	10,507	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	4,551	-	-	-
	G46	MN.IT	-	-	525,209	-	-	-
	G53	SECRETARY OF STATE	-	780,434.00	55,818	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	7,906	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	187,775	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	253,940	-	-	-
	G67	REVENUE DEPT	-	-	124,393	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	261,047	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	4,440,528	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	2,100	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	168	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	8,130	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	40,701	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	4,322	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	2,734	-	-	-	
	G9N	ASIAN-PACIFIC COUNCIL	-	-	3,099	-	-	-	
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	
	G9R	MMB NON-OPERATING	-	7,836,013.00	10,105,207	-	-	-	
	G9X	CAPITOL AREA ARCHITECT	-	-	2,170	-	-	-	
	G9Y	DISABILITY COUNCIL	-	-	5,565	-	-	-	
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	
	H12	HEALTH DEPT	-	232,637,037.00	955,247	-	-	-	
	H55	HUMAN SERVICES DEPT	-	8,212,721,846.00	12,004,693	-	-	-	
	H55b	HUMAN SERVICES SOS	-	-	817,067	-	-	-	
	H55c	HUMAN SERVICES MSOP	-	-	88,646	-	-	-	
	H60	MMB - MnSURE	-	47,675,620.00	109,425	-	-	-	
	H75	VETERANS AFFAIRS DEPT	-	21,207,869.00	324,005	-	-	-	
	H7B	MEDICAL PRACTICE BOARD	-	-	23,896	-	-	-	
	H7C	NURSING BOARD	-	-	26,800	-	-	-	
	H7D	PHARMACY BOARD	-	22,673.00	20,755	-	-	-	
	H7F	DENTISTRY BOARD	-	-	20,658	-	-	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	7,482	-	-	-	
	H7J	OPTOMETRY BOARD	-	-	3,501	-	-	-	
	H7K	NURSING HOME ADMIN BOARD	-	-	9,986	-	-	-	
	H7L	SOCIAL WORK BOARD	-	-	18,736	-	-	-	
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	6,284	-	-	-	
	H7Q	PODIATRIC MEDICINE	-	-	3,407	-	-	-	
	H7R	VETERINARY MEDICINE BOARD	-	-	5,785	-	-	-	
	H7S	EMERGENCY MEDICAL SERVICES BD	-	171,588.00	12,909	-	-	-	
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	3,676	-	-	-	
	H7V	PSYCHOLOGY BOARD	-	-	9,628	-	-	-	
	H7W	PHYSICAL THERAPY BOARD	-	-	7,869	-	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	14,659	-	-	-	
	H9G	OMBUDSMAN MH/DD	-	-	2,931	-	-	-	
	J33	TRIAL COURTS	-	2,545,747.00	1,740,101	-	-	-	
	J50	GUARDIAN AD LITEM BOARD	-	-	33,964	-	-	-	
	J52	PUBLIC DEFENSE BOARD	-	-	50,977	-	-	-	
	J58	COURT OF APPEALS	-	-	4,161	-	-	-	
	J65	SUPREME COURT	-	584,209.00	120,620	-	-	-	
	J68	TAX COURT	-	-	2,371	-	-	-	
	J70	JUDICIAL STANDARDS BOARD	-	-	3,255	-	-	-	
	L10	LEGISLATURE	-	36,807.00	29,648	-	-	-	
	L49	LEGISLATIVE AUDITOR	-	-	93	-	-	-	
	P01	MILITARY AFFAIRS DEPT	-	57,252,919.00	563,449	-	-	-	
	P07	PUBLIC SAFETY DEPT	-	103,061,962.00	3,350,710	-	-	-	
	P78	CORRECTIONS DEPT	-	2,268,394.00	834,159	-	-	-	
	P7T	PEACE OFFICERS BOARD (POST)	-	-	8,585	-	-	-	
	P9E	SENTENCING GUIDELINES COMM	-	-	1,986	-	-	-	
	R28	MINN CONSERVATION CORPS	-	-	120	-	-	-	
	R29	NATURAL RESOURCES DEPT	-	44,886,405.00	3,557,568	-	-	-	
	R32	POLLUTION CONTROL AGENCY	-	23,752,888.00	439,826	-	-	-	
	R9P	WATER & SOIL RESOURCES BOARD	-	3,318,202.00	73,639	-	-	-	
	T79	TRANSPORTATION DEPT	-	685,944,613.00	15,764,418	-	-	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	104,972	-	-	-	
		OTHER	-	-	37,556	-	-	-	
		Total	-	12,285,707,459	78,973,610	0	137,599,448	1,682,742	0.63%
		Source	-	12,285,707,459	78,973,610	-	137,599,448	1,682,742	0.63%
		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	Sqft and Acres 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	Fixed Asset Depreciation						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
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	Sqft and Acres 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						
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	0.06%	14,134	-			
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			457,000			
G02-4.7	G02-4.7	Real Property			932,268			
G02-4.8	G02-4.8	Materials Management Division			1,910,669			
G02-4.10	G02-4.10	Central Mail			435,381			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			370,093			
G02-4.12	G02-4.12	Grants Management			130,303			
G46-6.2	G46-6.2	Minnesota Information Technology				-	-	234
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						345
G10-8.3	G10-8.3	Internal Controls & Accountability						-
G10-9.2	G10-9.2	Debt Management Division						-
G10-9.3	G10-9.3	Debt Management						-
G10-9.4	G10-9.4	Debt Management - 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						4
G45-14.3	G45-14.3	Mediation Services						-
G45-14.4	G45-14.4	Mediation/Representation						-
L49-15.2	L49-15.2	Legislative Auditor						298

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft and Acres 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						458
G61-16.3	G61-16.3	State Auditor General						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	0.00%	1,026		1	-	1
	G02-0003	Public Broadcasting	0.00%	497		12	-	4
	G02-0005	Materials Service and Distribution		2		-	-	-
	G02-0007	Information Policy Analysis	0.01%	3,703		-	-	10
	G02-0009	Real Estate and Construction Services	0.01%	31,508		1	-	654
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	-		-	-	-
	G02-0012	STAR	0.01%	15,174		-	-	178
	G02-0013	Volunteer Services		-		-	-	-
	G02-0014	Capital Group Parking	0.04%	46,452		-	-	390
	G02-0015a	Fleet Services	0.01%	165,150		-	46,395	368
	G02-0016	Development Disabilities	0.00%	8,604		-	-	100
	G02-0017a	Risk Management	0.01%	19,673		1	-	127
	G02-0017b	Risk Management - Workers Compensation	0.02%	132,200		-	-	115
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	40		-	-	-
	G02-0021a	Plant Management (Leases)	0.32%	197,587		13	-	2,905
	G02-0021b	Plant Management (Repairs)	0.01%	4,140		-	-	24
	G02-0021c	Plant Management (Materials Transfer)	0.00%	64		-	-	-
	G02-0021d	Plant Management (Energy)		-		-	-	-
	G02-0021f	Plant Management FR & R	0.00%	1,055		-	-	36
	G02-0024	MN Bookstore	0.01%	22,493		-	-	123
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%	-		-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	0.03%	4,365		-	-	87
	G02-0029b	Cooperative Purchasing (MMCAP)	0.03%	8,961		-	-	174
	G02-0031	Central Mail	0.01%	41,295		-	-	79
	G02-0034	Other Non-Allocable	0.00%	46		-	1,488,597	9
	G02-0036	Demography	0.01%	3,462		-	-	40
	G02-0037	Mn Geospatial Information Office	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	0.01%	16,284		-	-	110
	G02-0043	Surplus Services - Federal		-		-	-	-
	G02-0044	RECS - Energy	0.00%	131		-	-	-
	G02-0045	SmART FMR	0.01%	1,761		-	-	33
	G02-0046	SmART HR	0.01%	1,234		-	-	10
	G02-0047	Grants Recovery	0.00%	-		-	-	-
	G02-0048	Arts & Cultural Heritage	0.00%	3,448		-	-	24
	G02-0049	Materials Management	0.00%	1,217		-	-	4

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft and Acres 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				11	8,304	8,705
	B11	COSMETOLOGIST EXAMINERS BOARD				-	-	72
	B13	COMMERCE DEPT				4	3,216	3,892
	B14	ANIMAL HEALTH BOARD				1	-	468
	B15	BARBER EXAMINERS BOARD				-	-	25
	B20	EXPLORE MINNESOTA TOURISM				-	-	740
	B22	EMPLOYMENT & ECONOMIC DEVELPMT				53	49,087	60,395
	B24	PUBLIC FACILITIES AUTHORITY				-	-	343
	B25	SCIENCE & TECHNOLOGY AUTHORITY				-	-	-
	B34	HOUSING FINANCE AGENCY				2	-	2,077
	B41	WORKERS COMP COURT OF APPEALS				1	-	47
	B42	LABOR AND INDUSTRY DEPT				7	-	3,373
	B43	IRON RANGE RESOURCES				1	247,104	1,303
	B7E	ARCHITECTURE, ENGINEERING BD				1	-	137
	B7G	COMBATIVE SPORTS COMMISSION				-	-	-
	B7P	ACCOUNTANCY BOARD				1	-	115
	B7S	PRIVATE DETECTIVES BOARD				-	-	17
	B82	PUBLIC UTILITIES COMM				-	-	192
	B9D	AMATEUR SPORTS COMM				-	809,439	-
	B9V	AGRICULTURE UTILIZATION RESRCH				-	-	1
	E25	CENTER FOR ARTS EDUCATION				-	304,361	1,229
	E26	MN STATE COLLEGES/UNIVERSITIES				1	-	-
	E37	EDUCATION DEPARTMENT				-	-	4,240
	E40	HISTORICAL SOCIETY				-	1,049,882	34
	E44	MINNESOTA STATE ACADEMIES				1	436,058	2,041
	E50	ARTS BOARD				3	-	1,216
	E60	OFFICE OF HIGHER EDUCATION				-	-	970
	E77	ZOOLOGICAL BOARD				-	647,675	3,431
	E81	UNIVERSITY OF MINNESOTA				-	-	56
	E95	HUMANITIES COMMISSION				-	-	9
	E97	SCIENCE MUSEUM				-	-	4
	E9W	HIGHER ED FACILITIES AUTHORITY				-	-	-
	G03	LOTTERY				7	-	-
	G05	RACING COMMISSION				-	-	264
	G06	ATTORNEY GENERAL				4	-	3,034
	G09	GAMBLING CONTROL BOARD				2	-	89
	G10	MINNESOTA MANAGEMENT & BUDGET				5	-	517
	G17	HUMAN RIGHTS DEPT				2	-	208
	G19	INDIAN AFFAIRS COUNCIL				2	-	100
	G38	INVESTMENT BOARD				-	-	106
	G39	GOVERNORS OFFICE				1	-	149
	G45	MEDIATION SERVICES DEPT				1	-	84
	G46	MN.IT				2	-	12,973
	G53	SECRETARY OF STATE				3	-	951
	G61	OFFICE OF THE STATE AUDITOR				7	-	361
	G62	MINN STATE RETIREMENT SYSTEM				-	134,880	149
	G63	PUBLIC EMPLOYEES RETIRE ASSOC				-	-	218
	G67	REVENUE DEPT				10	-	2,084
	G69	TEACHERS RETIREMENT ASSOC				-	-	324
	G90	REVENUE INTERGOVT PAYMENTS				-	-	-
	G92	OMBUDSPERSON FOR FAMILIES				-	-	39
	G96	UNIFORM LAWS COMMISSION				-	-	1
	G9J	CAMPAIGN FINANCE BOARD				1	-	78
	G9K	ADMINISTRATIVE HEARINGS				1	-	427
	G9L	BLACK MINNESOTANS COUNCIL				2	-	106

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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			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	-	50
	G9N	ASIAN-PACIFIC COUNCIL				1	-	95
	G9Q	MMB DEBT SERVICE				-	-	-
	G9R	MMB NON-OPERATING				-	-	57
	G9X	CAPITOL AREA ARCHITECT				1	-	46
	G9Y	DISABILITY COUNCIL				1	-	163
	GPR	PAYROLL CLEARING				-	-	-
	H12	HEALTH DEPT				17	-	13,170
	H55	HUMAN SERVICES DEPT				55	2,318,065	7,564
	H55b	HUMAN SERVICES SOS				-	-	5,059
	H55c	HUMAN SERVICES MSOP				-	-	684
	H60	MMB - MnSURE				15	-	864
	H75	VETERANS AFFAIRS DEPT				2	1,041,921	8,957
	H7B	MEDICAL PRACTICE BOARD				1	-	166
	H7C	NURSING BOARD				-	-	121
	H7D	PHARMACY BOARD				-	-	166
	H7F	DENTISTRY BOARD				1	-	111
	H7H	CHIROPRACTIC EXAMINERS BOARD				-	-	42
	H7J	OPTOMETRY BOARD				-	-	15
	H7K	NURSING HOME ADMIN BOARD				2	-	218
	H7L	SOCIAL WORK BOARD				-	-	87
	H7M	MARRIAGE & FAMILY THERAPY BD				-	-	47
	H7Q	PODIATRIC MEDICINE				-	-	18
	H7R	VETERINARY MEDICINE BOARD				-	-	65
	H7S	EMERGENCY MEDICAL SERVICES BD				-	-	122
	H7U	DIETETICS & NUTRITION PRACTICE				-	-	26
	H7V	PSYCHOLOGY BOARD				-	-	128
	H7W	PHYSICAL THERAPY BOARD				-	-	38
	H7X	BEHAVIORAL HEALTH & THERAPY BD				-	-	74
	H9G	OMBUDSMAN MH/DD				2	-	80
	J33	TRIAL COURTS				-	-	5,579
	J50	GUARDIAN AD LITEM BOARD				-	-	284
	J52	PUBLIC DEFENSE BOARD				-	-	1,098
	J58	COURT OF APPEALS				1	-	83
	J65	SUPREME COURT				3	-	1,932
	J68	TAX COURT				1	-	44
	J70	JUDICIAL STANDARDS BOARD				-	-	57
	L10	LEGISLATURE				5	-	1
	L49	LEGISLATIVE AUDITOR				1	-	-
	P01	MILITARY AFFAIRS DEPT				1	5,033,402	15,750
	P07	PUBLIC SAFETY DEPT				27	20,360	14,626
	P78	CORRECTIONS DEPT				30	6,046,744	30,996
	P7T	PEACE OFFICERS BOARD (POST)				-	-	81
	P9E	SENTENCING GUIDELINES COMM				2	-	67
	R28	MINN CONSERVATION CORPS				9	-	8
	R29	NATURAL RESOURCES DEPT				50	3,355,195	49,700
	R32	POLLUTION CONTROL AGENCY				12	25,198	4,221
	R9P	WATER & SOIL RESOURCES BOARD				6	-	2,123
	T79	TRANSPORTATION DEPT				9	6,061,907	129,074
	T9B	METROPOLITAN COUNCIL/TRANSPORT				-	-	58
		OTHER				3	-	68
		Total	0.63%	745,706	4,235,714	424	29,127,790	418,421
		Source	0.63%	745,706	4,235,714	424	29,127,790	418,421
		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 Central Serv Revenue	IT Central Serv Revenue
			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	Fixed Asset Depreciation						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
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 Central Serv Revenue	IT Central Serv Revenue
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
			22.10	22.11	22.12	24.2	24.3	24.4
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						
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		0.38%				
G02-3.4	G02-3.4	Human Resources		0.01%				
G02-3.5	G02-3.5	Financial Management and Reporting		0.01%				
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		0.02%				
G02-4.7	G02-4.7	Real Property		0.03%				
G02-4.8	G02-4.8	Materials Management Division		0.00%				
G02-4.10	G02-4.10	Central Mail		0.01%				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement		0.00%				
G02-4.12	G02-4.12	Grants Management		0.00%				
G46-6.2	G46-6.2	Minnesota Information Technology	-	0.00%				
G46-6.3	G46-6.3	IT Spend	-	0.00%				
G46-6.4	G46-6.4	Enterprise IT Security		0.00%		402,122		
G46-6.5	G46-6.5	MnIT - Non allocable	-	0.00%		-		
G10-8.2	G10-8.2	Minnesota Management & Budget	-	0.00%			1,586,400	1,586,400
G10-8.3	G10-8.3	Internal Controls & Accountability	-	0.00%			-	-
G10-9.2	G10-9.2	Debt Management Division	-	0.00%			-	-
G10-9.3	G10-9.3	Debt Management	-	0.00%			-	-
G10-9.4	G10-9.4	Debt Management - 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	-	0.00%			-	-
G10-11.4	G10-11.4	Accounting Services	-	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%			24,407	24,407
G45-14.3	G45-14.3	Mediation Services	-	0.00%			-	-
G45-14.4	G45-14.4	Mediation/Representation	-	0.00%			-	-
L49-15.2	L49-15.2	Legislative Auditor	-	0.00%			61,579	61,579

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 Central Serv Revenue	IT Central Serv Revenue
			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%			13,830	13,830
G61-16.3	G61-16.3	State Auditor General	-	0.00%			-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	0.00%	-		-	-
	G02-0003	Public Broadcasting	-	0.00%	2,457,133		-	-
	G02-0005	Materials Service and Distribution	-	0.00%	-		-	-
	G02-0007	Information Policy Analysis	-	0.01%	-		4,164	4,164
	G02-0009	Real Estate and Construction Services	2,042	0.01%	3,557,000		176,506	176,506
	G02-0010	Oil Overcharge (Stripper Wells)	-	0.00%	-		-	-
	G02-0012	STAR	-	0.01%	-		43,080	43,080
	G02-0013	Volunteer Services	-	0.00%	-		-	-
	G02-0014	Capital Group Parking	3,956	0.04%	-		7,057	7,057
	G02-0015a	Fleet Services	1,618	0.01%	-		14,044	14,044
	G02-0016	Development Disabilities	3,995	0.00%	495,552		33,782	33,782
	G02-0017a	Risk Management	1,207	0.01%	-		113,329	113,329
	G02-0017b	Risk Management - Workers Compensation	26,632	0.02%	-		(94,166)	(94,166)
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0.00%	-		-	-
	G02-0021a	Plant Management (Leases)	12,275	0.32%	-		294,752	294,752
	G02-0021b	Plant Management (Repairs)	-	0.01%	-		-	-
	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	1,757	0.01%	-		-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	0.00%	-		-	-
	G02-0029a	Cooperative Purchasing (CPV)	1,242	0.03%	-		33,104	33,104
	G02-0029b	Cooperative Purchasing (MMCAP)	3,704	0.03%	-		32,799	32,799
	G02-0031	Central Mail	-	0.01%	-		14,888	14,888
	G02-0034	Other Non-Allocable	-	0.00%	-		-	-
	G02-0036	Demography	3,097	0.01%	-		102	102
	G02-0037	Mn Geospatial Information Office	-	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	-	0.01%	-		12,731	12,731
	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%	9,341,863		5,318	5,318
	G02-0049	Materials Management	-	0.00%	-		-	-

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 Central Serv Revenue	IT Central Serv Revenue
			22.10	22.11	22.12	24.2	24.3	24.4
			Central Mail	Office of Enterprise Improvement	Continuous Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	B04	AGRICULTURE DEPT	127,260	1.09%	1,446,340	-	451,807	451,807
	B11	COSMETOLOGIST EXAMINERS BOARD	11,645	0.02%	-	6,050	6,050	6,050
	B13	COMMERCE DEPT	255,487	0.75%	46,627,332	1,226,971	1,226,971	1,226,971
	B14	ANIMAL HEALTH BOARD	2,976	0.10%	-	36,525	36,525	36,525
	B15	BARBER EXAMINERS BOARD	3,523	0.01%	-	1,461	1,461	1,461
	B20	EXPLORE MINNESOTA TOURISM	31,007	0.09%	-	49,913	49,913	49,913
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	531	2.75%	220,530,591	7,816,255	7,816,255	7,816,255
	B24	PUBLIC FACILITIES AUTHORITY	-	0.02%	31,944,838	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-	-	-	-
	B34	HOUSING FINANCE AGENCY	27,795	0.47%	-	178,886	178,886	178,886
	B41	WORKERS COMP COURT OF APPEALS	1,139	0.02%	-	13,384	13,384	13,384
	B42	LABOR AND INDUSTRY DEPT	191,846	0.67%	1,067,761	518,929	518,929	518,929
	B43	IRON RANGE RESOURCES	-	0.15%	44,137,272	188,590	188,590	188,590
	B7E	ARCHITECTURE, ENGINEERING BD	5,338	0.01%	-	11,618	11,618	11,618
	B7G	COMBATIVE SPORTS COMMISSION	-	0.00%	-	-	-	-
	B7P	ACCOUNTANCY BOARD	12,319	0.01%	-	9,940	9,940	9,940
	B7S	PRIVATE DETECTIVES BOARD	-	0.00%	-	-	-	-
	B82	PUBLIC UTILITIES COMM	661	0.29%	-	130,526	130,526	130,526
	B9D	AMATEUR SPORTS COMM	-	0.01%	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0.00%	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	0.22%	156,507	52,356	52,356	52,356
	E26	MN STATE COLLEGES/UNIVERSITIES	14,848	24.30%	-	5,177,577	5,177,577	5,177,577
	E37	EDUCATION DEPARTMENT	61,998	0.69%	92,360,905	440,738	440,738	440,738
	E40	HISTORICAL SOCIETY	-	0.00%	-	166,840	166,840	166,840
	E44	MINNESOTA STATE ACADEMIES	-	0.36%	-	76,079	76,079	76,079
	E50	ARTS BOARD	2,172	0.05%	33,497,169	23,914	23,914	23,914
	E60	OFFICE OF HIGHER EDUCATION	56,400	0.12%	8,706,365	1,142,177	1,142,177	1,142,177
	E77	ZOOLOGICAL BOARD	-	0.48%	-	72,770	72,770	72,770
	E81	UNIVERSITY OF MINNESOTA	-	0.00%	-	677,773	677,773	677,773
	E95	HUMANITIES COMMISSION	-	0.00%	-	-	-	-
	E97	SCIENCE MUSEUM	-	0.00%	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	0.00%	-	3,812	3,812	3,812
	G03	LOTTERY	5,809	0.24%	-	185,703	185,703	185,703
	G05	RACING COMMISSION	-	0.05%	55,842	11,548	11,548	11,548
	G06	ATTORNEY GENERAL	87,136	0.49%	-	180,883	180,883	180,883
	G09	GAMBLING CONTROL BOARD	2,244	0.05%	-	39,044	39,044	39,044
	G10	MINNESOTA MANAGEMENT & BUDGET	143,976	0.41%	-	828,397	828,397	828,397
	G17	HUMAN RIGHTS DEPT	19,873	0.06%	-	150,694	150,694	150,694
	G19	INDIAN AFFAIRS COUNCIL	29	0.01%	475,994	7,704	7,704	7,704
	G38	INVESTMENT BOARD	2,171	0.03%	-	31,647	31,647	31,647
	G39	GOVERNORS OFFICE	4,423	0.09%	-	59,949	59,949	59,949
	G45	MEDIATION SERVICES DEPT	23,314	0.02%	-	47,118	47,118	47,118
	G46	MN.IT	1,288	3.56%	-	404,348	404,348	404,348
	G53	SECRETARY OF STATE	66,983	0.16%	-	252,448	252,448	252,448
	G61	OFFICE OF THE STATE AUDITOR	4,258	0.16%	-	28,884	28,884	28,884
	G62	MINN STATE RETIREMENT SYSTEM	232,743	0.17%	-	1,558,033	1,558,033	1,558,033
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	483,988	0.13%	-	178,176	178,176	178,176
	G67	REVENUE DEPT	2,566,190	2.27%	-	1,861,343	1,861,343	1,861,343
	G69	TEACHERS RETIREMENT ASSOC	84,601	0.12%	-	118,599	118,599	118,599
	G90	REVENUE INTERGOVT PAYMENTS	-	0.00%	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	142	0.01%	-	15,579	15,579	15,579
	G96	UNIFORM LAWS COMMISSION	-	0.00%	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	11,249	0.01%	-	8,517	8,517	8,517
	G9K	ADMINISTRATIVE HEARINGS	102,884	0.11%	-	414,199	414,199	414,199
	G9L	BLACK MINNESOTANS COUNCIL	1	0.01%	-	4,204	4,204	4,204

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 Central Serv Revenue	IT Central Serv Revenue
			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	48	0.01%	-	-	5,487	5,487
	G9N	ASIAN-PACIFIC COUNCIL	525	0.01%	-	-	6,963	6,963
	G9Q	MMB DEBT SERVICE	-	0.00%	-	-	-	-
	G9R	MMB NON-OPERATING	-	0.00%	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	146	0.01%	-	-	6,227	6,227
	G9Y	DISABILITY COUNCIL	741	0.02%	-	-	10,525	10,525
	GPR	PAYROLL CLEARING	-	0.00%	-	-	-	-
	H12	HEALTH DEPT	516,046	2.72%	178,013,792	-	1,621,039	1,621,039
	H55	HUMAN SERVICES DEPT	808,457	6.93%	124,588,049	-	37,894,896	37,894,896
	H55b	HUMAN SERVICES SOS	-	3.25%	-	-	677,677	677,677
	H55c	HUMAN SERVICES MSOP	-	0.66%	-	-	247,922	247,922
	H60	MMB - MnSURE	92,144	0.00%	4,634,733	-	3,847,407	3,847,407
	H75	VETERANS AFFAIRS DEPT	7,927	2.38%	539,963	-	924,190	924,190
	H7B	MEDICAL PRACTICE BOARD	47,863	0.03%	-	-	33,100	33,100
	H7C	NURSING BOARD	64,861	0.05%	-	-	27,095	27,095
	H7D	PHARMACY BOARD	31,141	0.03%	-	-	12,054	12,054
	H7F	DENTISTRY BOARD	22,816	0.03%	-	-	23,514	23,514
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,855	0.01%	-	-	3,869	3,869
	H7J	OPTOMETRY BOARD	1,371	0.00%	-	-	337	337
	H7K	NURSING HOME ADMIN BOARD	827	0.01%	-	-	25,761	25,761
	H7L	SOCIAL WORK BOARD	14,142	0.02%	-	-	9,480	9,480
	H7M	MARRIAGE & FAMILY THERAPY BD	2,938	0.00%	-	-	1,735	1,735
	H7Q	PODIATRIC MEDICINE	189	0.00%	-	-	704	704
	H7R	VETERINARY MEDICINE BOARD	2,089	0.00%	-	-	2,251	2,251
	H7S	EMERGENCY MEDICAL SERVICES BD	13,039	0.02%	-	-	14,265	14,265
	H7U	DIETETICS & NUTRITION PRACTICE	1,854	0.00%	-	-	355	355
	H7V	PSYCHOLOGY BOARD	4,053	0.02%	-	-	7,142	7,142
	H7W	PHYSICAL THERAPY BOARD	7,116	0.00%	-	-	1,518	1,518
	H7X	BEHAVIORAL HEALTH & THERAPY BD	5,685	0.01%	-	-	3,072	3,072
	H9G	OMBUDSMAN MH/DD	1,447	0.03%	-	-	21,616	21,616
	J33	TRIAL COURTS	23,457	3.50%	-	-	87,059	87,059
	J50	GUARDIAN AD LITEM BOARD	179	0.37%	-	-	5,101	5,101
	J52	PUBLIC DEFENSE BOARD	-	0.92%	-	-	376,208	376,208
	J58	COURT OF APPEALS	9,698	0.13%	-	-	4,129	4,129
	J65	SUPREME COURT	42,348	0.58%	849,756	-	1,491,669	1,491,669
	J68	TAX COURT	2,993	0.01%	-	-	8,110	8,110
	J70	JUDICIAL STANDARDS BOARD	-	0.00%	-	-	4,430	4,430
	L10	LEGISLATURE	101,561	0.14%	-	-	30,985	30,985
	L49	LEGISLATIVE AUDITOR	2,118	0.09%	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	126	0.54%	-	-	1,082,766	1,082,766
	P07	PUBLIC SAFETY DEPT	2,406,815	3.52%	87,485,141	-	6,649,285	6,649,285
	P78	CORRECTIONS DEPT	19,014	6.86%	8,530,341	-	2,461,466	2,461,466
	P7T	PEACE OFFICERS BOARD (POST)	5,363	0.02%	-	-	12,339	12,339
	P9E	SENTENCING GUIDELINES COMM	443	0.01%	-	-	14,195	14,195
	R28	MINN CONSERVATION CORPS	-	0.00%	-	-	-	-
	R29	NATURAL RESOURCES DEPT	319,752	9.55%	85,332,964	-	2,681,818	2,681,818
	R32	POLLUTION CONTROL AGENCY	81,230	1.82%	24,535,990	-	867,226	867,226
	R9P	WATER & SOIL RESOURCES BOARD	4,043	0.27%	40,006,678	-	314,300	314,300
	T79	TRANSPORTATION DEPT	106,036	13.28%	83,411,489	-	5,098,364	5,098,364
	T9B	METROPOLITAN COUNCIL/TRANSPORT	1,826	0.00%	-	-	267,223	267,223
		OTHER	28,626	0.00%	-	-	7,768,397	7,768,397
		Total	9,521,721	99.73%	1,134,787,359	402,122	101,894,887	101,894,887
		Source	9,521,721	99.73%	1,134,787,359	402,122	101,894,887	101,894,887
		Difference (Total - Source)	0	0.00%	0	0	0	0

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	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	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	1.2	Fixed Asset Depreciation							
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	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
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	all Outstanding Principal	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	Debt Management Division	Debt Management	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							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration				110,718,395			
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	511,855			-			
G10-9.2	G10-9.2	Debt Management Division	465,419	-		-			
G10-9.3	G10-9.3	Debt Management			465,419	-			
G10-9.4	G10-9.4	Debt Management - Other			-	-			
G10-10.2	G10-10.2	MMB - Budget Division	1,204,100	-		-			
G10-10.3	G10-10.3	Analysis & Control (EBO's)				-	1,168,227		
G10-10.4	G10-10.4	Budget Operations and Planning				-	35,873		
G10-10.5	G10-10.5	Budget Division - Non Allocable				-	-		
G10-11.2	G10-11.2	MMB - Accounting Division	4,862,809	-		-			
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	4,776,008	-		-			
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	4,080,413	-		-			
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		189		-		189	3
G45-14.3	G45-14.3	Mediation Services				-			-
G45-14.4	G45-14.4	Mediation/Representation				-			-
L49-15.2	L49-15.2	Legislative Auditor		7,398		-		7,398	202

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	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	Debt Management Division	Debt Management	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		8,320		-		8,320	236
G61-16.3	G61-16.3	State Auditor General				-			-
17.0	17	SWIFT (Internally Developed Software Amortized over 10				-			-
0.0	0.0					-			-
	99YYY	Consumer Agencies				-			-
	G02-0002	State Archaeology		1,026		-		1,026	47
	G02-0003	Public Broadcasting		497		-		497	31
	G02-0005	Materials Service and Distribution		2		-		2	-
	G02-0007	Information Policy Analysis		3,703		-		3,703	81
	G02-0009	Real Estate and Construction Services		31,508		-		31,508	162
	G02-0010	Oil Overcharge (Stripper Wells)		-		-		-	-
	G02-0012	STAR		15,174		-		15,174	201
	G02-0013	Volunteer Services		-		-		-	-
	G02-0014	Capital Group Parking		46,452		-		46,452	143
	G02-0015a	Fleet Services		165,150		-		165,150	118
	G02-0016	Development Disabilities		8,604		-		8,604	172
	G02-0017a	Risk Management		19,673		-		19,673	94
	G02-0017b	Risk Management - Workers Compensation		132,200		-		132,200	200
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		40		-		40	4
	G02-0021a	Plant Mangement (Leases)		197,587		-		197,587	523
	G02-0021b	Plant Management (Repairs)		4,140		-		4,140	-
	G02-0021c	Plant Management (Materials Transfer)		64		-		64	1
	G02-0021d	Plant Management (Energy)		-		-		-	-
	G02-0021f	Plant Management FR & R		1,055		-		1,055	72
	G02-0024	MN Bookstore		22,493		-		22,493	166
	G02-0028	Office Supply Connection - Closed in FY2010		-		-		-	-
	G02-0029a	Cooperative Purchasing (CPV)		4,365		-		4,365	39
	G02-0029b	Cooperative Purchasing (MMCAP)		8,961		-		8,961	40
	G02-0031	Central Mail		41,295		-		41,295	81
	G02-0034	Other Non-Allocable		46		-		46	8
	G02-0036	Demography		3,462		-		3,462	98
	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		16,284		-		16,284	97
	G02-0043	Surplus Services - Federal		-		-		-	-
	G02-0044	RECS - Energy		131		-		131	22
	G02-0045	SmART FMR		1,761		-		1,761	65
	G02-0046	SmART HR		1,234		-		1,234	52
	G02-0047	Grants Recovery		-		-		-	-
	G02-0048	Arts & Cultural Heritage		3,448		-		3,448	208
	G02-0049	Materials Management		1,217		-		1,217	23

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			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	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	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	B04	AGRICULTURE DEPT		389,527		94,214,000		389,527	10,537
	B11	COSMETOLOGIST EXAMINERS BOARD		21,317		-		21,317	165
	B13	COMMERCE DEPT		546,366		-		546,366	3,038
	B14	ANIMAL HEALTH BOARD		16,613		-		16,613	479
	B15	BARBER EXAMINERS BOARD		5,784		-		5,784	136
	B20	EXPLORE MINNESOTA TOURISM		26,114		-		26,114	957
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		6,537,579		-		6,537,579	5,336
	B24	PUBLIC FACILITIES AUTHORITY		15,644		44,857,073		15,644	872
	B25	SCIENCE & TECHNOLOGY AUTHORITY		36		-		36	4
	B34	HOUSING FINANCE AGENCY		133,040		798,558,458		133,040	1,163
	B41	WORKERS COMP COURT OF APPEALS		2,389		-		2,389	44
	B42	LABOR AND INDUSTRY DEPT		881,312		-		881,312	2,044
	B43	IRON RANGE RESOURCES		54,169		-		54,169	742
	B7E	ARCHITECTURE, ENGINEERING BD		13,576		-		13,576	93
	B7G	COMBATIVE SPORTS COMMISSION		11		-		11	4
	B7P	ACCOUNTANCY BOARD		12,114		-		12,114	82
	B7S	PRIVATE DETECTIVES BOARD		1,297		-		1,297	71
	B82	PUBLIC UTILITIES COMM		114,574		-		114,574	289
	B9D	AMATEUR SPORTS COMM		1,248		-		1,248	53
	B9V	AGRICULTURE UTILIZATION RESRCH		19		-		19	2
	E25	CENTER FOR ARTS EDUCATION		61,652		-		61,652	1,989
	E26	MN STATE COLLEGES/UNIVERSITIES		9,902,051		124,334,159		9,902,051	9,478
	E37	EDUCATION DEPARTMENT		1,599,853		862,976,146		1,599,853	5,416
	E40	HISTORICAL SOCIETY		903		-		903	49
	E44	MINNESOTA STATE ACADEMIES		59,600		-		59,600	1,979
	E50	ARTS BOARD		46,149		-		46,149	508
	E60	OFFICE OF HIGHER EDUCATION		74,945		35,000,000		74,945	1,493
	E77	ZOOLOGICAL BOARD		146,039		155,637		146,039	2,154
	E81	UNIVERSITY OF MINNESOTA		6,437		303,150,351		6,437	101
	E95	HUMANITIES COMMISSION		280		-		280	23
	E97	SCIENCE MUSEUM		53		-		53	5
	E9W	HIGHER ED FACILITIES AUTHORITY		203		-		203	8
	G03	LOTTERY		10,401		-		10,401	187
	G05	RACING COMMISSION		40,258		-		40,258	670
	G06	ATTORNEY GENERAL		67,034		-		67,034	1,401
	G09	GAMBLING CONTROL BOARD		7,600		-		7,600	147
	G10	MINNESOTA MANAGEMENT & BUDGET		85,944		31,830,000		85,944	1,052
	G17	HUMAN RIGHTS DEPT		12,607		-		12,607	451
	G19	INDIAN AFFAIRS COUNCIL		4,787		-		4,787	157
	G38	INVESTMENT BOARD		5,370		-		5,370	57
	G39	GOVERNORS OFFICE		10,507		-		10,507	208
	G45	MEDIATION SERVICES DEPT		4,551		-		4,551	89
	G46	MN.IT		525,209		13,550,317		525,209	4,510
	G53	SECRETARY OF STATE		55,818		-		55,818	943
	G61	OFFICE OF THE STATE AUDITOR		7,906		-		7,906	192
	G62	MINN STATE RETIREMENT SYSTEM		187,775		4,687,375		187,775	152
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		253,940		6,221,425		253,940	206
	G67	REVENUE DEPT		124,393		-		124,393	2,868
	G69	TEACHERS RETIREMENT ASSOC		261,047		6,136,200		261,047	69
	G90	REVENUE INTERGOVT PAYMENTS		4,440,528		-		4,440,528	872
	G92	OMBUDSPERSON FOR FAMILIES		2,100		-		2,100	53
	G96	UNIFORM LAWS COMMISSION		168		-		168	16
	G9J	CAMPAIGN FINANCE BOARD		8,130		-		8,130	180
	G9K	ADMINISTRATIVE HEARINGS		40,701		-		40,701	346
	G9L	BLACK MINNESOTANS COUNCIL		4,322		-		4,322	138

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	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	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,734		-		2,734	79
	G9N	ASIAN-PACIFIC COUNCIL		3,099		-		3,099	118
	G9Q	MMB DEBT SERVICE		-		-		-	-
	G9R	MMB NON-OPERATING		10,105,207		-		10,105,207	1,133
	G9X	CAPITOL AREA ARCHITECT		2,170		-		2,170	79
	G9Y	DISABILITY COUNCIL		5,565		-		5,565	191
	GPR	PAYROLL CLEARING		-		-		-	-
	H12	HEALTH DEPT		955,247		-		955,247	7,898
	H55	HUMAN SERVICES DEPT		12,004,693		56,195,000		12,004,693	15,006
	H55b	HUMAN SERVICES SOS		817,067		-		817,067	15,876
	H55c	HUMAN SERVICES MSOP		88,646		-		88,646	3,752
	H60	MMB - MnSURE		109,425		-		109,425	493
	H75	VETERANS AFFAIRS DEPT		324,005		-		324,005	4,620
	H7B	MEDICAL PRACTICE BOARD		23,896		-		23,896	178
	H7C	NURSING BOARD		26,800		-		26,800	245
	H7D	PHARMACY BOARD		20,755		-		20,755	306
	H7F	DENTISTRY BOARD		20,658		-		20,658	314
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,482		-		7,482	180
	H7J	OPTOMETRY BOARD		3,501		-		3,501	136
	H7K	NURSING HOME ADMIN BOARD		9,986		-		9,986	385
	H7L	SOCIAL WORK BOARD		18,736		-		18,736	209
	H7M	MARRIAGE & FAMILY THERAPY BD		6,284		-		6,284	203
	H7Q	PODIATRIC MEDICINE		3,407		-		3,407	117
	H7R	VETERINARY MEDICINE BOARD		5,785		-		5,785	121
	H7S	EMERGENCY MEDICAL SERVICES BD		12,909		-		12,909	399
	H7U	DIETETICS & NUTRITION PRACTICE		3,676		-		3,676	124
	H7V	PSYCHOLOGY BOARD		9,628		-		9,628	226
	H7W	PHYSICAL THERAPY BOARD		7,869		-		7,869	155
	H7X	BEHAVIORAL HEALTH & THERAPY BD		14,659		-		14,659	160
	H9G	OMBUDSMAN MH/DD		2,931		-		2,931	91
	J33	TRIAL COURTS		1,740,101		-		1,740,101	11,704
	J50	GUARDIAN AD LITEM BOARD		33,964		-		33,964	554
	J52	PUBLIC DEFENSE BOARD		50,977		-		50,977	1,223
	J58	COURT OF APPEALS		4,161		-		4,161	71
	J65	SUPREME COURT		120,620		-		120,620	1,903
	J68	TAX COURT		2,371		-		2,371	59
	J70	JUDICIAL STANDARDS BOARD		3,255		-		3,255	186
	L10	LEGISLATURE		29,648		-		29,648	695
	L49	LEGISLATIVE AUDITOR		93		-		93	17
	P01	MILITARY AFFAIRS DEPT		563,449		-		563,449	1,039
	P07	PUBLIC SAFETY DEPT		3,350,710		118,025,000		3,350,710	26,130
	P78	CORRECTIONS DEPT		834,159		-		834,159	15,956
	P7T	PEACE OFFICERS BOARD (POST)		8,585		-		8,585	325
	P9E	SENTENCING GUIDELINES COMM		1,986		-		1,986	31
	R28	MINN CONSERVATION CORPS		120		-		120	16
	R29	NATURAL RESOURCES DEPT		3,557,568		-		3,557,568	46,209
	R32	POLLUTION CONTROL AGENCY		439,826		-		439,826	9,868
	R9P	WATER & SOIL RESOURCES BOARD		73,639		-		73,639	3,344
	T79	TRANSPORTATION DEPT		15,764,418		2,474,288,100		15,764,418	24,978
	T9B	METROPOLITAN COUNCIL/TRANSPORT		104,972		-		104,972	99
		OTHER		37,556		6,151,083,356		37,556	829
		Total	15,900,604	78,918,467	465,419	11,235,980,992	1,204,100	78,918,467	265,497
		Source	15,900,604	78,918,467	465,419	11,235,980,992	1,204,100	78,918,467	265,497
		Difference (Total - Source)	0	0	0	0	0	0	0

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
			29.2	29.3	29.4	29.5	29.6	30.2
Schedule No.	DP#	Name	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N
	1.2	Fixed Asset Depreciation						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
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
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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
			29.2	29.3	29.4	29.5	29.6	30.2
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
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						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration					1,723,114	
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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		1,304,284				
G10-11.4	G10-11.4	Accounting Services		1,467,353				
G10-11.5	G10-11.5	Financial Reporting		2,081,299				
G10-11.6	G10-11.6	Financial Reporting - Single Audit		9,873				
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						910,828
G10-12.5	G10-12.5	Personnel Operations and System Support						884,701
G10-12.6	G10-12.6	Budget Service - Computer Operations						496,413
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%	189	189	-	
G45-14.3	G45-14.3	Mediation Services		0.00%			-	
G45-14.4	G45-14.4	Mediation/Representation		0.00%			-	
L49-15.2	L49-15.2	Legislative Auditor		0.00%	7,398	7,398	-	

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			29.2	29.3	29.4	29.5	29.6	30.2
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
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%	8,320	8,320	-	
G61-16.3	G61-16.3	State Auditor General		0.00%			-	
17.0	17	SWIFT (Internally Developed Software Amortized over 10					-	
0.0	0.0						-	
	99YYY	Consumer Agencies		0.00%			-	
	G02-0002	State Archaeology		0.00%	1,026	1,026	-	
	G02-0003	Public Broadcasting		0.00%	497	497	-	
	G02-0005	Materials Service and Distribution			2	2	-	
	G02-0007	Information Policy Analysis		0.01%	3,703	3,703	-	
	G02-0009	Real Estate and Construction Services		0.01%	31,508	31,508	-	
	G02-0010	Oil Overcharge (Stripper Wells)		0.00%	-	-	-	
	G02-0012	STAR		0.01%	15,174	15,174	-	
	G02-0013	Volunteer Services			-	-	-	
	G02-0014	Capital Group Parking		0.04%	46,452	46,452	-	
	G02-0015a	Fleet Services		0.01%	165,150	165,150	-	
	G02-0016	Development Disabilities		0.00%	8,604	8,604	-	
	G02-0017a	Risk Management		0.01%	19,673	19,673	-	
	G02-0017b	Risk Management - Workers Compensation		0.02%	132,200	132,200	-	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		0.00%	40	40	-	
	G02-0021a	Plant Mangement (Leases)		0.32%	197,587	197,587	-	
	G02-0021b	Plant Management (Repairs)		0.01%	4,140	4,140	-	
	G02-0021c	Plant Management (Materials Transfer)		0.00%	64	64	-	
	G02-0021d	Plant Management (Energy)			-	-	-	
	G02-0021f	Plant Management FR & R		0.00%	1,055	1,055	-	
	G02-0024	MN Bookstore		0.01%	22,493	22,493	-	
	G02-0028	Office Supply Connection - Closed in FY2010		0.00%	-	-	-	
	G02-0029a	Cooperative Purchasing (CPV)		0.03%	4,365	4,365	-	
	G02-0029b	Cooperative Purchasing (MMCAP)		0.03%	8,961	8,961	-	
	G02-0031	Central Mail		0.01%	41,295	41,295	-	
	G02-0034	Other Non-Allocable		0.00%	46	46	-	
	G02-0036	Demography		0.01%	3,462	3,462	-	
	G02-0037	Mn Geospatial Information Office		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		0.01%	16,284	16,284	-	
	G02-0043	Surplus Services - Federal			-	-	-	
	G02-0044	RECS - Energy		0.00%	131	131	-	
	G02-0045	SmART FMR		0.01%	1,761	1,761	-	
	G02-0046	SmART HR		0.01%	1,234	1,234	-	
	G02-0047	Grants Recovery		0.00%	-	-	-	
	G02-0048	Arts & Cultural Heritage		0.00%	3,448	3,448	-	
	G02-0049	Materials Management		0.00%	1,217	1,217	-	

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			29.2	29.3	29.4	29.5	29.6	30.2
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N
	B04	AGRICULTURE DEPT		1.09%	389,527	389,527	7,161,878	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.02%	21,317	21,317	-	
	B13	COMMERCE DEPT		0.75%	546,366	546,366	130,468,950	
	B14	ANIMAL HEALTH BOARD		0.10%	16,613	16,613	748,936	
	B15	BARBER EXAMINERS BOARD		0.01%	5,784	5,784	-	
	B20	EXPLORE MINNESOTA TOURISM		0.09%	26,114	26,114	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.75%	6,537,579	6,537,579	942,541,125	
	B24	PUBLIC FACILITIES AUTHORITY		0.02%	15,644	15,644	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	36	36	-	
	B34	HOUSING FINANCE AGENCY		0.47%	133,040	133,040	-	
	B41	WORKERS COMP COURT OF APPEALS		0.02%	2,389	2,389	-	
	B42	LABOR AND INDUSTRY DEPT		0.67%	881,312	881,312	5,080,930	
	B43	IRON RANGE RESOURCES		0.15%	54,169	54,169	-	
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%	13,576	13,576	-	
	B7G	COMBATIVE SPORTS COMMISSION		0.00%	11	11	-	
	B7P	ACCOUNTANCY BOARD		0.01%	12,114	12,114	-	
	B7S	PRIVATE DETECTIVES BOARD		0.00%	1,297	1,297	-	
	B82	PUBLIC UTILITIES COMM		0.29%	114,574	114,574	-	
	B9D	AMATEUR SPORTS COMM		0.01%	1,248	1,248	-	
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	19	19	-	
	E25	CENTER FOR ARTS EDUCATION		0.22%	61,652	61,652	-	
	E26	MN STATE COLLEGES/UNIVERSITIES		24.30%	9,902,051	9,902,051	987,482,537	
	E37	EDUCATION DEPARTMENT		0.69%	1,599,853	1,599,853	761,806,863	
	E40	HISTORICAL SOCIETY		0.00%	903	903	-	
	E44	MINNESOTA STATE ACADEMIES		0.36%	59,600	59,600	-	
	E50	ARTS BOARD		0.05%	46,149	46,149	738,649	
	E60	OFFICE OF HIGHER EDUCATION		0.12%	74,945	74,945	-	
	E77	ZOOLOGICAL BOARD		0.48%	146,039	146,039	7,968	
	E81	UNIVERSITY OF MINNESOTA		0.00%	6,437	6,437	-	
	E95	HUMANITIES COMMISSION		0.00%	280	280	-	
	E97	SCIENCE MUSEUM		0.00%	53	53	-	
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	203	203	-	
	G03	LOTTERY		0.24%	10,401	10,401	-	
	G05	RACING COMMISSION		0.05%	40,258	40,258	-	
	G06	ATTORNEY GENERAL		0.49%	67,034	67,034	1,241,283	
	G09	GAMBLING CONTROL BOARD		0.05%	7,600	7,600	-	
	G10	MINNESOTA MANAGEMENT & BUDGET		0.41%	85,944	85,944	-	
	G17	HUMAN RIGHTS DEPT		0.06%	12,607	12,607	-	
	G19	INDIAN AFFAIRS COUNCIL		0.01%	4,787	4,787	-	
	G38	INVESTMENT BOARD		0.03%	5,370	5,370	-	
	G39	GOVERNORS OFFICE		0.09%	10,507	10,507	-	
	G45	MEDIATION SERVICES DEPT		0.02%	4,551	4,551	-	
	G46	MN.IT		3.56%	525,209	525,209	-	
	G53	SECRETARY OF STATE		0.16%	55,818	55,818	780,434	
	G61	OFFICE OF THE STATE AUDITOR		0.16%	7,906	7,906	-	
	G62	MINN STATE RETIREMENT SYSTEM		0.17%	187,775	187,775	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%	253,940	253,940	-	
	G67	REVENUE DEPT		2.27%	124,393	124,393	-	
	G69	TEACHERS RETIREMENT ASSOC		0.12%	261,047	261,047	-	
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	4,440,528	4,440,528	-	
	G92	OMBUDSPERSON FOR FAMILIES		0.01%	2,100	2,100	-	
	G96	UNIFORM LAWS COMMISSION		0.00%	168	168	-	
	G9J	CAMPAIGN FINANCE BOARD		0.01%	8,130	8,130	-	
	G9K	ADMINISTRATIVE HEARINGS		0.11%	40,701	40,701	-	
	G9L	BLACK MINNESOTANS COUNCIL		0.01%	4,322	4,322	-	

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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
			29.2	29.3	29.4	29.5	29.6	30.2
			MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N
	G9M	CHICANO LATINO AFFAIRS COUNCIL		0.01%	2,734	2,734	-	
	G9N	ASIAN-PACIFIC COUNCIL		0.01%	3,099	3,099	-	
	G9Q	MMB DEBT SERVICE		0.00%	-	-	-	
	G9R	MMB NON-OPERATING		0.00%	10,105,207	10,105,207	7,836,013	
	G9X	CAPITOL AREA ARCHITECT		0.01%	2,170	2,170	-	
	G9Y	DISABILITY COUNCIL		0.02%	5,565	5,565	-	
	GPR	PAYROLL CLEARING		0.00%	-	-	-	
	H12	HEALTH DEPT		2.72%	955,247	955,247	232,637,037	
	H55	HUMAN SERVICES DEPT		6.93%	12,004,693	12,004,693	8,212,721,846	
	H55b	HUMAN SERVICES SOS		3.25%	817,067	817,067	-	
	H55c	HUMAN SERVICES MSOP		0.66%	88,646	88,646	-	
	H60	MMB - MnSURE		0.00%	109,425	109,425	47,675,620	
	H75	VETERANS AFFAIRS DEPT		2.38%	324,005	324,005	21,207,869	
	H7B	MEDICAL PRACTICE BOARD		0.03%	23,896	23,896	-	
	H7C	NURSING BOARD		0.05%	26,800	26,800	-	
	H7D	PHARMACY BOARD		0.03%	20,755	20,755	22,673	
	H7F	DENTISTRY BOARD		0.03%	20,658	20,658	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%	7,482	7,482	-	
	H7J	OPTOMETRY BOARD		0.00%	3,501	3,501	-	
	H7K	NURSING HOME ADMIN BOARD		0.01%	9,986	9,986	-	
	H7L	SOCIAL WORK BOARD		0.02%	18,736	18,736	-	
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%	6,284	6,284	-	
	H7Q	PODIATRIC MEDICINE		0.00%	3,407	3,407	-	
	H7R	VETERINARY MEDICINE BOARD		0.00%	5,785	5,785	-	
	H7S	EMERGENCY MEDICAL SERVICES BD		0.02%	12,909	12,909	171,588	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%	3,676	3,676	-	
	H7V	PSYCHOLOGY BOARD		0.02%	9,628	9,628	-	
	H7W	PHYSICAL THERAPY BOARD		0.00%	7,869	7,869	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%	14,659	14,659	-	
	H9G	OMBUDSMAN MH/DD		0.03%	2,931	2,931	-	
	J33	TRIAL COURTS		3.50%	1,740,101	1,740,101	2,545,747	
	J50	GUARDIAN AD LITEM BOARD		0.37%	33,964	33,964	-	
	J52	PUBLIC DEFENSE BOARD		0.92%	50,977	50,977	-	
	J58	COURT OF APPEALS		0.13%	4,161	4,161	-	
	J65	SUPREME COURT		0.58%	120,620	120,620	584,209	
	J68	TAX COURT		0.01%	2,371	2,371	-	
	J70	JUDICIAL STANDARDS BOARD		0.00%	3,255	3,255	-	
	L10	LEGISLATURE		0.14%	29,648	29,648	36,807	
	L49	LEGISLATIVE AUDITOR		0.09%	93	93	-	
	P01	MILITARY AFFAIRS DEPT		0.54%	563,449	563,449	57,252,919	
	P07	PUBLIC SAFETY DEPT		3.52%	3,350,710	3,350,710	103,061,962	
	P78	CORRECTIONS DEPT		6.86%	834,159	834,159	2,268,394	
	P7T	PEACE OFFICERS BOARD (POST)		0.02%	8,585	8,585	-	
	P9E	SENTENCING GUIDELINES COMM		0.01%	1,986	1,986	-	
	R28	MINN CONSERVATION CORPS		0.00%	120	120	-	
	R29	NATURAL RESOURCES DEPT		9.55%	3,557,568	3,557,568	44,886,405	
	R32	POLLUTION CONTROL AGENCY		1.82%	439,826	439,826	23,752,888	
	R9P	WATER & SOIL RESOURCES BOARD		0.27%	73,639	73,639	3,318,202	
	T79	TRANSPORTATION DEPT		13.28%	15,764,418	15,764,418	685,944,613	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%	104,972	104,972	-	
		OTHER		0.00%	37,556	37,556	-	
		Total	4,862,809	99.27%	78,918,467	78,918,467	12,285,707,459	2,291,942
		Source	4,862,809	99.27%	78,918,467	78,918,467	12,285,707,459	2,291,942
		Difference (Total - Source)	0	0.00%	0	0	0	0

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			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			30.4	30.5	30.6	30.7	30.8	31.2
Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	1.2	Fixed Asset Depreciation						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
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						

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			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			30.4	30.5	30.6	30.7	30.8	31.2
Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
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						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	189				189	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						-
G10-13.3	G10-13.3	Personnel Administration						4,080,413
G10-13.5	G02-13.5	Employee Relations - Non Allocable						-
G45-14.2	G45-14.2	Mediation Services		0.00%	3	0.00%		
G45-14.3	G45-14.3	Mediation Services		0.00%	-	0.00%		
G45-14.4	G45-14.4	Mediation/Representation		0.00%	-	0.00%		
L49-15.2	L49-15.2	Legislative Auditor	7,398	0.00%	202	0.00%	7,398	

Statewide Cost Allocation Plan
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			30.4	30.5	30.6	30.7	30.8	31.2

Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
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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	8,320	0.00%	236	0.00%	8,320	
G61-16.3	G61-16.3	State Auditor General		0.00%	-	0.00%		
17.0	17	SWIFT (Internally Developed Software Amortized over 10			-			
0.0	0.0							
	99YYY	Consumer Agencies		0.00%	-	0.00%		
	G02-0002	State Archaeology	1,026	0.00%	47	0.00%	1,026	
	G02-0003	Public Broadcasting	497	0.00%	31	0.00%	497	
	G02-0005	Materials Service and Distribution	2		-		2	
	G02-0007	Information Policy Analysis	3,703	0.01%	81	0.01%	3,703	
	G02-0009	Real Estate and Construction Services	31,508	0.01%	162	0.01%	31,508	
	G02-0010	Oil Overcharge (Stripper Wells)	-	0.00%	-	0.00%	-	
	G02-0012	STAR	15,174	0.01%	201	0.01%	15,174	
	G02-0013	Volunteer Services	-		-		-	
	G02-0014	Capital Group Parking	46,452	0.04%	143	0.04%	46,452	
	G02-0015a	Fleet Services	165,150	0.01%	118	0.01%	165,150	
	G02-0016	Development Disabilities	8,604	0.00%	172	0.00%	8,604	
	G02-0017a	Risk Management	19,673	0.01%	94	0.01%	19,673	
	G02-0017b	Risk Management - Workers Compensation	132,200	0.02%	200	0.02%	132,200	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	40	0.00%	4	0.00%	40	
	G02-0021a	Plant Management (Leases)	197,587	0.32%	523	0.32%	197,587	
	G02-0021b	Plant Management (Repairs)	4,140	0.01%	-	0.01%	4,140	
	G02-0021c	Plant Management (Materials Transfer)	64	0.00%	1	0.00%	64	
	G02-0021d	Plant Management (Energy)	-		-		-	
	G02-0021f	Plant Management FR & R	1,055	0.00%	72	0.00%	1,055	
	G02-0024	MN Bookstore	22,493	0.01%	166	0.01%	22,493	
	G02-0028	Office Supply Connection - Closed in FY2010	-	0.00%	-	0.00%	-	
	G02-0029a	Cooperative Purchasing (CPV)	4,365	0.03%	39	0.03%	4,365	
	G02-0029b	Cooperative Purchasing (MMCAP)	8,961	0.03%	40	0.03%	8,961	
	G02-0031	Central Mail	41,295	0.01%	81	0.01%	41,295	
	G02-0034	Other Non-Allocable	46	0.00%	8	0.00%	46	
	G02-0036	Demography	3,462	0.01%	98	0.01%	3,462	
	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	16,284	0.01%	97	0.01%	16,284	
	G02-0043	Surplus Services - Federal	-		-		-	
	G02-0044	RECS - Energy	131	0.00%	22	0.00%	131	
	G02-0045	SmART FMR	1,761	0.01%	65	0.01%	1,761	
	G02-0046	SmART HR	1,234	0.01%	52	0.01%	1,234	
	G02-0047	Grants Recovery	-	0.00%	-	0.00%	-	
	G02-0048	Arts & Cultural Heritage	3,448	0.00%	208	0.00%	3,448	
	G02-0049	Materials Management	1,217	0.00%	23	0.00%	1,217	

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	B04	AGRICULTURE DEPT	389,527	1.09%	10,537	1.09%	389,527	
	B11	COSMETOLOGIST EXAMINERS BOARD	21,317	0.02%	165	0.02%	21,317	
	B13	COMMERCE DEPT	546,366	0.75%	3,038	0.75%	546,366	
	B14	ANIMAL HEALTH BOARD	16,613	0.10%	479	0.10%	16,613	
	B15	BARBER EXAMINERS BOARD	5,784	0.01%	136	0.01%	5,784	
	B20	EXPLORE MINNESOTA TOURISM	26,114	0.09%	957	0.09%	26,114	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,537,579	2.75%	5,336	2.75%	6,537,579	
	B24	PUBLIC FACILITIES AUTHORITY	15,644	0.02%	872	0.02%	15,644	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	36	0.00%	4	0.00%	36	
	B34	HOUSING FINANCE AGENCY	133,040	0.47%	1,163	0.47%	133,040	
	B41	WORKERS COMP COURT OF APPEALS	2,389	0.02%	44	0.02%	2,389	
	B42	LABOR AND INDUSTRY DEPT	881,312	0.67%	2,044	0.67%	881,312	
	B43	IRON RANGE RESOURCES	54,169	0.15%	742	0.15%	54,169	
	B7E	ARCHITECTURE, ENGINEERING BD	13,576	0.01%	93	0.01%	13,576	
	B7G	COMBATIVE SPORTS COMMISSION	11	0.00%	4	0.00%	11	
	B7P	ACCOUNTANCY BOARD	12,114	0.01%	82	0.01%	12,114	
	B7S	PRIVATE DETECTIVES BOARD	1,297	0.00%	71	0.00%	1,297	
	B82	PUBLIC UTILITIES COMM	114,574	0.29%	289	0.29%	114,574	
	B9D	AMATEUR SPORTS COMM	1,248	0.01%	53	0.01%	1,248	
	B9V	AGRICULTURE UTILIZATION RESRCH	19	0.00%	2	0.00%	19	
	E25	CENTER FOR ARTS EDUCATION	61,652	0.22%	1,989	0.22%	61,652	
	E26	MN STATE COLLEGES/UNIVERSITIES	9,902,051	24.30%	9,478	24.30%	9,902,051	
	E37	EDUCATION DEPARTMENT	1,599,853	0.69%	5,416	0.69%	1,599,853	
	E40	HISTORICAL SOCIETY	903	0.00%	49	0.00%	903	
	E44	MINNESOTA STATE ACADEMIES	59,600	0.36%	1,979	0.36%	59,600	
	E50	ARTS BOARD	46,149	0.05%	508	0.05%	46,149	
	E60	OFFICE OF HIGHER EDUCATION	74,945	0.12%	1,493	0.12%	74,945	
	E77	ZOOLOGICAL BOARD	146,039	0.48%	2,154	0.48%	146,039	
	E81	UNIVERSITY OF MINNESOTA	6,437	0.00%	101	0.00%	6,437	
	E95	HUMANITIES COMMISSION	280	0.00%	23	0.00%	280	
	E97	SCIENCE MUSEUM	53	0.00%	5	0.00%	53	
	E9W	HIGHER ED FACILITIES AUTHORITY	203	0.00%	8	0.00%	203	
	G03	LOTTERY	10,401	0.24%	187	0.24%	10,401	
	G05	RACING COMMISSION	40,258	0.05%	670	0.05%	40,258	
	G06	ATTORNEY GENERAL	67,034	0.49%	1,401	0.49%	67,034	
	G09	GAMBLING CONTROL BOARD	7,600	0.05%	147	0.05%	7,600	
	G10	MINNESOTA MANAGEMENT & BUDGET	85,944	0.41%	1,052	0.41%	85,944	
	G17	HUMAN RIGHTS DEPT	12,607	0.06%	451	0.06%	12,607	
	G19	INDIAN AFFAIRS COUNCIL	4,787	0.01%	157	0.01%	4,787	
	G38	INVESTMENT BOARD	5,370	0.03%	57	0.03%	5,370	
	G39	GOVERNORS OFFICE	10,507	0.09%	208	0.09%	10,507	
	G45	MEDIATION SERVICES DEPT	4,551	0.02%	89	0.02%	4,551	
	G46	MN.IT	525,209	3.56%	4,510	3.56%	525,209	
	G53	SECRETARY OF STATE	55,818	0.16%	943	0.16%	55,818	
	G61	OFFICE OF THE STATE AUDITOR	7,906	0.16%	192	0.16%	7,906	
	G62	MINN STATE RETIREMENT SYSTEM	187,775	0.17%	152	0.17%	187,775	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	253,940	0.13%	206	0.13%	253,940	
	G67	REVENUE DEPT	124,393	2.27%	2,868	2.27%	124,393	
	G69	TEACHERS RETIREMENT ASSOC	261,047	0.12%	69	0.12%	261,047	
	G90	REVENUE INTERGOVT PAYMENTS	4,440,528	0.00%	872	0.00%	4,440,528	
	G92	OMBUDSPERSON FOR FAMILIES	2,100	0.01%	53	0.01%	2,100	
	G96	UNIFORM LAWS COMMISSION	168	0.00%	16	0.00%	168	
	G9J	CAMPAIGN FINANCE BOARD	8,130	0.01%	180	0.01%	8,130	
	G9K	ADMINISTRATIVE HEARINGS	40,701	0.11%	346	0.11%	40,701	
	G9L	BLACK MINNESOTANS COUNCIL	4,322	0.01%	138	0.01%	4,322	

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			30.4	30.5	30.6	30.7	30.8	31.2
Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,734	0.01%	79	0.01%	2,734	
	G9N	ASIAN-PACIFIC COUNCIL	3,099	0.01%	118	0.01%	3,099	
	G9Q	MMB DEBT SERVICE	-	0.00%	-	0.00%	-	
	G9R	MMB NON-OPERATING	10,105,207	0.00%	1,133	0.00%	10,105,207	
	G9X	CAPITOL AREA ARCHITECT	2,170	0.01%	79	0.01%	2,170	
	G9Y	DISABILITY COUNCIL	5,565	0.02%	191	0.02%	5,565	
	GPR	PAYROLL CLEARING	-	0.00%	-	0.00%	-	
	H12	HEALTH DEPT	955,247	2.72%	7,898	2.72%	955,247	
	H55	HUMAN SERVICES DEPT	12,004,693	6.93%	15,006	6.93%	12,004,693	
	H55b	HUMAN SERVICES SOS	817,067	3.25%	15,876	3.25%	817,067	
	H55c	HUMAN SERVICES MSOP	88,646	0.66%	3,752	0.66%	88,646	
	H60	MMB - MnSURE	109,425	0.00%	493	0.00%	109,425	
	H75	VETERANS AFFAIRS DEPT	324,005	2.38%	4,620	2.38%	324,005	
	H7B	MEDICAL PRACTICE BOARD	23,896	0.03%	178	0.03%	23,896	
	H7C	NURSING BOARD	26,800	0.05%	245	0.05%	26,800	
	H7D	PHARMACY BOARD	20,755	0.03%	306	0.03%	20,755	
	H7F	DENTISTRY BOARD	20,658	0.03%	314	0.03%	20,658	
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,482	0.01%	180	0.01%	7,482	
	H7J	OPTOMETRY BOARD	3,501	0.00%	136	0.00%	3,501	
	H7K	NURSING HOME ADMIN BOARD	9,986	0.01%	385	0.01%	9,986	
	H7L	SOCIAL WORK BOARD	18,736	0.02%	209	0.02%	18,736	
	H7M	MARRIAGE & FAMILY THERAPY BD	6,284	0.00%	203	0.00%	6,284	
	H7Q	PODIATRIC MEDICINE	3,407	0.00%	117	0.00%	3,407	
	H7R	VETERINARY MEDICINE BOARD	5,785	0.00%	121	0.00%	5,785	
	H7S	EMERGENCY MEDICAL SERVICES BD	12,909	0.02%	399	0.02%	12,909	
	H7U	DIETETICS & NUTRITION PRACTICE	3,676	0.00%	124	0.00%	3,676	
	H7V	PSYCHOLOGY BOARD	9,628	0.02%	226	0.02%	9,628	
	H7W	PHYSICAL THERAPY BOARD	7,869	0.00%	155	0.00%	7,869	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	14,659	0.01%	160	0.01%	14,659	
	H9G	OMBUDSMAN MH/DD	2,931	0.03%	91	0.03%	2,931	
	J33	TRIAL COURTS	1,740,101	3.50%	11,704	3.50%	1,740,101	
	J50	GUARDIAN AD LITEM BOARD	33,964	0.37%	554	0.37%	33,964	
	J52	PUBLIC DEFENSE BOARD	50,977	0.92%	1,223	0.92%	50,977	
	J58	COURT OF APPEALS	4,161	0.13%	71	0.13%	4,161	
	J65	SUPREME COURT	120,620	0.58%	1,903	0.58%	120,620	
	J68	TAX COURT	2,371	0.01%	59	0.01%	2,371	
	J70	JUDICIAL STANDARDS BOARD	3,255	0.00%	186	0.00%	3,255	
	L10	LEGISLATURE	29,648	0.14%	695	0.14%	29,648	
	L49	LEGISLATIVE AUDITOR	93	0.09%	17	0.09%	93	
	P01	MILITARY AFFAIRS DEPT	563,449	0.54%	1,039	0.54%	563,449	
	P07	PUBLIC SAFETY DEPT	3,350,710	3.52%	26,130	3.52%	3,350,710	
	P78	CORRECTIONS DEPT	834,159	6.86%	15,956	6.86%	834,159	
	P7T	PEACE OFFICERS BOARD (POST)	8,585	0.02%	325	0.02%	8,585	
	P9E	SENTENCING GUIDELINES COMM	1,986	0.01%	31	0.01%	1,986	
	R28	MINN CONSERVATION CORPS	120	0.00%	16	0.00%	120	
	R29	NATURAL RESOURCES DEPT	3,557,568	9.55%	46,209	9.55%	3,557,568	
	R32	POLLUTION CONTROL AGENCY	439,826	1.82%	9,868	1.82%	439,826	
	R9P	WATER & SOIL RESOURCES BOARD	73,639	0.27%	3,344	0.27%	73,639	
	T79	TRANSPORTATION DEPT	15,764,418	13.28%	24,978	13.28%	15,764,418	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,972	0.00%	99	0.00%	104,972	
		OTHER	37,556	0.00%	829	0.00%	37,556	
		Total	78,918,467	99.27%	265,497	99.27%	78,918,467	4,080,413
		Source	78,918,467	99.27%	265,497	99.27%	78,918,467	4,080,413
		Difference (Total - Source)	0	0.00%	0	0.00%	0	0

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			Net Administrative Expenditures by Division				
SUM OF PERCENT				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	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Fixed Asset Depreciation						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
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						

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			Net Administrative Expenditures by Division					
SUM OF PERCENT				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	Mediation Services	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						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	0.00%	220,087		0.00%		
G45-14.4	G45-14.4	Mediation/Representation	0.00%	-		0.00%		
L49-15.2	L49-15.2	Legislative Auditor	0.00%			0.00%		

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		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	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
L49-15.3	L49-15.3	Financial Audits	0.00%		0.00%	1,853,538		
L49-15.4	L49-15.4	Program Audits	0.00%		0.00%	1,552,337		
L49-15.5	L49-15.5	Single Audits	0.00%		0.00%	1,017,626		
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%	120,971		
L49-15.9	L49-15.9	Financial Audit- Clean Water	0.00%		0.00%	113,566		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0.00%		0.00%	34,530		
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					-	-
0.0	0.0							
	99YYY	Consumer Agencies	0.00%		0.00%		-	-
	G02-0002	State Archaeology	0.00%		0.00%		-	-
	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	0.01%		0.01%		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	0.04%		0.04%		-	-
	G02-0015a	Fleet Services	0.01%		0.01%		-	-
	G02-0016	Development Disabilities	0.00%		0.00%		-	-
	G02-0017a	Risk Management	0.01%		0.01%		-	-
	G02-0017b	Risk Management - Workers Compensation	0.02%		0.02%		33	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%		0.00%		-	-
	G02-0021a	Plant Mangement (Leases)	0.32%		0.32%		-	-
	G02-0021b	Plant Management (Repairs)	0.01%		0.01%		-	-
	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	0.01%		0.01%		-	-
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%		0.00%		-	-
	G02-0029a	Cooperative Purchasing (CPV)	0.03%		0.03%		3	-
	G02-0029b	Cooperative Purchasing (MMCAP)	0.03%		0.03%		3	-
	G02-0031	Central Mail	0.01%		0.01%		-	-
	G02-0034	Other Non-Allocable	0.00%		0.00%		-	-
	G02-0036	Demography	0.01%		0.01%		-	-
	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	0.01%		0.01%		-	-
	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%		-	-

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			Net Administrative Expenditures by Division		Legislative Auditor General Support		Financial Audits		Program Audits	
SUM OF PERCENT			SUM OF PERCENT		SUM OF PERCENT		SUM OF PERCENT		SUM OF PERCENT	
			31.3	32.2	32.3	33.2	33.3	33.4		
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits		
	B04	AGRICULTURE DEPT	1.09%		1.09%		331			-
	B11	COSMETOLOGIST EXAMINERS BOARD	0.02%		0.02%		7			-
	B13	COMMERCE DEPT	0.75%		0.75%		345			-
	B14	ANIMAL HEALTH BOARD	0.10%		0.10%		-			-
	B15	BARBER EXAMINERS BOARD	0.01%		0.01%		-			-
	B20	EXPLORE MINNESOTA TOURISM	0.09%		0.09%		163			-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.75%		2.75%		1,340			2,476
	B24	PUBLIC FACILITIES AUTHORITY	0.02%		0.02%		34			-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%		0.00%		-			-
	B34	HOUSING FINANCE AGENCY	0.47%		0.47%		15			-
	B41	WORKERS COMP COURT OF APPEALS	0.02%		0.02%		12			-
	B42	LABOR AND INDUSTRY DEPT	0.67%		0.67%		186			1,999
	B43	IRON RANGE RESOURCES	0.15%		0.15%		20			1,080
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%		0.01%		-			-
	B7G	COMBATIVE SPORTS COMMISSION	0.00%		0.00%		12			-
	B7P	ACCOUNTANCY BOARD	0.01%		0.01%		0			-
	B7S	PRIVATE DETECTIVES BOARD	0.00%		0.00%		-			-
	B82	PUBLIC UTILITIES COMM	0.29%		0.29%		-			-
	B9D	AMATEUR SPORTS COMM	0.01%		0.01%		25			-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%		0.00%		227			162
	E25	CENTER FOR ARTS EDUCATION	0.22%		0.22%		517			-
	E26	MN STATE COLLEGES/UNIVERSITIES	24.30%		24.30%		563			-
	E37	EDUCATION DEPARTMENT	0.69%		0.69%		1,452			852
	E40	HISTORICAL SOCIETY	0.00%		0.00%		173			-
	E44	MINNESOTA STATE ACADEMIES	0.36%		0.36%		352			-
	E50	ARTS BOARD	0.05%		0.05%		3			-
	E60	OFFICE OF HIGHER EDUCATION	0.12%		0.12%		6			-
	E77	ZOOLOGICAL BOARD	0.48%		0.48%		73			-
	E81	UNIVERSITY OF MINNESOTA	0.00%		0.00%		38			213
	E95	HUMANITIES COMMISSION	0.00%		0.00%		7			-
	E97	SCIENCE MUSEUM	0.00%		0.00%		-			-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%		0.00%		-			-
	G03	LOTTERY	0.24%		0.24%		272			-
	G05	RACING COMMISSION	0.05%		0.05%		405			-
	G06	ATTORNEY GENERAL	0.49%		0.49%		247			-
	G09	GAMBLING CONTROL BOARD	0.05%		0.05%		0			-
	G10	MINNESOTA MANAGEMENT & BUDGET	0.41%		0.41%		67			-
	G17	HUMAN RIGHTS DEPT	0.06%		0.06%		248			-
	G19	INDIAN AFFAIRS COUNCIL	0.01%		0.01%		13			-
	G38	INVESTMENT BOARD	0.03%		0.03%		1,684			-
	G39	GOVERNORS OFFICE	0.09%		0.09%		298			-
	G45	MEDIATION SERVICES DEPT	0.02%		0.02%		-			-
	G46	MN.IT	3.56%		3.56%		775			-
	G53	SECRETARY OF STATE	0.16%		0.16%		157			-
	G61	OFFICE OF THE STATE AUDITOR	0.16%		0.16%		175			-
	G62	MINN STATE RETIREMENT SYSTEM	0.17%		0.17%		1,151			-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%		0.13%		817			-
	G67	REVENUE DEPT	2.27%		2.27%		1,793			1,729
	G69	TEACHERS RETIREMENT ASSOC	0.12%		0.12%		564			-
	G90	REVENUE INTERGOVT PAYMENTS	0.00%		0.00%		-			-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%		0.01%		20			-
	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%		41			-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%		0.01%		13	-
	G9N	ASIAN-PACIFIC COUNCIL	0.01%		0.01%		13	-
	G9Q	MMB DEBT SERVICE	0.00%		0.00%		-	-
	G9R	MMB NON-OPERATING	0.00%		0.00%		-	-
	G9X	CAPITOL AREA ARCHITECT	0.01%		0.01%		14	-
	G9Y	DISABILITY COUNCIL	0.02%		0.02%		25	-
	GPR	PAYROLL CLEARING	0.00%		0.00%		-	-
	H12	HEALTH DEPT	2.72%		2.72%		491	667
	H55	HUMAN SERVICES DEPT	6.93%		6.93%		2,830	1,956
	H55b	HUMAN SERVICES SOS	3.25%		3.25%		404	-
	H55c	HUMAN SERVICES MSOP	0.66%		0.66%		-	-
	H60	MMB - MnSURE	0.00%		0.00%		29	3,266
	H75	VETERANS AFFAIRS DEPT	2.38%		2.38%		588	-
	H7B	MEDICAL PRACTICE BOARD	0.03%		0.03%		183	-
	H7C	NURSING BOARD	0.05%		0.05%		73	3,805
	H7D	PHARMACY BOARD	0.03%		0.03%		52	-
	H7F	DENTISTRY BOARD	0.03%		0.03%		62	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%		0.01%		93	-
	H7J	OPTOMETRY BOARD	0.00%		0.00%		34	-
	H7K	NURSING HOME ADMIN BOARD	0.01%		0.01%		72	-
	H7L	SOCIAL WORK BOARD	0.02%		0.02%		9	-
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%		0.00%		11	-
	H7Q	PODIATRIC MEDICINE	0.00%		0.00%		33	-
	H7R	VETERINARY MEDICINE BOARD	0.00%		0.00%		10	-
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%		0.02%		-	-
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%		0.00%		66	-
	H7V	PSYCHOLOGY BOARD	0.02%		0.02%		59	-
	H7W	PHYSICAL THERAPY BOARD	0.00%		0.00%		14	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%		0.01%		48	-
	H9G	OMBUDSMAN MH/DD	0.03%		0.03%		8	-
	J33	TRIAL COURTS	3.50%		3.50%		901	-
	J50	GUARDIAN AD LITEM BOARD	0.37%		0.37%		-	-
	J52	PUBLIC DEFENSE BOARD	0.92%		0.92%		-	-
	J58	COURT OF APPEALS	0.13%		0.13%		-	-
	J65	SUPREME COURT	0.58%		0.58%		-	-
	J68	TAX COURT	0.01%		0.01%		-	-
	J70	JUDICIAL STANDARDS BOARD	0.00%		0.00%		1	-
	L10	LEGISLATURE	0.14%		0.14%		-	-
	L49	LEGISLATIVE AUDITOR	0.09%		0.09%		-	-
	P01	MILITARY AFFAIRS DEPT	0.54%		0.54%		91	-
	P07	PUBLIC SAFETY DEPT	3.52%		3.52%		757	-
	P78	CORRECTIONS DEPT	6.86%		6.86%		9	377
	P7T	PEACE OFFICERS BOARD (POST)	0.02%		0.02%		-	-
	P9E	SENTENCING GUIDELINES COMM	0.01%		0.01%		10	-
	R28	MINN CONSERVATION CORPS	0.00%		0.00%		-	-
	R29	NATURAL RESOURCES DEPT	9.55%		9.55%		1,115	1,243
	R32	POLLUTION CONTROL AGENCY	1.82%		1.82%		126	3,063
	R9P	WATER & SOIL RESOURCES BOARD	0.27%		0.27%		33	-
	T79	TRANSPORTATION DEPT	13.28%		13.28%		782	1,018
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		0.00%		95	-
		OTHER	0.00%		0.00%		-	-
		Total	99.27%	220,087	99.27%	4,692,569	23,903	23,905
		Source	99.27%	220,087	99.27%	4,692,569	23,903	23,905
		Difference (Total - Source)	0.00%	0	0.00%	0	0	0

Statewide Cost Allocation Plan
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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	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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
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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					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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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
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L49-15.3	L49-15.3	Financial Audits		1,853,538			
L49-15.4	L49-15.4	Program Audits		1,552,337			
L49-15.5	L49-15.5	Single Audits		1,017,626			
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		120,971			
L49-15.9	L49-15.9	Financial Audit- Clean Water		113,566			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		34,530			
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	-	-	-	-	-
0.0	0.0						
	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	-	-	-	-	-
	G02-0049	Materials Management	-	-	-	-	-

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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	477	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	923	-	-	-	-
	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	1,734	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	424	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	861	-
	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	524	-	-	-	-
	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
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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	1,202	-	-	-	-
	H55	HUMAN SERVICES DEPT	6,868	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MMB - MnSURE	763	-	-	-	-
	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	215	-	-	-	-
	P07	PUBLIC SAFETY DEPT	327	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	740
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	740
	T79	TRANSPORTATION DEPT	230	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
		OTHER	-	-	-	-	-
		Total	13,262	4,692,569	0	1,285	1,480
		Source	13,262	4,692,569	-	1,285	1,480
		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	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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

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					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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	-	-	-	-	-
0.0	0.0						
	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
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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	288	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	162	-	-	-	-
		OTHER	-	-	-	-	-
		Total	450	0	0	0	0
		Source	450	-	-	-	-
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
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			Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	
			34.2	35.0	
Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	1.2	Fixed Asset Depreciation			1,386,043
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			1,772,536
G02-3.4	G02-3.4	Human Resources			1,145,601
G02-3.5	G02-3.5	Financial Management and Reporting			2,392,774
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			14,134
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			1,371,000
G02-4.7	G02-4.7	Real Property			2,822,648
G02-4.8	G02-4.8	Materials Management Division			5,752,338
G02-4.10	G02-4.10	Central Mail			1,308,762
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			1,144,186
G02-4.12	G02-4.12	Grants Management			260,606
G46-6.2	G46-6.2	Minnesota Information Technology			2,696,531
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			1,203,533
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			9,150,033
G10-8.3	G10-8.3	Internal Controls & Accountability			1,581,710
G10-9.2	G10-9.2	Debt Management Division			0
G10-9.3	G10-9.3	Debt Management			1,863,257
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			0
G10-10.3	G10-10.3	Analysis & Control (EBO's)			5,076,181
G10-10.4	G10-10.4	Budget Operations and Planning			673,897
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			5,202,852
G10-11.4	G10-11.4	Accounting Services			5,780,059
G10-11.5	G10-11.5	Financial Reporting			8,538,024
G10-11.6	G10-11.6	Financial Reporting - Single Audit			39,492
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			9,020,685
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc			1,821,656
G10-12.5	G10-12.5	Personnel Operations and System Support			1,769,402
G10-12.6	G10-12.6	Budget Service - Computer Operations			992,826
G10-12.7	G10-12.7	Personnel Operations Special Billing			7,874,327
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			11,119,079
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			16,500,967
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			49,959
G45-14.3	G45-14.3	Mediation Services			641,489
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			3,311,773
L49-15.3	L49-15.3	Financial Audits			8,876,322
L49-15.4	L49-15.4	Program Audits			4,657,011
L49-15.5	L49-15.5	Single Audits			3,052,879
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			0
L49-15.8	L49-15.8	Financial Audit- Art			362,913
L49-15.9	L49-15.9	Financial Audit- Clean Water			340,698
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			103,590

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	
			34.2	35.0	
Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	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			91,367
G61-16.3	G61-16.3	State Auditor General			0
17	17	SWIFT (Internally Developed Software Amortized over 10			13,729,376
					0
99YYY	99YYY	Consumer Agencies			0
G02-3.0	G02-3.0	Department of Administration	1,723,114		232,066,854
G02-3.2	G02-3.2	Admin Management Services			1,748,495
G02-3.3	G02-3.3	Commissioner's Office			512,118
G02-3.4	G02-3.4	Human Resources			362,209
G02-3.5	G02-3.5	Financial Management and Reporting			809,437
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			4,461,213
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			457,000
G02-4.7	G02-4.7	Real Property			932,268
G02-4.8	G02-4.8	Materials Management Division			1,914,094
G02-4.10	G02-4.10	Central Mail			435,381
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			370,093
G02-4.12	G02-4.12	Grants Management			130,303
G46-6.2	G46-6.2	Minnesota Information Technology			255,799
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			402,122
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			5,929,905
G10-8.3	G10-8.3	Internal Controls & Accountability			511,855
G10-9.2	G10-9.2	Debt Management Division			465,419
G10-9.3	G10-9.3	Debt Management			465,419
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			1,204,100
G10-10.3	G10-10.3	Analysis & Control (EBO's)			1,168,227
G10-10.4	G10-10.4	Budget Operations and Planning			35,873
G10-10.5	G10-10.5	Budget Division - Non Allocable			0
G10-11.2	G10-11.2	MMB - Accounting Division			4,867,223
G10-11.3	G10-11.3	Central Payroll			1,304,284
G10-11.4	G10-11.4	Accounting Services			1,467,353
G10-11.5	G10-11.5	Financial Reporting			2,081,299
G10-11.6	G10-11.6	Financial Reporting - Single Audit			9,873
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			4,776,353
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc			910,828
G10-12.5	G10-12.5	Personnel Operations and System Support			884,701
G10-12.6	G10-12.6	Budget Service - Computer Operations			496,413
G10-12.7	G10-12.7	Personnel Operations Special Billing			0
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			0
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			378
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			4,080,413
G10-13.3	G10-13.3	Personnel Administration			4,080,413
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			49,770
G45-14.3	G45-14.3	Mediation Services			220,087
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			175,646

Statewide Cost Allocation Plan
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			Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	
			34.2	35.0	
Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
L49-15.3	L49-15.3	Financial Audits			3,707,077
L49-15.4	L49-15.4	Program Audits			3,104,674
L49-15.5	L49-15.5	Single Audits			2,035,253
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			0
L49-15.8	L49-15.8	Financial Audit- Art			241,942
L49-15.9	L49-15.9	Financial Audit- Clean Water			227,132
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			69,060
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	-		86,835
G61-16.3	G61-16.3	State Auditor General	-		0
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-		0
0.0	0.0				0
	99YYY	Consumer Agencies	-		0
	G02-0002	State Archaeology	-	1,026	253,512
	G02-0003	Public Broadcasting	-	497	4,922,374
	G02-0005	Materials Service and Distribution	-	2	32
	G02-0007	Information Policy Analysis	-	3,703	598,095
	G02-0009	Real Estate and Construction Services	-	31,508	30,596,585
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	0
	G02-0012	STAR	-	15,174	847,000
	G02-0013	Volunteer Services	-	-	0
	G02-0014	Capital Group Parking	-	46,452	4,528,650
	G02-0015a	Fleet Services	-	165,150	10,411,583
	G02-0016	Development Disabilities	-	8,604	1,763,410
	G02-0017a	Risk Management	-	19,673	9,031,228
	G02-0017b	Risk Management - Workers Compensation	-	132,200	33,545,645
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	40	656
	G02-0021a	Plant Management (Leases)	-	197,587	38,671,705
	G02-0021b	Plant Management (Repairs)	-	4,140	163,361
	G02-0021c	Plant Management (Materials Transfer)	-	64	1,028
	G02-0021d	Plant Management (Energy)	-	-	0
	G02-0021f	Plant Management FR & R	-	1,055	722,286
	G02-0024	MN Bookstore	-	22,493	1,598,031
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	0
	G02-0029a	Cooperative Purchasing (CPV)	-	4,365	2,788,584
	G02-0029b	Cooperative Purchasing (MMCAP)	-	8,961	5,609,907
	G02-0031	Central Mail	-	41,295	10,267,327
	G02-0034	Other Non-Allocable	-	46	2,977,980
	G02-0036	Demography	-	3,462	643,286
	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	-	16,284	1,518,814
	G02-0043	Surplus Services - Federal	-	-	0
	G02-0044	RECS - Energy	-	131	72,696
	G02-0045	SmART FMR	-	1,761	318,596
	G02-0046	SmART HR	-	1,234	231,568
	G02-0047	Grants Recovery	-	-	0
	G02-0048	Arts & Cultural Heritage	-	3,448	18,951,382
	G02-0049	Materials Management	-	1,217	35,417

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Federal Cash
Receipts - FY
(Actual) **Accounting & Procurement**
Transactions - FY (Actual)

34.2 35.0

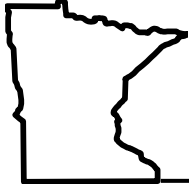
Schedule No.	DP#	Name	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)		Total
			STATE AUDITOR		
	B04	AGRICULTURE DEPT	7,161,878	389,527	227,560,168
	B11	COSMETOLOGIST EXAMINERS BOARD	-	21,317	346,744
	B13	COMMERCE DEPT	130,468,950	546,366	628,226,465
	B14	ANIMAL HEALTH BOARD	748,936	16,613	3,383,232
	B15	BARBER EXAMINERS BOARD	-	5,784	94,461
	B20	EXPLORE MINNESOTA TOURISM	-	26,114	632,895
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	942,541,125	6,537,579	4,334,267,762
	B24	PUBLIC FACILITIES AUTHORITY	-	15,644	153,827,080
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	36	520
	B34	HOUSING FINANCE AGENCY	-	133,040	1,599,759,451
	B41	WORKERS COMP COURT OF APPEALS	-	2,389	89,556
	B42	LABOR AND INDUSTRY DEPT	5,080,930	881,312	37,276,324
	B43	IRON RANGE RESOURCES	-	54,169	90,289,253
	B7E	ARCHITECTURE, ENGINEERING BD	-	13,576	247,859
	B7G	COMBATIVE SPORTS COMMISSION	-	11	195
	B7P	ACCOUNTANCY BOARD	-	12,114	234,554
	B7S	PRIVATE DETECTIVES BOARD	-	1,297	18,476
	B82	PUBLIC UTILITIES COMM	-	114,574	2,129,001
	B9D	AMATEUR SPORTS COMM	-	1,248	1,636,612
	B9V	AGRICULTURE UTILIZATION RESRCH	-	19	1,054
	E25	CENTER FOR ARTS EDUCATION	-	61,652	2,005,735
	E26	MN STATE COLLEGES/UNIVERSITIES	987,482,537	9,902,051	4,358,006,226
	E37	EDUCATION DEPARTMENT	761,806,863	1,599,853	4,982,224,666
	E40	HISTORICAL SOCIETY	-	903	2,781,225
	E44	MINNESOTA STATE ACADEMIES	-	59,600	2,023,535
	E50	ARTS BOARD	738,649	46,149	70,701,217
	E60	OFFICE OF HIGHER EDUCATION	-	74,945	93,151,392
	E77	ZOOLOGICAL BOARD	7,968	146,039	3,989,746
	E81	UNIVERSITY OF MINNESOTA	-	6,437	609,102,930
	E95	HUMANITIES COMMISSION	-	280	4,044
	E97	SCIENCE MUSEUM	-	53	770
	E9W	HIGHER ED FACILITIES AUTHORITY	-	203	18,122
	G03	LOTTERY	-	10,401	901,350
	G05	RACING COMMISSION	-	40,258	725,507
	G06	ATTORNEY GENERAL	1,241,283	67,034	6,813,587
	G09	GAMBLING CONTROL BOARD	-	7,600	267,834
	G10	MINNESOTA MANAGEMENT & BUDGET	-	85,944	68,471,188
	G17	HUMAN RIGHTS DEPT	-	12,607	821,738
	G19	INDIAN AFFAIRS COUNCIL	-	4,787	1,050,740
	G38	INVESTMENT BOARD	-	5,370	209,917
	G39	GOVERNORS OFFICE	-	10,507	397,467
	G45	MEDIATION SERVICES DEPT	-	4,551	299,338
	G46	MN.IT	-	525,209	36,119,066
	G53	SECRETARY OF STATE	780,434	55,818	5,052,940
	G61	OFFICE OF THE STATE AUDITOR	-	7,906	236,587
	G62	MINN STATE RETIREMENT SYSTEM	-	187,775	18,974,186
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	253,940	17,681,585
	G67	REVENUE DEPT	-	124,393	14,341,956
	G69	TEACHERS RETIREMENT ASSOC	-	261,047	16,572,708
	G90	REVENUE INTERGOVT PAYMENTS	-	4,440,528	62,170,880
	G92	OMBUDSPERSON FOR FAMILIES	-	2,100	92,330
	G96	UNIFORM LAWS COMMISSION	-	168	2,418
	G9J	CAMPAIGN FINANCE BOARD	-	8,130	171,269
	G9K	ADMINISTRATIVE HEARINGS	-	40,701	2,434,619
	G9L	BLACK MINNESOTANS COUNCIL	-	4,322	78,174

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

		Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)		
		34.2	35.0		
Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	2,734	60,763
	G9N	ASIAN-PACIFIC COUNCIL	-	3,099	72,978
	G9Q	MMB DEBT SERVICE	-	-	0
	G9R	MMB NON-OPERATING	7,836,013	10,105,207	172,821,596
	G9X	CAPITOL AREA ARCHITECT	-	2,170	56,018
	G9Y	DISABILITY COUNCIL	-	5,565	122,634
	GPR	PAYROLL CLEARING	-	-	0
	H12	HEALTH DEPT	232,637,037	955,247	1,307,528,122
	H55	HUMAN SERVICES DEPT	8,212,721,846	12,004,693	33,538,450,384
	H55b	HUMAN SERVICES SOS	-	817,067	14,224,078
	H55c	HUMAN SERVICES MSOP	-	88,646	2,249,109
	H60	MMB - MnSURE	47,675,620	109,425	217,089,659
	H75	VETERANS AFFAIRS DEPT	21,207,869	324,005	96,281,502
	H7B	MEDICAL PRACTICE BOARD	-	23,896	564,083
	H7C	NURSING BOARD	-	26,800	622,277
	H7D	PHARMACY BOARD	22,673	20,755	493,418
	H7F	DENTISTRY BOARD	-	20,658	430,503
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	7,482	134,925
	H7J	OPTOMETRY BOARD	-	3,501	53,748
	H7K	NURSING HOME ADMIN BOARD	-	9,986	246,625
	H7L	SOCIAL WORK BOARD	-	18,736	329,536
	H7M	MARRIAGE & FAMILY THERAPY BD	-	6,284	101,720
	H7Q	PODIATRIC MEDICINE	-	3,407	51,461
	H7R	VETERINARY MEDICINE BOARD	-	5,785	94,806
	H7S	EMERGENCY MEDICAL SERVICES BD	171,588	12,909	952,056
	H7U	DIETETICS & NUTRITION PRACTICE	-	3,676	57,272
	H7V	PSYCHOLOGY BOARD	-	9,628	172,744
	H7W	PHYSICAL THERAPY BOARD	-	7,869	131,193
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	14,659	229,767
	H9G	OMBUDSMAN MH/DD	-	2,931	130,937
	J33	TRIAL COURTS	2,545,747	1,740,101	34,999,328
	J50	GUARDIAN AD LITEM BOARD	-	33,964	499,042
	J52	PUBLIC DEFENSE BOARD	-	50,977	2,225,598
	J58	COURT OF APPEALS	-	4,161	94,618
	J65	SUPREME COURT	584,209	120,620	11,787,883
	J68	TAX COURT	-	2,371	71,946
	J70	JUDICIAL STANDARDS BOARD	-	3,255	64,150
	L10	LEGISLATURE	36,807	29,648	892,155
	L49	LEGISLATIVE AUDITOR	-	93	5,608
	P01	MILITARY AFFAIRS DEPT	57,252,919	563,449	251,334,350
	P07	PUBLIC SAFETY DEPT	103,061,962	3,350,710	901,765,555
	P78	CORRECTIONS DEPT	2,268,394	834,159	59,916,513
	P7T	PEACE OFFICERS BOARD (POST)	-	8,585	181,733
	P9E	SENTENCING GUIDELINES COMM	-	1,986	85,753
	R28	MINN CONSERVATION CORPS	-	120	1,778
	R29	NATURAL RESOURCES DEPT	44,886,405	3,557,568	418,384,294
	R32	POLLUTION CONTROL AGENCY	23,752,888	439,826	153,978,651
	R9P	WATER & SOIL RESOURCES BOARD	3,318,202	73,639	95,601,578
	T79	TRANSPORTATION DEPT	685,944,613	15,764,418	8,112,970,964
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	104,972	2,543,179
		OTHER	-	37,556	12,333,826,794
		Total	12,285,707,459	78,902,560	0
		Source	12,285,707,459	78,902,560	75,808,982,485
		Difference (Total - Source)	0	0	0

FY15 Net_allocable_costs_table

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
2	SWACAP			Schedule	Appro	Alltmt	ALLTMT	Total	Salaries	Other	Unallowable or Non-allocable Accounts	Capital Non-allocable Expenses	Net Allotment	Schedule Reclassifications	FY15 (Actual) Allocable	Allocable by SWACAP Line	FY15 Non-Allocable	Non-alloc by SWACAP Line
3	Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses								
4																		
189														0			0	
190																		
191																	0	
192																		
193																		
194																		



**State of Minnesota
Statewide Cost Allocation Plan
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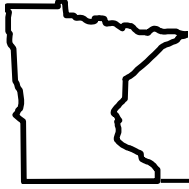
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**State of Minnesota
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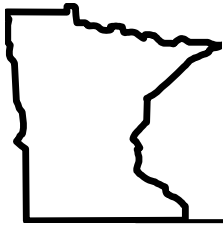
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Bulletin
FY15 Business Plan

OFFICE OF THE ATTORNEY GENERAL

Nature and Extent of Services
FY14 Partner Agreements



State of Minnesota Statewide Cost Allocation Plan Fiscal Year 2015 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 Fund ¹	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
MN.IT Services 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 2015 Actual
 Section II—Imputed Interest Calculations

Imputed Interest Earnings for 2 CFR 200 Reconciliations
 Fiscal Year 2015 - 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 2 CFR 200 Retained Earnings Balance	4,438	668	1,223	1,236	14,439	35,439
Current 2 CFR 200 Ending Retained Earnings Balance Before Imputed Interest	5,408	584	1,387	1,562	13,602	32,875
Average 2 CFR 200 Retained Earnings Balance	4,923	626	1,305	1,399	14,021	34,157
FY 2014 ITC Interest Rate *	0.51%	0.51%	0.51%	0.51%	0.51%	0.51%
Estimated Interest Earnings	25	3	7	7	Accumulates interest No imputed interest calculated	175

YEAR/MONTH	Monthly ITC Interest Rate FY 2015	FY 2015 Annualized Interest Rate
2014/07	0.00037868	0.4544%
2014/08	0.000402707	0.4832%
2014/09	0.000398963	0.4788%
2014/10	0.000421452	0.5057%
2014/11	0.000419351	0.5032%
2014/12	0.000416531	0.4998%
2015/01	0.000429106	0.5149%
2015/02	0.000420759	0.5049%
2015/03	0.000478172	0.5738%
2015/04	0.000452103	0.5425%
2015/05	0.000466732	0.5601%
2015/06	0.000441672	0.5300%
Average Annualized Interest Rate		0.5126%



State of Minnesota

2015
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.

MN.IT Services 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, 2015
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
ASSETS			
Current Assets:			
Cash and Cash Equivalents.....	\$ 4,108	\$ 1,898	\$ 248,254
Investments.....	-	-	14,616
Accounts Receivable.....	2,240	3,031	14,458
Accrued Investment/Interest Income.....	-	-	60
Inventories.....	-	-	-
Prepaid Expenses.....	-	254	-
Total Current Assets.....	<u>\$ 6,348</u>	<u>\$ 5,183</u>	<u>\$ 277,388</u>
Noncurrent Assets:			
Depreciable Capital Assets (Net).....	\$ 21,956	\$ 25	\$ -
Nondepreciable Capital Assets.....	-	-	-
Prepaid Expenses.....	-	-	-
Total Noncurrent Assets.....	<u>\$ 21,956</u>	<u>\$ 25</u>	<u>\$ -</u>
Total Assets.....	<u>\$ 28,304</u>	<u>\$ 5,208</u>	<u>\$ 277,388</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows.....	\$ 32	\$ 221	\$ 161
Total Deferred Outflows of Resources.....	<u>\$ 32</u>	<u>\$ 221</u>	<u>\$ 161</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable.....	\$ 1,219	\$ 1,131	\$ 93,463
Interfund Payables.....	-	-	-
Unearned Revenue.....	-	3	4,748
Accrued Interest Payable.....	13	-	-
Bonds and Notes Payable.....	6,544	-	-
Claims Payable.....	-	-	-
Compensated Absences Payable.....	6	41	36
Total Current Liabilities.....	<u>\$ 7,782</u>	<u>\$ 1,175</u>	<u>\$ 98,247</u>
Noncurrent Liabilities:			
Bonds and Notes Payable.....	\$ 6,203	\$ -	\$ -
Compensated Absences Payable.....	60	446	355
Other Postemployment Benefits.....	10	49	34
Net Pension Liability.....	293	1,999	1,453
Total Noncurrent Liabilities.....	<u>\$ 6,566</u>	<u>\$ 2,494</u>	<u>\$ 1,842</u>
Total Liabilities.....	<u>\$ 14,348</u>	<u>\$ 3,669</u>	<u>\$ 100,089</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Inflows.....	\$ 371	\$ 2,538	\$ 1,845
Total Deferred Inflows of Resources.....	<u>\$ 371</u>	<u>\$ 2,538</u>	<u>\$ 1,845</u>
NET POSITION			
Net Investment in Capital Assets.....	\$ 9,209	\$ 25	\$ -
Unrestricted.....	\$ 4,408	\$ (803)	\$ 175,615
Total Net Position.....	<u>\$ 13,617</u>	<u>\$ (778)</u>	<u>\$ 175,615</u>

<u>MN.IT SERVICES</u>	<u>PLANT MANAGEMENT</u>	<u>RISK MANAGEMENT</u>	<u>TOTAL</u>
\$ 5,708	\$ 13,346	\$ 24,672	\$ 297,986
-	-	-	14,616
56,745	9,163	480	86,117
-	-	-	60
-	238	-	238
13,431	2	57	13,744
<u>\$ 75,884</u>	<u>\$ 22,749</u>	<u>\$ 25,209</u>	<u>\$ 412,761</u>
\$ 29,240	\$ 6,995	\$ 333	\$ 58,549
-	626	-	626
1,322	-	-	1,322
<u>\$ 30,562</u>	<u>\$ 7,621</u>	<u>\$ 333</u>	<u>\$ 60,497</u>
<u>\$ 106,446</u>	<u>\$ 30,370</u>	<u>\$ 25,542</u>	<u>\$ 473,258</u>
\$ 10,914	\$ 794	\$ 44	\$ 12,166
<u>\$ 10,914</u>	<u>\$ 794</u>	<u>\$ 44</u>	<u>\$ 12,166</u>
\$ 19,552	\$ 6,540	\$ 300	\$ 122,205
25,000	-	-	25,000
28,193	13	160	33,117
13	-	-	26
5,471	-	-	12,015
-	-	11,751	11,751
1,001	214	32	1,330
<u>\$ 79,230</u>	<u>\$ 6,767</u>	<u>\$ 12,243</u>	<u>\$ 205,444</u>
\$ 6,748	\$ -	\$ -	\$ 12,951
8,248	1,351	196	10,656
470	254	13	830
98,747	7,180	395	110,067
<u>\$ 114,213</u>	<u>\$ 8,785</u>	<u>\$ 604</u>	<u>\$ 134,504</u>
<u>\$ 193,443</u>	<u>\$ 15,552</u>	<u>\$ 12,847</u>	<u>\$ 339,948</u>
\$ 125,334	\$ 9,113	\$ 502	\$ 139,703
<u>\$ 125,334</u>	<u>\$ 9,113</u>	<u>\$ 502</u>	<u>\$ 139,703</u>
\$ 17,021	\$ 7,621	\$ 333	\$ 34,209
<u>\$ (218,438)</u>	<u>\$ (1,122)</u>	<u>\$ 11,904</u>	<u>\$ (28,436)</u>
<u>\$ (201,417)</u>	<u>\$ 6,499</u>	<u>\$ 12,237</u>	<u>\$ 5,773</u>

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales.....	\$ 15,032	\$ 19,067	\$ -
Insurance Premiums.....	-	-	799,516
Other Income.....	186	1,602	7,297
Total Operating Revenues.....	\$ 15,218	\$ 20,669	\$ 806,813
Operating Expenses:			
Purchased Services.....	\$ 1,485	\$ 15,628	\$ 80,438
Salaries and Fringe Benefits.....	599	4,548	3,331
Claims.....	-	-	740,456
Depreciation and Amortization.....	6,089	12	-
Supplies and Materials.....	3,952	451	14
Repairs and Maintenance.....	1,208	49	6
Indirect Costs.....	256	66	41
Other Expenses.....	129	10	7,038
Total Operating Expenses.....	\$ 13,718	\$ 20,764	\$ 831,324
Operating Income (Loss).....	\$ 1,500	\$ (95)	\$ (24,511)
Nonoperating Revenues (Expenses):			
Investment Income.....	\$ 82	\$ -	\$ 1,448
Grants and Subsidies.....	-	3	-
Interest and Financing Costs.....	(196)	-	-
Grants, Aids and Subsidies.....	-	(2)	-
Other Nonoperating Expenses.....	(1,000)	-	-
Gain (Loss) on Disposal of Capital Assets.....	513	2	-
Total Nonoperating Revenues (Expenses).....	\$ (601)	\$ 3	\$ 1,448
Income (Loss) Before Transfers and Contributions.....	\$ 899	\$ (92)	\$ (23,063)
Transfers-In.....	-	-	-
Transfers-Out.....	-	-	(20)
Change in Net Position.....	\$ 899	\$ (92)	\$ (23,083)
Net Position, Beginning, as Reported.....	\$ 13,421	\$ 4,119	\$ 202,189
Change in Accounting Principle.....	(703)	(4,805)	(3,491)
Net Position, Beginning, as Restated.....	\$ 12,718	\$ (686)	\$ 198,698
Net Position, Ending.....	\$ 13,617	\$ (778)	\$ 175,615

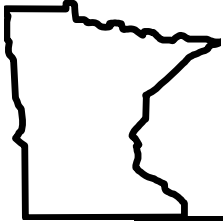
MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 200,346	\$ 60,475	\$ 80	\$ 295,000
-	-	11,591	811,107
-	-	-	9,085
<u>\$ 200,346</u>	<u>\$ 60,475</u>	<u>\$ 11,671</u>	<u>\$ 1,115,192</u>
\$ 101,141	\$ 12,511	\$ 4,729	\$ 215,932
53,594	12,743	1,064	75,879
-	-	4,100	744,556
7,109	491	37	13,738
10,234	3,751	9	18,411
5,168	5,694	-	12,125
863	1,061	469	2,756
47	368	1	7,593
<u>\$ 178,156</u>	<u>\$ 36,619</u>	<u>\$ 10,409</u>	<u>\$ 1,090,990</u>
<u>\$ 22,190</u>	<u>\$ 23,856</u>	<u>\$ 1,262</u>	<u>\$ 24,202</u>
\$ 68	\$ -	\$ 124	\$ 1,722
-	-	-	3
(322)	-	-	(518)
-	-	-	(2)
(5,027)	-	(2,318)	(8,345)
-	19	-	534
<u>\$ (5,281)</u>	<u>\$ 19</u>	<u>\$ (2,194)</u>	<u>\$ (6,606)</u>
\$ 16,909	\$ 23,875	\$ (932)	\$ 17,596
2	-	-	2
(6)	(28,193)	-	(28,219)
<u>\$ 16,905</u>	<u>\$ (4,318)</u>	<u>\$ (932)</u>	<u>\$ (10,621)</u>
\$ 18,952	\$ 28,070	\$ 14,117	\$ 280,868
(237,274)	(17,253)	(948)	(264,474)
<u>\$ (218,322)</u>	<u>\$ 10,817</u>	<u>\$ 13,169</u>	<u>\$ 16,394</u>
<u>\$ (201,417)</u>	<u>\$ 6,499</u>	<u>\$ 12,237</u>	<u>\$ 5,773</u>

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2015 (IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Cash Flows from Operating Activities:			
Receipts from Customers.....	\$ 14,335	\$ 20,540	\$ 798,300
Receipts from Other Revenues.....	186	-	7,293
Payments to Claimants.....	-	-	(732,631)
Payments to Suppliers.....	(6,689)	(16,113)	(78,324)
Payments to Employees.....	(659)	(5,072)	(3,777)
Payments to Others.....	(1,000)	-	(6,912)
Net Cash Flows from Operating Activities.....	\$ 6,173	\$ (645)	\$ (16,051)
Cash Flows from Noncapital Financing Activities:			
Transfers-In.....	\$ -	\$ -	\$ -
Transfers-Out.....	-	-	(21)
Advances from Other Funds.....	-	-	-
Repayments of Advances from Other Funds.....	-	-	-
Net Cash Flows from Noncapital Financing Activities.....	\$ -	\$ -	\$ (21)
Cash Flows from Capital and Related Financing Activities:			
Investment in Capital Assets.....	\$ (6,088)	\$ -	\$ -
Proceeds from Disposal of Capital Assets.....	2,201	2	-
Proceeds from Loans.....	4,574	-	-
Repayment of Loan Principal.....	(7,499)	-	-
Interest Paid.....	(199)	-	-
Net Cash Flows from Capital and Related Financing Activities.....	\$ (7,011)	\$ 2	\$ -
Cash Flows from Investing Activities:			
Investment Earnings.....	\$ 82	\$ -	\$ 1,628
Net Cash Flows from Investing Activities.....	\$ 82	\$ -	\$ 1,628
Net Increase (Decrease) in Cash and Cash Equivalents.....	\$ (756)	\$ (643)	\$ (14,444)
Cash and Cash Equivalents, Beginning, as Reported.....	\$ 4,864	\$ 2,541	\$ 262,698
Cash and Cash Equivalents, Ending.....	\$ 4,108	\$ 1,898	\$ 248,254
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:			
Operating Income (Loss).....	\$ 1,500	\$ (95)	\$ (24,511)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation and Amortization.....	\$ 6,089	\$ 12	\$ -
Miscellaneous Nonoperating Expenses.....	(1,005)	(450)	-
Change in Assets, Liabilities, Deferred Outflows and Inflows:			
Accounts Receivable.....	(689)	357	(3,780)
Inventories.....	-	-	-
Other Assets.....	-	273	-
Deferred Pension Outflows.....	(9)	(63)	(46)
Accounts Payable.....	350	(220)	13,171
Compensated Absences Payable.....	(1)	(32)	(97)
Unearned Revenues.....	-	3	(490)
Net Pension Liability.....	(433)	(2,963)	(2,152)
Other Liabilities.....	-	(5)	9
Deferred Pension Inflows.....	371	2,538	1,845
Net Reconciling Items to be Added to (Deducted from) Operating Income.....	\$ 4,673	\$ (550)	\$ 8,460
Net Cash Flows from Operating Activities.....	\$ 6,173	\$ (645)	\$ (16,051)

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 196,184	\$ 54,122	\$ 11,648	\$ 1,095,129
-	-	-	7,479
-	-	(1,880)	(734,511)
(112,784)	(20,589)	(5,145)	(239,644)
(75,273)	(15,428)	(1,108)	(101,317)
(5,027)	-	(2,318)	(15,257)
<u>\$ 3,100</u>	<u>\$ 18,105</u>	<u>\$ 1,197</u>	<u>\$ 11,879</u>
\$ 2	\$ -	\$ -	\$ 2
(6)	(28,193)	-	(28,220)
25,000	-	-	25,000
(2,000)	-	-	(2,000)
<u>\$ 22,996</u>	<u>\$ (28,193)</u>	<u>\$ -</u>	<u>\$ (5,218)</u>
\$ (21,622)	\$ (1,634)	\$ -	\$ (29,344)
-	883	-	3,086
4,669	-	-	9,243
(5,388)	-	-	(12,887)
(311)	-	-	(510)
<u>\$ (22,652)</u>	<u>\$ (751)</u>	<u>\$ -</u>	<u>\$ (30,412)</u>
\$ 68	\$ -	\$ 124	\$ 1,902
\$ 68	\$ -	\$ 124	\$ 1,902
\$ 3,512	\$ (10,839)	\$ 1,321	\$ (21,849)
\$ 2,196	\$ 24,185	\$ 23,351	\$ 319,835
\$ 5,708	\$ 13,346	\$ 24,672	\$ 297,986
<u>\$ 22,190</u>	<u>\$ 23,856</u>	<u>\$ 1,262</u>	<u>\$ 24,202</u>
\$ 7,109	\$ 491	\$ 37	\$ 13,738
(5,027)	-	(2,318)	(8,800)
(25,935)	(6,299)	7	(36,339)
-	42	-	42
(3,705)	(2)	(32)	(3,466)
(3,117)	(227)	(13)	(3,475)
9,050	1,665	2,321	26,337
1,537	80	42	1,529
21,774	13	(30)	21,270
(146,325)	(10,640)	(585)	(163,098)
215	13	4	236
125,334	9,113	502	139,703
<u>\$ (19,090)</u>	<u>\$ (5,751)</u>	<u>\$ (65)</u>	<u>\$ (12,323)</u>
<u>\$ 3,100</u>	<u>\$ 18,105</u>	<u>\$ 1,197</u>	<u>\$ 11,879</u>



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2015 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 (EPAAct) requirements for alternative fuel vehicle purchasing.

OMB Uniform Guidance, 2 CFR part 200, subpart 200.465(a)

- *“Subject to the limitations described in paragraphs (b) through (d) of this section, rental costs are allowable to the extent that the rates are reasonable...”*

OMB Uniform Guidance, 2 CFR part 200, subpart 200.416(a)

- *“For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal 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 benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.”*

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 2015 Actual

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB 2 CFR 200 GUIDELINES
DEPARTMENT OF ADMINISTRATION

FOR YEAR ENDING JUNE 30, 2015
 (All Figures in 000's)

FLEET SERVICES
FUND 5100

PART I 2 CFR 200 R.E. BALANCE

2 CFR 200 R.E. BALANCE July 1, 2014 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		4,438
Adjustments - e.g., Contrib, Capital		-
Adjusted Retained Earnings Balance		4,438

FY15 Retained Earnings Increase (Decrease) Per CAFR

2 CFR 200 Revenues (Actual and Imputed) from Attachment A	15,218	
2 CFR 200 Revenues (Actual and Imputed) from Other-	82	
Total Revenues		15,300

Expenditures (Actual Costs):

Per State's Financial Report	13,718	
Less 2 CFR 200 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)	683	
GASB68 Net Pension Liability Adjustment	(71)	
Expenditures		14,330

Plus 2 CFR 200 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 2 CFR 200 Allowable Expenditures		-

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	25	
Other -	-	
Total Adjustments		25

FY15 Net Increase (Decrease) to Retained Earnings Balance per CAFR

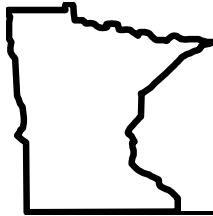
995

2 CFR 200 R.E. BALANCE June 30, 2015	A)	5,433
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Allowable Reserve	B)	2,388
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Excess Balance (A)-(B)		3,045
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(If less than zero, the amount on (A) is the beginning 2 CFR 200 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 2 CFR 200 R.E. balance for the next year.)



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Actual

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB 2 CFR 200 GUIDELINES
DEPARTMENT OF ADMINISTRATION

FOR YEAR ENDING JUNE 30, 2015
 (All Figures in 000's)

FLEET SERVICES
 FUND 5100

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2014		502
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	-	
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2015	C)	502

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2014

ADJUSTMENTS:

Less: 2 CFR 200 Unallowable Costs		
Plus: 2 CFR 200 Allowable Costs		
preFY2004 PPD Adjustment	124	
Accumulated Prior Year Imputed Interest Adjustment	(801)	
Current Year Imputed Interest Adjustment	(25)	
FY99 Federal Retained Earnings payback	336	
FY99 State Portion of Excess Retained Earnings	263	
FY06 Federal Retained Earnings payback	338	
FY06 State Portion of Excess Retained Earnings	3,169	
FY10 Federal Retained Earnings payback	635	
FY10 State Portion of Excess Retained Earnings	3,579	
FY12 Federal Retained Earnings payback	265	
FY12 State Portion of Excess Retained Earnings	571	
FY15 GASB68 Beginning Balance Adjustment	(703)	
FY15 GASB68 Net Pension Liability Adjustment	(71)	
Total Adjustments	7,680	

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2015	D)	7,680
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PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)		13,615
(Should Tie to the Fund Balance in the CAFR)		13,617

Check Figure

(2)

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET POSITION
 YEAR ENDED JUNE 30, 2015
 (IN THOUSANDS)

	fund 5100
	CENTRAL
	MOTOR POOL
Operating Revenues:	
Net Sales	15032000
Insurance Premiums	0
Other Income	186000
Total Operating Revenues	15218000
Less: Cost of Goods Sold	0
Gross Margin	15218000
Operating Expenses:	
Purchased Services	1485000
Salaries and Fringe Benefits	599000
Claims	0
Depreciation and Amortization	6089000
Supplies and Materials	3952000
Repairs and Maintenance	1208000
Indirect Costs	256000
Other Expenses	129000
Total Operating Expenses	13718000
Operating Income (Loss)	1500000
Nonoperating Revenues (Expenses):	
Investment Income	82000
Federal Grants	0
Private Grants	0
Grants and Subsidies	0
Securities Lending Income	0
Other Nonoperating Revenues	0
Interest and Financing Costs	-196000
Grants, Aids and Subsidies	0
Securities Lending Rebates and Fees	0
Other Nonoperating Expenses	-1000000
Gain (Loss) on Disposal of Capital Assets	513000
Total Nonoperating Revenues (Expenses)	-601000
Income (Loss) Before Transfers and Contributions	899000
Capital Contributions	0
Transfers-In	0
Transfers-Out	0
Total Income (Loss)	899000
Special Item	0

Change in Net Position	899000
Net Position, Beginning, as Reported	13421000
Prior Period Adjustment	0
Change in Accounting Principle	-703000
Change in Reporting Entity	0
Change in Fund Structure	0
Net Position, Beginning, as Restated	12718000
Net Position, Ending	13617000

fund 5200 fund 5201 fund 5203 CENTRAL SERVICES	EMPLOYEE INSURANCE	MN.IT SERVICES	fund 5400 PLANT MANAGEMENT	fund 5300 RISK MANAGEM
19067000	0	200346000	60475000	80000
0	799516000	0	0	11591000
1602000	7297000	0	0	0
20669000	806813000	200346000	60475000	11671000
0	0	0	0	0
20669000	806813000	200346000	60475000	11671000
15628000	80438000	101141000	12511000	4729000
4548000	3331000	53594000	12743000	1064000
0	740456000	0	0	4100000
12000	0	7109000	491000	37000
451000	14000	10234000	3751000	9000
49000	6000	5168000	5694000	0
66000	41000	863000	1061000	469000
10000	7038000	47000	368000	1000
20764000	831324000	178156000	36619000	10409000
-95000	-24511000	22190000	23856000	1262000
0	1448000	68000	0	124000
0	0	0	0	0
0	0	0	0	0
3000	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	-322000	0	0
-2000	0	0	0	0
0	0	0	0	0
0	0	-5027000	0	-2318000
2000	0	0	19000	0
3000	1448000	-5281000	19000	-2194000
-92000	-23063000	16909000	23875000	-932000
0	0	0	0	0
0	0	2000	0	0
0	-20000	-6000	-28193000	0
-92000	-23083000	16905000	-4318000	-932000
0	0	0	0	0

-92000	-23083000	16905000	-4318000	-932000
4119000	202189000	18952000	28070000	14117000
0	0	0	0	0
-4805000	-3491000	-237274000	-17253000	-948000
0	0	0	0	0
0	0	0	0	0
-686000	198698000	-218322000	10817000	13169000
-778000	175615000	-201417000	6499000	12237000

MENT	TOTAL
	29500000
	811107000
	9085000
	1115192000
	0
	1115192000
	215932000
	75879000
	744556000
	13738000
	18411000
	12125000
	2756000
	7593000
	1090990000
	24202000
	1722000
	0
	0
	3000
	0
	0
	-518000
	-2000
	0
	-8345000
	534000
	-6606000
	17596000
	0
	2000
	-28219000
	-10621000
	0

-10621000

280868000

0

-264474000

0

0

16394000

5773000

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 JUNE 30, 2015
 (IN THOUSANDS)

		5100	52xx	5600	5500	5400	5300
		CENTRAL	CENTRAL	EMPLOYEE	MN.IT	PLANT	RISK
		MOTOR POOL	SERVICES	INSURANCE	SERVICES	MANAGEMENT	MANAGEMENT
ASSETS							
Current Assets:							
100001	Cash-State Treasury	4075000	1596000	247542000	-22859000	12676000	24590000
100002	Cash-Imprest Balance	1000	0	0	10000	0	0
100007	Cash-In Transit-Adjust	-8000	-2000	600000	3525000	334000	29000
100008	Cash-Deposits-Adjust	18000	304000	0	25016000	336000	42000
100009	Cash-ITC Accrual	22000	0	112000	16000	0	11000
	Cash and Cash Equivalents	4108000	1898000	248254000	5708000	13346000	24672000
110002	Inv Ext-Short Term Invest	0	0	14616000	0	0	0
	Investments	0	0	14616000	0	0	0
120001	AR SWIFT	2240000	3031000	1948000	56745000	9163000	480000
120014	AR Other	0	0	12510000	0	0	0
	Accounts Receivable	2240000	3031000	14458000	56745000	9163000	480000
130001	Interfund Receivable	0	0	0	0	0	0
	Interfund Receivables	0	0	0	0	0	0
	Due From Component Units	0	0	0	0	0	0
120201	Accrued Invest Interest	0	0	60000	0	0	0
	Accrued Invest/Interest Income	0	0	60000	0	0	0
120101	AR Federal Aid	0	0	0	0	0	0
	Federal Aid Receivable	0	0	0	0	0	0
150001	Inventory-Resale	0	0	0	0	238000	0
150003	Inventory-Postage Clearing	0	0	0	0	0	0
	Inventories	0	0	0	0	238000	0
	Loans and Notes Receivable	0	0	0	0	0	0
	Securities Lending Collateral	0	0	0	0	0	0
160001	Prepaid Expenses	0	257000	0	13431000	2000	57000
	Prepaid Expenses	0	257000	0	13431000	2000	57000
	Other Assets	0	0	0	0	0	0
	Total Current Assets	6348000	5186000	277388000	75884000	22749000	25209000
Noncurrent Assets:							
	Cash and Cash Equiv - Restrict	0	0	0	0	0	0
	Investments - Restricted	0	0	0	0	0	0
	Other Assets-Restricted	0	0	0	0	0	0
	Due From Component Units NC	0	0	0	0	0	0
	Advances to Other Funds Noncur	0	0	0	0	0	0
	Loans and Notes Receivable NC	0	0	0	0	0	0
171000	Equipment, Furniture, Fixtures	42421000	800000	461000	61234000	1595000	0
171100	Buildings-Depre	948000	0	0	0	10857000	0
171101	Buidling Improvements-Depre	0	0	0	3218000	0	0
171300	Infrastructure-Depre	158000	0	0	688000	557000	0

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 JUNE 30, 2015
 (IN THOUSANDS)

	5100 CENTRAL MOTOR POOL	52xx CENTRAL SERVICES	5600 EMPLOYEE INSURANCE	5500 MN.IT SERVICES	5400 PLANT MANAGEMENT	5300 RISK MANAGEMENT
171400 Intangible Assets-Depre	0	0	0	1829000	0	0
171500 Internal Gen Software- Depre	0	0	0	10503000	0	370000
171600 Vehicles	0	-1000	0	0	0	0
175100 Accum Dep Building and Improve	-387000	0	0	-3218000	-4671000	0
175300 Accum Dep Infrastructure	-52000	0	0	-148000	-70000	0
175400 Accum Amort Intangibles	0	0	0	-1539000	0	0
175500 Accum Amort-Generated Software	0	0	0	-216000	0	-37000
175600 Accumulated Dep On Equipment	-21132000	-775000	-461000	-43110000	-1273000	0
175601 Accumulated Dep On Vehicles	0	0	0	0	0	0
Depreciable Cap Assets (Net)	21956000	25000	0	29240000	6996000	333000
170051 Land-Improvement-Non Depre	0	0	0	0	0	0
170210 Construct In Process-Building	0	0	0	0	366000	0
170500 Art-Non Depre	0	0	0	0	260000	0
Nondepreciable Capital Assets	0	0	0	0	626000	0
160002 Prepaid Expenses-Noncurrent	0	0	0	1322000	0	0
Prepaid Expenses Noncurrent	0	0	0	1322000	0	0
Other Assets (noncurrent)	0	0	0	0	0	0
Total Noncurrent Asse	21956000	25000	0	30562000	7622000	333000
Total Assets	28304000	5211000	277388000	106446000	30371000	25542000
DEFERRED OUTFLOWS OF RESOURCES						
Bond Refunding	0	0	0	0	0	0
Deferred Outflows	0	0	0	0	0	0
165008 Chg Contrib_Prop/Act - DefOut	6000	40000	30000	2008000	146000	8000
165009 Contrib after Msrmt Dt-DefOut	26000	181000	131000	8906000	648000	36000
Deferred Pension Outf	32000	221000	161000	10914000	794000	44000
Deferred Derivative O	0	0	0	0	0	0
Total Deferred Outflow	32000	221000	161000	10914000	794000	44000
LIABILITIES						
Current Liabilities:						
200001 Accounts Payable	0	-2591000	66267000	967000	2518000	140000
200003 Vouchers Payable	1219000	3722000	27196000	14875000	3539000	125000
200100 Salaries Payable	0	0	0	2980000	482000	37000
220060 State SUT	0	0	0	730000	0	0
220070 County SUT	0	0	0	0	0	0
220080 Local SUT	0	0	0	0	0	0
220090 Transit SUT	0	0	0	0	0	0
Accounts Payable	1219000	1131000	93463000	19552000	6539000	302000
230001 Interfund Payables	-5072000	0	0	0	0	0
230700 Advances Master Lease	5072000	0	0	0	0	0

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 JUNE 30, 2015
 (IN THOUSANDS)

		5100	52xx	5600	5500	5400	5300
		CENTRAL	CENTRAL	EMPLOYEE	MN.IT	PLANT	RISK
		MOTOR POOL	SERVICES	INSURANCE	SERVICES	MANAGEMENT	MANAGEMENT
230701	Advances - Other	0	0	0	25000000	0	0
	Interfund Payable	0	0	0	25000000	0	0
	Due to Component Units	0	0	0	0	0	0
240002	Contract Unearned Revenue	0	0	4748000	0	0	0
240200	Unearned Revenue	0	3000	0	28193000	13000	160000
	Unearned Revenue	0	3000	4748000	28193000	13000	160000
250001	Accrued Interest Payable	13000	0	0	13000	0	0
	Accrued Interest Payable	13000	0	0	13000	0	0
260200	Loans-Notes Payable-Cur	6544000	0	0	5471000	0	0
	Bonds and Notes Payable	6544000	0	0	5471000	0	0
	Capital Leases Payable	0	0	0	0	0	0
260400	Claims Payable-Cur	0	0	0	0	0	11751000
	Claims Payable	0	0	0	0	0	11751000
260500	Compensated Absences Payable	6000	41000	36000	1001000	214000	32000
	Compensated Absences Payable	6000	41000	36000	1001000	214000	32000
	Securities Lending Liabilities	0	0	0	0	0	0
	Other Liabilities	0	0	0	0	0	0
	Total Current Liabilities	7782000	1175000	98247000	79230000	6766000	12245000
	Noncurrent Liabilities:						
	Accounts Payable Restricted	0	0	0	0	0	0
	Due to Component Units NC	0	0	0	0	0	0
260201	Loans-Notes Payable-Non Cur	6203000	0	0	6748000	0	0
	Bonds and Notes Payable - NC	6203000	0	0	6748000	0	0
	Capital Leases Payable	0	0	0	0	0	0
	Claims Payable (noncurrent)	0	0	0	0	0	0
260501	Compensated Absences-Non Cur	60000	446000	355000	8248000	1351000	196000
	Compensated Absences Payable	60000	446000	355000	8248000	1351000	196000
	Advance from Other Funds NC	0	0	0	0	0	0
290150	Net OPEB Obligation	10000	49000	34000	470000	254000	13000
	Other Post Employment Benefits	10000	49000	34000	470000	254000	13000
290100	Net PENS Obligation	293000	1999000	1453000	98747000	7180000	395000
	Net Pension Obligation	293000	1999000	1453000	98747000	7180000	395000
	Funds Held in Trust	0	0	0	0	0	0
	Other Liabilities Noncurrent	0	0	0	0	0	0
	Total Noncurrent Liabilities	6566000	2494000	1842000	114213000	8785000	604000
	Total Liabilities	14348000	3669000	100089000	193443000	15551000	12849000
	DEFERRED INFLOWS OF RESOURCES						
	Bond Refunding	0	0	0	0	0	0
	Capital Lease Restruc	0	0	0	0	0	0

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 JUNE 30, 2015
 (IN THOUSANDS)

		5100	52xx	5600	5500	5400	5300
		CENTRAL	CENTRAL	EMPLOYEE	MN.IT	PLANT	RISK
		MOTOR POOL	SERVICES	INSURANCE	SERVICES	MANAGEMENT	MANAGEMENT
240001	Deferred Revenue	0	0	0	0	0	0
	Deferred Revenue	0	0	0	0	0	0
241005	Expctd/Actual Exper- DefInf	6000	44000	32000	2145000	156000	9000
241006	Change of assumption - DefInf	213000	1457000	1059000	71969000	5233000	288000
241007	Project/Act Inv Earn - DefInf	152000	1037000	754000	51220000	3724000	205000
	Deferred Pension Info	371000	2538000	1845000	125334000	9113000	502000
	Total Deferred Inflows	371000	2538000	1845000	125334000	9113000	502000
	NET POSITION						
320001	Invest in Cap Assets-Net Debt	9209000	25000	0	17021000	7621000	333000
	Invested Capital Net of Debt	9209000	25000	0	17021000	7621000	333000
300001	Unrestricted Fund Balance	4211000	4098000	202187000	892000	20035000	13782000
300010	Contributed Capital	0	0	0	1038000	414000	0
	Unrestricted	5205000	4717000	229631000	-6455000	16368000	14579000
	Total Net Position	14414000	4742000	229631000	10566000	23989000	14912000

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
preFY2004 PPD Adjustment	124	per prior period
FY1999 A-87 Excess Retained Earnings Settlement, Federal sources	336	Federal refund
FY1999 A-87 Excess Retained Earnings Settlement, State sources	263	State portion
FY2006 A-87 Excess Retained Earnings Settlement, Federal sources	338	Federal refund
FY2006 A-87 Excess Retained Earnings Settlement, State sources	3,169	State portion
FY2010 A-87 Excess Retained Earnings Settlement, Federal sources	635	Federal refund
FY2010 A-87 Excess Retained Earnings Settlement, State portion	3,579	State portion
FY2012 A-87 Excess Retained Earnings Settlement, Federal sources	265	Federal refund
FY2012 A-87 Excess Retained Earnings Settlement, State portion	571	State portion
FY2015 Imputed Interest	(25)	interest earned on excess retained earnings
FY2014 Imputed Interest	(23)	interest earned on excess retained earnings
FY2013 Imputed Interest	(7)	interest earned on excess retained earnings
FY2012 Imputed Interest	(12)	interest earned on excess retained earnings
FY2011 Imputed Interest	(4)	interest earned on excess retained earnings
FY2010 Imputed Interest	(54)	interest earned on excess retained earnings
FY2009 Imputed Interest	(123)	interest earned on excess retained earnings
FY2008 Imputed Interest	(149)	interest earned on excess retained earnings
FY2007 Imputed Interest	(114)	interest earned on excess retained earnings
FY2006 Imputed Interest	(164)	interest earned on excess retained earnings
FY2005 Imputed Interest	(46)	interest earned on excess retained earnings
FY2004 Imputed Interest	(4)	interest earned on excess retained earnings
FYpre2004 Imputed Interest	(101)	interest earned on excess retained earnings
FY15 GASB68 Beginning Balance Adjustment	(703)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	(71)	change in deferred liability from CAFR
	<u>7,680</u>	



Fleet Services
FY16 BUSINESS PLAN HIGHLIGHTS
Date August 11, 2015

Fleet Services is proposing a change to a two part rate structure for FY2016.

Pages 3-4 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, as well as enterprise wide fleet management leadership through the State Fleet Council.

Fleet Services is proposing that vehicles using the fuel card services not flagged for replacement on September 1, 2015 will be recalculated with the new two part rate to charge accurately for fuel and maintenance to avoid over/under charging customers:

- Monthly fixed rate for all expenses except fuel and maintenance
- Monthly per mile rate for fuel and maintenance for actual miles driven

Fleet Services streamlined the vehicle procurement and disposal processes, developed a green fleet initiative plan and presented it to the major customers, and completed testing of M5 motor pool module which is ready for implementation. Fleet Services will test pilot and develop policy for implementation of telematics into FSS vehicles leased to state agencies. Low fuel costs and managed maintenance savings resulted in significant rebate payments to customers. Delayed vehicle ordering in FY2015 will place most new vehicle deliveries into FY2016.

Pages 5-11 Fleet Services main products and services to customers are:

- Long term vehicle rental for state agencies – provides vehicles for governmental duties with rates that include maintenance, fuel and insurance
- Long term vehicle rental for political subdivisions and Minnesota State Colleges and Universities (MNSCU) – provides vehicles for governmental duties
- Maintenance management services – provides managed maintenance services for Admin leased vehicles and agency owned vehicles through a third party contract
- Fuel card services – provides fuel cards for FSS leased vehicles plus agency owned vehicles
- Promote use of E85 through \$0.50 credit for each gallon used – credit issued monthly on invoice

Rates include costs for vehicle telematics services implementation, FSS anticipates a future 1%-2% rate increase in FY2017 to cover annual telematics costs.

Pages 12-13 Fleet Services current overall financial health is:

- Financial health is very good
- 59 additional vehicles added to the fleet in FY2015
- Low fuel prices contributed to the retained earnings balance
- Vehicle auction prices remain strong
- Rebated \$1,000,000 to our customers in FY2015 and \$606,263 at the close of FY2014 to reduce retained earnings
- To reduce retained earnings below the FY2014 level, Fleet Services is proposing a rebate of approximately \$500,000. If full telematics implementation does not happen, the proposed rebate could be as high as \$1,500,000.

Page 14 ASSUMPTIONS – An explanation of changes in revenue/expenditures.

Pages 15-17 RATE MATRIX – Includes projected expenditures and billable units used to determine the rates.

Pages 18-19 SIX-YEAR RATE COMPARISON

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

	FY16 PROFORMA	Change FY16-15	Percent Change
Revenue (operating/non-operating)	\$14,800,776	(\$1,112,315)	(7.0%)
Salaries	\$ 658,491	(\$ 9,635)	(1.4%)
Non-Salaries/non-operating Expenses	\$14,150,932	\$ 861,461	6.5%
Transfers and Contributions	\$950,000	(\$ 50,000)	(5.0%)

Projected FY16 Net Income (Loss) (\$958,646)

Projected FY16 Retained Earnings \$12,917,202

ORGANIZATION CHART – 5.75 FTEs in FY2016



**Fleet Services
Fund 5100**

**FISCAL YEAR 2016
Business Plan**



Revision Date: 8/19/2015 12:00 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

Email address: paul.a.hanson@state.mn.us

Website: <http://mn.gov/admin/government/vehicles/>

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Executive Summary

Who are we and what do we do

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, as well as enterprise wide fleet management leadership through the State Fleet Council.

What are our goals for next year

- Reduce current rates
- Increase the use of alternative fuels
- Reduce petroleum fuel consumption
- Purchase vehicles with a lower carbon footprint
- Implement telematics/data analytics into Fleet Services (FSS) vehicles
- Fully implement the fleet information management system (M5) motor pool module enabling agencies to share vehicles through an online reservations system
- Replace agency owned vehicles with FSS leased vehicles
 - 834 agency owned vehicles could potentially be switched to FSS leased
- Reduce retained earnings to less than FY2014 level

What are our proposed rates

- Leases will be recalculated for all vehicles not flagged for replacement on September 1, 2015 using individual rate formula on page 31
- Leases for FSS vehicles using the fuel card services will be recalculated with the new two part rate
 - Monthly fixed rate for all expenses except fuel and maintenance
 - Monthly per mile rate for fuel and maintenance for actual miles driven
- Purpose – Charging for fuel and maintenance accurately to avoiding over/under charging customers

Example rate changes for new vehicles using current vehicle contract pricing

Product/Services	Current Rate (\$)	Proposed Rate (\$)			Change (\$)	Change (%)
		5 year/80,000 miles (1333 month)				
Vehicle Make Model	Monthly	Monthly Fixed Rate	1333 miles @ Per Mile Rate*	Total for Month		
Ford Taurus (Sedan)	\$545.95	\$333.48	\$175.96	\$509.43	(\$36.52)	(6.7%)
Chrysler 200 (Sedan)	\$548.68	\$352.93	\$175.96	\$528.89	(\$19.79)	(3.6%)
Toyota Camry (Hybrid Sedan)	\$587.22	\$401.73	\$110.64	\$512.37	(\$74.85)	(12.7%)
Toyota Prius (Hybrid Sedan)	\$546.86	\$384.18	\$110.64	\$494.82	(\$52.04)	(9.5%)
Dodge Caravan (Minivan)	\$579.84	\$348.08	\$217.28	\$565.36	(\$14.48)	(2.5%)
Ford Focus (Compact Sedan)	\$448.44	\$292.91	\$127.97	\$420.88	(\$27.56)	(6.1%)
Toyota Corolla (Compact Sedan)	\$475.90	\$318.96	\$127.97	\$446.93	(\$28.97)	(6.1%)
Chevrolet Equinox (SUV)	\$554.38	\$341.25	\$177.29	\$518.54	(\$35.84)	(6.5%)
Chevrolet Volt (Plug-in Hybrid Sedan)	\$651.23	\$481.45	\$87.98	\$569.43	(\$81.80)	(12.6%)

Actual cost will vary based on vehicle contract pricing, vehicle type, and lease terms

*Rate = fuel cost range of \$2.26 - \$2.50 per gallon plus maintenance cost for vehicle type (see chart page 32)

See pages 31 - 32 for detailed rates and calculations

What are our successes, challenges, along with economic and legislative impacts

Successes

- Streamlined the vehicle procurement and disposal processes to create efficiencies
- Developed a green fleet initiative plan and presented it to the major agencies leasing FSS vehicles
 - Some agencies are ordering more efficient vehicles to reduce petroleum consumption
- Completed testing of M5 motor pool module and ready for implementation

Challenges

- Test pilot and develop policy for implementation of telematics into FSS vehicles leased to state agencies
- Agency acceptance of ordering “greener” vehicles to reduce fleet carbon footprint
- Update and rewrite fleet policies into plain language

Economic Impacts

- Low fuel costs and managed maintenance savings resulted in significant rebate payments to customers
- Delayed vehicle ordering in FY2015 will place most new vehicle delivery into early FY2016
 - Revenue from vehicle sales of approximately \$1.25M delayed until FY2016

Legislative Impacts

- Alternative fueled vehicles (AFV) must be purchased when life cycle costs are less than or comparable to gasoline powered vehicles, 2014 M.S. 16C.138, Subd. 2
 - Previously legislation was based on vehicle price

What is our projected FY16 financial activity

Revenue	\$14,800,776
Expenses	\$14,809,423
• Rebate/Dividend, if applicable	\$500,000*
Year-end Retained Earnings	\$12,917,202
Working Capital	\$2,468,237
Full Time Equivalents	5.75
Overall Rate Change	(11%)

* Rebate may be up to \$1,500,000 based on retained earnings balance, cash flow and/or telematics implementation

The Business

Description of Business

How was the business created

- Statutory authority – M.S. 16B.54
- Year created – 1961
- Purpose – To supply safe, cost effective transportation solutions used in official government business
- Type of fund – Internal Service Fund and receives no appropriation from the general fund

What are significant historical changes

- In 2007 Fleet Services merged with Surplus Services to form one division

What are significant aspects of the business

- Providing long term vehicle leasing to state government and political subdivisions
 - Establish and manage vehicle life cycles for efficient fleet operations
 - Match vehicles to work requirements and agency budgets
 - Ensure that vehicles purchased comply with statutory regulations
- Purchasing AFVs and vehicles with hybrid electric technology
- Promoting use of alternate fuels such as ethanol (E85), electric, and compressed natural gas (CNG)
 - Comply with Executive Order 11-13 and M.S. 16C.137
- Offering vehicle maintenance management services through third party contract
 - Reduces staff administration and streamlines operations
- Providing state wide fuel card services
 - Allows for consistent fuel payment and reporting
- Managing M5 database
 - Centralized fleet management and reporting system for state agency fleets
- Reporting for required Federal EPAAct compliance

What are the location, hours, and website

5420 Old Highway 8
Arden Hills, MN 55112

Hours: 7:30 am to 4:30 pm M-F
24 Hour towing and repair services provided through a 3rd party contract

Website: <http://mn.gov/admin/government/vehicles/>

What are the partnerships

- **Materials Management Division** – negotiates and issues term contracts for vehicle acquisition
- **Risk Management Division** – provides vehicle liability and collision insurance
- **Financial Management Resources (FMR)** – provides financial functions and support
- **American Lung Association of Minnesota (ALAMN)** – promotes the use of alternate fuels
- **MN.IT Services** – supports technology for M5
- **Fleet Council** – provides an avenue for all of the state fleets to create common goals

What are our strengths, weaknesses, opportunities, and threats/risks/vulnerabilities

Strengths

- Vehicle life cycle management
- Maintenance management
- Adequate funding
- Specialize in selecting the appropriate vehicle for the agencies needs

Weaknesses

- Agency use of Fleet Services program is voluntary
 - Agencies may choose to drop from program and purchase their own vehicles
- Maintenance and fuel costs are hard to predict with changing markets

Opportunities

- Create a greener fleet through the purchase of more fuel efficient vehicles
- Promote increased use of E85, CNG, and electricity as alternate fuels
 - Reduce the carbon footprint for FSS leased fleet
- Sharing of vehicle resources within agencies with the M5 motor pool module
- Better utilization of vehicles with vehicle telematics reporting
 - Identify underutilized vehicles, excessive idling, vehicle condition, etc.
- Introduce legislation to require cabinet level agencies to obtain vehicles through FSS
 - Exception given to the departments of Natural Resources, Public Safety, and Transportation

Threats

- Unexpected increase in fuel or maintenance costs
- Service and/or program reductions within agencies can result in early return of vehicles
- Agencies have authority to purchase their own vehicles

What other key/significant business/financial information is important to our business

- Master lease funding program is utilized for vehicle purchases to maintain cash flow

Products and Services

What are our main products/services and the benefits to customer

- Long term vehicle leasing for state agencies– provides vehicles for governmental duties with rates that include maintenance, fuel, and insurance
 - Monthly fixed rate to cover depreciation, insurance, and administration
 - Per mile rate to cover fuel and maintenance expenses
- Long term vehicle leasing for political subdivisions and Minnesota State Colleges and Universities (MNSCU) – provides vehicles for governmental duties
 - Monthly rate to cover depreciation, maintenance, insurance, and administration
 - Determined by lease years and projected mileage
 - Overage charges apply for mileage in excess of lease terms
- Maintenance management services – provides managed maintenance services for FSS leased vehicles and agency owned vehicles through a third party contract
 - Included in the FSS lease per mile rate calculated from CY2014 actuals plus 1% for inflation effective for FY2016
 - Agency owned vehicle rates are CY2014 actual maintenance cost plus administrative cost divided by number of vehicles enrolled in the services effective for FY2016 (see page 32 for example)
- Fuel card services – provides fuel cards for FSS leased vehicles plus agency owned vehicles
 - Included in the FSS lease per mile rate
 - Political subdivisions and MNSCU excluded since January 2010 (18 prior vehicles remain included until sold)
 - Some FSS leased vehicles leased to agencies excluded if fueled by agency onsite fuel
 - Agency owned vehicle fuel charges are billed back to agency at original cost excluding card carrier discount
 - No additional fees assessed to the agencies for these services as the discount collected covers all administrative costs
- Promote use of E85 through \$0.50 credit for each gallon used
 - Applies to FSS leased vehicles to state agencies using the fuel card services
 - Phase out of fuel cards to political subdivisions and MNSCU began January 2010
 - 18 remain with political subdivisions and MNSCU with complete phase out by FY2019
 - Credit issued monthly on invoice

What are our major changes

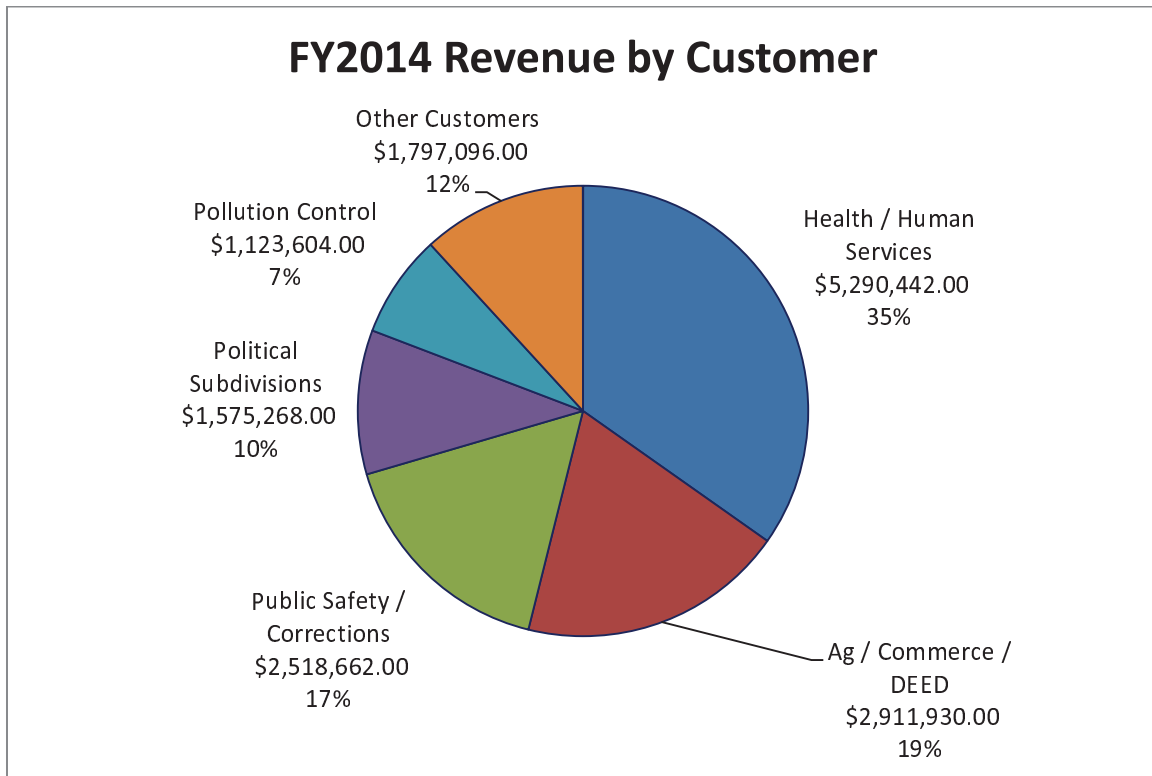
- Long term lease rates for state agencies FSS leased vehicles using fuel card services will be two part
 - Fixed monthly charge for all costs except fuel and maintenance
 - Per mile charge for combined fuel and maintenance adjusted quarterly if necessary for changes in fuel price only
 - Any changes to the maintenance component of the per mile charge will be through an Minnesota Management & Budget (MMB) interim rate request
- Rates include costs for vehicle telematics services implementation
 - FSS anticipates a future 1% - 2% rate increase in FY2017 to cover annual telematics costs
 - If telematics is not implemented during FY2016, rebates will be issued back to the customers

Marketing

Who are our target audiences/customers

- State agencies
- Units of local government

Who are our key customers



What, if anything, is changing the customer base and how

- Some new political subdivision customers have been added as they have discovered our services

What, if anything, is impacting the customer and how

- A major customer is experiencing the closing of some facilities and a reduction of services
 - DHS has too many vehicles and need to return some at lease end without replacement
 - Several extra leased vehicles within DHS used to replace old agency owned vehicles

How do we reach out to potential customers

- Identify and contact state agencies that have agency owned vehicles
- Website
- Fleet Council

What have we heard from our customers

- Our customers gave us a very high rating in the FY2015 Admin customer survey
- Some of the direct comments were
 - “Fleet Services are the best thing ever! I wish we didn’t buy so many vehicles – it’s just so much easier going through you...you guys rock.”
 - “This is a very important service in the life of our organization and it helped save taxpayers in our region a significant amount of money that we could put to program uses.”
 - “Staff have always been very helpful and informative...add patient to that mixture!”
 - “The only problem that we’ve seen is that several times we’ve mentioned the information being sent to us is going to an incorrect staff person and has not been changed as of yet.”
 - “Slow in getting bills out and returning phone calls.”
- Fleet Services action plans for FY2016
 - Face-to-face meetings with customers to explain fleet program and understand their business needs
 - Promote green fleet initiative and alternative fueled vehicles
 - Describe how telematics will assist FSS and the agencies with better fleet management
 - Improve website
 - Keep up to date with fleet contact information
 - Update posted fleet policies to plain language
 - Solicit agency input for service enhancements

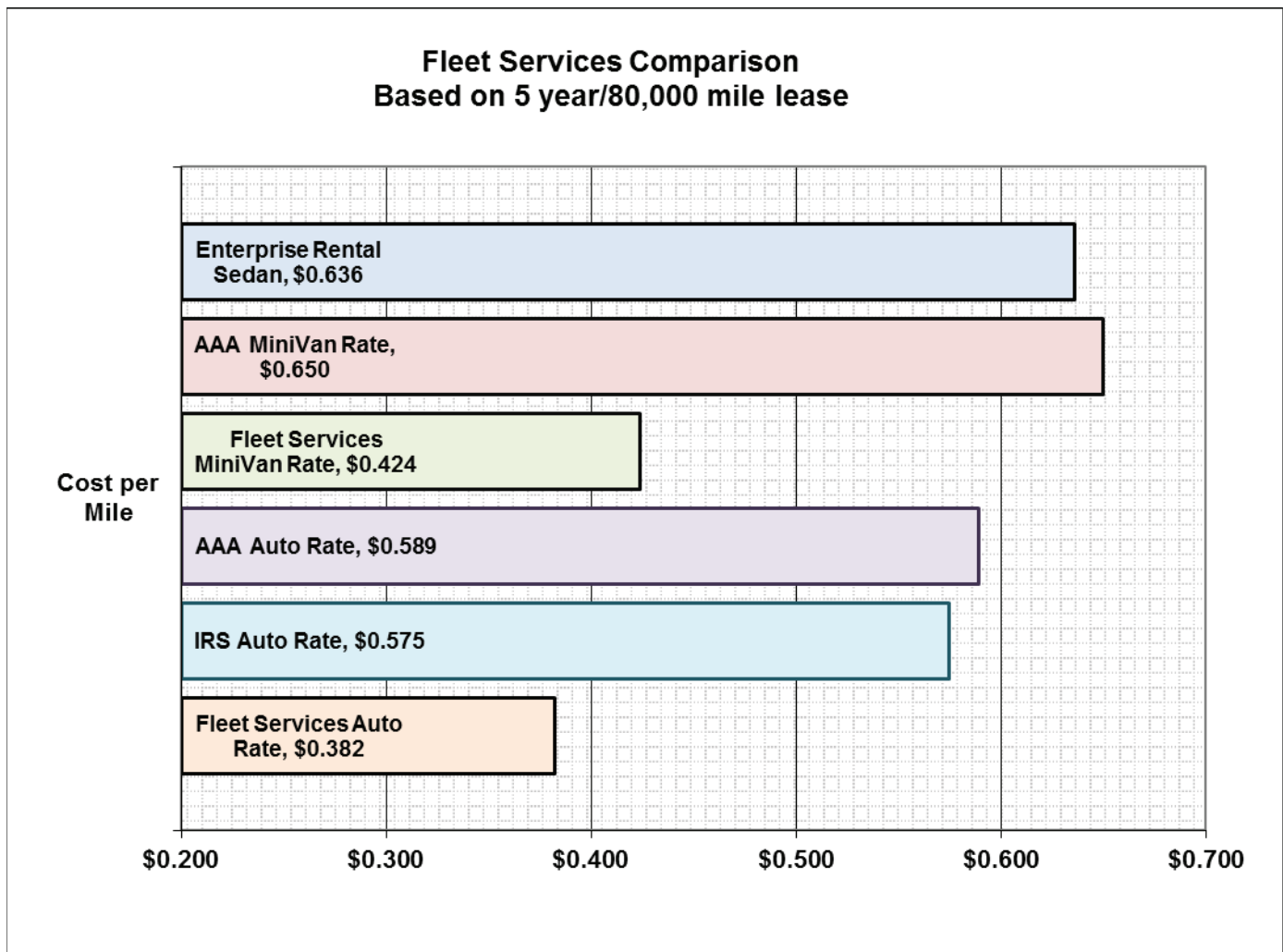
Competition

Who is our competition

- Private vehicle rental companies
- Employee reimbursed mileage (driving own vehicle)

How do our rates compare

- Cost per mile is significantly lower than AAA estimated vehicle costs
- Cost per mile for a standard sedan is 19.3 cents less than IRS reimbursement rate
- Cost per mile for a standard sedan is 25.4 cents less than a monthly leased vehicle from the Enterprise rental contract



Loans

What is the purpose of our loans

- Master Lease funding is used to purchase new vehicles

FLEET SERVICES				
MASTER LEASE OBLIGATIONS				
AS INDICATED BELOW				
For the Period:				
	6/30/2015			
		Prin	Int	Tot
XIII		2,206,788.14	27,481.70	2,234,269.84
XV		1,478,618.93	51,971.03	1,530,589.96
	Due 12/15	3,685,407.07	79,452.73	3,764,859.80
XIII		1,370,321.56	14,406.66	1,384,728.22
XV		1,488,022.39	42,567.59	1,530,589.98
	Due 6/16	2,858,343.95	56,974.25	2,915,318.20
XIII		1,007,341.08	6,520.85	1,013,861.93
XV		1,497,528.21	33,061.75	1,530,589.96
	Due 12/16	2,504,869.29	39,582.60	2,544,451.89
XIII		117,283.01	700.82	117,983.83
XV		1,507,095.06	23,494.88	1,530,589.94
	Due 6/17	1,624,378.07	24,195.70	1,648,573.77
XV		1,434,694.61	13,866.57	1,448,561.18
	Due 12/17	1,434,694.61	13,866.57	1,448,561.18
XV		378,735.01	4,661.32	383,396.33
	Due 6/18	378,735.01	4,661.32	383,396.33
XV		110,163.33	2,009.59	112,172.92
	Due 12/18	110,163.33	2,009.59	112,172.92
XV		111,003.81	1,169.10	112,172.91
	Due 6/19	111,003.81	1,169.10	112,172.91
XV		23,430.99	322.21	23,753.20
	Due 12/19	23,430.99	322.21	23,753.20
XV		15,461.59	129.29	15,590.88
	Due 6/20	15,461.59	129.29	15,590.88
	Total	12,746,487.72	222,363.36	12,968,851.08
SUMMARY				
Sch		Prin	Int	Tot
XIII		4,701,733.79	49,110.03	4,750,843.82
XV		8,044,753.93	173,253.33	8,218,007.26
		12,746,487.72	222,363.36	12,968,851.08

Financial Outlook

What is our current overall financial health

- Financial health is very good
- 59 additional vehicles added to the fleet in FY2015
 - Growth is not anticipated in FY2016 due to reduced vehicle needs in DHS
- Low fuel prices contributed to the retained earnings balance
- Vehicle auction prices remain strong
- Rebated \$1,000,000.00 to our customers in FY2015 and \$606,263.00 at the close of FY2014 to reduce retained earnings
- To reduce retained earnings below the FY2014 level, we are proposing a rebate of approximately \$500,000
 - If full telematics implementation does not happen, the proposed rebate could be as high as \$1,500,000
 - Distribute rebate on a per mile basis for actual miles driven in prior 12 months

What are the rate changes and why

In order to avoid over/under charging and an increase in retained earnings the following changes to the FSS lease rate calculations are being implemented

- Depreciation formula used in rate calculator changed from sum of digits 40 month $((\text{Cost} - \text{Salvage}) * (40 \text{ months} - \text{Current Period} + 1) * 2 / (40) / (40 + 1))$ to straight line depreciation $((\text{Cost} - \text{Salvage}) / \text{life of vehicle in months})$
- Salvage values adjusted to closely match average auction revenue
- Insurance rates from risk management remain the same cost per thousand in vehicle value
 - Rates adjusted to reflect projected FY2016 Risk Management rebate
- Administrative fees changed from percentage of vehicle purchase price to flat fee determined by administrative costs divided by number of vehicles in the FSS leased fleet
- Interest lowered from 4.5% to 1.5% to match master lease interest expense
- Fuel charges changed from agency projected usage to per mile charge determined by actual monthly usage
 - Monthly usage multiplied by cost per mile for vehicle type based on miles per gallon (MPG) and current fuel prices (see chart page 32)
 - Actual monthly usage obtained from fuel card data
- Maintenance charges changed from a projected use calculation to actual CY2014 maintenance costs by vehicle type plus 1% inflation to create a cost per mile rate (see chart page 32)
- Vehicles with fuel card services have a two part rate charge billed monthly
 - Monthly fixed rate charge for all costs except fuel and maintenance
 - Combined fuel and maintenance per mile charge for actual miles driven
- Vehicles without fuel card services have a single rate billed monthly
 - Monthly charge includes maintenance per mile charge based on vehicle type and lease term mileage allowance
 - Vehicles charged the single rate that exceed the lease term mileage allowance will be assessed a cost per mile overage charge upon lease termination (see calculation on page 32)

Changes to Lease Rate Calculator		
	FY2015	FY2016
Depreciation	Sum of digits - All vehicles depreciated 40 months to salvage value.	Straight line depreciation over estimated vehicle life
Salvage Value	All vehicles 35%	Vehicle life of 36, 48, 60, and 72 months - 35% Vehicle life of 120 months - 25% Police vehicles - 30%, K-9 - 20%
Insurance	\$360 annually	\$358 annually
Administrative Costs	3% of acquisition cost annually	\$676 annually
Interest	Amortization of 4.5%	Amortization of 1.5%
Fuel	Combined fuel mileage - of 55% city + 45% highway. Fuel cost per mile - fuel cost / combined fuel mileage. Fuel cost per mile x projected lease mileage to determine charge.	Not included in monthly lease payment. Charged separately in per mile rate based on vehicle type, actual vehicle miles driven, and adjusted to quarterly posted fuel price.
Maintenance	(All vehicles) Acquisition cost x maintenance factor x average annual use	Vehicles with fuel card services - maintenance cost per mile is added to the per mile rate. Vehicles not using fuel card services - maintenance cost per mile for vehicle type is included in the monthly payment with no separate per mile charge.

For per mile rate table and fuel price projections see pages 32 & 34

How will the proposed rates impact our financial health

- Fixed costs are adjusted to more accurately depict true costs
- Manages retained earnings
 - Ability to adjust for fuel price fluctuations quarterly
 - Collecting for fuel and maintenance on an actual miles driven basis for most vehicles
- Financial health will remain strong because risk of changing fuel markets is diminished

How will our proposed rates impact our customers

- Able to maintain a high level of services at the least cost
- Customers using the fuel card services will only pay for the miles that they drive eliminating over/under payment
- Life cycle adjustments will be almost eliminated

Financial Data

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
 Fleet Services Unit
 FOR FISCAL YEAR 2016

OPERATING REVENUE/EXPENSES

670013	Vehicle Rental Change = (11.2%) or (\$1,500,189) Decrease in rental revenue through rate change
670013	Managed Maintenance Revenue - Other Agencies Change = (7.8%) or (\$28,993) Decrease in managed maintenance revenue due to less agency owned vehicles
41500	Managed Maintenance - Other Agencies Change = (24.0%) or (\$103,675) Decrease in managed maintenance cost due to less agency owned vehicles
41196	IT Spend Change = 10.2% or 52,198 Anticipated increase in MN.IT rates
41300	Purchased Services Change = 1959.8% or \$271,429 Allowance for phase in of telematics service fees
	Depreciation Change = 9.3% or \$567,286 Anticipate an increase due to replacing fully depreciated older vehicles
	Non Operating Revenue/Expense Change = (100.0%) or (\$181,033) No Surplus rebate or Ford goodwill payment this year
	Gain (Loss) on Sale of Fixed Assets Change = 111.7% or \$578,335 Late delivery of FY2015 vehicles transfers most sales into FY2016

Rate Matrix Total Program		
Summary		Total
Salaries		658,491.00
Rent - Bldg		72,687.00
Rent - Equipment		539.00
Repairs - Vehicle		787,370.48
Repairs - Other		745.00
Managed Maintenance - Other Agencies - ARI		328,295.00
Insurance		667,741.30
Printing		864.56
Professional/Technical		3,494.60
IT Spend		563,400.00
Communications		3,184.53
Travel		5,397.44
Other Operating Costs		285,278.50
Fees and Licenses		16,733.60
Vehicle Maintenance Management Fees		115,900.00
Employee Development		3,030.00
Supplies - Parts		209,301.01
Supplies - Fuel		2,535,399.54
Supplies - Shop & Office		54,422.84
Fleet Card - Other Agencies - Voyager		1,389,782.32
Depreciation		6,641,968.00
Statewide & Agency Indirect Costs		263,088.78
Total		14,607,114.51
Interest Income		83,330.00
Non Operating Revenue		0.00
Gain/(Loss) Sale of Vehicles		1,096,200.00
Interest Expense		(202,308.00)
Other Revenue		50.00
Fleet Card - Other Agencies - Voyager		1,417,047.76
Managed Maintenance - Other Agencies - ARI		344,295.00
Total Basis for Rates		11,868,499.74
Requested vs Breakeven Rates		
* Revenue at Requested Rates		11,859,853.25
Revenue at Breakeven Rates		11,868,499.74
Revenue Variance		8,646.49
Requested vs Current Rates		
* Revenue at Requested Rates		11,859,853.25
Revenue at Current Rates		13,360,042.00
Revenue Variance		(1,500,188.75)
Overall % Change in Rates		(0.11)

Rate Matrix Supplements							
Long-term Rentals	Total	Automobile	Special Purpose	Light Truck	Medium Truck	Electric	
Projected Miles	33,630,467	20,306,502	9,691,042	3,470,861	156,302	5,760	
Projected Count	1,865	997	614	233	17	4	
Revenue Percentage	100.00%	51.1%	35.8%	11.8%	1.2%	0.1%	
Salaries	637,446	325,992	228,037	75,271	7,346	800	
Rent - Bldg	70,361	35,983	25,171	8,308	811	88	
Rent - Equipment	522	267	187	62	6	1	
Repairs - Vehicle	787,370	458,686	226,714	90,730	10,982	258	
Repairs - Other	721	369	258	85	8	1	
Insurance	667,741	341,485	238,875	78,848	7,695	838	
Printing	865	442	309	102	10	1	
Professional/Technical	3,383	1,730	1,210	399	39	4	
IT Spend	545,371	278,905	195,099	64,399	6,285	685	
Communications	3,083	1,576	1,103	364	36	4	
Travel	5,397	2,760	1,931	637	62	7	
Other Operating Costs	285,279	145,892	102,054	33,686	3,287	358	
Fees and Licenses	16,734	8,558	5,986	1,976	193	21	
Vehicle Maintenance Management Fees	115,900	59,272	41,462	13,686	1,336	146	
Employee Development	2,933	1,500	1,049	346	34	4	
Supplies - Parts	209,301	121,929	60,266	24,118	2,919	69	
Supplies - Fuel	2,535,400	1,194,058	911,083	376,755	53,503	0	
Supplies - Shop & Office	52,681	26,941	18,846	6,221	607	66	
Depreciation	6,641,968	3,396,727	2,376,066	784,297	76,539	8,339	
Statewide & Agency Indirect Costs	254,670	130,239	91,104	30,072	2,935	320	
Total	12,837,125	6,533,313	4,526,810	1,590,363	174,631	12,009	
Interest Income	83,330	42,615	29,810	9,840	960	105	
Non Operating Revenue	0	0	0	0	0	0	
Gain/(Loss) Sale of Vehicles	1,096,200	560,601	392,149	129,442	12,632	1,376	
Interest Expense	(202,308)	(103,461)	(72,373)	(23,889)	(2,331)	(254)	
Other Revenue	50	26	18	6	1	0	
Total Basis for Rates	11,859,853	6,033,533	4,177,205	1,474,964	163,369	10,782	

Managed Services - Agency Owned Vehicles		
	Managed Maintenance	Fleet Cards
Expense		
Salaries	6,354	14,691
Rent - Bldg	727	1,599
Rent - Equipment	5	12
Repairs - Other	7	16
Managed Maintenance - Other Agencies - ARI	328,295	0
Professional/Technical	35	77
IT Spend	5,634	12,395
Communications	32	70
Employee Development	30	67
Supplies - Shop & Office	544	1,197
Fleet Card - Other Agencies - Voyager	0	1,389,782
Statewide & Agency Indirect Costs	2,631	5,788
Total	344,295	1,425,694
Revenue		
Fleet Card - Other Agencies - Voyager		1,417,048
Managed Maintenance - Other Agencies - ARI	328,210	
Agency Owned Vehicles / Fuel Cards	343	700
Total Basis for Rates	16,085	8,647
Admin Fee Per Vehicle	46.89	0

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION

Fleet Services Fund 5100

FOR FISCAL YEAR 2016

Methodology for expenses are based on current costs. An inflation factor of 1% was used where applicable based upon estimated increases in cost of services or volume. IT Spend costs are estimated to increase by 10%, vehicle license fees by 4% from increased volume of purchases rolled over from late FY2015, and indirect costs by 3% as projected by MMB. Fuel price is the average of six months historical and six months projected as published by U. S. Energy Information Administration. Maintenance costs are based on prior year actuals with a 1% inflation factor based on industry projections. Salary costs are based on FY2015 and FY2016 cost projections provided by MMB.

All expenses except fuel and maintenance are included in the individual lease rate formula and charged back through individual vehicle leases as described on pages 31 - 32. Fuel and maintenance rates are calculated based on CY2014 fleet expenses and miles driven by vehicle type to develop a per mile rate. Administrative costs for maintenance management services for other agencies is estimated at \$16,085 based on anticipated FSS labor and resources used to administer the services. The expenses are divided by 343 vehicles managed for a cost of \$46.89 per year included in the rates. Administrative costs for fuel card services for other agencies is estimated at \$35,912 based on anticipated FSS labor and resources used to administer the services. Prompt payment incentives received from the card issuer cover most of these expenses.

Estimated purchase of 580 new vehicles to replace existing vehicles that have reached the end of their life cycle. Approximately 140 of these vehicle purchases are carry over from FY2015 due to late order and delivery. Straight line depreciation over varying months (36, 48, 60, 72, or 120) based on lease term.

Six Year Rate Comparison

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Fund 5100
New Rate Structure FY2016

Rate	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Long term vehicle rental without fuel						Various
Monthly fixed rates for vehicle lease*						Various
Monthly per mile rates**						
Compact Sedan						\$0.096
Sedan						\$0.132
Hybrid Sedan						\$0.083
Plug-in Hybrid Sedan						\$0.066
Electric Sedan						\$0.010
Minivan						\$0.163
SUV						\$0.133
1/2T						\$0.188
3/4-1T						\$0.244
Low Use Facility						\$0.347
Neighborhood Electric						\$0.057
ADA Bus						\$0.403
Large Truck (Diesel)						\$1.031
Managed Maintenance Rates***						
Human Services						\$891.10
Human Services MSOCS						\$1,054.65
Pollution Control						\$626.54
Plant Management						\$1,393.68
E85 rebate per gallon						\$0.50

New two part rate structure implemented FY2016 for FSS leased vehicles using fuel card services

*Vehicle Lease prices vary due to cost of vehicle and length of lease term

**Per mile rates reviewed quarterly to adjust for changes in fuel prices based on U. S. Energy Information Administration (EIA) published six month historical and six month projected fuel pricing average

***Managed maintenance rates = agency owned vehicle maintenance costs in CY2014 divided by number of vehicles in program. \$46.89 per vehicle is included in rate for administrative costs

Lease Rate History for Individualized Leases

	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Existing Vehicle Rate Adjustment	(3.0%)	0.0%	0.0%	0.0%	0.0%	N/A
Note: New rate structure implemented in FY2016						

Managed Maintenance Rate History *

Human Services (base year FY2011, \$624 per year)	\$624.00	\$624.00	\$624.00	\$1,055.00	\$919.00	\$844.00 **
Human Services MSOCS (base FY2011, \$624 per year)	\$624.00	\$624.00	\$624.00	\$1,223.00	\$1,098.00	\$1,008.00 **
Pollution Control (base year FY2011, \$354 per year)	\$354.00	\$354.00	\$354.00	\$354.00	\$661.00	\$580.00 **
Plant Management (base year FY2012, \$719 per year)		\$719.00	\$719.00	\$919.00	\$1,261.00	\$1,347.00 **

E85 Rebate Rates Per Gallon

	\$0.25	\$0.25	\$0.25	\$0.50	\$0.50	
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Actual Gasoline Cost History ***	\$3.19	\$3.53	\$3.57	\$3.43	\$2.69	\$2.53
Average New Car Acquisition Cost ****	\$19,987	\$21,200	\$22,393	\$23,797	\$25,000	\$25,250

*Managed maintenance services launched January 2011 with agency projected maintenance costs to develop initial rates
 Effective January 1, 2013 rates were based on agency actual maintenance costs from CY2012 adjusted by CY actuals thereafter
 No administrative costs were charged to the agencies during these years through June 30 2015

** Effective FY2016 rates will include administrative costs, see rate chart above

*** FY2015 and FY2016 from EIA fuel projections

**** FY2015 estimated and FY2016 projected at 1% increase over FY2015

Six Year Rate Comparison

Miscellaneous Charges

- Agency owned vehicle fuel charges are billed back to agency at original cost excluding card carrier discount
- The fuel rate component has not been included in FSS individual lease rates for political subdivisions and MNSCU since January 2010
 - 6 political subdivision and 12 MNSCU vehicles from prior to January 2010 still have the fuel rate component with planned phase out by end of FY2019
 - State agencies with onsite fueling do not use the fuel rate component for some select FSS leased vehicles, i.e. St. Peter facility vehicles
- Individual agency lease rates may be developed that do not include all of the components documented on page 31
- Vehicle must be returned with all FSS installed equipment unless otherwise agreed upon
- Agency is responsible for the cost to install and remove custom decals, graphics, or wraps
- Agency may be charged for:
 - Items missing from vehicles at replacement cost or anticipated loss from sale
 - Mechanical repair work due to misuse, abuse, or neglect of equipment
 - Smoking in the vehicle – cost of smoke removal and/or repairing burns in upholstery
 - Early lease termination fee \$500
 - Returned vehicle body damage, if repaired – \$500 insurance deductible
- Lease rates apply to vehicles involved in a collision until an insurance adjuster has determined vehicle a total loss
- Agency is assessed a mileage overage charge for miles in excess of lease life cycle mileage allowance (vehicles not using the fuel card services)
 - overage assessed on a per mile over basis upon lease termination (see calculation on page 32)

History and Proforma									
Fleet Services Unit									
Statement of Revenues, Expenses & Changes in Retained Earnings									
	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	Change	% Change
	Actual	Actual	Actual	Actual	Actual	9MA/3ME	Proforma		
Operating Revenue									
Vehicle Rental	12,561,380	11,621,378	11,353,961	11,757,245	12,882,393	13,360,042	11,859,853	(1,500,189)	(11.2%)
Other Revenue	1,949	1,106	0	9,491	129	50	50	0	.0%
Managed Maintenance - Other Agencies	0	351,721	337,008	414,532	485,523	373,288	344,295	(28,993)	(7.8%)
Fleet Card - Other Agencies	1,276,836	1,900,006	2,159,684	2,023,356	1,848,957	1,397,483	1,417,048	19,565	1.4%
Total Operating Revenue	13,840,164	13,874,210	13,850,653	14,204,624	15,217,002	15,130,863	13,621,246	(1,509,617)	(10.0%)
Operating Expenses									
Salaries & Benefits	644,522	677,693	712,445	757,070	645,121	668,126	658,491	(9,635)	(1.4%)
Rent - Space	33,734	35,135	33,510	70,956	80,144	72,687	72,687	0	.0%
Rent - Equipment	11,572	5,485	2,727	2,296	40	539	539	0	.0%
Repairs - Vehicle	751,032	683,175	778,530	782,420	783,976	779,496	787,370	7,874	1.0%
Repairs - Other	1,771	1,639	13,826	20,815	714	745	745	0	.0%
Managed Maintenance - Other Agencies		566,893	585,932	491,527	537,620	431,970	328,295	(103,675)	(24.0%)
Insurance	628,306	620,350	503,078	546,560	650,726	661,130	667,741	6,611	1.0%
Printing	7,400	1,185	867	2,493	1,908	856	865	9	1.0%
Professional & Technical Services	431,094	388,799	118,509	104,595	574	3,460	3,495	35	1.0%
Computer Services	153,445	153,989	184,361	200,643	2,668	385	0	(385)	(100.0%)
IT Spend	0	0	0	0	294,463	511,202	563,400	52,198	10.2%
Communications	22,266	18,083	20,213	16,566	2,741	3,153	3,185	32	1.0%
Travel	2,989	454	1,709	14,777	4,757	5,344	5,397	53	1.0%
Purchased Services	13,424	28,840	48,872	13,694	38,707	13,850	285,279	271,429	1959.8%
Vehicle License Fees	18,831	17,650	14,331	26,822	18,979	16,090	16,734	644	4.0%
Vehicle Maintenance Management Fees	88,596	118,138	121,409	119,968	108,344	115,900	115,900	0	.0%
Employee Development	1,234	645	2,433	2,402	3,146	3,030	3,030	0	.0%
Supplies - Parts	3,314,291	225,750	226,524	220,818	182,933	207,208	209,301	2,093	1.0%
Supplies - Fuel	0	3,335,078	3,208,284	3,279,733	3,013,081	2,505,532	2,535,400	29,868	1.2%
Supplies - Shop & Office	1,248	2,585	10,345	21,214	21,983	53,884	54,423	539	1.0%
Fleet Card - Other Agencies	1,276,836	1,925,961	2,110,632	1,896,047	1,768,200	1,370,594	1,389,782	19,188	1.4%
Depreciation	4,843,829	4,696,609	4,557,134	5,199,714	5,858,913	6,074,682	6,641,968	567,286	9.3%
Amortization	53,715	0	0	0	0	0	0	0	.0%
Indirect Costs	331,405	279,753	17,690	9,124	273,720	255,426	263,089	7,663	3.0%
Total Operating Expenses	12,631,542	13,783,890	13,273,359	13,800,254	14,293,458	13,755,289	14,607,115	851,826	6.2%
Operating Income (Loss)	1,208,622	90,321	577,294	404,370	923,544	1,375,574	(985,868)	(2,361,442)	(171.7%)
Non-operating Revenue (Expense)									
Interest Revenue	83,332	63,143	54,192	68,290	71,549	83,330	83,330	0	.0%
Non-operating Revenue (Expense)	0	0	0	0	164,863	181,033	0	(181,033)	(100.0%)
Gain (Loss) on Sale of Fixed Assets	281,291	821,312	571,189	776,337	726,770	517,865	1,096,200	578,335	111.7%
Interest Expense	(251,070)	(227,431)	(217,191)	(197,510)	(192,694)	(202,308)	(202,308)	0	.0%
Excessive Reserve Payback	0	(635,362)	(265,476)	0	0	0	0	0	.0%
Total Non-operating Revenue (expense)	113,553	21,663	142,714	647,117	770,488	579,920	977,222	397,302	68.5%
Transfers and Contributions									
Capital Contributions	0	0	0	(1,300)	0	0	0		
Per Active Vehicle Rebate	0	0	0	0	(606,263)	(1,000,000)	(500,000)		
One-time Telematics Device Purchase	0	0	0	0	0	0	(450,000)		
Net Income (Loss)	1,322,175	111,983	720,007	1,051,487	1,087,769	955,494	(958,646)		
Retained Earnings - Beginning of Period	8,329,479	9,617,537	9,903,680	10,705,691	11,785,802	12,920,354	13,875,848		
Prior Period Adjustment	(34,118)	174,160	82,004	28,625	46,783				
Retained Earnings - as Restated	8,295,362	9,791,697	9,985,684	10,734,316	11,832,585	12,920,354	13,875,848		
Retained Earnings - End of Period	9,617,537	9,903,680	10,705,691	11,785,802	12,920,354	13,875,848	12,917,202		
Contributed Capital	502,000	502,000	502,000	500,700	500,700	500,700	500,700		
Total Net Assets	10,119,537	10,405,680	11,207,691	12,286,502	13,421,054	14,376,548	13,417,902		

Detailed Capital Assets and Technology FY2016 Purchases

(Including all items meeting the current capitalization threshold)

Minnesota Department of Administration
 Fleet Services Unit
 For Fiscal Year 2016

Description of Item	Fin Dept#	Org Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease Demand Survey Yes or No	If yes, identify quarter in which
Sub-total of items with \$100,000 unit cost or more as identified in the business plan.								
	G023MF15	Vehicle Rental						
Automotive Equipment including cars, specialty vehicles, and light trucks			Replacement of existing fleet equipment	500	25,250	12,625,000	Yes	Primarily 1, 3&4
Automotive Equipment including cars, specialty vehicles, and light trucks (5100 Fund)				80	25,250	2,020,000	No	
Sub-total of items with unit cost less than \$100,000	G023MF15					14,645,000		
Arden Hills Facility Improvements						0		
GRAND TOTAL				580		14,645,000		

FY 2016 SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Unit
FOR FISCAL YEAR 2016

Fund 5100

		FinDept	
		G0237200	
		Org Name: Fleet Services	
	670013	Vehicle Rental	11,859,853
	670014	Fleet Card - Other Agencies	1,417,048
	670013	Managed Maintenance - Other Agencies	344,295
	550451	Vehicle Disposal	3,682,710
	512606	Miscellaneous	50
	55600	Non-operating Revenue	0
	512001	Interest Revenue	83,330
			17,387,286
	SWIFT Account		
	41000	Full Time	655,491
	41030	Part Time	0
	41050	Overtime	3,000
	41050	Premium	0
	41070	Other	0
	41100	Space Rental	72,687
	41500	Repairs	788,115
	41500	Managed Maintenance - Other Agencies	328,295
	41110	Printing	865
	41130	Prof / Technical	3,145
	41196	IT Spend	563,400
	41155	Communications	3,185
	41160	Travel - In State	1,349
	41170	Travel - Out State	4,048
	41300	Supplies	263,724
	41300	Fuel	2,535,400
	41300	Fleet Card - Other Agencies	1,389,782
	41400	ML Loan Payments	7,900,083
	41400	Vehicle Purchases	2,020,000
	41400	Equipment Rental	539
	41180	Employee Development	3,030
	43000	Other Operating Costs	1,085,653
	42010	Statewide Indirect	263,089
	41190	State Prof / Technical	349
		Building Improvements	0
	44200	Excessive Reserve Payback	0
Total			17,885,230
Adjustments			
Plus:			
		Depreciation	6,641,968
Total			6,641,968
Minus:			
		ML Loan Payment	7,900,083
	47010	Building Improvements	0
	47060	Vehicle Purchases	2,020,000
		Excessive Reserve Payback	0
Total			9,920,083
Rate Matrix Amount			14,607,115
		Fund 5000	
			Total
Master Lease	47060		12,625,000

Projected Cash Flow												
MINNESOTA DEPARTMENT OF ADMINISTRATION												
Fleet Services Unit												
FOR FISCAL YEAR 2016												
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16
Projected Beginning Cash Balance	4,107,668	4,769,779	5,558,140	6,048,932	6,676,865	3,434,746	3,561,027	4,194,465	4,797,420	4,835,177	5,409,515	1,784,619
Receipts - operating	1,135,104	1,135,104	1,135,104	1,135,104	1,135,104	1,135,104	1,135,104	1,135,104	1,135,104	1,135,104	1,135,104	1,135,104
Transfer Ins	0	0	0	0	0	0	0	0	0	0	0	0
Other Non Operating Receipts	402,024	402,024	218,594	218,594	218,594	218,594	218,594	218,594	402,024	402,024	423,189	423,189
Total Cash Receipt	1,537,128	1,537,128	1,353,698	1,353,698	1,353,698	1,353,698	1,353,698	1,353,698	1,537,128	1,537,128	1,558,293	1,558,293
Expenses												
Salaries & Benefits	50,653	50,653	50,653	75,980	50,653	50,653	50,653	50,653	50,653	75,980	50,653	50,653
Indirect Costs	0	0	66,967	0	0	66,967	0	0	66,967	0	0	66,967
Fuel	211,283	211,283	211,283	211,283	211,283	211,283	211,283	211,283	211,283	211,283	211,283	211,283
Other Operating Expenses	360,580	360,580	370,252	362,752	362,752	385,288	390,348	395,506	400,492	405,552	410,710	393,160
Master Lease Principle Payments					3,764,860						4,135,223	
Vehicle Purchases 5100	252,500	126,250	126,250	75,750	101,000	75,750	50,500	75,750	252,500	252,500	252,500	378,750
Dividends/Rebates, if applicable	0	0	0	0	0	0	0	0	500,000	0	0	0
Telematics Purchase and Install	0	0	37,500	0	0	437,475	17,475	17,550	17,475	17,475	17,550	0
Transfer Outs	0	0	0	0	0	0	0	0	0	0	0	0
Other Non Operating Expenses	0	0	0	0	105,268	0	0	0	0	0	105,268	0
Total Expense Paid	875,017	748,767	862,906	725,765	4,595,817	1,227,417	720,260	750,743	1,499,371	962,790	5,183,188	1,100,814
Projected Ending Cash Balance	4,769,779	5,558,140	6,048,932	6,676,865	3,434,746	3,561,027	4,194,465	4,797,420	4,835,177	5,409,515	1,784,619	2,242,098
Assumptions:												
Fleet Services will purchase 80 vehicles with fund 5100 and 500 in fund 5000 (master lease), per business plan												
Sales revenue estimated to be \$3,682,710												
Begin purchasing telematics devices September 2015 to test 3 months and implement over 6 months, December 2015 through May 2016												

Financial Statement

**STATE OF MINNESOTA
FLEET SERVICES FUND 5100
STATEMENT OF NET POSITION
MARCH 31, 2015**

7/15/15
Unaudited

	FY15 12/31/2014	FY14 6/30/2014
ASSETS		
CURRENT ASSETS		
Cash	6,972,989.10	4,863,904.01
Imprest Fund - Checking	425.88	425.88
Accounts Receivable	1,544,209.82	1,542,120.07
Accounts Receivable - Non Trade (Note 3)	13,586.67	8,418.00
Prepaid Insurance	179,985.25	0.00
	<u>8,711,196.72</u>	<u>6,414,867.96</u>
NONCURRENT ASSETS (Note 4)		
Land Improvements	157,530.00	157,530.00
Accumulated Depreciation - Land Improvements	(50,186.78)	(44,279.36)
Building Improvements	948,433.09	948,433.09
Accumulated Depreciation - Building Improvements	(373,664.67)	(334,392.74)
Vehicles	40,937,123.03	40,405,716.37
Accumulated Depreciation - Vehicles	(19,968,331.70)	(18,013,200.34)
Equipment	94,164.05	94,164.05
Accumulated Depreciation - Equipment	(88,798.23)	(88,526.79)
Software	268,570.00	268,570.00
Accumulated Amortization - Software	(268,570.00)	(268,570.00)
Total Noncurrent Assets	<u>21,656,268.79</u>	<u>23,125,444.28</u>
TOTAL ASSETS	<u>30,367,465.51</u>	<u>29,540,312.24</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	871,340.06	281,629.00
Accounts Payable - Non-Trade	77,939.87	49,391.11
Salaries and Benefits Payable	23,380.72	22,689.78
Interest Payable	62,022.84	15,820.40
Sales Tax Payable	4,657.84	4,260.40
Loans Payable - Master Lease (Note 5)	7,098,144.86	6,624,910.89
Compensated Absences Payable (Note 6)	6,292.37	6,078.63
Due to Other Funds (Note 8)	19,383.00	0.00
Total Current Liabilities	<u>8,163,161.56</u>	<u>7,004,780.21</u>
NONCURRENT LIABILITIES		
Loans Payable - Master Lease (Note 5)	8,202,149.20	9,046,707.56
Compensated Absences Payable (Note 6)	62,720.10	60,934.28
Net OPEB Obligations (Note 7)	7,009.82	6,836.18
Total Noncurrent Liabilities	<u>8,271,879.12</u>	<u>9,114,478.02</u>
TOTAL LIABILITIES	<u>16,435,040.68</u>	<u>16,119,258.23</u>
NET POSITION (Note 10)		
Net Investment in Capital Assets	6,278,034.86	7,404,434.72
Unrestricted Net Position	<u>7,654,389.97</u>	<u>6,016,619.29</u>
TOTAL NET POSITION	<u>13,932,424.83</u>	<u>13,421,054.01</u>

STATE OF MINNESOTA
FLEET SERVICES FUND 5100
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION
FOR THE QUARTER ENDED MARCH 31, 2015

7/15/15
Unaudited

	FY15 QTR	FY15 YTD	FY14 6/30/2014
OPERATING REVENUES			
Vehicle Rental	3,284,364.77	8,985,709.20	12,882,392.86
Fleet Card - Other Agencies	248,574.10	1,092,994.34	1,848,957.38
Managed Maintenance - Other Agencies	85,252.78	291,441.31	485,523.32
Other	0.00	4.60	128.79
Total Operating Revenues	<u>3,618,191.65</u>	<u>10,370,149.45</u>	<u>15,217,002.35</u>
OPERATING EXPENSES			
Salaries and Benefits	147,936.36	492,745.20	645,121.25
Rent	20,747.81	54,469.62	80,144.07
Rent - Equipment	9.37	28.11	40.17
Repairs and Maintenance - Vehicles	172,062.27	566,633.44	783,975.57
Repairs and Maintenance - Other	527.72	904.49	713.59
Managed Maintenance - Other Agencies	98,824.24	323,978.49	537,620.33
Printing	96.51	642.07	1,907.99
Professional and Technical Services	0.00	1,730.00	573.50
Computer and Systems Services	0.00	492.13	2,668.19
Centralized IT Services	222,990.05	448,403.40	294,463.49
Communications	450.62	2,473.27	2,740.54
Travel	1,459.59	3,395.39	4,756.72
Fees	96.87	96.87	16,942.54
Supplies and Materials - General	11,014.78	40,412.40	21,983.27
Supplies and Materials - Parts (Note 1)	20,425.01	97,512.96	182,933.15
Supplies and Materials - Fuel (Note 1)	438,998.42	1,783,504.88	3,013,081.38
Fleet Card - Other Agencies	242,631.21	1,061,286.33	1,768,200.06
Employee Development	1,577.00	2,818.97	3,146.00
Purchased Services	3,487.08	10,388.26	21,764.89
Vehicle License Fees	2,179.25	10,223.79	18,979.34
Vehicle Maintenance Management Fees	29,270.16	86,926.12	108,344.16
Insurance	179,985.25	495,848.52	650,725.50
Indirect Costs	63,856.45	191,569.35	273,719.92
Attorney General Fees	296.70	310.90	0.00
Depreciation	1,504,005.55	4,540,878.93	5,858,912.72
Total Operating Expenses	<u>3,162,928.27</u>	<u>10,217,673.89</u>	<u>14,293,458.34</u>
OPERATING INCOME (LOSS)	<u>455,263.38</u>	<u>152,475.56</u>	<u>923,544.01</u>
NONOPERATING REVENUES (EXPENSES)			
Interest Revenue	21,729.72	62,496.93	71,548.60
Interest Expense	(46,462.63)	(151,730.84)	(192,694.06)
Nonoperating Revenue	181,033.17	181,033.17	164,863.30
Rebate to Customers	0.00	0.00	(606,263.00)
Gain (Loss) on Sale of Capital Assets	70,038.80	398,022.53	726,770.12
Total Nonoperating Revenue (Expenses)	<u>226,339.06</u>	<u>489,821.79</u>	<u>164,224.96</u>
TRANSFERS AND CONTRIBUTIONS			
Capital Contributions (Note 2)	0.00	0.00	0.00
Total Transfers and Contribution	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CHANGE IN NET POSITION	<u>681,602.44</u>	<u>642,297.35</u>	<u>1,087,768.97</u>
NET POSITION, BEGINNING	<u>13,250,458.92</u>	<u>13,421,054.01</u>	<u>12,286,502.10</u>
Adjustment to Net Position (Note 9)	363.47	(130,926.53)	46,782.94
NET POSITION, ENDING	<u>13,932,424.83</u>	<u>13,932,424.83</u>	<u>13,421,054.01</u>

**STATE OF MINNESOTA
FLEET SERVICES FUND 5100
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED MARCH 31, 2015**

7/15/15
Unaudited

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	10,368,418.57
Receipts from Other Revenue	4.60
Payments to Suppliers for Goods and Services	(4,885,833.51)
Payments to Employees	(489,881.06)
Accounts Receivable - Non Trade (Note 3)	<u>4,992,708.60</u>

CASH FLOWS NONCAPITAL ACTIVITIES

Advances from General Fund	0.00
Repayment of Advances from General Fund	0.00
Rebate from Surplus (Auction Rebate)	156,289.17
Goodwill Payment from Ford (EPA Ratings)	24,744.00
Cash payback to the Federal Government	0.00
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>181,033.17</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Investment in Capital Assets	(3,964,522.43)
Proceeds from Disposal of Capital Assets	1,314,221.61
Proceeds from Master Lease Loan	3,573,986.01
Repayments of Master Lease Loan	(3,945,310.40)
Interest Paid	(105,528.40)
Capital Contributions	0.00
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(3,127,153.61)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Investment earnings	62,496.93
Net Cash Provided by (Used for) Investing Activities	<u>62,496.93</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	2,109,085.09
Cash and Cash Equivalents, Beginning	<u>4,864,329.89</u>
Cash and Cash Equivalents, Ending	<u>6,973,414.98</u>

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

Operating Income (Loss)	<u>152,475.56</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	4,540,878.93
Amortization	0.00
(Increase) Decrease in Accounts Receivable	(1,726.28)
(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	(179,985.25)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	0.00
Increase (Decrease) in Accounts Payable	458,421.06
Increase (Decrease) in Salaries and Benefits Payable	690.94
Increase (Decrease) in Sales Tax Payable	397.44
Increase (Decrease) in Compensated Absences Payable	1,999.56
Increase (Decrease) in Net OPEB Obligation	173.64
Increase (Decrease) in Due to Other Funds	19,383.00
Total Adjustments	<u>4,840,233.04</u>
Net Cash Provided by (Used for) Operating Activities	<u>4,992,708.60</u>

Noncash Investing, Capital, and Financing Activities

STATE OF MINNESOTA
 FLEET SERVICES FUND 5100
 BUDGET TO ACTUAL COMPARISON
 FOR THE QUARTER ENDED MARCH 31, 2015

7/15/15
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Vehicle Rental	3,174,690.00	9,524,070.00	3,284,364.77	8,985,709.20	109,674.77	(538,360.80)
Fleet Card - Other Agencies	434,505.00	1,303,515.00	248,574.10	1,092,984.34	(185,930.90)	(210,520.66)
Managed Maintenance - Other Agencies	115,311.50	345,934.50	85,252.78	291,441.31	(30,058.72)	(54,493.19)
Other	50.00	150.00	0.00	4.60	(50.00)	(145.40)
Total Operating Revenues	3,724,556.50	11,173,669.50	3,618,191.65	10,370,149.45	(106,364.85)	(803,520.05)
OPERATING EXPENSES						
Salaries and Benefits	159,147.50	477,442.50	147,936.36	492,745.20	11,211.14	(15,302.70)
Rent	20,036.00	60,108.00	20,747.81	54,469.62	(711.81)	5,638.38
Rent - Equipment	125.00	375.00	9.37	28.11	115.63	346.89
Repairs and Maintenance - Vehicles	207,753.75	623,261.25	172,062.27	566,633.44	35,691.48	56,627.81
Repairs and Maintenance - Other	186.25	558.75	527.72	904.49	(341.47)	(345.74)
Managed Maintenance - Other Agencies	115,311.50	345,934.50	98,824.24	323,978.49	16,487.26	21,956.01
Printing	500.00	1,500.00	96.51	642.07	403.49	857.93
Professional and Technical Services	147.75	443.25	0.00	1,730.00	147.75	(1,286.75)
Computer and Systems Services	687.00	2,061.00	0.00	492.13	687.00	1,568.87
Centralized IT Services	117,916.50	353,749.50	222,990.05	448,403.40	(105,073.55)	(94,663.90)
Communications	705.75	2,117.25	450.62	2,473.27	255.13	(356.02)
Travel	1,224.75	3,674.25	1,459.59	3,395.39	(234.84)	278.86
Fees	0.00	0.00	0.00	96.87	0.00	(96.87)
Supplies and Materials - General	5,660.75	16,982.25	11,014.78	40,412.40	(5,354.03)	(23,430.15)
Supplies and Materials - Parts	159,834.00	479,502.00	20,425.01	97,512.96	139,408.99	381,989.04
Supplies and Materials - Fuel	728,316.50	2,184,949.50	438,998.42	1,783,504.88	289,318.08	401,444.62
Fleet Card - Other Agencies	434,505.00	1,303,515.00	242,631.21	1,061,286.33	191,873.79	242,228.67
Employee Development	810.00	2,430.00	1,577.00	2,818.97	(767.00)	(388.97)
Purchased Services	28,511.00	85,533.00	3,487.08	10,388.26	25,023.92	75,144.74
Vehicle License Fees	4,934.75	14,804.25	2,179.25	10,223.79	2,755.50	4,580.46
Vehicle Maintenance Management Fees	28,634.75	85,904.25	29,270.16	86,926.12	(635.41)	(1,021.87)
Insurance	172,278.25	516,834.75	179,985.25	495,848.52	(7,707.00)	20,986.23
Indirect Costs	70,483.00	211,449.00	63,856.45	191,569.35	6,626.55	19,879.65
Attorney General Fees	0.00	0.00	296.70	310.90	(296.70)	(310.90)
Depreciation	1,551,135.50	4,653,406.50	1,504,005.55	4,540,878.93	47,129.95	112,527.57
Total Operating Expenses	3,808,845.25	11,426,535.75	3,162,831.40	10,217,673.89	646,013.85	1,208,861.86
OPERATING INCOME (LOSS)	(84,288.75)	(252,866.25)	455,360.25	152,475.56	539,649.00	405,341.81
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	18,602.75	55,808.25	21,729.72	62,496.93	3,126.97	6,688.68
Non-Operating Revenue (Expense)	0.00	123,750.00	181,033.17	181,033.17	181,033.17	57,283.17
Rebate to Customers	0.00	(562,500.00)	0.00	0.00	0.00	562,500.00
Interest Expense	(50,582.25)	(151,746.75)	(46,462.63)	(151,730.84)	4,119.62	15.91
Gain (Loss) on Sale of Capital Assets	235,000.00	705,000.00	70,038.80	398,022.53	(164,961.20)	(306,977.47)
Total Nonoperating Revenue (Expenses)	203,020.50	170,311.50	226,339.06	489,821.79	23,318.56	319,510.29
CHANGE IN NET POSITION	118,731.75	(82,554.75)	681,699.31	642,297.35	562,967.56	724,852.10

STATE OF MINNESOTA
 FLEET SERVICES FUND 5100
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED MARCH 31, 2015

7/15/15
 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 FY15.

Reporting Entity:

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

Basis of Accounting:

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

Capital assets, which include land, buildings, equipment, intangible assets, and internally generated computer software (IGCS) are reported in the financial statements. Capital assets are defined as assets with an initial, unit cost of more than \$5,000 for equipment, \$30,000 for intangible assets and IGCS, and \$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 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. Starting in FY14, the salvage value for vehicles was adjusted to 35%.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

Legislation	Amount	Description
YR 79 Chap 333, Sec 56, Sub 3	252,000.00	Restricted contribution from the General Fund, July 1979
YR 85 S Chap 13, Sec 17, Sub 2	250,000.00	Contributed capital increased
FY13 SEGIP Reduction	(1,300.00)	Returned to General Fund in August 2012
Total	<u>500,700.00</u>	

3. ACCOUNTS RECEIVABLE - NON TRADE

FY15 and FY14 Accounts Receivable - Non Trade has a balance of \$13,586.67 and \$8,418.00 respectively for vehicles sold to agencies.

4. CAPITAL ASSETS

	Balance 07/1/14	Additions	Deletions	Balance 3/31/15
Land Improvements	157,530.00	-	-	157,530.00
Building Improvements	948,433.09	-	-	948,433.09
Vehicles	40,405,272.93	3,993,514.63	(3,461,664.53)	40,937,123.03
Equipment	94,164.05	-	-	94,164.05
Internally Generated Computer Software (IGCS)	-	-	-	-
Software	268,570.00	-	-	268,570.00
Total Capital Assets	<u>41,873,970.07</u>	<u>3,993,514.63</u>	<u>(3,461,664.53)</u>	<u>42,405,820.17</u>
Accumulated Depreciation/Amortization for:				
Land Improvements	(44,279.36)	(5,907.42)	-	(50,186.78)
Building Improvements	(334,392.74)	(39,271.93)	-	(373,664.67)
Vehicles	(18,013,200.34)	(4,495,428.14)	2,540,296.78	(19,968,331.70)
Equipment	(88,526.79)	(271.44)	-	(88,798.23)
Internally Generated Computer Software (IGCS)	-	-	-	-
Software	(268,570.00)	-	-	(268,570.00)
Total Accumulated Depr/Amort	<u>(18,748,969.23)</u>	<u>(4,540,878.93)</u>	<u>2,540,296.78</u>	<u>(20,749,551.38)</u>

5. LOANS PAYABLE TO THE MASTER LEASE PROGRAM

Fleet Services periodically makes equipment purchases utilizing the Master Lease Program that is administered by Minnesota Management & Budget (MMB). These are loans that are paid off through semi-annual payments of both principal and interest to MMB over the term of the loan. The current schedule is not available.

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 7/1/14	6,078.63	60,934.28
Increases	213.74	1,785.82
Decreases	-	-
Ending Balance 3/31/15	6,292.37	62,720.10

7. NET OPEB OBLIGATION

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

Beginning Balance 7/1/14	6,836.18
Increase	173.64
Decrease	-
Ending Balance 3/31/15	7,009.82

8. DUE TO OTHER FUNDS

In FY15, the Due to Other Funds balance of \$19,383.00 represents goodwill payments received on behalf of customers that needs to be distribute

9. ADJUSTMENT TO NET POSITION

In FY15, the prior period adjustment of \$131,290.00 represents an increase to beginning accounts payable which was understated for information technology expenses. The prior period adjustment of (\$363.47) represents an increase to beginning accounts receivable which was understated for reimbursement revenue.

In FY14, the prior period adjustments of \$16,035.29 represent an increase to beginning accounts receivable which was understated. The prior period adjustment of \$30,747.65 represents an increase to beginning accounts receivable - non-trade which was understated.

10. NET POSITION

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.

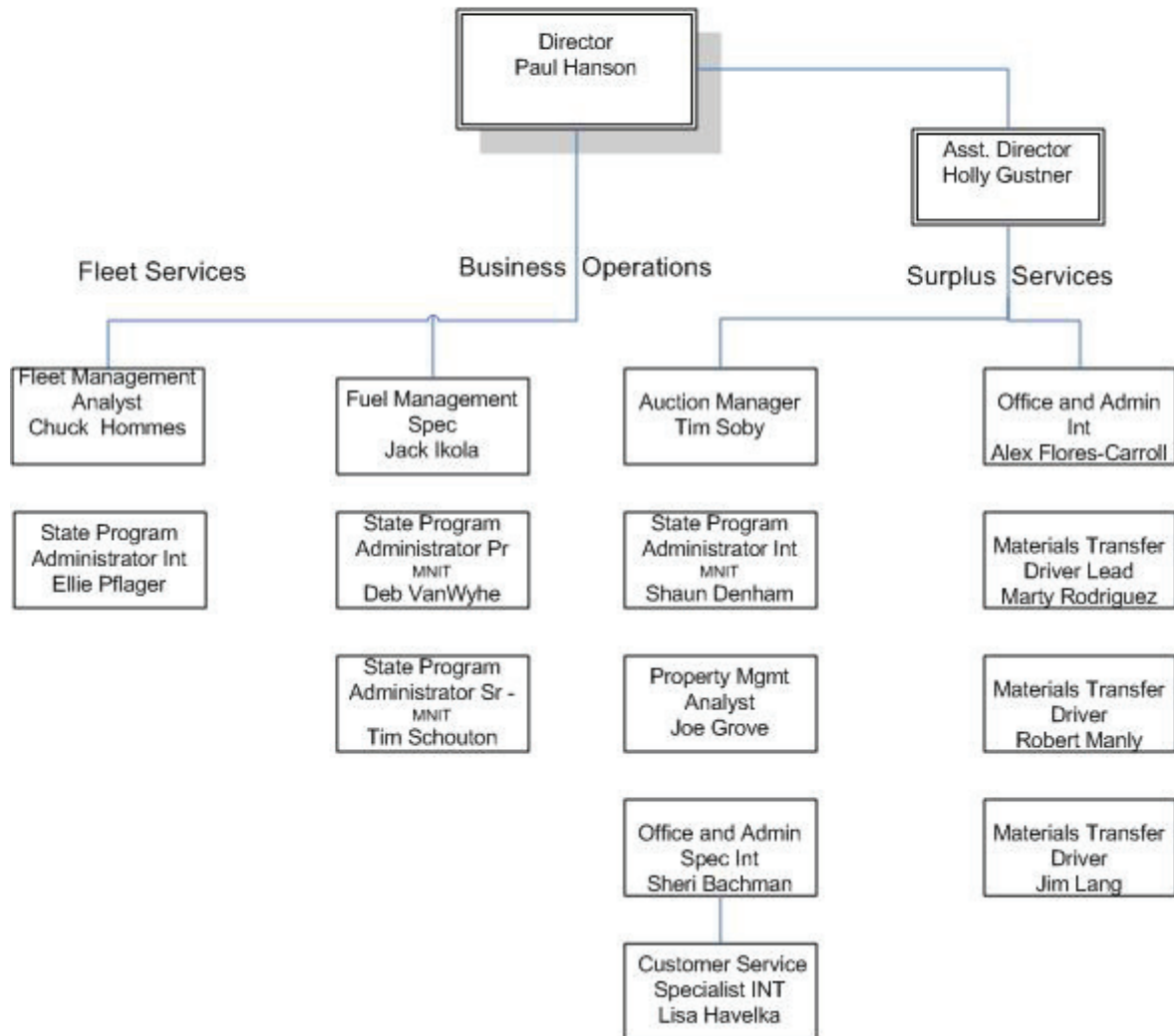
Net Investment in Capital Assets	6,278,034.86
Unrestricted Net Position	7,654,389.97
Total Net Position	13,932,424.83

Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Beginning Retained Earnings	12,920,354.01	13,345,824.61	12,749,758.92	13,431,724.83
Quarterly Net Income (Loss)	556,760.60	(596,065.69)	681,602.44	-
Adjustments to Net Position (Note 8)	(131,290.00)	-	363.47	-
Ending Retained Earnings	13,345,824.61	12,749,758.92	13,431,724.83	13,431,724.83
Add: Capital Contributions	500,700.00	500,700.00	500,700.00	500,700.00
Reconciliation to Total Net Position	13,846,524.61	13,250,458.92	13,932,424.83	13,932,424.83

Supporting Information

Fleet and Surplus Services Organization Chart



Individualized Rate Formula – Long Term Vehicle Leasing

Input Variables:

- Life cycle in months
- Life cycle in miles
- Acquisition cost (from contract or invoice)
- Indicator for police, K-9, or non-police vehicle (based on input from customer)

Constant Values, which may be adjusted annually in the business plan if needed:

- Interest rate 1.5%
- Depreciation months (36, 48, 60, 72, or 120) based on lease term
- Projected length in months of life remaining at time of disposal
- Salvage all vehicles 35%
 - Exceptions Police, 30%, K-9, 20% and vehicles with 120 month life 25%
- Maintenance per mile (see chart page 32)
- Insurance costs (\$358 annually)
- Administrative costs (\$676 annually)

Calculations:

- **Fuel**
 - Vehicle type average MPG = $\text{CY2014 fuel used by vehicle type} / \text{CY2014 miles driven}$
 - Fuel cost obtained quarterly from EIA using 6 month historical and 6 month projected fuel pricing (see chart page 34)
 - Fuel cost per mile = fuel cost / vehicle type average MPG
- **Maintenance**
 - Maintenance cost per mile = $\text{CY2014 total maintenance by vehicle type} / \text{total miles driven CY2014}$ (1% added to rate for inflation)
 - Vehicles using fuel card services - included in the per mile charge
 - Vehicles not using fuel card services - Maintenance cost per mile for vehicle type * monthly mileage allowance - included in monthly charge
- **Vehicle Cost**
 - Straight line depreciation
 - Monthly cost = $\text{purchase price minus salvage value} / \text{life cycle months}$
- **Interest**
 - Acquisition cost used in formula with interest rate to obtain total of interest paid over the loan
- **Mileage Allowance:** (vehicles not using fuel card services)
 - Mileage allowance = Life cycle in miles
 - Annual mileage allowance = $\text{life cycle in miles} / \text{life cycle in years}$
 - Monthly mileage allowance = $\text{life cycle in miles} / \text{life cycle in months}$

Charges

Monthly Charge

- Monthly fixed rate charge = depreciation + insurance + administrative cost + interest
- Vehicles using the fuel card services have additional per mile rate charge for fuel and maintenance for vehicle type from total cost per mile rate table below
- Vehicles not using the fuel card services include maintenance charges (no separate per mile rate charge)
 - Maintenance charges = monthly mileage allowance * maintenance cost per mile for vehicle type from chart below

Mileage Overage Charge (vehicles without fuel card services and miles in excess of lease mileage allowance)

- Vehicles will be assessed the full amount of mileage overage upon termination of the lease
 - Mileage overage charge = monthly charge / monthly mileage allowance

Maintenance Cost Per Mile Rates = CY2014 Actual Repair Costs / Miles Driven + 1% Inflation			Fuel Cost Per Mile Rates = Fuel Price Per Gallon / Vehicle Type Average MPG Total Cost Per Mile Rate = Maintenance Cost Per Mile + Fuel Cost Per Mile										
Average MPG = CY2014 Fuel Usage / Miles Driven			Fuel Cost Per Mile Rate = Quarterly Fuel Price in Columns Below*										Total Cost Per Mile Rate Q1
*Maintenance Cost Per Mile	Average MPG	Vehicle Type	\$1.76 to \$2.00	\$2.01 to \$2.25	\$2.26 to \$2.50	\$2.51 to \$2.75	\$2.76 to \$3.00	\$3.01 to \$3.25	\$3.26 to \$3.50	\$3.51 to \$3.75	\$3.76 to \$4.00		
\$0.018	32.0	Compact Sedan	\$0.062	\$0.070	\$0.078	\$0.086	\$0.094	\$0.102	\$0.109	\$0.117	\$0.125	\$0.096	
\$0.036	26.1	Sedan	\$0.077	\$0.086	\$0.096	\$0.106	\$0.115	\$0.125	\$0.134	\$0.144	\$0.153	\$0.132	
\$0.016	37.2	Hybrid Sedan	\$0.054	\$0.077	\$0.067	\$0.074	\$0.081	\$0.087	\$0.094	\$0.101	\$0.108	\$0.083	
\$0.011	45.5	Plug-in Hybrid Sedan	\$0.044	\$0.060	\$0.055	\$0.060	\$0.066	\$0.071	\$0.077	\$0.082	\$0.088	\$0.066	
\$0.010	N/A	Electric Sedan	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.010	
\$0.042	20.7	Minivan	\$0.097	\$0.151	\$0.121	\$0.133	\$0.145	\$0.157	\$0.169	\$0.181	\$0.193	\$0.163	
\$0.020	22.3	SUV	\$0.090	\$0.121	\$0.112	\$0.124	\$0.135	\$0.146	\$0.157	\$0.169	\$0.180	\$0.133	
\$0.028	15.6	1/2T	\$0.129	\$0.172	\$0.161	\$0.177	\$0.193	\$0.209	\$0.225	\$0.241	\$0.257	\$0.188	
\$0.031	11.7	3/4-1T	\$0.171	\$0.223	\$0.213	\$0.234	\$0.256	\$0.277	\$0.298	\$0.320	\$0.341	\$0.244	
\$0.105	10.3	Low Use Facility	\$0.194	\$0.323	\$0.242	\$0.266	\$0.291	\$0.315	\$0.339	\$0.363	\$0.387	\$0.347	
\$0.057	N/A	Neighborhood Electric	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.057	
\$0.069	7.5	ADA Bus	\$0.267	\$0.370	\$0.334	\$0.367	\$0.401	\$0.434	\$0.468	\$0.501	\$0.535	\$0.403	
\$0.517	5.8	Large Truck (Diesel)	\$0.343	\$0.902	\$0.428	\$0.471	\$0.514	\$0.557	\$0.600	\$0.642	\$0.685	\$1.031	

*Fuel prices posted by US Energy Information Administration (EIA) averaged quarterly = 6 month historical + 6 month projected fuel price / 12

FY2016 Q1 per mile fuel rates in **BOLD**

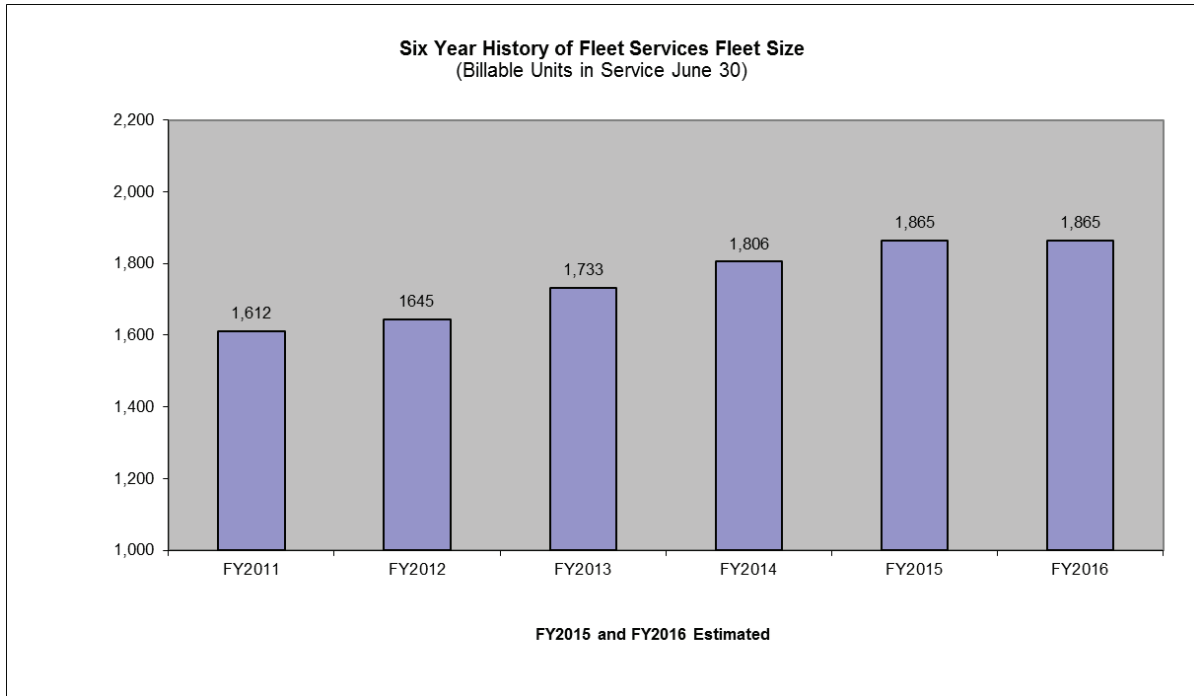
Per Mile rates may be adjusted quarterly to match fuel pricing. Maintenance Cost Per Mile adjusted annually with business plan

Example: Fuel price posted = \$2.45 Follow \$2.26 to \$2.50 column down to line up with vehicle description to the left for fuel cost per mile rate

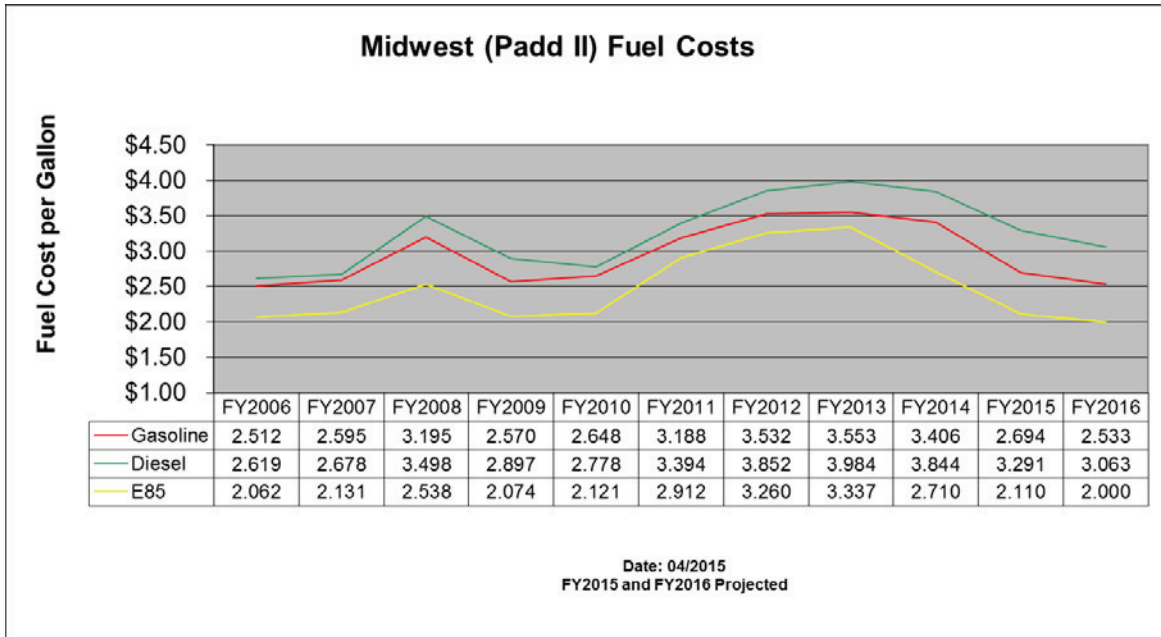
Agency Owned Managed Maintenance Rate Computation

	Number of Vehicles CY2014	Total ARI Charges	Average per Vehicle Annual Cost	Administrative Annual Cost	FY2015 Monthly Rate per Vehicle
Agency XXX	37	\$49,831.14	\$1,346.79	\$46.90	\$116.14

History of Fleet Size



History of Fuel Cost



Projection of Fuel Pricing

- Fuel prices based on 12 month average (6 month history, 6 month projected). Source: EIA <http://www.eia.gov/forecasts/steo/query/>

FY2016 Quarterly Fuel Price Projections							
		Gasoline	Diesel			Gasoline	Diesel
2015	Jan	1.95	3.00	2015	Apr	2.37	2.88
2015	Feb	2.18	2.86	2015	May	2.42	2.80
2015	Mar	2.34	2.92	2015	Jun	2.40	2.78
2015	Apr	2.37	2.88	2015	Jul	2.38	2.76
2015	May	2.42	2.80	2015	Aug	2.40	2.79
2015	Jun	2.40	2.78	2015	Sep	2.42	2.87
2015	Jul	2.38	2.76	2015	Oct	2.36	2.93
2015	Aug	2.40	2.79	2015	Nov	2.35	3.00
2015	Sep	2.42	2.87	2015	Dec	2.36	3.07
2015	Oct	2.36	2.93	2016	Jan	2.40	3.08
2015	Nov	2.35	3.00	2016	Feb	2.48	3.14
2015	Dec	2.36	3.07	2016	Mar	2.69	3.23
1st quarter Average		2.33	2.89	2nd Quarter Average		2.42	2.94
		Gasoline	Diesel			Gasoline	Diesel
2015	Jul	2.38	2.76	2015	Oct	2.36	2.93
2015	Aug	2.40	2.79	2015	Nov	2.35	3.00
2015	Sep	2.42	2.87	2015	Dec	2.36	3.07
2015	Oct	2.36	2.93	2016	Jan	2.40	3.08
2015	Nov	2.35	3.00	2016	Feb	2.48	3.14
2015	Dec	2.36	3.07	2016	Mar	2.69	3.23
2016	Jan	2.40	3.08	2016	Apr	2.80	3.27
2016	Feb	2.48	3.14	2016	May	2.86	3.29
2016	Mar	2.69	3.23	2016	Jun	2.89	3.32
2016	Apr	2.80	3.27	2016	Jul	2.85	3.29
2016	May	2.86	3.29	2016	Aug	2.84	3.28
2016	Jun	2.89	3.32	2016	Sep	2.75	3.29
3rd Quarter Average		2.53	3.06	4th Quarter Average		2.64	3.18

Vehicle Lease Agreement - Long Term

Department of Administration, Fleet Services (Fleet Services) agrees to furnish a vehicle to _____ (customer) according to the terms and conditions set forth in this document. Fleet Services is responsible for providing and maintaining vehicles that meet current legal requirements for safe vehicle operation.

Vehicle Information:

Fleet Services vehicle number: _____ Year: _____ Make: _____ Model: _____ Vehicle Type: _____

Assignment Term and Cost:

Customer agrees to:

- A lease term of _____ years or _____ miles, whichever comes first.
- Pay Fleet Services a daily rate of _____ to be billed monthly.
 - There may be an annual cost adjustment (increase) of up to 3.5% effective July 1 of each year.
 - Vehicles in service less than three months will not receive this increase.
- Pay Fleet Services for fuel and maintenance through a mileage charge billed monthly.
 - Mileage charge may be adjusted quarterly based on fuel pricing.
 - Mileage charge may be adjusted each fiscal year to adjust for maintenance expenditures.
 - The current mileage charge for this vehicle is _____ per mile.
- Pay Fleet Services invoices within 30 days after receipt.

Additional Terms:

- Customer is responsible for safe and lawful operation of the assigned vehicle.
- Customer may not modify the assigned equipment in such a way that it is unsafe or unlawful to operate.
- 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 vehicle must be removed prior to turn in.
 - Damage repair from modifications may be charged to the customer.
- 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.
- The vehicle 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 of \$500 to be paid by the customer.
- Cost of mechanical repair work due to misuse, abuse, neglect of the vehicle/equipment, or smoking in the vehicle is the responsibility of the customer.
- Vehicles turned in with unreported body damage will be assessed up to the \$500 insurance deductible.

Cleanliness and Care:

It is important that Fleet Services vehicles present a clean and positive image to the public.

- Customer is responsible to keep the vehicle clean and presentable.
- Use car wash facilities that are run in conjunction with fuel stations when possible. Take advantage of savings with fuel fill.
 - Fleet Services allows the use of the fuel card for car wash payment up to 2 times per month.
 - If this is not practical, Fleet Services will authorize a reasonable amount of vehicle washes.
- Customer is responsible for interior upkeep and cleaning.
- **SMOKING IS NOT ALLOWED IN ANY VEHICLE LEASED FROM FLEET SERVICES**

Lease terms effective the date of final signature and may be revised if agreed to by both the customer and Fleet Services.

Customer Agency or Unit: _____ VIN: _____

Authorized Signature: _____ Date: _____

Fleet Services Signature: _____ Date: _____

Driver Receiving Vehicle Signature: _____ Date: _____

eff. 7/15

Vehicle Lease Agreement - Long Term – No Fuel

Department of Administration, Fleet Services (Fleet Services) agrees to furnish a vehicle to _____ (customer) according to the terms and conditions set forth in this document. Fleet Services is responsible for providing and maintaining vehicles that meet current legal requirements for safe vehicle operation.

Vehicle Information:

Fleet Services vehicle number: _____ Year: _____ Make: _____ Model: _____ Vehicle Type: _____

Assignment Term and Cost:

Customer agrees to:

- A lease term of _____ years and _____ miles.
- Pay Fleet Services a daily rate of _____ to be billed monthly.
 - There may be an annual cost adjustment (increase) of up to 3.5% effective July 1 of each year.
 - Vehicles in service less than three months will not receive this increase.
- Pay Fleet Services for over lease mileage allowance charge.
 - _____ per mile in excess of _____ miles will be billed at end of lease term.
- Pay Fleet Services invoices within 30 days after receipt.

Additional Terms:

- Customer is responsible for safe and lawful operation of the assigned vehicle.
- Customer may not modify the assigned equipment in such a way that it is unsafe or unlawful to operate.
- 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 vehicle must be removed prior to turn in.
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 - Fleet Services may charge the customer for any missing items either for replacement cost or anticipated loss on sale.
- The vehicle 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 of \$500 to be paid by the customer.
- Cost of mechanical repair work due to misuse, abuse, neglect of the vehicle/equipment, or smoking in the vehicle is the responsibility of the customer.
- Vehicles turned in with unreported body damage will be assessed up to the \$500 insurance deductible.

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Lease terms effective the date of final signature and may be revised if agreed to by both the customer and Fleet Services.

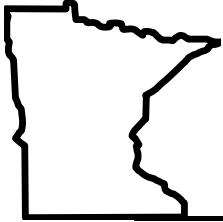
Customer Agency or Unit: _____ VIN: _____

Authorized Signature: _____ Date: _____

Fleet Services Signature: _____ Date: _____

Driver Receiving Vehicle Signature: _____ Date: _____

eff. 7/15



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2015 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 Uniform Guidance, 2 CFR part 200, subpart 200.459(a)

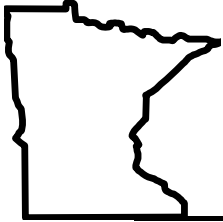
- *"Cost of professional and consultant services rendered by persons who are members of a particular profession or possesses special skill, and who are not officers or employees of the non-Federal entity, are allowable...."*

OMB Uniform Guidance, 2 CFR part 200, subpart 200.472

- *"The cost of training and education 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 2015 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:

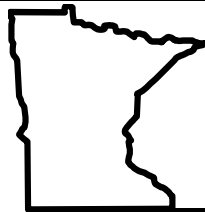
- Advocating for and providing continuous education about training and development issues throughout the executive branch, in partnership with agencies and collective bargaining units,
- Assisting agencies in formulating links between agency goals, performance management and employee development and 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 Uniform Guidance, 2 CFR part 200, subpart 200.472

- *"The cost of training and education 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 2015 Actual

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB 2 CFR 200 GUIDELINES
MINNESOTA MANAGEMENT AND BUDGET

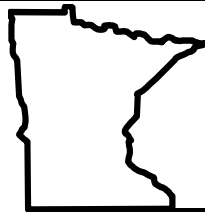
MANAGEMENT ANALYSIS &
 DEVELOPMENT DIVISION / ENTERPRISE
 LEARNING & DEVELOPMENT
FUND 5200

FOR YEAR ENDING JUNE 30, 2015

(All Figures in 000's)

PART I 2 CFR 200 R.E. BALANCE		
2 CFR 200 R.E. BALANCE July 1, 2014 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		668
Adjustments (e.g. Contrib. Capital)		-
Adjusted Retained Earnings Balance		668
FY15 Retained Earnings Increase (Decrease) Per CAFR		
2 CFR 200 Revenues (Actual and Imputed) from Attachment A	8,133	
2 CFR 200 Revenues (Actual and Imputed) from Other	3	
Total Revenues	8,136	
Expenditures (Actual Costs):		
per State's Financial Report	8,477	
Less 2 CFR 200 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)	-	
GASB68 Net Pension Liability Adjustment	(257)	
Expenditures	8,220	
Plus 2 CFR 200 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 2 CFR 200 Allowable Expenditures	-	
Plus 2 CFR 200 Adjustments (e.g.)-		
Current Year Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	3	
Other -	-	
Federal portion of Depreciation costs	-	
Total Adjustments	3	
FY15 Net Increase (Decrease) to Retained Earnings Balance per CAFR		(81)
2 CFR 200 R.E. BALANCE June 30, 2015	A)	587
Allowable Reserve	B)	1,370
Excess Balance (A)-(B)		(783)

(If less than zero, the amount on (A) is the beginning 2 CFR 200 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 2 CFR 200 R.E. balance for the next year.)



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Actual

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB 2 CFR 200 GUIDELINES
MINNESOTA MANAGEMENT AND BUDGET

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

FOR YEAR ENDING JUNE 30, 2015

(All Figures in 000's)

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE		
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2014		62
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		-
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2015	C)	62
PART III 2 CFR 200 ADJUSTMENTS BALANCE		
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2014		
ADJUSTMENTS:		
Less: 2 CFR 200 Unallowable Costs	-	
Plus: 2 CFR 200 Allowable Costs		
FYpre2004 PPD Adjustment	17	
FY98 PPD Adjustment (legacy MA Fund 890)	(30)	
FY08 PPD Adjustment (legacy HRD Fund 200)	1	
Accumulated Prior Year Imputed Interest Adjustment	(222)	
Current Year Imputed Interest Adjustment	(3)	
FY12 Federal Retained Earnings payback	153	
FY12 State Portion of Excess Retained Earnings	531	
FY15 GASB68 Beginning Balance Adjustment	(2,529)	
FY15 GASB68 Net Pension Liability Adjustment	(257)	
Total Adjustments		(2,339)
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2015	D)	(2,339)
PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE		
RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)		(1,690)
(Should Tie to the Fund Balance in the CAFR)		(1,690)
		-

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 JUNE 30, 2015 (IN THOUSANDS)

	5200	5201
Operating Revenues:		
Net Sales.....	\$ 6,531	\$ 2,452
Insurance Premiums.....	-	-
Other Income.....	1,602	-
Total Operating Revenues.....	<u>\$ 8,133</u>	<u>\$ 2,452</u>
Less: Cost of Goods Sold.....	-	-
Gross Margin.....	<u>\$ 8,133</u>	<u>\$ 2,452</u>
Operating Expenses:		
Purchased Services.....	\$ 5,698	\$ 712
Salaries and Fringe Benefits.....	2,459	1,645
Claims.....	-	-
Depreciation and Amortization.....	-	-
Supplies and Materials.....	272	52
Repairs and Maintenance.....	3	27
Indirect Costs.....	35	18
Other Expenses.....	10	-
Total Operating Expenses.....	<u>\$ 8,477</u>	<u>\$ 2,454</u>
Operating Income (Loss).....	<u>\$ (344)</u>	<u>\$ (2)</u>
Nonoperating Revenues (Expenses):		
Investment Income.....	\$ -	\$ -
Federal Grants.....	-	-
Private Grants.....	-	-
Grants and Subsidies.....	3	-
Securities Lending Income.....	-	-
Other Nonoperating Revenues.....	-	-
Interest and Financing Costs.....	-	-
Grants, Aids and Subsidies.....	-	(2)
Securities Lending Rebates and Fees.....	-	-
Other Nonoperating Expenses.....	-	-
Gain (Loss) on Disposal of Capital Assets.....	-	-
Total Nonoperating Revenues (Expenses).....	<u>\$ 3</u>	<u>\$ (2)</u>
Income (Loss) Before Transfers and Contributions.....	\$ (341)	\$ (4)
Capital Contributions.....	-	-
Transfers-In.....	-	-
Transfers-Out.....	-	-
Total Income (Loss).....	<u>\$ (341)</u>	<u>\$ (4)</u>

Special Item.....	<u>\$ -</u>	<u>\$ -</u>
Change in Net Assets.....	<u>\$ (341)</u>	<u>\$ (4)</u>
Net Assets, Beginning, as Reported.....	\$ 1,180	\$ 1,064
Prior Period Adjustment.....	-	-
Change in Accounting Principle.....	(2,529)	(1,646)
Change in Reporting Entity.....	-	-
Change in Fund Structure.....	-	-
Net Assets, Beginning, as Restated.....	<u>\$ (1,349)</u>	<u>\$ (582)</u>
Net Assets, Ending.....	<u>\$ (1,690)</u>	<u>\$ (586)</u>

<u>5202</u>	<u>5203</u>	<u>Total</u>
\$ 3	\$ 10,081	19,067
-	-	-
-	-	1,602
<u>\$ 3</u>	<u>\$ 10,081</u>	<u>20,669</u>
-	-	-
<u>\$ 3</u>	<u>\$ 10,081</u>	<u>20,669</u>
\$ 2	\$ 9,215	15,627
9	436	4,549
-	-	-
-	12	12
-	128	452
-	18	48
-	12	65
-	-	10
<u>\$ 11</u>	<u>\$ 9,821</u>	<u>20,763</u>
<u>\$ (8)</u>	<u>\$ 260</u>	<u>(94)</u>
\$ -	\$ -	-
-	-	-
-	-	-
-	-	3
-	-	-
-	-	-
-	-	(2)
-	-	-
-	-	-
-	2	2
<u>\$ -</u>	<u>\$ 2</u>	<u>3</u>
\$ (8)	\$ 262	(91)
-	-	-
-	-	-
-	-	-
<u>\$ (8)</u>	<u>\$ 262</u>	<u>(91)</u>

<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>\$ (8)</u>	<u>\$ 262</u>	<u>(91)</u>
\$ 55	\$ 1,820	4,119
-	-	-
-	(630)	(4,805)
-	-	-
-	-	-
<u>\$ 55</u>	<u>\$ 1,190</u>	<u>(686)</u>
<u><u>\$ 47</u></u>	<u><u>\$ 1,452</u></u>	<u><u>(777)</u></u>

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION - Central Services single fund report
 JUNE 30, 2015
 (IN THOUSANDS)

		<u>5200</u>	<u>5201</u>	<u>5202</u>	<u>5203</u>
		ASSETS			
		Current Assets:			
100001	Cash-State Treasury	320000	803000	49000	424000
100007	Cash-In Transit-Adjust	27000	64000	0	-93000
100008	Cash-Deposits-Adjust	301000	3000	0	0
	Cash and Cash Equivalents	648000	870000	49000	331000
	Investments	0	0	0	0
120001	AR SWIFT	1089000	384000	0	1559000
120014	AR Other	0	0	0	0
	Accounts Receivable	1089000	384000	0	1559000
	Interfund Receivables	0	0	0	0
	Due From Component Units	0	0	0	0
	Accrued Invest/Interest Income	0	0	0	0
	Federal Aid Receivable	0	0	0	0
150003	Inventory-Postage Clearing	0	0	0	0
	Inventories	0	0	0	0
	Loans and Notes Receivable	0	0	0	0
	Securities Lending Collateral	0	0	0	0
160001	Prepaid Expenses	0	0	0	257000
	Prepaid Expenses	0	0	0	257000
	Other Assets	0	0	0	0
	Total Current Assets	1737000	1254000	49000	2147000
		Noncurrent Assets:			
	Cash and Cash Equiv - Restrict	0	0	0	0
	Investments - Restricted	0	0	0	0
	Other Assets-Restricted	0	0	0	0
	Due From Component Units NC	0	0	0	0
	Advances to Other Funds Noncur	0	0	0	0
	Loans and Notes Receivable NC	0	0	0	0
171000	Equipment, Furniture, Fixtures	0	0	0	800000
171100	Buildings-Depre	0	0	0	0
171101	Buidling Improvements-Depre	0	0	0	0
171600	Vehicles	0	0	0	0
175600	Accumulated Dep On Equipment	0	0	0	-775000
175601	Accumulated Dep On Vehicles	0	0	0	0
	Depreciable Cap Assets (Net)	0	0	0	25000
	Nondepreciable Capital Assets	0	0	0	0
	Prepaid Expenses Noncurrent	0	0	0	0
	Other Assets (noncurrent)	0	0	0	0
	Total Noncurrent Assets	0	0	0	25000

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION - Central Services single fund report
 JUNE 30, 2015
 (IN THOUSANDS)

		<u>5200</u>	<u>5201</u>	<u>5202</u>	<u>5203</u>
Total Assets		1737000	1254000	49000	2172000
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding		0	0	0	0
Deferred Outflows		0	0	0	0
165008	Chg Contrib_Prop/Act - DefOut	21000	14000	0	5000
165009	Contrib after Msrmt Dt-DefOut	95000	62000	0	24000
Deferred Pension Outflows		116000	76000	0	29000
Total Deferred Outflows of Resources		116000	76000	0	29000
LIABILITIES					
Current Liabilities:					
200001	Accounts Payable	101000	-34000	0	-2658000
200003	Vouchers Payable	773000	192000	0	2757000
200100	Salaries Payable	0	0	0	0
220060	State SUT	0	0	0	0
220080	Local SUT	0	0	0	0
220090	Transit SUT	0	0	0	0
	Accounts Payable	874000	158000	0	99000
	Interfund Payable	0	0	0	0
	Due to Component Units	0	0	0	0
240200	Unearned Revenue	3000	0	0	0
	Unearned Revenue	3000	0	0	0
	Accrued Interest Payable	0	0	0	0
	Bonds and Notes Payable	0	0	0	0
	Capital Leases Payable	0	0	0	0
	Claims Payable	0	0	0	0
260500	Compensated Absences Payable	24000	13000	0	4000
	Compensated Absences Payable	24000	13000	0	4000
	Securities Lending Liabilities	0	0	0	0
	Other Liabilities	0	0	0	0
Total Current Liabilities		901000	171000	0	103000
Noncurrent Liabilities:					
	Accounts Payable Restricted	0	0	0	0
	Due to Component Units NC	0	0	0	0
	Bonds and Notes Payable - NC	0	0	0	0
	Capital Leases Payable	0	0	0	0
	Claims Payable (noncurrent)	0	0	0	0
260501	Compensated Absences-Non Cur	233000	172000	1000	40000
	Compensated Absences Payable	233000	172000	1000	40000

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION - Central Services single fund report
 JUNE 30, 2015
 (IN THOUSANDS)

		<u>5200</u>	<u>5201</u>	<u>5202</u>	<u>5203</u>	
	Advance from Other Funds NC	Advances from Other Funds	0	0	0	0
290150	Net OPEB Obligation		23000	17000	0	9000
	Other Post Employment Benefits	Other Postemployment Benefits	23000	17000	0	9000
290100	Net PENS Obligation		1052000	685000	0	262000
	Net Pension Obligation	Net Pension Obligation	1052000	685000	0	262000
	Funda Held in Trust	Funds Held in Trust	0	0	0	0
	Other Liabilities Noncurrent	Other Liabilities	0	0	0	0
		Total Noncurrent Liabilities	1308000	874000	1000	311000
		Total Liabilities	2209000	1045000	1000	414000
		DEFERRED INFLOWS OF RESOURCES				
		Bond Refunding	0	0	0	0
		Capital Lease Restructuring	0	0	0	0
240001	Deferred Revenue	Deferred Revenue	0	0	0	0
	Deferred Revenue	Deferred Revenue	0	0	0	0
241005	Expctd/Actual Exper- DefInf		23000	15000	0	6000
241006	Change of assumption - DefInf		767000	499000	0	191000
241007	Project/Act Inv Earn - DefInf		546000	355000	0	136000
		Deferred Pension Inflows	1336000	869000	0	333000
		Total Deferred Inflows of Resources	1336000	869000	0	333000
		NET POSITION				
		Invested in Capital Assets,				
320001	Invest in Cap Assets-Net Debt		0	0	0	25000
	Invested Capital Net of Debt	Net of Related Debt	0	0	0	25000
300001	Unrestricted Fund Balance		1180000	1065000	57000	1797000
	Unrestricted	Unrestricted	-1690000	-585000	49000	1429000
		Total Net Postion	-1690000	-585000	49000	1454000

DESCRIPTION	AMOUNT	COMMENTS
FYpre2004 PPD Adjustment	17	per prior period,
FY1998 PPD Adjustment	(30)	per FY04 A-87 MA Fund 890
FY2008 PPD Adjustment	1	per FY08 A-87 HRD Fund 200
FY2015 Imputed Interest	(3)	interest earned on excess retained earnings
FY2014 Imputed Interest	(3)	interest earned on excess retained earnings
FY2013 Imputed Interest	(9)	interest earned on excess retained earnings
FY2012 Imputed Interest	(4)	interest earned on excess retained earnings
FY2011 Imputed Interest	(4)	interest earned on excess retained earnings
FY2010 Imputed Interest	(6)	interest earned on excess retained earnings
FY2009 Imputed Interest	(16)	interest earned on excess retained earnings
FY2008 Imputed Interest	(20)	interest earned on excess retained earnings
FY2007 Imputed Interest	(21)	interest earned on excess retained earnings
FY2006 Imputed Interest	(12)	interest earned on excess retained earnings
FY2005 Imputed Interest	(5)	interest earned on excess retained earnings
FY2004 Imputed Interest	(3)	interest earned on excess retained earnings
FYpre2004 Imputed Interest	(119)	interest earned on excess retained earnings
FY12 Federal Retained Earnings payback	153	cummulative list of prior period adjustments
FY12 State Portion of Excess Retained Earnings	531	cummulative list of prior period adjustments
FY15 GASB68 Beginning Balance Adjustment	(2,529)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	(257)	change in deferred liability from CAFR
	<u>(2,339)</u>	
	-2339000	

	Imputed Interest	
	MADD	ELD
FY2013 Imputed Interest	9	0
FY2012 Imputed Interest	4	0
FY2011 Imputed Interest	4	0
FY2010 Imputed Interest	6	0
FY2009 Imputed Interest	15	1
FY2008 Imputed Interest	19	1
FY2007 Imputed Interest	19	2
FY2006 Imputed Interest	11	1
FY2005 Imputed Interest	4	1
FY2004 Imputed Interest	3	0
Total	94	6
pre2004	47	72
accumulated prior year imputed interest per SWCAP reports	141	78

	Contributed Capital	
	MADD	ELD
FY2013 Contributed Capital	0	0
FY2012 Contributed Capital	0	0
FY2011 Contributed Capital	0	0
FY2010 Contributed Capital	0	0
FY2009 Contributed Capital	0	0
FY2008 Contributed Capital	0	0
FY2007 Contributed Capital	0	0
FY2006 Contributed Capital	0	0
FY2005 Contributed Capital	0	0
FY2004 Contributed Capital	0	12
Total	0	12
pre2004	0	50
accumulated prior year contributed capital per SWCAP reports	0	62

MINNESOTA MANAGEMENT & BUDGET

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

FISCAL YEAR 2016

Business Plan

July 16, 2015
Brenda Norman, Director
Workforce Planning & Development
Bill Landherr, ELD Manager
Ann Canvan, ELD Business Manager
400 Centennial Building
658 Cedar Street
Saint Paul, Minnesota 55155
Phone: (651) 259-3632
Fax (651) 297-1117
brenda.norman@state.mn.us
<http://www.mmb.state.mn.us/eld>

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EXECUTIVE SUMMARY

Minnesota Management & Budget's (MMB) Enterprise Learning & Development (ELD) group proposes near-breakeven revenues for FY2016 as follows:

Open enrollment classes:	\$1,430,627
Contracted Services	<u>\$ 356,335</u>
Total Projected Revenue:	\$1,786,961

These projected revenue levels provide ELD the ability to

- maintain an appropriate retained earnings balance
- fund the requisite infrastructure necessary to support the expansion of ELD courses and services.

FY2015 REVIEW

Financial

As compared to the FY 2015 Business Plan, ELD experienced a 12.9% downward revenue variance comprised of a (\$194,909) shortfall in Open Enrollment, a (\$27,352) shortfall in Contracted Training, and a (\$8,250) shortfall in training center rental revenue.

Although total operating expenses for the year were \$277,619 over plan, unexpected start-up expenditures of \$108,000 were incurred with the January 2015 opening of the new training center.

ELD FY2015 Revenue Analysis			
Projected/Actual	Business Plan	Variance (\$)	Variance (%)
\$1,559,028	\$1,789,539	(\$230,511)	(12.9%)

The decrease in revenue dollars is attributable in large part to the fact that ELD has historically operated without a dedicated training site. As a result, over the years ELD personnel have had to expend an inordinate amount of time contacting various facilities, public and private, to inquire about and reserve training facilities. Not only did the logistical effort impact overall productivity but it also limited ELD in its ability to provide a broader range and greater number of offerings. With the new training center being open for the entirety of FY 2016, the Curriculum and Instruction team is aggressively scheduling training to optimize utilization of the training center.

With the availability of the training center it is now possible to host the Emerging Leaders Institute (ELI) 'on-site' and eliminate expenses of approximately \$65,000 associated with holding ELI at the College of Continuing Education Conference Center.

FY 2015 also saw the debut of e-learning offerings by ELD. Demand for e-learning has been strong both as a means to address the training needs of greater Minnesota employees as well as a vehicle to increase employee productivity by providing training in a more convenient manner. Accordingly, the C & I strategy for FY 2016 calls for increasing the number of e-learning offerings.

The ongoing wave of Baby Boomer retirements continues to fuel the demand for Supervisory Development Core (SDC). In an effort to eliminate the growing backlog, ELD will offer 3 sessions of SUPER SDC in FY 2016. SUPER SDCs allow for training 160 individuals in a one week period versus a typical SDC that trains 45 employees in 6 days spread across 2 separate weeks. The FY 2016 plan includes an additional 200 employees completing SDC as compared to FY 2015.

Implementation of ELM

On July 1, 2014 ELD decommissioned the Training Registration System (TRS) and implemented ELM as its learning management system (aka registration system). TRS was a custom, in-house developed application that, in addition to high maintenance costs resulting from an outdated technical foundation/infrastructure, had been the target of multiple malicious attacks. ELM not only provides a more secure solution it also offers a richer set of features not available with TRS. Moreover, as a component of the State's implementation of the ORACLE/PeopleSoft software suite, ELM is able to leverage a larger pool of skilled MN.IT personnel proficient with ORACLE technology which in turn reduces the total cost of ownership (TCO). ELD's implementation of ELM is particularly noteworthy in that it marks the first use of ELM as a full-scale, enterprise-wide (i.e. all state employees) solution rather than a single agency solution.

Launch of New Website

Concurrent with the rollout of MMB's revised web presence, July 2014 also saw the launch of ELD's new website. Better organized, aesthetically appealing, and more intuitive navigation are just some of the many factors identified in the overwhelmingly positive feedback that has been received to date. With ELD staff proficient in the Tridion tool-set, ELD is able to respond quickly to strategic adjustments in programming. As a component of the overarching marketing strategy, ELD anticipates the website to drive ever stronger revenue streams.

Continuous Improvement

In order to sustain the growth of ELD while simultaneously limiting an increase in production costs, ELD is continually looking to improve efficiency and develop economies of scale.

In 2015, ELD leveraged SharePoint technology to develop web-based tools for coordinating activities across the various functions in ELD. This has included creation of a multi-function course database that includes (but not limited to):

- sending automated e-mail alerts notifying ELD staff of particular actions to be taken
- tracking status of invoicing, marketing campaigns, and ELM enrollment
- capturing financial data (actual and projected).

The breadth of data contained in the database provides the ability for ELD personnel to create any number of reports without need for MN.IT assistance.

Additionally, a vendor database has been developed that catalogs a complete list of vendors under Master Contract with ELD. This database includes comprehensive data for each vendor including all-inclusive contact info for multiple individuals, designated signatory, and courses/services available.

Development is currently underway for a contracts database to improve the processing of inter-agency agreements and vendor contracts. When completed, the entire collection of databases will comprise a robust and tailored CRM solution that did not require MN.IT resources or expenditure for a commercial CRM.

FY2016 HIGHLIGHTS

Proposed Rate/Price Increases

1. Open Enrollment

There have been no substantive pricing increases for ELD offerings since 2009. During this same timeframe ELD has significantly increased the number and variety of program and courses, resulting in a corresponding revenue increase of nearly 200%. The corresponding infrastructure necessary to support this volume of increased operations is currently at a level of expenditure that the historic rate structure no longer supports. To meet the current and growing demand for ELD's services and maintain an appropriate level of retained earnings, ELD is requesting an across-the-board increase in open enrollment training rates of 10% (excluding ELI and SLI). We are requesting this rate increase to be effective for courses starting on or after October 1, 2015.

2. Interagency Administrative Fee for 3rd Party Vendors

ELD provides administrative services to coordinate agency training requests through utilization of 3rd party vendors. ELD issues the RFP, performs the vetting process of respondents, facilitates the ongoing relationship between vendor and agency, and prepares and coordinates all related contracts necessary between the vendor, requesting agency, MMB, and MMD. Additionally, there are occasions when ELD will assist an agency on how to source the vendor directly, using an Annual Plan agreement, resulting in no service fee to ELD.

Currently, ELD recovers its human capital cost for these services by adding a 15% fee to the vendor costs. Based on the volume of these contracts, the 15% rate has shown to be not only insufficient to cover the direct human capital costs but also the indirect human capital costs (i.e., various ELD staff provide ancillary support in the contracting process). In FY2015, ELD facilitated \$244k in vendor provided services which, at rate of 15%, was slightly short in covering direct human capital costs of \$37k. Recalculating the revenues using an 18% administrative fee would have resulted in a nominal excess of \$7k above direct human capital costs (see page 23).

Since ELD's ramping up its 3rd party interagency agency contracting service in FY2014, vendor contract revenues have remained relatively consistent in the range of \$200k to \$250k. Based on this level, ELD is requesting a 3% administrative fee increase for FY2016 with an effective date of October 1, 2015.

3. Summary

In order for ELD to support the statewide demand for training with the appropriate infrastructure, a rate increase of 10% for open enrollment offerings and an increase in the contract administrative fee of 3% is requested. With these rate increases, ELD projects a FY2016 net income of \$13k and a net position balance greater than 1 but less than 2 months of average monthly expenses. Without the rate increases, ELD is projected to have a loss of (\$78k) and a corresponding net position balance that would be less than 1 month of average monthly expenses (see Projected Impact of Pricing, page 25).

Training Center

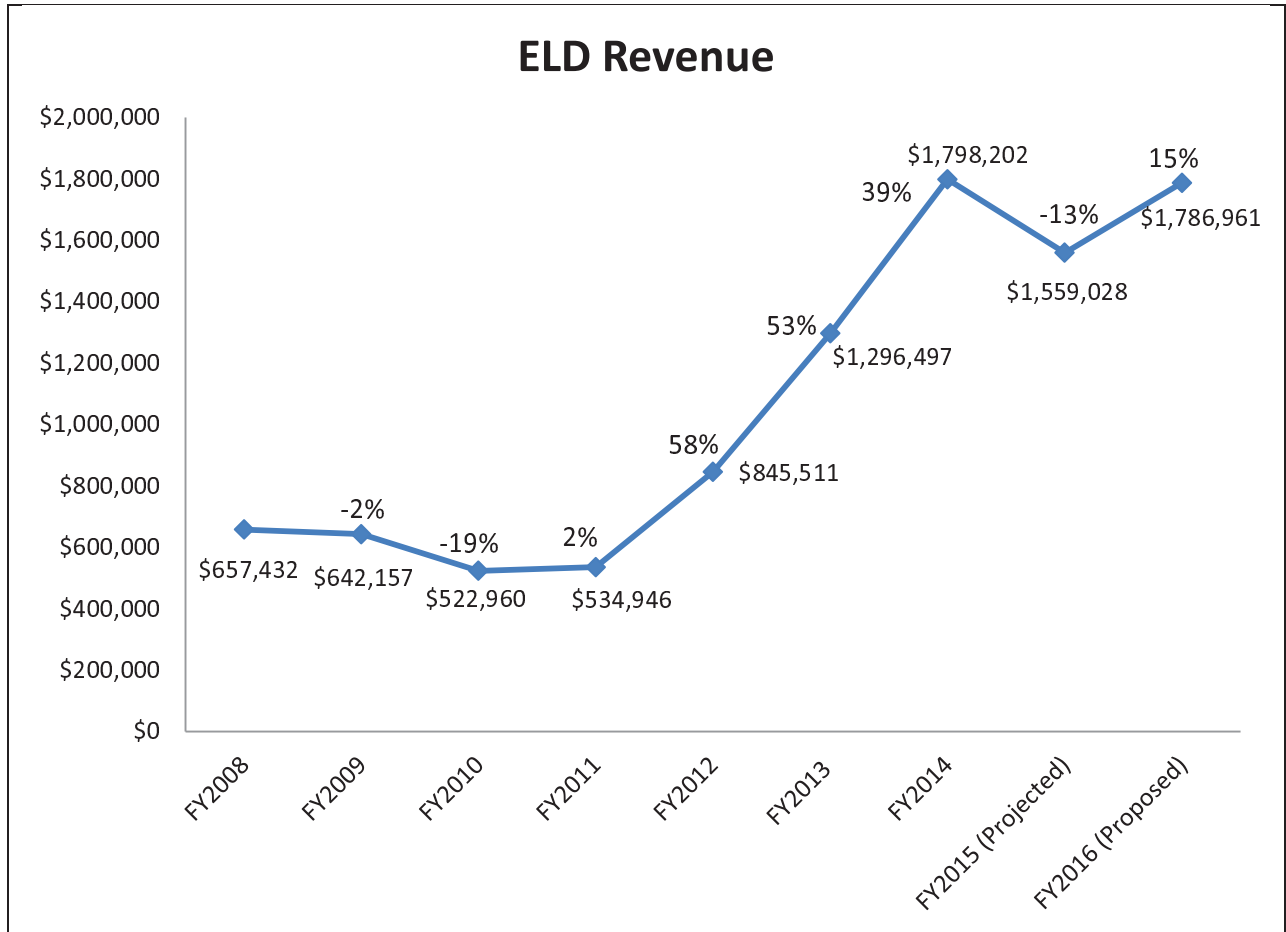
In January of 2015, ELD opened a 3-room training facility at 10 River Park Plaza in St. Paul. This is the first time in MN state government that statewide training has held dedicated training facilities. Prior to acquisition of the River Park Plaza facility, ELD staff spent an inordinate amount of time trying to locate appropriately sized and priced facilities to host training events. This effort used an inordinate amount of staff time and limited the number offerings ELD could host in a given year. Currently all ELD open enrollment offerings are held at the training center, including two 2015-2016 Emerging Leaders Institute (ELI) sessions-14 in total-are scheduled there.

The annual lease for the River Park Plaza is \$57K with integrated annual increases ending at \$65k over the five-year period. The annual lease expenditure is offset by \$64K savings from hosting the ELI cohorts on site, for which ELD has previously paid the University of Minnesota College of Continuing Education (CCE). ELD had anticipated the ability to create an additional revenue stream by offering other state agencies the ability to rent any of the 3 training rooms when not in use by ELD. The last half of FY 2015 saw only one rental. Based on initial response, ELD is not optimistic that a material revenue stream will be generated moving forward.

Financial

ELD is confident that the addition of e-learning, the ability to offer a larger number of offerings (i.e., training center availability), and a 200 person increase in SDC attendance (\$845/person) will provide the foundation with which to reach the FY 2016 revenue projection.

Figure 1.
Year-Over-Year ELD Revenue



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. Based on the proposed FY16 programming, the following infrastructure is required to provide adequate support: (See following table).

<i>Proposed FY2016 ELD Staffing</i>		
	Position	FTE
Brenda Norman	Director, Workforce Planning & Employee Development	1.00
Bill Landherr	Training Manager	.90
Lovlie Bromley	Contracts Administrator	1.00
Ann Canavan	Business Administrator	0.20
Laura Kniffin	State Registrar	1.00
Cassandra Sims	Program Coordinator	1.00
Terri Hieb	Program Coordinator	0.80
OPEN	Learning Architect	1.00
Kathie Kosharek	Training Consultant	1.00
Pamela Hart	Mktg & Comm Specialist	1.00
Erika Olson	Training Specialist	1.00
	Total	9.90

With midyear departures of the Curriculum & Instruction Supervisor and one Program Coordinator, FY 2015 total FTEs in ELD dropped from 10.9 to 8.9. Based on ELD's financial forecast, filling the Program Coordinator vacancy was postponed to FY 2016. At this time it is not expected that the position will be filled in FY 2016.

FY 2015 was the first full year utilizing a revised organization structure consisting of two primary work units – Curriculum & Instruction and Operations. Throughout the year it became apparent that the role of Program Coordinator is integral to the efficient execution of Curriculum & Instruction programming. Accordingly, the Program Coordinator positions are being moved in FY 2016 from the Operations team to the C & I team as a means to more closely align the role of Program Coordinator with the C & I personnel and activities they support.

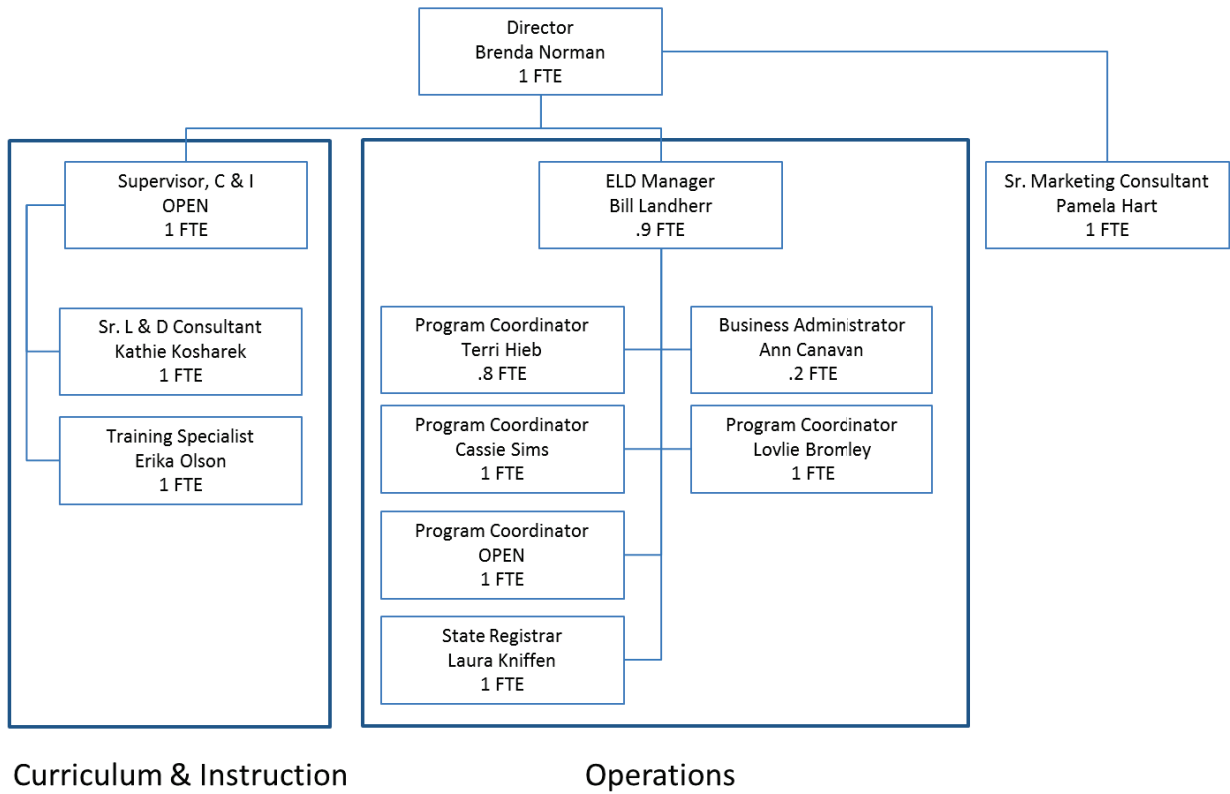
In addition to the expected productivity increase, the decision to change the reporting structure was informed and supported by supplementary factors. Though not reflected in the organization chart, the scope of the ELD Manager's responsibilities is considerably broad with notable increases expected in FY 2016. In part, the ELD Manager augments the C & I team by providing fee-based instructional/consulting services and facilitation/coordination of the Emerging Leaders Institute. The incumbent also manages a team (1.8 FTEs) responsible for state-wide administration and support of ELM, the state's employee development registration system. In FY 2016, ELM is scheduled to undergo an upgrade to release 9.2, a multi-month initiative that will require incorporating temporary personnel (i.e. consultants) into the team. As a large scale

project with high visibility, active and increased participation by the ELD Manager will be required.

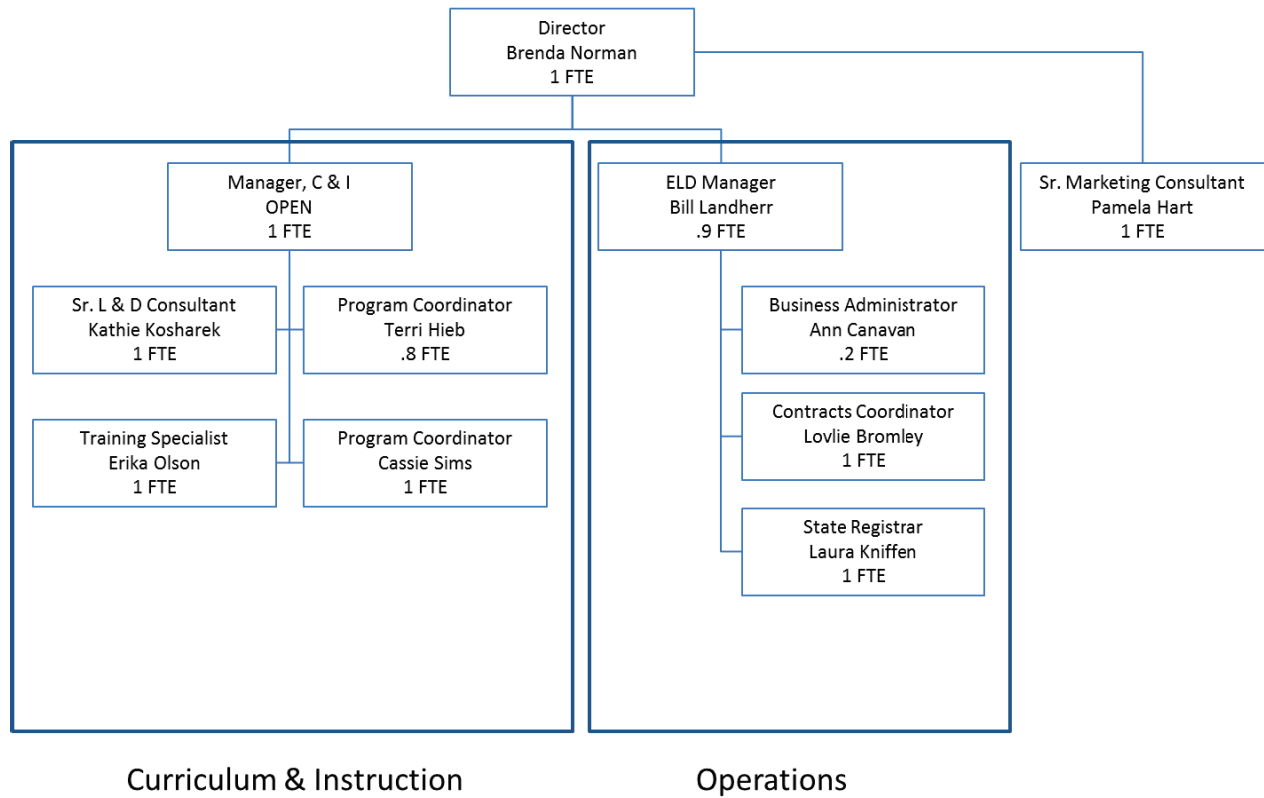
Similarly, during FY 2015, the ELD Manager improved the operational efficiency of ELD through the development of interrelated, high-functionality SharePoint applications. Development continues and regular maintenance is required, both of which remain the sole responsibility of the ELD Manager.

From the standpoint of operational efficiency and the evolving/expanding role of the ELD Manager, the change in reporting structure addresses the continued growth of ELD by optimizing utilization of existing personnel.

FY15 Workforce Planning Division – Training & Development Staffing



FY16 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

Numbering well over 60, open enrollment courses fall into one of two categories – Skills Development and Professional Development. A complete listing of course topics can be found at the URLs listed below:

- Skills Development
<http://view.ext.cms.oet.mn.gov/mmb/eld/skills-development/>
- Professional Development
<http://view.ext.cms.oet.mn.gov/mmb/eld/professional-development/>

Cohort Based Learning

- **Strategic Effectiveness for Aspiring Leaders (SEAL)**

SEAL is a four (4) day program for state employees who are in non-management roles and wish to explore their readiness to move into broader leadership roles and begin building skills towards that goal. This program is also for any employee, regardless of title, who wants to learn how to more effectively “lead from the side.” Topics will include strategic problem solving, presenting to senior-level staff, effective communication and integration of your personal strengths into a leadership development plan.
- **Emerging Leaders Institute (ELI)**

ELI prepares participants for future leadership opportunities within Minnesota government. Sessions are delivered over a period of seven (7) months and include topics to enhance your communication, expand your knowledge base on ethics and present insights unique to public sector leadership, and provide you with a development plan which utilizes your leadership style and strengths for increased effectiveness.
- **Senior Leadership Institute (SLI)**

SLI sessions are delivered over a ten (10) week period in partnership with the *University of Minnesota Humphrey Institute of Public Affairs*. SLI prepares more experienced managers and directors for higher administrative roles in government leadership. Topics will enable creativity, innovation and transformational leadership practices, enhanced knowledge and skills in public leadership and management and support of non-traditional partnerships with other state leaders that foster collaboration and knowledge sharing.

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 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.

Program Measures

Establishing and monitoring relevant measures is imperative for ELD's continued growth. Traditionally, organization measurement systems have focused solely on financial outcomes. Recognizing that no single measure represents the entirety of an organization, the FY 2015 Business Plan called for implementation of a balanced scorecard approach. However, with the mid-year departure of the C& I Supervisor, this initiative was only partially implemented. It is expected that the C & I Supervisor position will be filled in early FY 2016 at which time the Balanced Scorecard model will be re-implemented.

Balanced Scorecard

In FY2016 program results will be measured in a balanced scorecard approach in order to establish baseline and trend information. A balanced scorecard is a set of measures that provides a comprehensive overview of the business. This not only includes the financial measures but also the operational measures on customer satisfaction and learning effectiveness.

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

Learning Effectiveness

Historical evaluations conducted by ELD have focused solely on Level 1 and have been consistently and overwhelmingly positive. In FY2016, ELD will reinstate conducting evaluations at Level 2 and beyond.

Behavioral change that positively impacts organization performance is defined by Levels 2 – 4 in Donald Kirkpatrick's Learning Evaluation Model. Generally recognized as the de facto standard in the training arena to determine whether a training program met the desired expectations, the model identifies four levels of training outcomes (see following table).

Training Assessment Level	Description
Level 1: Reaction	To what degree did the learner 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?

The requisite action needed to be taken in order to adequately assess the various levels includes:

Training Assessment Level	ELD Action Item
Level 1: Reaction	Provide participants access to electronic surveys immediately after attending the training
Level 2: Learning	Provide participants access to pre/post electronic surveys for training programs. The evaluation will focus on 1) new knowledge acquired 2) new skills developed 3) skills improved as a result of attending the training.
Level 3: Behavior	One month after attending the training program, the third level will be assessed through surveys and interviews with co-workers and supervisors to determine if the targeted behavior changes were exhibited in the workplace.
Level 4: Results	Beyond FY2016, ELD would like to assess the business impact of training by measuring improved performance, improved retention rates, and improved engagement.

Customer Satisfaction

Customer satisfaction is integral to any organization’s success. For ELD, customer satisfaction is synonymous with high quality training – training that meets the customers’ business need and results in behavioral change that positively impacts organization performance.

With respect to meeting the customers’ need, ELD will continue the efforts started in FY 2015 related to conducting a comprehensive review of existing curriculum that includes identifying topics not currently offered but in demand, topics that are no longer relevant, and modifying curriculum informed by recent trends and existing research.

The review process will include a series of focus groups, interviews, and surveys with stakeholders. Initial topic areas to be addressed include Supervisory Development Core, Management Development and Essentials of Management. Additionally, the stakeholder analysis will identify any additional training and learning needs. One of the initiatives planned for this

year is to reduce the number of classroom hours for the core trainings by offering Web-based learning.

Revenue Targets and Cost Containment

Total Revenues for FY16 are projected to increase by 15%. The proposed revenue for FY16 is \$1,786,961 compared to \$1,559,028, the projected revenue for FY15. Additional details are provided in the subsequent section on 'Market Information'.

Growth and Expansion

ELD's product line continues to expand with increasing number of open enrollment, contracted training and services, and cohort based learning. The number of ELD course offerings is projected to increase from 95 in FY15 to 115 in FY16. The number of participating employees is projected to increase from 2,814 in FY2015 to 3,289 in FY16. Additional details are provided in the subsequent section on 'Market Information'.

New Programming in FY2016

1. New training topics to be introduced in FY2016 include:
 - Business Analysis
 - Workforce Planning
 - Succession Planning and Knowledge Management
 - Situational Leadership
 - 7 Habits of Highly Effective People
 - Advanced Management
 - Interest-based Negotiation

2. Online Learning – Partner with third party training vendors to provide online learning solutions to all city, county, and State of Minnesota employees within the metro and in greater Minnesota.

3. Revamp Managerial Development Core and Supervisory Development Core – ELD will be re-evaluating the curriculum and format of both Managerial and Supervisory Development Core training programs. This project will consist of evaluating what knowledge, tools, and skills are crucial for managers and supervisors to foundationally have in their role.

4. Executive Development – Determine training needs and provide development opportunities for State of Minnesota Executive level employees through both internal and external training resources.

5. HR Academy - A 3-day workshop to increase knowledge and skills for HR leaders in state government through industry based professional development. Topic areas include:
 - Building financial and analytic capability
 - Becoming effective strategic HR business partners
 - Strengthening business acumen
 - Improving financial literacy
 - Meaningful analytics
 - Improving the workplace through engagement, collaboration and retention (ECR)
 - The strategic HR business partner as workplace architect
 - The financial and business impacts of ECR
 - A framework for improving the workplace and workforce
 - Action plan
 - Consulting and execution skills (CES)
 - The strategic HR business partner as consultant and change agent
 - The CES methodology
 - Execution and change management
 - Influencing skills
 - Assignments and tools

FINANCIAL STATUS

Enterprise Learning & Development is approaching the end of FY2015 with a projected net position of \$184,472 which is a decrease from FY'14 by \$282,079. This is an expected decrease resulting from prior years' demand for programming (and the corresponding revenue increase) outpacing the ability of ELD's infrastructure to keep up. By mid-FY'15 ELD had in place the required resources (staff and facility) to adequately support the level of programming it was offering. ELD's goal is to offer a wide variety of quality learning and professional development courses that enhances the effectiveness of the state's workforce at an affordable cost to participants.

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

- Net Position is the most important measure. In the proper range, it reflects 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. The appropriate staffing levels were filled in FY'15. No additional staff anticipated for FY'16 except for a vacancy position.
- Customer satisfaction (Level 1) is measured at the end of each session. A survey is administered to training participants at the end of each course to determine satisfaction.
- ELD will begin assessment of Kirkpatrick's Levels 2 and 3 in FY2016.

ELD's product line consists of open enrollment, contracted training and services, and cohort based learning, in the areas named above.

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 FY2016

Financial Revenue and Sources - Projection for FY 2016						
Open Enrollment Classes						
		Sessions	Participants per session	Price per Participate (a)	Price per Participant (b)	Total Revenue
Core Training:						
Management Core (4 days)	MDC	4	32	\$ 770	\$ 845	\$ 105,760
Supervisory Core (6 days)	SDC	2	45	\$ 770	\$ 845	\$ 74,363
SUPER Core (5 days)	SDCore	3	160	\$ 770	\$ 845	\$ 396,600
HR Core	HRCR	1	35	\$ 250	\$ 275	\$ 9,406
Retirement Preparation Courses:						
State Retirement Seminar	365	6	140	\$ 130	\$ 145	\$ 118,650
Pre-planning for Retirement	NEXT	6	50	\$ 125	\$ 140	\$ 40,875
Leadership Development Cohort Based:						
Strategic Effectiveness for Aspiring Leaders (SEAL - cohort 4 Days)	SEAL	6	16	\$ 850	\$ 935	\$ 89,760
Emerging Leaders Institute (ELI - cohort. 11 days)	ELI	2	30	\$ 3,400	\$ 3,400	\$ 204,000
Senior Leadership Institute (SLI - cohort)	SLI	1	30	\$ 3,700	\$ 3,700	\$ 111,000
Leadership & Professional Development						
Advanced Management Seminar (1 Day)	AMS	2	15	\$ 250	\$ 275	\$ 8,063
BA Fundamentals Simulation (2 Days)	BAFS	2	16	\$ 500	\$ 550	\$ 17,200
Building High Performance Teams (1/2 Day)	BHPT	3	15	\$ 135	\$ 150	\$ 6,581
Business Writing (1 Day)	BW	4	15	\$ 250	\$ 275	\$ 16,125
Creative Conflict Management (1/2 Day)	CCM	4	15	\$ 135	\$ 150	\$ 8,775
Decision Making Skills (1/2 Day)	DMS	3	15	\$ 135	\$ 150	\$ 6,581
Delivering Performance Reviews (1/2 Day)	DPR	3	12	\$ 135	\$ 150	\$ 5,265
Discover What You Do Best (1/2 Day)*	DYDB	4	12	\$ 159	\$ 176	\$ 8,258
Effective Communication in a Virtual Environment (1/2 Day)	ECVE	2	12	\$ 135	\$ 150	\$ 3,510
Effective Presentations for Subject Matter Experts (1 and 1/2 Days)	EFFP	4	16	\$ 385	\$ 425	\$ 26,560
Elevating Feedback (1/2 Day)**	EF	2	8	\$ 250	\$ 290	\$ 4,480
Emotional Intelligence (1 Day)	EI	3	20	\$ 250	\$ 275	\$ 16,125
Extraordinary Coach (1 Day)*	EC	2	8	\$ 451	\$ 485	\$ 7,624
Fundamentals of Project Management (2 Days)	FPM	4	20	\$ 500	\$ 550	\$ 43,000
Holding Difficult Conversations (1/2 Day)	HDC	4	15	\$ 135	\$ 150	\$ 8,775
Introduction to Leadership Styles (1/2 Day)	ILS	2	12	\$ 135	\$ 150	\$ 3,510
Leading Change (1/2 Day)	LC	4	20	\$ 135	\$ 150	\$ 11,700
Leading in a Non-Management Role (1/2 Day)	LNMR	2	12	\$ 135	\$ 150	\$ 3,510
Leveraging Your Communication Style (1/2 Day)*	LYCS	3	15	\$ 163	\$ 181	\$ 7,936
Managing Up (1/2 Day)	MU	2	12	\$ 135	\$ 150	\$ 3,510
Maximizing Employee Performance (1/2 Day)	MEP	4	15	\$ 135	\$ 150	\$ 8,775
Navigating Change (1/2 Day)	NC	4	15	\$ 135	\$ 150	\$ 8,775
Power and Influence (1/2 Day)	PI	3	15	\$ 135	\$ 150	\$ 6,581
Strategic Communication (1/2 Day)	SC	2	12	\$ 135	\$ 150	\$ 3,510
Strengths Based Approach to Management (1/2 Day)*	SBAM	3	16	\$ 159	\$ 176	\$ 8,258
Team Communication (1/2 Day)	TC	2	12	\$ 135	\$ 150	\$ 3,510
Time Management (1/2 Day)	TM	4	15	\$ 135	\$ 150	\$ 8,775
Workforce Planning (1.5 Days)	WP	3	12	\$ 385	\$ 425	\$ 14,940
Total Open Enrollment						\$ 1,430,627
Contracted Services						\$ 356,335
Training Center Revenue						\$ -
Total Projected FY'16						\$ 1,786,961
* includes material costs						
(a) FY15 Pricing						
(b) Proposed new pricing effective 10/1/15. 10% incr on open enrollment (exl. ELI and SLI), and 3% increase on 3d party vendor contracts.						

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	\$1,296,497	53%
FY2014	\$1,798,202	39%
FY2015 (projected)	\$1,559,028	(13%)
FY2016 (proposed)	\$1,786,961	15%

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 the ELD website and via GovDelivery. ELD will coordinate and/or deliver the training on-site at the customer desired location.

Customer	FY 2015 Revenue (Projected 2015)	% of Contract Revenue
DHS	\$120,212	34%
DEED	\$104,704	30%
PCA	\$58,840	17%
MMB	\$17,570	5%
Other	\$51,125	14%
Total	\$352,451	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 numerous and varied 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’16 Revenue (proposed)	FY’16 # Course Offerings	FY’16 # Participants Served	FY’15 Revenue (projected)	FY’15 # Course Offerings	FY’15# Participants Served
CORE	\$180,123	6	218	\$248,710	9	357
SUPER Core	\$396,600	3	480	\$119,350	1	155
HR CORE	\$9,406	1	35	\$12,000	1	48
Retirement & Preretirement	\$159,525	12	1,140	\$160,260	12	1,210
Employee Learning & Development	\$684,973	93	1,416	\$666,257	72	1,044
Total	\$1,430,627	115	3,289	\$1,206,557	95	2,814

Pricing

ELD periodically conducts a survey of the training provider landscape to assess the competitiveness of ELD's pricing structure. The following table indicates that ELD's pricing is consistently below that of other providers with whom ELD's customers may engage.

Half Day Classroom Training

Training Provider	Half Day Rate Per Enrollee	Compared to ELD
Minnesota Management & Budget ELD	\$135	NA
Working Conversations	\$295	119%
Science Museum of Minnesota Computer Education Center	\$149	10%
AMA	\$249	84%

Full Day Classroom Training

Training Provider	Full Day Rate Per Enrollee	Compared to ELD
Minnesota Management & Budget ELD	\$250	NA
University of Minnesota, College of Continuing Education	\$395	58%
Learning Tree International (GSA pricing)	\$520	108%
Franklin Covey	\$445	78%

Two Day Classroom Training

Training Provider	Two Day Rate Per Enrollee	Compared to ELD
Minnesota Management & Budget ELD	\$500	NA
Human Capital Institute	\$1,995	299%
AMA	\$1,995	299%
University of Minnesota, College of Continuing Education	\$995	99%

Contracted Training – 1 Day

Training Provider	Full Day Rate	Compared to ELD
Minnesota Management & Budget ELD	\$2,125	NA
University of Minnesota, College of Continuing Education	\$4,000	88%
Wilbers	\$5,400	154%
Discovery Education	\$2,500	18%
PD Training	\$2,500	18%

Contracted Training – Half Day		
Training Provider	Half Day Rate	Compared to ELD
Minnesota Management & Budget ELD	\$1,275	NA
University of Minnesota, College of Continuing Education	\$3,000	135%
Wilbers	\$3,600	182%
Discovery Education	\$600	-53%
PD Training	\$1,875	47%

Recommended Open Enrollment Fee Increase

Despite a 90+% increase in general operating costs (e.g., SWIDC, TSU, MMB rent, COLA/Step increases, etc.) between 2013 and 2016, registration fees for classes have effectively remained static since 2009. Additionally, ELD incurred onetime, unexpected start-up costs of \$108,000 in 2015 for the build out of the new training center.

In order to recoup the training center start-up costs over a 3 year period, as well as offset the increase in general operating expenses, ELD is proposing a 10% increase in registration fees for all offerings. (NOTE: the announcement of the FY 2016 ELI/SLI sessions and the corresponding call for applications has already begun using the current rate schedule. An approved 10% increase for ELI and SLI would be implemented in FY 2017).

ELD recommends a change in pricing effective 10/1/2015.

Interagency Contract ELD Rate Increase

When coordinating inter-agency agreements for ELD vendors on Master Contract, a 15% administrative fee has been used to recover the costs associated with the execution of all contracting process components (e.g., invoicing, preparation/routing of agreements, vendor/client communications, etc.).

Though difficult to ascertain the cost of the RFP process, recent analysis conducted by ELD indicates that a 18% administrative fee is appropriate in order to cover the personnel costs related to the logistical requirements of vendor and contract administration.

ELD recommends a change in the administrative fee effective 10/1/2015.

FY'16 Interagency Agency with 3rd Party Vendor				
ELD rate analysis				
ELD I/A Rate				
		FY'15		
		Actual		Breakeven*
ELD Rate added to Vendor Cost		15%		18%
I/A Revenue		\$ 281,084		\$ 288,417
Vendor Costs		<u>\$ 244,421</u>		<u>\$ 244,421</u>
ELD Margin		\$ 36,663		\$ 43,996
% Vendor Costs		15%		18%
ELD Direct Costs				
Staff - LB	40%	\$ 23,744		\$ 23,744
Staff - EO	25%	<u>\$ 13,164</u>		<u>\$ 13,164</u>
Total Direct Costs		\$ 36,909		\$ 36,909
Net Income(Loss)		<u>\$ (246)</u>		<u>\$ 7,087</u>

* recalculated actual revenue applying an 18% administrative fee to the vendor costs.

Rate Schedule

ELD Rate Schedule								
	2009	2010	2011	2012	2013	2014	2015	Proposed 2016 (j)
Contracted Training:								
ELD Consultant Training Services:								
One Hour Session	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 550
One and 1/2 Hour Session	\$ 600	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650	\$ 715
Two Hour Session	n/a	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 880
Two and 1/2 Hour Session	n/a	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950	\$ 1,045
Half Day Rate	\$ 1,200	\$ 1,275	\$ 1,275	\$ 1,275	\$ 1,275	\$ 1,275	\$ 1,275	\$ 1,405
Full Day Rate	\$ 2,000	\$ 2,125	\$ 2,125	\$ 2,125	\$ 2,125	\$ 2,125	\$ 2,125	\$ 2,340
ELD Contracted Training-Related Services:								
Hourly Rate	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 140
ELD Master Contact Administration fee (ii)	-	-	-	-	-	15%	15%	18%
Extraordinary Leader Workshop:								
Extraordinary Leader Workshop (ELW)								
Facilitation Fee by Z-F, 1 day (on site)-30 max.	-	-	-	-	\$ 5,750	\$ 5,750	\$ 5,750	\$ 6,000
Assessment per individual	-	-	-	-	\$ 299	\$ 299	\$ 299	\$ 310
Facilitation Fee by ELD (on site), 1 day -30 max.	-	-	-	-	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,300
Assessment per individual	-	-	-	-	\$ 299	\$ 299	\$ 299	\$ 310
Extraordinary Leader 1-to-1								
Facilitated by Dr. Folkman or Dr. Zenger (phone session)	-	-	-	-	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,200
Assessment per individual	-	-	-	-	\$ 299	\$ 299	\$ 299	\$ 310
Facilitated by Senior Z-F Coach (phone session)	-	-	-	-	\$ 575	\$ 575	\$ 575	\$ 600
Assessment per individual	-	-	-	-	\$ 299	\$ 299	\$ 299	\$ 310
Facilitated by ELD Coach	-	-	-	-	\$ 190	\$ 190	\$ 190	\$ 210
Assessment per individual	-	-	-	-	\$ 299	\$ 299	\$ 299	\$ 310
Open Enrollment Training:								
Core Training:								
Supervisory Core	725	\$ 770	\$ 770	\$ 770	\$ 770	\$ 770	\$ 770	\$ 845
Management Core	725	\$ 770	\$ 770	\$ 770	\$ 770	\$ 770	\$ 770	\$ 845
HR Core	-	\$ -	\$ -	\$ -	\$ 150	\$ 150	\$ 250	\$ 275
Retirement Preparation Courses:								
State Retirement Seminar	\$ 105	\$ 115	\$ 115	\$ 115	\$ 130	\$ 130	\$ 130	\$ 145
Pre-planning for Retirement	\$ 100	\$ 110	\$ 110	\$ 110	\$ 125	\$ 125	\$ 125	\$ 140
Cohort Based Learning:								
Emerging Leaders Institute (ELI)	2,500.00	2,900.00	3,100.00	3,100.00	\$ 3,100	\$ 3,400	\$ 3,400	\$ 3,400
Senior Leadership Institute (SLI)	-	-	-	3,300.00	\$ 3,300	\$ 3,700	\$ 3,700	\$ 3,700
Strategic Effectiveness for Aspiring Leaders (SEAL)	800	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 935
Other Open Enrollment								
Half Day Class	n/a	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 135	\$ 150
Full Day Class	\$ 200	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 275
3 Day Class	-	-	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650	\$ 715
Essentials of Supervision-series (iii)	-	-	-	\$ 4,015	\$ 3,650	\$ 3,650	\$ 3,650	\$ -
Essentials of Management-series (iii)	-	-	-	\$ 4,015	\$ 3,650	\$ 3,650	\$ 3,650	\$ -
Elevating Feedback (1/2 Day)	-	-	-	-	-	-	\$ 135	\$ 150
Elevating Feedback Materials	-	-	-	-	-	-	\$ 115	\$ 140
Extraordinary Coach (1 Day)	-	-	-	-	-	-	\$ 250	\$ 275
Extraordinary Coach Materials (1 Day)	-	-	-	-	-	-	\$ 201	\$ 210
Extraordinary Leader (1 Day)	-	-	-	-	\$ 251	\$ 251	\$ 251	\$ 275
Extraordinary Leader Materials	-	-	-	-	\$ 299	\$ 299	\$ 299	\$ 310
Training Center Room Rental (iv)								
Aristotle Room (54 seats) > 4 hrs	-	-	-	-	-	-	\$ 330	\$ 330
Socrates Room (30 seats) > 4 hrs	-	-	-	-	-	-	\$ 205	\$ 205
Plato Room (14 seats) > 4 hrs	-	-	-	-	-	-	\$ 100	\$ 100
Aristotle Room (54 seats) < 4 hrs	-	-	-	-	-	-	\$ 165	\$ 165
Socrates Room (30 seats) < 4 hrs	-	-	-	-	-	-	\$ 103	\$ 103
Plato Room (14 seats) < 4 hrs	-	-	-	-	-	-	\$ 50	\$ 50
n/a not available								
(i) Proposed price increases to take effect October 1, 2015.								
Increasing Contracted Training done by ELD Consultants 10%								
Increasing ELD Master Contract Administration by 5% from FY'15.								
Increasing Open Enrollment by 10% , except for ELI and SLI as those cohorts have been marketed with FY'15 pricing.								
Elevating Feedback, Extraordinary Coach and Extraordinary Leader materials fee currently are 15% above cost, increasing to 20% .								
(ii) Relates to administration between vendor on Master Contract and Agency requisiting training. This fee covers ELD costs incurred in obtaining vendors on Master Contract, ELD staff efforts in all aspects of administering vendor contract and Interagency agreement.								
(iii) Discontinued series starting FY'16.								
(iv) New training center rates effective starting January 2015.								

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 net position balance that will cover greater than 1 month of expenses but less than 2 months, per Statewide Cost Allocation Plan OMB A-87. As discussed above, ELD is proposing a price increase starting the second quarter in FY'16. There has been no major increase in pricing in the last 7 years. However, for FY'16 this is necessary to ensure ELD's ability to self-sustain its operating expenses while still providing training costs at modest pricing levels. The proposed plan for FY'16 reflects this goal.

		Enterprise Learning and Development Proposed Rate Increase Comparison FY'16		
		Proposed w/10% Price and 3% Contract rate increase *	Proposed w/10% Price and w/out 3% Contract rate increase	Proposed without any rate increase
Revenue :				
Open enrollment classes		\$ 1,430,627	\$ 1,430,627	\$ 1,349,150
Contracted delivery		356,335	347,775	347,775
Total Revenue		\$ 1,786,961	\$ 1,778,402	\$ 1,696,925
Total Expenses		\$ 1,774,449	\$ 1,774,449	\$ 1,774,449
Net Income(Loss)		\$ 12,512	\$ 3,953	\$ (77,524)
Net Position, Beginning (projected)		\$ 184,472	\$ 184,472	\$ 184,472
Net Income(Loss)		12,512	3,953	(77,524)
Net Position, Ending (propos ed)		\$ 196,984	\$ 188,424	\$ 106,948
2 months Net Position		\$ 295,742	\$ 295,742	\$ 295,742
Over(Under) Net Position goal		\$ (98,758)	\$ (107,317)	\$ (188,794)
1 months Net Position		\$ 147,871	\$ 147,871	\$ 147,871
Over(Under) Net Position goal		\$ 49,113	\$ 40,554	\$ (40,923)
* The business plan in this document is based on using rate increases.				

FINANCIAL DATA for BUSINESS PLAN

FY 2016 Proposed Budget

FY 2016 PROPOSED BUDGET			
Agency Number		G10	
Finance Department ID		G1037610	
FUND		5200	
			FY'16
			Proposed
Revenue :			
	Open enrollment classes	\$	1,430,627
	Contracted delivery		356,335
	Total Revenue	\$	1,786,961
Expenses:			
41000-4107	Salaries & Benefits	\$	850,006
41100	Space Rental	\$	117,376
41110	Printing & Advertising	\$	19,680
41130	Prof/Tech Services	\$	466,235
41137	Vendor <\$25k (Interperting Services)	\$	18,630
41150	Computer & Systems	\$	37,119
41155	Communications	\$	943
41160	Travel (in-state)	\$	1,639
41170	Travel (out-of-state)	\$	2,000
41180	Employee Development	\$	20,000
41190	Gener Mgmt-Fiscal Services	\$	-
41300	Supplies	\$	86,935
41400	Equipment	\$	-
42010	Statewide Indirect	\$	24,046
43000	Other Operating Costs (purchased services)	\$	129,840
	Total Expenses	\$	1,774,449
	Net Income(Loss)	\$	12,512
Net Position, Beginning (projected)			\$ 184,472
	Net Income(Loss)		12,512
Net Position, Ending (proposed)			\$ 196,984

History and Pro Forma

History and Pro Forma										
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	\$ CHANGE	% CHANGE	
	Actual	Actual	Actual	Actual	Actual	Projected	Proposed	FY15/FY16	FY15/FY16	
Operating Revenues	\$ 522,960	\$ 534,946	\$ 845,511	\$ 1,296,497	\$ 1,798,202	\$ 1,559,028	\$ 1,786,961	\$ 227,933	15%	
Operating Expenses										
Salaries & Benefits	\$ 336,194	\$ 321,208	\$ 345,556	\$ 357,377	\$ 722,340	\$ 795,769	\$ 850,006	\$ 54,237	7%	
Space Rental	25,763	18,493	26,666	28,680	78,154	91,934	117,376	25,443	28%	
Maintenance & Repairs	600	-	-	-	-	-	-	-	0%	
Insurance	96	-	-	-	-	-	-	-	0%	
Printing & Advertising	14,122	16,616	7,541	6,200	14,089	17,319	19,680	2,361	14%	
Prof/Tech Services	27,800	45,562	197,400	560,466	730,651	568,393	466,235	(102,159)	-18%	
Vendor <\$25k (Interpering Services)	-	-	-	-	7,796	18,630	18,630	-	0%	
Computer & Systems	25,167	29,900	29,900	22,382	28,376	29,413	37,119	7,706	26%	
Communications	5,906	152	386	804	1,013	894	943	49	5%	
Travel (in-state)	2,546	1,390	1,890	4,177	12,629	3,432	1,639	(1,793)	-52%	
Travel (out-of-state)	-	-	679	2,377	842	-	2,000	2,000	0%	
Employee Development	130	920	41,898	14,389	4,336	8,842	20,000	11,158	126%	
Gener Mgmt-Fiscal Services	-	-	-	-	7,150	-	-	-	0%	
Supplies	20,962	25,683	43,455	67,854	210,697	98,216	86,935	(11,280)	-11%	
Equipment-Capital Leases	-	-	-	-	80	-	-	-	0%	
Statewide Indirect Costs	15,239	11,956	12,821	5,192	740	18,831	24,046	5,215	28%	
Other Operating Costs (purchased services)	87,922	13,835	13,948	11,173	41,893	76,018	129,840	53,822	71%	
Pnt To Indiv-Spec Costs Paid to Vndrs	-	-	-	-	156	-	-	-	0%	
Equipment - Non Capital	-	-	-	-	4,684	108,956	-	(108,956)	-100%	
Total Operating Expenses	\$ 562,447	\$ 485,715	\$ 722,140	\$ 1,081,071	\$ 1,865,626	\$ 1,836,647	\$ 1,774,449	\$ (62,197)	-3%	
Operating Income (Loss)	\$ (39,487)	\$ 49,231	\$ 123,371	\$ 215,426	\$ (67,424)	\$ (277,619)	\$ 12,512	\$ 290,131	-105%	
Non-Operating Revenues(Expenses)										
Other Grants (Bush Foundation)	-	-	-	-	5,000	(4,461)	-	4,461	-100%	
Dist. Of Amis Collect (Federal Liability pay)	-	-	-	-	(3,054)	-	-	-	0%	
Total Non-Operating Revenues(Expenses)	-	-	-	-	1,946	(4,461)	-	4,461	-100%	
Change in Net Position	\$ (39,487)	\$ 49,231	\$ 123,371	\$ 215,426	\$ (65,478)	\$ (282,079)	\$ 12,512	\$ 294,591	-104%	
Net Position, Beginning Period	123,959	84,472	133,703	257,074	472,500	466,551	184,472			
Fiscal Adjustment to Retained Earnings	-	-	-	-	59,529	-	-			
Operating Income(Loss)	(39,487)	49,231	123,371	215,426	(65,478)	(282,079)	12,512			
Net Position, Ending Period	84,472	133,703	257,074	472,500	466,551	184,472	196,984			
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 FY2015 vs Proposed FY2016 Budget Assumptions

PROJECTED FY'15 vs PROPOSED FY16 BUDGET ASSUMPTIONS			\$	%	
			Increase/(Decrease)		
			FY16/FY15		
	REVENUE(Revolving Fund)		\$	227,933	15%
	Increase in Open Enrollment from FY'15 projected revenue by \$37k and contracts by \$39k.				
	EXPENSES				
41 000-41 070	Salaries (includes P/R taxes and benefits)		\$	54,237	7%
	Increase in PY rates for: payroll increase for existing staff and a full time Curriculum and Instructional Designer (12 months) filling a vacant position from FY'15.				
41 100	Rent		\$	25,443	28%
	Increase mainly from full year of rent at new training facility versus FY'15 only had 6 months of rent. The training facility opened in January, 2015.				
41 110	Printing & Advertising		\$	2,361	14%
	Increase in Advertising for additional program offerings. Rate as a percent of revenue is consistent with last year				
41 130	Professional/Technical Services		\$	(102,159)	-18%
	Decrease mainly from savings of holding ELI at new training facility versus the U of M.				
41 137	Vendor <\$25k (Interpering Services)		\$	-	0%
	Assume same as prior year				
41 150	Computer & Systems		\$	7,706	26%
	Based on headcount cost from information provided by fiscal with a projection for a slight increase				
41 155	Communications		\$	49	5%
	approximately same as last year. Mainly delivery charges for materials				
41 160	Travel (in-state)		\$	(1,793)	-52%
	Decrease in Zenger-Folkman travel related to decrease in fees under P/T services				
	Travel (out-of-state)		\$	2,000	0%
	Travel for new C&I Designer for Extraordinary Leader certification training at Z-F.				
41 180	Employee Development		\$	11,158	126%
	Reserving for employees for professional development training.				
41 190	Gener Mgmt-Fiscal Services		\$	-	0%
	None expected				
41 300	Supplies		\$	(11,280)	-11%
	Expecting to use some of the inventory supplies on hand in FY'16.				
41 4000	Equipment-Capital Leases		\$	-	0%
	None expected				
43 000	Other Operating Costs (purchased services)		\$	53,822	71%
	Increase costs for 2 additional Supervisory Super Cores held at a 3rd party facility for a total of 3 Super Cores in FY'16 versus 1 Super Core in FY'15				
42 010	Statewide Indirect Costs		\$	5,215	28%
	SWIDC costs increased from prior year. Based on information provided by General Accounting.				
44 100	Pmt To Indiv-Spec Costs Paid to Vndrs		\$	-	0%
	None expected				
47 160	Equipment - Non Capital		\$	(108,956)	-100%
	Costs related to start up of Training Center in FY'15. None expected in FY'16				
	Net Expenses, Increase(Decrease)		\$	(62,197)	
	Net Operating Income Increase(Decrease) from Projected FY' 15		\$	290,131	
	Non-Operating Revenues(Expenses)				
51 1302	Other Grants (Bush Foundation)		\$	4,461	-100%
	Refunded excess grant dollars in FY'15 pertaining to funds rec'd in FY'14. Not expected in FY'16				
44 2001	Dist. Of Amts Collect (Federal Liability pay)		\$	-	0%
	Net Position Increase(Decrease) from Projected FY'15		\$	294,591	

CURRENT FINANCIAL STATEMENT

Statement of Net Position

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND	
STATEMENT OF NET POSITION	
For the Period Ending 04/30/2015	
	ELD
ASSETS	
CURRENT ASSETS	
100001 - Cash in Treasury	265,179
120001 - AR SWIFT	101,854
120097 - Maintenance Control	110
Total Current Assets	367,143
NONCURRENT ASSETS	
Total Noncurrent Assets	-
TOTAL ASSETS	367,143
LIABILITIES	
CURRENT LIABILITIES	
200003 - Vouchers Payable	15,315
220060 - State SUT	5
220080 - Local SUT	-
220090 - Transit SUT	-
200100 - Salaries Payable (Accural)	18,781
260500 - Compensated Absences Payable (Accural)	6,878
Total Current Liabilities	40,979
NONCURRENT LIABILITIES	
Compensated Absences-Non Cur (Accural)	65,910
Net OPEB Obligation (Accural)	6,031
Total Noncurrent Liabilities	71,941
TOTAL LIABILITIES	112,919
NET POSITION	
Unrestricted Fund Balance	254,223
TOTAL NET POSITION	254,223

Statement of Revenues, Expenses, and Changes in Net Assets

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND	
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS	
For the Period Ending 04/30/2015	
	ELD
OPERATING REVENUES	
670011 - MAD Management Services	-
512605 - Interagency Agreements	20,742
513304 - Seminar - Workshop Fees	1,270,569
Total Operating Revenues	1,291,311
OPERATING EXPENSES	
410001 - Full Time Salary	464,069
410002 - Full Time Fringe	140,422
410301 -Part Time, Seasonal Labor	37,259
410303 -Part Time, Seasonal Labor Fringe	10,434
410701- Seperation Expense, Salary/Fringe	954
411001 - Rent - Non State Owned Space	27,571
411002 - Rent -State Owned Space	37,602
411006 - Rent - Other - General	4,693
411101 - Printing - Non State Shops	14,401
411302 - Personnel	13,000
411319 - Educational- Instruction Serv	442,017
411375 - Outside <25k	10,650
411452 - Information Technology Maint	10,000
411505 - Software Maintenance	294
411506 - On-Line Subscriptions/Sys Fees	(246)
411552 - Freight-Delivery Service	83
411553 - OET Network Srv-Oth Network Sr	774
411601 - Travel Expense - In-State	2,966
411605 - Private Auto Mileage In-State	327
411606 - Car/Vehicle Rental In-State	262
411701 - Travel Expense Out of State	1,516
411801 - Tuition And Registration Fees	15,945
411803 - Regist Fees - Conf-Sem Out StP	2,090
411804 - Memberships	55
411960 - Centralized MN.IT Services	25,320
413001 - Supplies, Material, and Parts	89,609
413006 - Food (Not Food Service)	210
415001 - Repair to Equip and Furniture	864
420101 -Statewide Indirect Costs	8,871
420301-State Agency Reimbursements	(270)
430001 - Other Purchased Services	51,250
430010 - Taxes, Assessments, Shared Rev	2,299
471606 - Equipment - Non Capital	91,389
Total Operating Expenses	1,506,678
OPERATING INCOME(LOSS)	(215,367)
NON-OPERATING REVENUES(EXPENSES)	
511302 - Other Grants	3,039
442001 - Distribution Of Amnt Collect	-
Total Non-Operating Revenues(Expenses)	3,039
CHANGE IN NET ASSETS	(212,328)
NET POSITION, BEGINNING 07/01/2014	466,551
Adjustment to Net Position	-
NET POSITION, ENDING 04/30/2015	254,223

Statement of Cash Flows

Not provided by Fiscal Services

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

**FY 2016
Business Plan**

July 17, 2015

Kristin Batson, Director
Minnesota Management & Budget
Management Analysis & Development
Room 203 Administration Building
50 Sherburne Avenue
Saint Paul, Minnesota 55155
Phone: (651) 259-3816
Fax (651) 297-1117
kristin.batson@state.mn.us
mn.gov/mmb/mad

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Executive Summary

Management Analysis & Development (MAD) proposes an hourly rate of \$135. This is an eight percent increase for FY 2016. 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.

We also propose to maintain the project management fee charged on external vendor (master contract) contracts at eight percent, with a cap for contract amounts exceeding \$100,000. The project management fee was eight percent for FY 15, but we are requesting to increase the cap from \$75,000 to \$100,000. This will allow us to maintain adequate project management revenue in anticipation of decreased demand and a lower volume of master contract business as MNsure demand tapers off.

Successes in FY 2015

- Overall, MAD generated more revenue than in any other year in our history for MAD consulting and master contract sales combined. Annual sales for MAD consulting services were the highest in MAD's history.
- MAD consultants completed three legislative reports in FY 2015.
 - Consultants facilitated the Motor Vehicle Insurance Task Force for the Department of Public Safety and wrote the Task Force's final report to the legislature that provided recommendations on state policy concerning uninsured drivers.
 - MAD prepared the legislative report on the state's preparedness for an oil transportation emergency for the Department of Public Safety.
 - MAD consultants researched and wrote a report on real property acquisition practices for MMB.
- MAD continued to help state agencies implement Results-Based Accountability (RBA), a major component of the Dayton Administration's Better Government initiative. We provided RBA training and implementation assistance for several agencies, including MDE, DHS, MMB and MnDOT. MAD consultants also led ten trainings around the state for DHS service providers.
- We continued to design and lead quarterly RBA forums (discussion and users' group open to all cabinet agencies), which consist of refresher presentations of key RBA concepts, followed by discussions of real life applications in state agencies. Each forum is attended by approximately 80 people from across state government.
- MAD's survey research business was especially strong this year. We conducted employee engagement surveys at DHS, MMB and DNR and assisted the State Demographer's Office with a large survey concerning tribal governance options on the White Earth Reservation. We conducted two surveys for the Department of Agriculture on Pesticide and Fertilizer use and a survey of statewide systems users for MMB. In addition, we incorporated survey research into several other analytical, program evaluation, and planning projects throughout the year.
- Strategic planning has continued to be one of our core service offerings. In FY 2015, we led strategic planning efforts for the Office of Higher Education, Administration's Risk Management division, MMB's Accounting division, Enterprise Human Resources, the POST Board and the MnSCU PALS Program.
- Demand for MAD's master contract program was again greater than anticipated. We project that sales under the master contract will total \$4,589,123 in FY 2015. Of this total, \$2,500,000 (54%) will come from contracts with MNsure. The level of sales was unanticipated, but it doesn't ensure

long-term growth or stability in master contract sales. In particular, demand for master contract consulting support for MNsure has dropped in FY 2015 and is anticipated to drop in FY 2016 as MNsure develops its own staff capacity.

Challenges in FY 2015

- MAD experienced an anticipated decrease in consulting sales from January–April 2015. This dip was related to uncertainty related to the gubernatorial election, the transition to the second Dayton Administration and the formation of new leadership teams at client agencies.
- MAD also experienced more staff turnover than usual in FY 2015. Most important to our operations was the retirement of MAD’s director, Bill Clausen. This transition resulted in one of MAD’s director positions being open for four months, significant operational transition and considerable loss of institutional memory. In addition, one consultant retired, two left for other positions and one took a mobility to work at a client organization.
- Retirements at client agencies also decreased the percentage of repeat business that MAD conducted in FY 2015. This is a business metric we track closely, because repeat business is critical to our success. Client retirements will require that we do more to market our services to potential clients, who may not know about us, and ensure that our marketing newsletter gets to new audiences.
- MAD also conducted a much higher than usual level of consulting work in Greater Minnesota. While it was satisfying to be able to serve our clients outside of the metro area, regular travel was disruptive and difficult for the consultants working on those projects.
- At the beginning of FY 2015, MAD reduced our project management fee on master contract sales, to reduce our retained earnings balance to two months of operating capital. We reduced the fee from 10% of the full project cost to 8% on only the first \$75,000 of project cost. This cut our FY 2015 project management revenue in half, which was a good way to reduce the retained earnings level, but highlighted a need to generate more revenue through MAD’s core consulting business.

Challenges in FY 2016

- MAD is continuing a gradual process of staff turnover that will accelerate with anticipated retirements in the next few years. MAD is challenged to offer adequate compensation to recruit and retain Senior Management Consultants who have the level of experience our clients have come to expect. Most of MAD’s new senior consultants have been hired in the top quarter of the pay range, and we have lost the opportunity to hire some highly-experienced recruits who could make more elsewhere in the public sector. 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 rebuild MAD’s retained earnings to the two-month allowable level. Having only two months’ operating capital in reserves is a thin margin compared to other comparable businesses. It is critical that MAD be as close to that level as possible so that we can weather both predictable (elections, shutdowns, strikes, economic downturns) and unforeseen decreases in sales.

Opportunities business has taken to reduce costs/limit expenditures

We closely monitor revenues, and fine-tune expenditures accordingly, 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.

Financial Status

We are approaching the end of FY 2015 in a much different financial position than at the end of FY 2014. We expect to end FY 2015 with \$582,312 in retained earnings, equivalent to one month of operating capital.

Summary of proposed rate

- For FY 2016, MAD proposes a rate of \$135 per consultant hour.
- For FY 2016, MAD proposes an 8 percent contract management fee for third party contracts, with a cap on the cost plus on contracts above \$100,000.

Reason for the rate

- **Key Drivers:** The rate is driven primarily by salaries, insurance and a significant decrease in retained earnings.
- MAD projected a breakeven rate of \$132.69 in FY 2015. However, in the approved FY 2015 Business Plan MAD maintained the rate of \$125/hour to intentionally decrease retained earnings to avoid a federal payback assessment. MAD anticipates it will end FY 2016 with only one month of operating capital. Although we are concerned about our level of retained earnings we believe that a rate increase *greater* than \$10/hr would not be supported by our clients and would have a detrimental effect on our business.
- MAD has maintained the same rate of \$125/hour since FY 2008. However, throughout this time our expenses across the board have increased (salaries, rent, MNIT, etc.) considerably. The need for a rate increase was long hidden by revenue generated by our master contract sales. Intentionally lowering our project management fee in FY 2015 has shown us the need to make this overdue adjustment to our MAD consulting fees.
- The proposed master contract project management fee is based on the assumption that it will require 8 percent per contract (on contract amounts up to \$100,000) to manage the master contract consultant program. We assume that MAD will contract with master contract consultants for \$4,000,000 in business in FY 2016.
- The proposed rate is based on a MAD consultant productivity level (in billable hours) of 55 percent of a 2,088-hour year, which is similar to the productivity assumption in the FY 2015 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 requested rate is low compared to the rates of competitors for comparable services.

Description of Business

MAD is the State of Minnesota’s management consulting organization. We offer a wide range of consulting services to state and local government and education. We have worked on hundreds of projects with all departments, most agencies, many boards, units of local government and education institutions. In FY 2015, MAD consultants will work on an estimated 130 projects, with contracts ranging from five hours to 1,995 hours.

MAD works with external partners through our master contract when our staff cannot meet the specific needs of a client or project. The pattern of master contract sales has varied dramatically, and made demand in FY 2015 difficult to predict. In FY 2012, FY 2013 and FY 2014, master contract consultant support for MNsure accounted for the majority of sales. Non-MNsure demand has steadily increased also.

Table 1: External Partners sales for MNsure and non-MNsure

	FY 2012	FY 2013	FY 2014	FY 2015 – projected
MNsure	\$4,111	\$2,808,160	\$3,537,855	\$2,500,000
Non-MNsure	\$601,333	\$1,069,501	\$1,055,205	\$2,089,123
Total	\$605,444	\$3,877,661	\$4,593,060	\$4,589,123

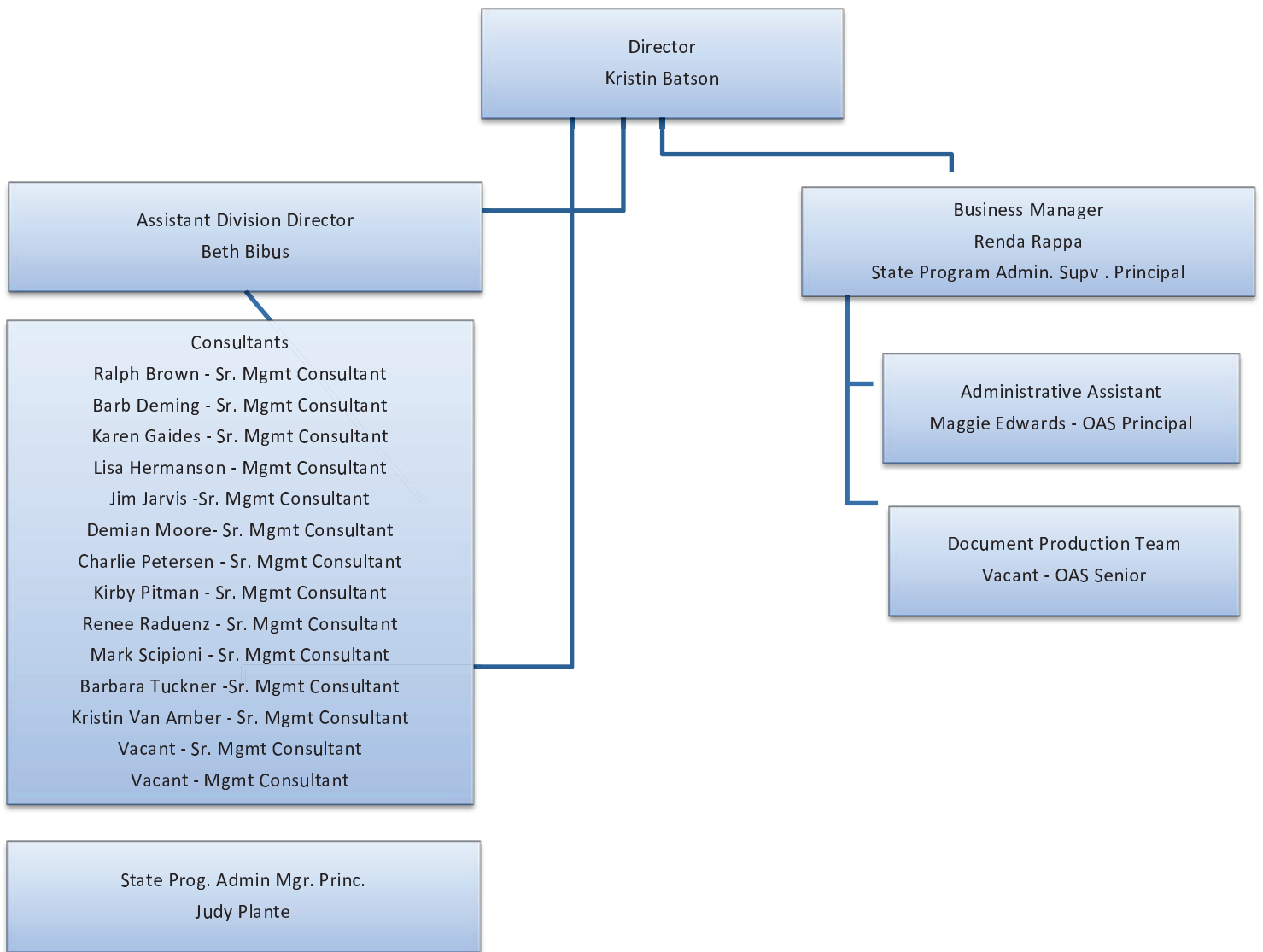
The current staffing level is 18.48 FTE (see Org Chart on page 6).

MAD operates on a fee-for-service basis in a competitive market. Our 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 us based on the division’s rate per consultant hour, the number of hours needed to complete the project and any additional expenses.

We monitor the following indicators to maintain the health of the 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. We survey 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 based on their own experience and are willing to hire us again. Repeat business for FY 2015 is 59 percent of all contracts.
- MAD monitors the market to ensure that our rate remains competitive, and at the low end of the price range for comparable services.

Management Analysis & Development Organization Chart



Products and Services

Our services are custom-designed to fit clients and their management needs. Each engagement is the result of our work with the client to create an appropriate scope, goal and price. MAD involves clients in the project at all times from a pre-contract discussion to post-engagement evaluation. After an initial meeting with the client, we submit 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. Our project teams work with the clients and their employees to produce outcomes that are helpful to everyone and meet expectations. We focus on good communications and respect for employees and stakeholders.

Our distinctive advantage is that our consultants tailor their services for each client engagement, are grounded and practical in their approach and have extensive experience in, and familiarity with, Minnesota’s state government.

Our services include:

- **Analytical Research and Program Evaluation**—policy research, legislative studies, data and program analysis, market analysis and best practice reviews.
- **Meeting Design and Facilitation**—problem-solving sessions, focus groups, executive team sessions, small team meetings or large community input sessions.
- **Organization Effectiveness and Results-Based Accountability**—measuring organizational performance, developing better ways of delivering a service or building stronger teams and stakeholder relationships.
- **Planning**—strategic, scenario, operational or statewide planning.
- **Project Management**—project leadership and management support at all project stages.
- **Service Redesign**—simplifying processes, overhauling systems and supporting innovation.
- **Staff Capacity Building**—analysis of team dynamics, facilitation skills training and coaching.
- **Surveys**—customer, stakeholder, employee engagement and public opinion surveys.
- **Writing and Communications**—grant applications, RFPs, position descriptions and reports.

Table 2: Sales by Product Line, FY 2013–2015

	MAD Consulting	Master Contract Vendors
FY 2013	\$1,753,407	\$3,877,661
FY 2014	\$1,785,063	\$4,593,148
FY 2015 (projected)	\$1,893,689	\$4,589,123

Marketing Information

The Market

Our target market is executive branch agencies, public sector K12 and higher education and local government. In FY 2015, 59 percent of MAD's clients were repeat customers.

Table 3: Top Five Customer Agencies

Customer	FY15 Actual Revenue through 3/31	% of Revenue
MNsure	\$2,190,411	43%
DHS	\$858,866	17%
Health	\$355,915	7%
DPS	\$242,215	5%
MSRS	\$198,257	4%

The top five customer agencies accounted for 76 percent of the division's business in FY 2015. In recent years, MAD's top five client agencies accounted for 60 to 76 percent of annual sales.

Pricing

The proposed hourly rate for MAD consulting services in FY 2016 is \$135.

Rates for work provided by a third party contracted through our master contract will be charged at cost plus a contract management fee. For FY 2016, MAD proposes an 8 percent contract management fee for third-party contracts. The fee will be applied only to the first \$100,000 of a contract amount. It will not apply to contract amounts that exceed \$100,000. This fee covers the cost of administering the master contract program from beginning to end, qualifying and selecting contractors (including negotiating vendor agreements), serving as a liaison with the master contract consultants and state agency clients, assisting clients with vendor selection, handling all interagency agreements, issuing work order contracts, invoicing clients, managing vendor billing and troubleshooting problems.

The contract management fee was determined by projecting the effort needed to administer the master contract program, multiplied by the proposed hourly rate (\$135), then dividing that by the projected client demand for master contract consulting in FY 2016.

Marketing Strategy

Our current marketing activities include providing clear, up-to-date information about our services on our website, using our blog to highlight our expertise in key service areas, sending a quarterly newsletter to all state managers, making small and large group presentations and maintaining ongoing personal connections with our clients. We also feature an external partner page on our website to increase awareness of our master contract program.

Customer Input

MAD gets customer input at each stage of the consulting process. At the beginning, our consultants meet with prospective clients to determine their goals and expectations, the scope of the project, the skills it requires and whether MAD is best equipped to help them solve the 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. We survey all customers after each engagement. The most recent surveys (FY 2015 clients) indicated that 100 percent of respondents believed the engagement made a positive contribution to the organization, and 100 percent were satisfied or very satisfied overall with MAD's services. The evaluations had a 62 percent response rate.

Competition

We have no direct competition within state government. Our indirect competitors are other departments' internal staff analysts and facilitators; 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, including the Department of Administrations Continuous Improvement program. 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 our 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 our RFP for a management consulting master contract. They submitted these rates as cost proposals in July 2014, and the rates continue to apply.

Table 4: Consultant Hourly Rates July 2014
Sorted alphabetically by firm

Organization name	Low	High
MAD	\$125	\$125
Advanced Strategies, Inc.	\$125	\$215
Aeritae Consulting Group	\$165	\$200
Alliant Consulting, Inc.	\$200	\$200
Daves and Associates Research	\$75	\$125
Deyoung Consulting	\$150	\$200
Human Systems Dynamics Institute	\$250	\$350
Improve Group	\$110	\$250
Karen Lanson	\$290	\$290
KNOW Market Research & Consulting	\$120	\$150
Lanterna Consulting, Inc.	\$205	\$225
North Highland	\$120	\$220
Project Consulting Group, Inc.	\$90	\$175
Public Sector Consultants	\$70	\$250
Trissential	\$100	\$250
Wilder Research	\$30	\$250

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 fifteen comparison firms, eight have lower low rates and none have lower high rates. Our rates are within reasonable boundaries compared to the management consulting market in the Twin Cities and to firms that serve state agencies.

Financial Outlook

Challenges

MAD is continuing a gradual process of staff turnover that will accelerate with anticipated retirements in the next few years. We have successfully recruited new consultants and will recruit again as positions open or business needs and opportunities warrant. Increased staff turnover means both a loss of individual consultant-client relationships and, potentially, 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 master contract consultant 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 ongoing 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, including the Department of Administration's Continuous Improvement program.

Although MAD is anticipating a small decrease in retained earnings, we believe that a one-time increase in rates that is *greater* than \$10/hr would not be supported by our clients and would have a detrimental effect on our business. Therefore our contingency plans if revenues are less than projected are:

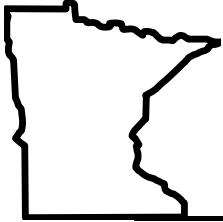
- Monitor expenses versus income throughout the year.
- Adjust discretionary spending as needed.
- Develop strategically targeted marketing.

Strengths Recap

FY 2015 was a banner year for sales. MAD generated more revenue than in any other year in our history. It is especially encouraging that we had our highest year ever for MAD consulting revenue.

Expected Impact of Pricing

Based on MAD's rate matrix, the breakeven rate is \$135.81 for breakeven revenues of \$6,285,363. With the requested hourly rate of \$135, MAD anticipates a decrease in retained earnings. Projected retained earnings for FY 2016 are \$545,019. This represents a decrease of \$37,293.



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2015 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

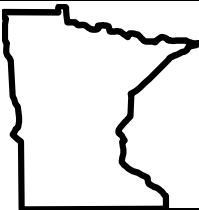
- Responsible for resolving issues of annexation and detachment between cities, townships, and landowners.

OMB Uniform Guidance, 2 CFR part 200, subpart 200.435(e)(1)

- *"Costs incurred in connection with proceedingsmay be allowed but only to the extent that: The costs are reasonable and necessary in relation to the administration of the Federal award and activities required to deal with the proceeding and underlying cause of action"*

How Rates are Computed

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



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Actual

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB 2 CFR 200 GUIDELINES
MINNESOTA MANAGEMENT AND BUDGET

FOR YEAR ENDING JUNE 30, 2015

ADMINISTRATIVE HEARINGS

(All Figures in 000's)

FUND 5201

PART I 2 CFR 200 R.E. BALANCE

2 CFR 200 R.E. BALANCE July 1, 2014 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)	1,223
Adjustments (e.g. Contrib. Capital)	-
Adjusted Retained Earnings Balance	1,223

FY15 Retained Earnings Increase (Decrease) Per CAFR

2 CFR 200 Revenues (Actual and Imputed) from Attachment A	2,452	
2 CFR 200 Revenues (Actual and Imputed) from Other	-	
Total Revenues		2,452

Expenditures (Actual Costs):

per State's Financial Report	2,454	
Less 2 CFR 200 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)	2	
GASB68 Net Pension Liability Adjustment	(168)	
Expenditures		2,288

Plus 2 CFR 200 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 2 CFR 200 Allowable Expenditures		-

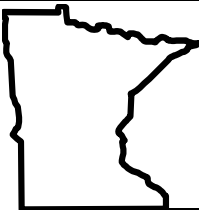
Plus 2 CFR 200 Adjustments (e.g.)-

Current Year Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	6	
Other -	-	
Federal portion of Depreciation costs	-	
Total Adjustments		6

FY15 Net Increase (Decrease) to Retained Earnings Balance per CAFR	170
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2 CFR 200 R.E. BALANCE June 30, 2015	A)		1,393
Allowable Reserve	B)	381	
Excess Balance (A)-(B)		1,012	

(If less than zero, the amount on (A) is the beginning 2 CFR 200 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 2 CFR 200 R.E. balance for the next year.)



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Actual

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB 2 CFR 200 GUIDELINES
MINNESOTA MANAGEMENT AND BUDGET

FOR YEAR ENDING JUNE 30, 2015

ADMINISTRATIVE HEARINGS

(All Figures in 000's)

FUND 5201

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2014		182
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	<u>-</u>	
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2015	C)	<u>182</u>

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2014

ADJUSTMENTS:

Less: 2 CFR 200 Unallowable Costs	-	
Plus: 2 CFR 200 Allowable Costs		
FY98 PPD Adjustment	(39)	
Accumulated Prior Year Imputed Interest Adjustment	(303)	
Current Year Imputed Interest Adjustment	(6)	
FY15 GASB68 Beginning Balance Adjustment	(1,646)	
FY15 GASB68 Net Pension Liability Adjustment	(168)	
Total Adjustments	<u>(2,162)</u>	

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2015	D)	<u>(2,162)</u>
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PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)		<u>(587)</u>
(Should Tie to the Fund Balance in the CAFR)		<u>(586)</u>

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 JUNE 30, 2015 (IN THOUSANDS)

	5200	5201
Operating Revenues:		
Net Sales.....	\$ 6,531	\$ 2,452
Insurance Premiums.....	-	-
Other Income.....	1,602	-
Total Operating Revenues.....	<u>\$ 8,133</u>	<u>\$ 2,452</u>
Less: Cost of Goods Sold.....	-	-
Gross Margin.....	<u>\$ 8,133</u>	<u>\$ 2,452</u>
Operating Expenses:		
Purchased Services.....	\$ 5,698	\$ 712
Salaries and Fringe Benefits.....	2,459	1,645
Claims.....	-	-
Depreciation and Amortization.....	-	-
Supplies and Materials.....	272	52
Repairs and Maintenance.....	3	27
Indirect Costs.....	35	18
Other Expenses.....	10	-
Total Operating Expenses.....	<u>\$ 8,477</u>	<u>\$ 2,454</u>
Operating Income (Loss).....	<u>\$ (344)</u>	<u>\$ (2)</u>
Nonoperating Revenues (Expenses):		
Investment Income.....	\$ -	\$ -
Federal Grants.....	-	-
Private Grants.....	-	-
	3	-
Grants and Subsidies.....	3	-
Securities Lending Income.....	-	-
Other Nonoperating Revenues.....	-	-
Interest and Financing Costs.....	-	-
Grants, Aids and Subsidies.....	-	(2)
Securities Lending Rebates and Fees.....	-	-
Other Nonoperating Expenses.....	-	-
Gain (Loss) on Disposal of Capital Assets.....	-	-
Total Nonoperating Revenues (Expenses).....	<u>\$ 3</u>	<u>\$ (2)</u>
Income (Loss) Before Transfers and Contributions.....	\$ (341)	\$ (4)
Capital Contributions.....	-	-
Transfers-In.....	-	-
Transfers-Out.....	-	-

Total Income (Loss).....	<u>\$ (341)</u>	<u>\$ (4)</u>
Special Item.....	<u>\$ -</u>	<u>\$ -</u>
Change in Net Assets.....	<u>\$ (341)</u>	<u>\$ (4)</u>
Net Assets, Beginning, as Reported.....	\$ 1,180	\$ 1,064
Prior Period Adjustment.....	-	-
Change in Accounting Principle.....	(2,529)	(1,646)
Change in Reporting Entity.....	-	-
Change in Fund Structure.....	-	-
Net Assets, Beginning, as Restated.....	<u>\$ (1,349)</u>	<u>\$ (582)</u>
Net Assets, Ending.....	<u><u>\$ (1,690)</u></u>	<u><u>\$ (586)</u></u>

<u>5202</u>	<u>5203</u>	<u>Total</u>
\$ 3	\$ 10,081	19,067
-	-	-
-	-	1,602
<u>\$ 3</u>	<u>\$ 10,081</u>	<u>20,669</u>
-	-	-
<u>\$ 3</u>	<u>\$ 10,081</u>	<u>20,669</u>
\$ 2	\$ 9,215	15,627
9	436	4,549
-	-	-
-	12	12
-	128	452
-	18	48
-	12	65
-	-	10
<u>\$ 11</u>	<u>\$ 9,821</u>	<u>20,763</u>
<u>\$ (8)</u>	<u>\$ 260</u>	<u>(94)</u>
\$ -	\$ -	-
-	-	-
-	-	-
-	-	-
-	-	3
-	-	-
-	-	-
-	-	-
-	-	(2)
-	-	-
-	-	-
-	2	2
<u>\$ -</u>	<u>\$ 2</u>	<u>3</u>
\$ (8)	\$ 262	(91)
-	-	-
-	-	-
-	-	-

<u>\$ (8)</u>	<u>\$ 262</u>	<u>(91)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>\$ (8)</u>	<u>\$ 262</u>	<u>(91)</u>
\$ 55	\$ 1,820	4,119
-	-	-
-	(630)	(4,805)
-	-	-
-	-	-
<u>\$ 55</u>	<u>\$ 1,190</u>	<u>(686)</u>
<u>\$ 47</u>	<u>\$ 1,452</u>	<u>(777)</u>

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION - Central Services single fund report
 JUNE 30, 2015
 (IN THOUSANDS)

		<u>5200</u>	<u>5201</u>	<u>5202</u>	<u>5203</u>
	ASSETS				
	Current Assets:				
100001	Cash-State Treasury	320000	803000	49000	424000
100007	Cash-In Transit-Adjust	27000	64000	0	-93000
100008	Cash-Deposits-Adjust	301000	3000	0	0
	Cash and Cash Equivalents	648000	870000	49000	331000
	Investments	0	0	0	0
120001	AR SWIFT	1089000	384000	0	1559000
120014	AR Other	0	0	0	0
	Accounts Receivable	1089000	384000	0	1559000
	Interfund Receivables	0	0	0	0
	Due From Component Units	0	0	0	0
	Accrued Invest/Interest Income	0	0	0	0
	Federal Aid Receivable	0	0	0	0
150003	Inventory-Postage Clearing	0	0	0	0
	Inventories	0	0	0	0
	Loans and Notes Receivable	0	0	0	0
	Securities Lending Collateral	0	0	0	0
160001	Prepaid Expenses	0	0	0	257000
	Prepaid Expenses	0	0	0	257000
	Other Assets	0	0	0	0
	Total Current Assets	1737000	1254000	49000	2147000
	Noncurrent Assets:				
	Cash and Cash Equiv - Restrict	0	0	0	0
	Investments - Restricted	0	0	0	0
	Other Assets-Restricted	0	0	0	0
	Due From Component Units NC	0	0	0	0
	Advances to Other Funds Noncur	0	0	0	0
	Loans and Notes Receivable NC	0	0	0	0
171000	Equipment, Furniture, Fixtures	0	0	0	800000
171100	Buildings-Depre	0	0	0	0
171101	Buidling Improvements-Depre	0	0	0	0
171600	Vehicles	0	0	0	0
175600	Accumulated Dep On Equipment	0	0	0	-775000
175601	Accumulated Dep On Vehicles	0	0	0	0
	Depreciable Cap Assets (Net)	0	0	0	25000
	Nondepreciable Capital Assets	0	0	0	0
	Prepaid Expenses Noncurrent	0	0	0	0
	Other Assets (noncurrent)	0	0	0	0
	Total Noncurrent Assets	0	0	0	25000

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION - Central Services single fund report
 JUNE 30, 2015
 (IN THOUSANDS)

		<u>5200</u>	<u>5201</u>	<u>5202</u>	<u>5203</u>
Total Assets		1737000	1254000	49000	2172000
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding		0	0	0	0
Deferred Outflows		0	0	0	0
165008	Chg Contrib_Prop/Act - DefOut	21000	14000	0	5000
165009	Contrib after Msrmt Dt-DefOut	95000	62000	0	24000
Deferred Pension Outflows		116000	76000	0	29000
Total Deferred Outflows of Resources		116000	76000	0	29000
LIABILITIES					
Current Liabilities:					
200001	Accounts Payable	101000	-34000	0	-2658000
200003	Vouchers Payable	773000	192000	0	2757000
200100	Salaries Payable	0	0	0	0
220060	State SUT	0	0	0	0
220080	Local SUT	0	0	0	0
220090	Transit SUT	0	0	0	0
	Accounts Payable	874000	158000	0	99000
	Interfund Payable	0	0	0	0
	Due to Component Units	0	0	0	0
240200	Unearned Revenue	3000	0	0	0
	Unearned Revenue	3000	0	0	0
	Accrued Interest Payable	0	0	0	0
	Bonds and Notes Payable	0	0	0	0
	Capital Leases Payable	0	0	0	0
	Claims Payable	0	0	0	0
260500	Compensated Absences Payable	24000	13000	0	4000
	Compensated Absences Payable	24000	13000	0	4000
	Securities Lending Liabilities	0	0	0	0
	Other Liabilities	0	0	0	0
Total Current Liabilities		901000	171000	0	103000
Noncurrent Liabilities:					
	Accounts Payable Restricted	0	0	0	0
	Due to Component Units NC	0	0	0	0
	Bonds and Notes Payable - NC	0	0	0	0
	Capital Leases Payable	0	0	0	0
	Claims Payable (noncurrent)	0	0	0	0
260501	Compensated Absences-Non Cur	233000	172000	1000	40000
	Compensated Absences Payable	233000	172000	1000	40000

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION - Central Services single fund report
 JUNE 30, 2015
 (IN THOUSANDS)

		<u>5200</u>	<u>5201</u>	<u>5202</u>	<u>5203</u>	
	Advance from Other Funds NC	Advances from Other Funds	0	0	0	0
290150	Net OPEB Obligation		23000	17000	0	9000
	Other Post Employment Benefits	Other Postemployment Benefits	23000	17000	0	9000
290100	Net PENS Obligation		1052000	685000	0	262000
	Net Pension Obligation	Net Pension Obligation	1052000	685000	0	262000
	Funda Held in Trust	Funds Held in Trust	0	0	0	0
	Other Liabilities Noncurrent	Other Liabilities	0	0	0	0
		Total Noncurrent Liabilities	1308000	874000	1000	311000
		Total Liabilities	2209000	1045000	1000	414000
		DEFERRED INFLOWS OF RESOURCES				
		Bond Refunding	0	0	0	0
		Capital Lease Restructuring	0	0	0	0
240001	Deferred Revenue	Deferred Revenue	0	0	0	0
	Deferred Revenue	Deferred Revenue	0	0	0	0
241005	Expctd/Actual Exper- DefInf		23000	15000	0	6000
241006	Change of assumption - DefInf		767000	499000	0	191000
241007	Project/Act Inv Earn - DefInf		546000	355000	0	136000
		Deferred Pension Inflows	1336000	869000	0	333000
		Total Deferred Inflows of Resources	1336000	869000	0	333000
		NET POSITION				
		Invested in Capital Assets,				
320001	Invest in Cap Assets-Net Debt		0	0	0	25000
	Invested Capital Net of Debt	Net of Related Debt	0	0	0	25000
300001	Unrestricted Fund Balance		1180000	1065000	57000	1797000
	Unrestricted	Unrestricted	-1690000	-585000	49000	1429000
		Total Net Postion	-1690000	-585000	49000	1454000

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
FY1998 PPD Adjustment	(39)	per FY2004 A-87 Admin Hearings Fund 904
FY2015 Imputed Interest	(6)	interest earned on excess retained earnings
FY2014 Imputed Interest	(5)	interest earned on excess retained earnings
FY2013 Imputed Interest	(3)	interest earned on excess retained earnings
FY2012 Imputed Interest	(1)	interest earned on excess retained earnings
FY2011 Imputed Interest	(3)	interest earned on excess retained earnings
FY2010 Imputed Interest	(5)	interest earned on excess retained earnings
FY2009 Imputed Interest	(18)	interest earned on excess retained earnings
FY2008 Imputed Interest	(29)	interest earned on excess retained earnings
FY2007 Imputed Interest	(27)	interest earned on excess retained earnings
FY2006 Imputed Interest	(17)	interest earned on excess retained earnings
FY2005 Imputed Interest	(11)	interest earned on excess retained earnings
FY2004 Imputed Interest	(8)	interest earned on excess retained earnings
FYpre2004 Imputed Interest	(176)	interest earned on excess retained earnings, per FY2004 A-87 Admin Hearings Fund 904
FY15 GASB68 Beginning Balance Adjustment	(1,646)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	(168)	change in deferred liability from CAFR
	<u>(2,162)</u>	
	-2162000	



MINNESOTA

OAH

OFFICE OF
ADMINISTRATIVE
HEARINGS

Fiscal Year 2016

Business Plan and Rate Proposal

August 4, 2015

PURPOSE

Pursuant to Minn. Stat. § 16A.126, subd. 1 (2014), the Office of Administrative Hearings (OAH) submits this Rate Proposal to obtain the Commissioner's approval of the rates that OAH will charge for the services provided by its Administrative Law Division in Fiscal Year 2016 (FY16).

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EXECUTIVE SUMMARY AND RECOMMENDATION

As a result of revenues continuing to exceed expenses over the course of FY13, FY14 and the first half of FY15, OAH proposed a midyear reduction in rates charged by its Administrative Law Division. MMB approved the rate reduction retroactive to January 1, 2015.

At the soft close of FY15 and with receipts in or projected for six months at the reduced rates, it is clear that the rate reduction is having the desired effect. The OAH Enterprise Fund balance will be lower at the close of FY15 than it was at the beginning of the fiscal year. In order to fully realize the reduction of the Enterprise Fund balance to desired levels, it will be necessary to allow the reduced rates to stay in place longer. Accordingly, OAH does not propose an increase in rates for FY16.

Recommendation:

OAH proposes the following changes to its billable rates and rate structure for FY16:

1. Collapse the current billable rate structure from four tiers into three tiers by eliminating the enhanced rate currently charged for PUC cases;
2. Charge the lowest FY15 reduced rate (\$120/hour) as the billable rate for all judge time throughout FY16 or until the Enterprise Fund balance reaches desired levels; and
3. Maintain the current billable rates for staff attorneys and paralegals.

	FY15 Rates as of July 1, 2015	FY15 Rates as of January 1, 2015	Proposed FY16 Rates
Judges – PUC Cases	\$180 per hour	\$130 per hour	\$120 per hour
Judges – Non-PUC Cases	\$165 per hour	\$120 per hour	
Staff Attorneys	\$80 per hour	\$80 per hour	\$80 per hour
Paralegals	\$35 per hour	\$35 per hour	\$35 per hour

Section I: Short Description of OAH Operations

The Office of Administrative Hearings is Minnesota's centralized administrative court system. OAH hears cases involving challenges brought by residents and businesses adversely affected by actions of state agencies and political subdivisions. OAH ensures that the public's constitutional guarantee of due process and statutory rights are protected through the provision of fair and impartial hearings conducted by highly qualified judicial personnel. OAH's Administrative Law Division conducts hearings related to public benefits, licensing actions, public boundary adjustments, utility rates and routes, special education, and other challenges to the actions of public agencies. The Division also judges the necessity, reasonableness and legal sufficiency of all rules promulgated by state agencies.

A. Mission

The mission of OAH's Administrative Law Division is to ensure that when government agencies undertake regulatory or rulemaking functions they do so within their legal authority and provide to affected individuals and businesses all of the procedural and substantive legal guarantees to which they are entitled.

B. Administrative Law Division Funding and Revolving Fund Account

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

For the work of the Administrative Law Division, OAH charges agencies a specified hourly rate for the time that administrative law judges, staff attorneys and paralegals spend on the matters referred to this agency. When paid by the agencies and received by OAH, these assessments are deposited in a revolving fund account established by Minn. Stat. § 14.54 (2014), the proceeds of which are annually appropriated to OAH for carrying out the duties specified in Chapter 14.

Section II: 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 a state agency's action is by establishing a statutory right to a contested case proceeding governed by Minnesota Statutes Chapter 14 (the Minnesota Administrative Procedure Act). The subject matter of these contested case proceedings varies widely among the 40-plus state agencies that are required by law to conduct them. Examples include

¹ OAH receives small general fund appropriations to support its work in the areas of municipal boundary adjustments, campaign practices challenges, and data practices matters.

² See Minn. Stat. § 14.53 (2014).

hearings on complex rate and route setting issues for the Public Utilities Commission, disciplinary hearings for the states' professional licensing boards, and appeal hearings on sex offender community 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. As an example, a hearing may be required of a local unit of government seeking to revoke a liquor or business license, propose employee discipline or expel a student. OAH's 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 – Since 2004, Minnesota law has required administrative exhaustion of complaints arising under the Fair Campaign Practices Act.³ As a practical matter, OAH's administrative law judges now review and decide nearly all complaints arising under this Act.

Data Practices Act disputes. In 2010, the Legislature created an administrative process and remedy for alleged violations of the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13. These cases primarily involve 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 overly burdensome to produce.

State rule review and hearings. The Minnesota Administrative Procedure Act requires that an administrative law judge review all administrative rules being proposed by state agencies to determine whether the proposing agency has statutory 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 proposed rule. Whenever a hearing is required, OAH's administrative law judges preside over those public hearings.

Disposition of municipal boundary adjustment petitions – The Division's Municipal Boundary Adjustment Unit is responsible, under Minnesota Statute Chapter 414, for receiving and reviewing all orderly annexation agreements and all petitions for municipal annexation, detachment, incorporation, or consolidation submitted by the state's municipalities or affected landowners. When these actions are challenged, OAH's administrative law judges conduct public hearing and issue decisions.

³ See Minn. Stat. § 211.B (2014).

Mediation of contested cases – OAH rules allow the Division’s administrative law judges to mediate disputes between the parties to 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 a 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 – OAH’s Chief Administrative Law Judge is available to provide technical assistance to the Governor’s office, state agencies, and the legislature in connection with administrative law reforms submitted to the legislature.

Searchable database of decisions – As a convenience to the bar and parties, OAH maintains on its website a searchable database of administrative law judge final decisions and recommendations to agency heads.

Support for online database of rulemaking materials –OAH has supported efforts to establish an online database of rulemaking materials by developing a tool to host and publish, for state agencies, all public comments related to pending rulemaking matters. OAH has also retrofitted our filing practices and updated case files so as to make rulemaking documents readily accessible to the Revisor’s computer system. These collaborative efforts result in increased access to materials in pending cases and facilitate research into state administrative law developments.

Sanitary Districts - 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 (2012).

Section III: OAH Structure and Staffing

Chief Administrative Law Judge Tammy L. Pust heads the agency. The Chief Administrative Law Judge is appointed by the Governor and confirmed by the Senate.

The Chief Administrative Law Judge has appointed three Judge Supervisors to manage the judicial staff in the agency. The Administrative Services staff is led by an appointed Court Administrator who has overall responsibility for OAH’s administrative and support functions.

Minn. Stat. § 14.49 (2014) 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 presented to the agency. The Division currently has professional and

technical services contracts with five individuals to serve as contract administrative law judges.

All administrative law judges maintain an active docket of cases. By statute, all administrative law judges are bound by the provisions of the Minnesota Code of Judicial Conduct.

OAH is the second largest trial-level tribunal in the state. OAH has worked with Minnesota Management and Budget (MMB) to create an office structure that reflects our status as one of the state's largest court systems.

At the beginning of FY16, OAH's professional staff will consist of ten administrative law judges (including the Chief Judge), 21 state-employed workers' compensation judges⁴ and four staff attorneys.

Section IV: Fiscal Challenges and Planned Solutions

A. Volatility of Case Mix

The Division's three largest consumers of hearing services are the Minnesota Public Utilities Commission (PUC), Department of Human Services (DHS) and the Department of Health (MDH). During FY15, the percentage of OAH's total revenue representing referrals from the PUC was significantly higher than projected. Because OAH's rate structure charged higher rates for PUC work, the unintended, higher percentage of PUC cases generated revenue greater than projections for overall billable judge time.

In FY16, OAH is proposing one billable rate for all administrative law judge hours regardless of case type. Revenue projections will be tied uniformly to judge time, which is a more predictable criteria than was case mix. As a result, revenue projections should prove to be more accurate than they have been in the past.

B. Contract Judges

During FY15, the Administrative Law Division continued to contract with a number of administrative law judges to ensure that hearings were conducted within statutory timelines. OAH will have to continue to contract for administrative law judge time when the agency's volatile caseload exceeds the capacity of the current full-time complement.

While contracting allows us to meet our customer's needs on a timely basis, it significantly contributes to the growth of the Enterprise Fund balance. Although both

⁴ The operations of the Workers' Compensation Division are funded by a biennial appropriation from the Workers' Compensation Special Fund, and that operating division is operationally and fiscally separate from the Administrative Law Division's fee-based activities.

state-employed and contracted judges' hours are billed to our clients at the same rates, the agency's costs for contract judges are significantly less than for staff judges. As a result, OAH makes more money on contract judge hours than it pays out. On the work completed by contract judges during FY15, OAH realized \$217,755 in revenue in excess of associated costs.

In FY16, OAH expects to significantly reduce its use of contract judges as a means of reducing this revenue generation, which in the past has been a significant contributor to the unreliable revenue estimates built into the agency's rate-setting process. To do so, OAH will need to add to its complement of state-employed administrative law judges. In June 2015, the agency added one new administrative law judge to the Division.

C. Structural Lack of Funding: Likely Solved

Historically, OAH experienced annual fiscal deficiencies related to the lack of adequate structural funding for cases brought pursuant to the Minnesota Government Data Practices Act and cases involving claims of unfair campaign practices, brought under Minnesota Statutes Chapter 211B. At the Governor's recommendation, the 2015 Legislature increased the agency's base funding for the biennium for both of these types of cases: by \$12,000 for Data Practices cases and \$230,000 for campaign challenges. We believe that these structural changes have solved the funding deficiencies that contributed to the volatility of the Enterprise Fund's balance. Actual experience over the next few fiscal years will establish whether that belief is correct.

Section V: Projected Operating Expenses and Projected Revenues

A. Projected Operating Expenses for FY16

For the reasons discussed below, the operating expenses of the Administrative Law Division are expected to be \$2,852,457 in FY16. This amount is \$275,923 higher than expected FY15 expenses, due mainly to increases in MN.IT costs, building lease costs, additional administrative staff to support the increased judicial complement, and a 4% salary increase legislatively provided to the professional staff in the Division.

B. Projected Revenues for FY16

Overall, the Division projects that the volume of billable hours will remain fairly level and will generate approximately \$2,060,640 in revenues. This figure is \$467,553 less than projected billable hour revenues for FY15. The difference is a direct result of the proposed loss of the enhanced PUC rate, which reduces the value of a significant number of hours from \$180/hour (first half of FY14) and \$130/hour (second half of FY14) to \$120/hour, and the reduced projection of contract judge hours, which is accompanied by a corresponding reduction in excess revenues generated by those hours. With filing fees, sanctions and transcript-related charges, total revenues are projected at \$2,187,136.

Section VI: Business Size and Fund Balance Indicators

Since 2009, OAH has used a two-month expense benchmark in measuring its working capital reserve as suggested by OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments," codified at 2 C.F.R. Part 225. Use of this metric allows the Division to keep the dual interests of our client-agencies in plain view: services that are reasonably priced and prompt access to services when needed.

The Enterprise Fund's reserve totals for FY11 were well within these guidelines. Revenues generated in FY12 dipped slightly. Revenues generated in FY13 and FY14, and continuing into the first half of FY15 at the originally approved rates, showed steady increases which resulted in reserves well beyond the noted benchmark.

OAH projects that the revolving fund cash balance on July 1, 2015 will be \$1,140,731. By allowing the effect of the reduced rates to continue through FY16, OAH anticipates that it will realize the expressed fund balance goal at or before the end of FY16 at the even further reduced billable rate (\$120/hour across the board rather than \$130/\$120 split) included in this proposal.

This proposal may lead to the following rational question: why not reduce the rates lower than \$120/hour in order to reduce the fund balance more quickly? The answer lies in a thorough understanding of our business model. OAH provides services to state agencies, and invoices for those services on a monthly basis. Agencies have, and often take, 30 days to pay those invoices. OAH must retain sufficient resources in the Enterprise Fund to pay the costs of the operation during the two-month period required by the invoice/payment cycle. In the meantime, agencies workload fluctuates wildly and unpredictably: some weeks we receive 20-30 cases from agencies; other weeks we receive 3-5. Some weeks, the PUC will refer one or more matters to OAH that require the services of an administrative law judge on a near full-time basis over a 90-120-day period; at other times the PUC has no new need of OAH services. Adding to these factors the complication of the income/revenue imbalance caused by OAH's overuse of contract judges in the past several years, it is clear that the agency has had in place an overly-complicated rate structure which has, through several non-predictive pressure points, contributed to the rise of the Enterprise Fund balance.

The current administration at OAH is seeking with all due diligence to reduce the fund balance to acceptable levels. We have reduced the rate and we have addressed both the tiered rate structure and the overuse of contracted staff. We believe that these changes should be allowed to take effect over the first six months of FY16, at which point we will work with MMB to reanalyze the situation and make further adjustments as necessary.

**Office of Administrative Hearings
Rate Comparison – Break Even Scenario
For Fiscal Year 2016 Rate Package**

	Current Rates		Break Even		Proposed Rates	
	2016	2017	2016	\$ 2,017	2016	2017
EXPENSES						
Planned Expenditures	\$ 2,852,457	\$ 2,852,457	\$ 2,852,457	\$ 2,852,457	\$ 2,852,457	\$ 2,852,457
INCOME						
Starting FY16 Balance	\$ 1,140,731	\$ 524,130			\$ 1,140,731	\$ 475,410
Fees and Reimbursements	\$ 126,496	\$ 126,496			\$ 126,496	\$ 126,496
RATE						
Administrative Law Judges (non-PUC)	\$ 120.00	\$ 120.00	\$ 166.28	\$ 166.28	\$ 120.00	\$ 120.00
Administrative Law Judges (PUC)	\$ 130.00	\$ 130.00				
Staff Attorney	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00
Paralegal	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
HOURS						
Administrative Law Judges (non-PUC)	9,893	9,893				
Administrative Law Judges (PUC)	4,872	4,872	14,765	14,765	14,765	14,765
Staff Attorney	3,600	3,600	3,600	3,600	3,600	3,600
Paralegal	24	24	24	24	24	24
TOTAL	18,389	18,389	18,389	18,389	18,389	18,389
REVENUE GENERATED BY HOURS						
Administrative Law Judges (non-PUC)	\$ 1,187,160	\$ 1,187,160				
Administrative Law Judges (PUC)	\$ 633,360	\$ 633,360	\$ 2,455,124	\$ 2,455,124	\$ 1,771,800	\$ 1,771,800
Staff Attorney	\$ 288,000	\$ 288,000	\$ 288,000	\$ 288,000	\$ 288,000	\$ 288,000
Paralegal	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840
TOTAL	\$ 2,109,360	\$ 2,109,360	\$ 2,743,964	\$ 2,743,964	\$ 2,060,640	\$ 2,060,640
INCOME LESS EXPENSES	\$ (616,601)	\$ (616,601)	\$ (108,493)	\$ (108,493)	\$ (665,321)	\$ (665,321)
Fund Balance	\$ 524,130	(92,471)	\$ (108,493)	\$ (108,493)	\$ 475,410	\$ (189,911)
"Two Month Benchmark"	\$ 475,410	\$ 475,410	\$ 475,410	\$ 475,410	\$ 475,410	\$ 475,410

Six Year Rate Comparison
Office of Administrative Hearings Operations (5201)
For Fiscal Year 2016 Rate Package

RATE	2010	2011	2012	2013	2014	2015*	2016
Administrative Law Judges (non-PUC)	\$ 160.00	\$ 160.00	\$ 165.00	\$ 165.00	\$ 165.00	\$ 142.50	\$ 120.00
Administrative Law Judges (PUC)	\$ 160.00	\$ 160.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 155.00	\$ 120.00
Staff Attorney	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00
Paralegal	NA	NA	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 30.00

HOURS	2010	2011	2012	2013	2014	2015	2016
Administrative Law Judges (non-PUC)	7,294	8,574	7,640	10,433	12,325	12,494	14,765
Administrative Law Judges (PUC)	811	953	955	1,159	1,926	3,356	
Staff Attorney	3,813	3,852	1,067	1,532	1,340	2,310	3,600
Paralegal	NA	NA	23	60	225	123	24
TOTAL	11,918	13,379	9,685	13,184	15,816	18,283	18,389

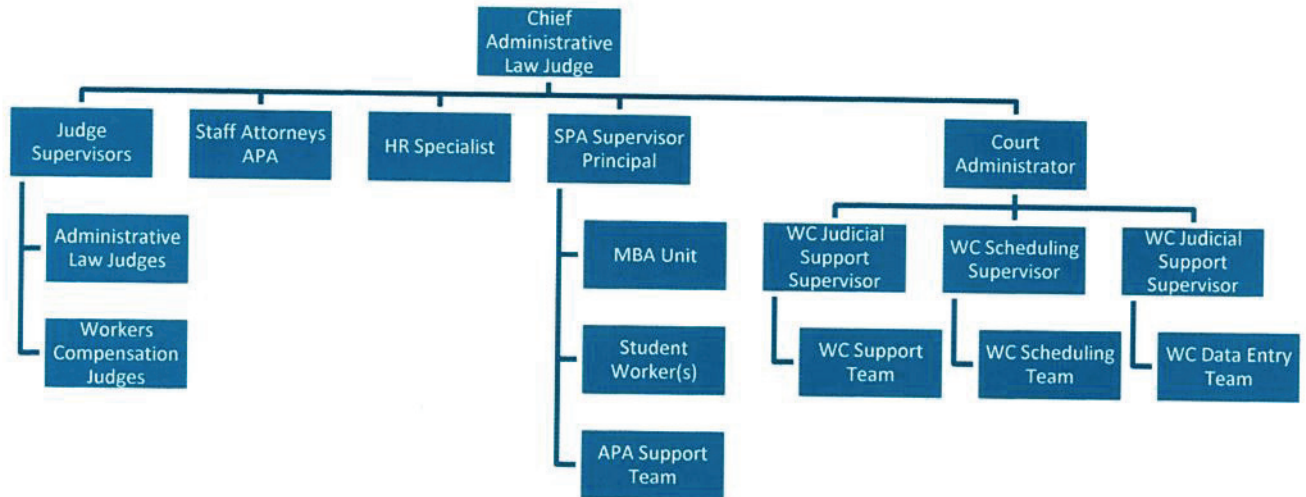
REVENUE	2010	2011	2012	2013	2014	2015	2016
Administrative Law Judges (non-PUC)	\$1,167,040	\$1,371,840	\$1,260,600	\$1,721,445	\$2,033,625	\$1,780,395	\$1,771,800
Administrative Law Judges (PUC)	\$ 129,680	\$ 152,432	\$ 171,900	\$ 208,656	\$ 346,680	\$ 520,180	
Staff Attorney	\$ 305,040	\$ 308,160	\$ 85,360	\$ 122,560	\$ 107,200	\$ 184,800	\$ 288,000
Paralegal	NA	NA	\$ 805	\$ 2,100	\$ 7,875	\$ 4,305	\$ 840
TOTAL*	\$1,601,760	\$1,832,432	\$1,518,665	\$2,054,761	\$2,495,380	\$2,489,680	\$2,060,640

*Judge Rate represents 6 mo/\$180, 6 mo/\$130 for PUC, 6 m/\$165, 6 mo/\$120 for non-PUC

Pro Forma Fund Statement
Office of Administrative Hearings Operations (5201)
Including Appropriations G9K1CVH and G9K1OAH

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Estimate 2015	Estimate 2016
Balance Forward IN	391,007	315,206	341,852	632,215	1,163,037	1,140,731
Prior Year Adjustments/Closed Encumbrance				35,093		
Revenue						
1OAH						
600145-8001 State Agencies	1,833,632	1,499,755	1,841,716	2,353,659	2,385,671	1,982,301
600145-8002 Non-State Agencies	146,395	96,800	108,946	214,814	142,522	122,454
600145-8003 Interested Parties	1,566	744	2,023	1,177	1,537	1,537
600145-8004 Data Practices Fees		3,183	3,267	2,305	2,500	2,500
1CVH						
600145-8001 State Agencies			118,622	6,742	8,411	11,136
600145-8002 Non-State Agencies			27,273	101,268	13,587	67,208
Total Revenue	1,981,593	1,600,482	2,101,847	2,571,955	2,554,228	2,187,136
Operating Expenditures						
41000 Salary & Benefits	1,579,497	1,151,776	1,268,112	1,546,807	1,852,762	2,232,159
41100 Rent	79,243	54,878	71,839	73,039	109,034	113,375
41500 Repairs	346	1,198	1,880	3,804	27,046	6,749
41110 Printing	1,296	47	-	102	72	
41130 Professional & Technical Svcs	237,726	213,905	285,574	323,037	384,271	262,020
41145 Information Technology	-	-	-	-	25,877	18,872
41150 Computer & System Svcs	69,830	67,451	74,529	59,593	65,981	61,374
41155 Communications	16,714	10,645	11,997	12,828	9,941	9,000
41160 Instate Travel	12,299	9,631	10,575	9,606	10,951	10,820
41170 Outstate Travel	3,405	1,821	147	5,636	2,711	1,295
41300 Supplies	7,076	11,409	14,763	24,486	18,177	18,700
47160 Equipment-Cap/Non Capitol	4,177	727	1,866	19,341	2,735	2,288
41180 Employee Development	1,250	2,135	3,491	7,363	11,292	17,412
43000 Other Operating Costs	2,732	8,186	4,969	6,873	3,677	3,178
42000 Agency Indirect Costs	3,226	8,504	15,180	17,637	-	-
41190 Agency Provided Prof & Tech Svcs	38,577	31,523	46,562	44,966	24,558	15,964
41195 Information Technology					2,766	56,000
41196 Centralized IT Services				26,017	964	964
41400 Equipment Rental	-	-	-	2,740	5,299	5,300
42010 Statewide Indirect Costs					15,788	14,000
42020 Attorney General Costs					2,632	2,987
Total Operating Exp	2,057,394	1,573,836	1,811,484	2,183,875	2,576,534	2,852,457
Balance forward Out to Other Funds						
Fund Balance	315,206	341,852	632,215	1,163,037	1,140,731	475,410

Office Of Administrative Hearings Organizational Chart





OFFICE OF ADMINISTRATIVE HEARINGS
Interoffice Memorandum

TO: Margaret Kelly, State Budget Director

FROM: Tammy Pust, Chief Administrative Law Judge 

DATE: August 4, 2014

RE: OAH Reserve Levels and Funding Deficiencies

As requested, please note the following information.

Reserve Levels. Since FY12, OAH has continued to demonstrate an increase in fund balance, including as estimated for FY14. In proposing static rates for FY15, OAH is actively addressing the growth in the fund balance by increasing the number of full time staff available to meet our increasing volume of work while decreasing our reliance on reserve-generating contract staff. Our FY15 budget includes salary and benefit costs associated with three new judge supervisors, two new judges, and two new staff attorneys. These hires are required in order for OAH to ensure proper management of its professional staff and to meet our statutory timelines for judicial decisions. In the past four years, OAH has used a significant number of hours from contract judges to ensure that decisions are rendered timely. Using contract judges, paid at a lower hourly rate but billed at the same rate as our full time state employee judges, has significantly contributed to the growth of reserves in our enterprise account. By discontinuing our reliance on contract judges, we expect these reserves to stabilize at a more appropriate level as noted in our projections over this and the next fiscal years.

Data Practices. The \$1000 filing fee statutorily required for each data practices complaint does not adequately cover the costs associated with OAH doing this work. As required in Minn. Stat. § 13.085, subd. 2, the filing fees are deposited into the administrative hearing account established under section 14.54 and are used for costs associated with these cases. OAH is required to submit a legislative report regarding these cases each year. As it has for the last three years, in its report OAH will address the issue of deficit funding and seek legislative consideration of various curative actions, including: (1) reversing the statute's apportionment of costs (\$1000 per case paid to OAH) and attorneys fees (up to \$5000 per case awarded in attorneys fees) such that the filing fee would be increased to \$5000 and the attorneys fees would be limited to \$1000; (2) a general fund appropriation; (3) authority to bill the Department of Administration through the OAH enterprise fund; or (4) authority to apportion the actual costs between the parties to each case; or (5) repeal of the statute and discontinuance of this work at OAH.

Campaign Violations. OAH is also facing a deficit in the fund balance for complaints lodged under Chapter 211B and related to unfair campaign practices. A \$50 filing fee is assessed for each case. In FY14 (a year without statewide elections), OAH received six cases which generated total fees of \$300. This amount was

wholly inadequate to cover the costs of these cases, approximately \$162,939. OAH expects a significant increase in the number of complaints filed during FY15 as a result of upcoming statewide elections. OAH will continue to conduct the campaign violation hearings, but will likely do so in deficit until a legislative solution is achieved.



OFFICE OF ADMINISTRATIVE HEARINGS
Interoffice Memorandum

TO: Margaret Kelly, State Budget Director
FROM: Tammy L. Pust, Chief Administrative Law Judge 
DATE: January 13, 2015
RE: Request for Approval to **Lower** Approved Billable Rates

Request:

The Office of Administrative Hearings (OAH) requests approval from MMB to lower its approved billable rates, retroactive to January 1, 2015 and continuing for the remainder of FY2015, as follows:

	<u>Approved FY15 Rate</u>	<u>Requested FY15 Rate</u>
Public Utilities Commission (PUC) cases:	\$180/hour	\$130/hour
Non-PUC Cases:	\$165/hour	\$120/hour
Staff Attorneys – all cases	\$80/hour	\$80/hour
Paralegals – all cases	\$35/hour	\$35/hour

OAH has discussed this proposal with its highest volume client agencies (Department of Human Services and Public Utilities Commission), both of which have indicated support for the requested approval.

Background:

With one small exception,¹ the Office of Administrative Hearings (OAH) receives no general or special fund appropriations to support its administrative hearing functions. Instead, the Legislature directs the agency to “assess agencies the cost of services rendered to them in the conduct of hearings.”² In accord with this directive, OAH charges agencies a specified hourly rate for the time that administrative law judges, staff attorneys

¹ See Governor’s 2014-15 Biennial Budget (January 22, 2013)
(<http://www.mmb.state.mn.us/doc/budget/narratives/gov13/administrative/index.pdf>).

² See Minn. Stat. § 14.53 (2014).

and legal assistants spend on the matters referred to OAH. When paid by agencies receiving OAH services, these assessments are deposited in a revolving fund account established by Minn. Stat. § 14.54 (2014), the proceeds of which are annually appropriated to OAH for carrying out the duties specified in Chapter 14.

Every year, OAH proposes rates for MMB's approval as required by Minn. Stat. § 16A.126, subd. 1 (2014), OAH's rate proposal includes projections of the numbers and types of billable hours, multiplied by proposed rates, then compared to anticipated expenses with the purpose of retaining on reserve an approximated two-month revenue benchmark as suggested by OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments," codified at 2 C.F.R. Part 225. As such, many variables affect the 5201 fund balance each fiscal year, including the following:

- Number of hours billed;
- Number and type of staff complement available to bill hours;
- Cost of staff billing hours (state employee v. contractor);
- Percentage of PUC v. Non-PUC cases on which time is billed;
- Reliability of fund projections v. actuals for prior fiscal year.

In accordance with OAH's approved Rate Proposal for FY2015, the agency currently bills time in hourly increments at four different rates:

Public Utilities Commission (PUC) cases:	\$180/hour
Non-PUC Cases:	\$165/hour
Staff Attorneys – all cases	\$80/hour
Paralegals – all cases	\$35/hour

Current Situation and Causes:

The OAH Enterprise Fund currently has a significant overage in its fund balance.

- Overage necessary for 2-month benchmark: \$492,841
- Overage estimated in FY15 Rate Proposal: \$623,909
- Current overage: \$1,163,037

This overage results from the following causes:

1. OAH contracts with DOR to provide the agency's financial projections and other financial services. Unintentionally, DOR failed to update SWIFT projections prior to planning for and submitting OAH's FY15 Rate Proposal to MMB for approval in August 2014.

2. Prior year Rate Proposal projections were off (as eventually proven through comparison to actuals) but were relied upon as a baseline for the preparation of the FY15 Rate Proposal.
 - a. Rate proposals for the next fiscal year are due before fiscal accounts are closed out for the preceding fiscal year and, as a result, are built on the past year's unproven projections. The following chart notes the discrepancies between past projections and actual experience.

		FY13 Projected as noted in 8.13 Rate Proposal	FY13 Actual	FY14 Projected in 8.13 Rate Proposal	FY14 Projected in 8.15 Rate Proposal (FY14 not yet closed)	FY14 Actual
Hours	Non-PUC	9,592	10,433	11,038	10,826	12,325
	PUC	568	1,159	705	1,569	1,926
	Attorney	1,380	1,532		2,288	1,340
	Paralegal	0	60	0	27	?
	Total	11,540	13,184	11,743	14,710	15,591
Revenue Generated		\$1,933,319	\$2,054,761	\$1,971,985	\$2,252,695	\$2,679,965

- b. Billable hours in FY14 were up 1,106 hours over projections; expenditures were lower than projections (\$155,375 less in professional and technical services plus \$27,239 more in salary/benefits; netting \$112,143 less than projections).
 - c. Prior year adjustments added \$35,093 to the 5201 Fund balance.
3. The historical split between PUC and Non-PUC cases has changed.
 - a. FY14 projections were based on a 5.4%/94.6% split (5.4% PUC; 94.6% Non-PUC). FY14 actuals were 12% PUC and 88% Non-PUC.
 - b. FY15 projections were based on 10.6% PUC and 89.4% Non-PUC split. Actual figures for the first 6 months of FY15 indicate a current split of 21% PUC and 79% Non-PUC.
4. Hiring projections were not realized as projected.
 - a. OAH's FY14 Rate Proposal included the anticipated hiring of two new administrative law judges. The staff complement was not increased, so anticipated staff costs were not incurred. Work was done (and billed) by existing staff, so revenue was increased but expenses were not.

- b. The FY15 Rate Proposal included the hiring of two administrative law judges and two staff attorneys. Actual hiring to date has included one administrative law judge and two staff attorneys. The timing of the hires has resulted in less than full-year billing by the new staff.
5. OAH's reliance on contract judges has increased over time. All contract judge hours are billed at the same rates as employed judges, while the agency's costs for contract judges are significantly less than that for staff judges. Accordingly, OAH makes more money on each hour billed by a contract judge than it does on each hour billed by a state-employed judge.

Solutions Undertaken by OAH:

1. **OAH hereby seeks authority from MMB to reduce rates beginning (retroactively) on January 1, 2015 and continuing through June 30, 2015 as follows:**

PUC cases:	\$130/hour
Non-PUC Cases:	\$120/hour
Staff Attorneys	\$80/hour
Paralegals	\$35/hour

This reduction in rates is projected to reduce the current overage from \$1,163,037 to approximately \$663,128, as noted in the revised Fund Statement pro forma attached to this memorandum.

- 2. OAH is making long-delayed one-time investments in infrastructure (office and technology upgrades in support of the agency's move to e-filing, etc.), which, in conjunction with the reduced rates, will reduce the 5201 Fund balance to a more appropriate level as measured by the required two-month benchmark.
- 3. In its Rate Proposal for FY16, OAH will collapse its billable rate structure into three tiers by eliminating the PUC rate, one of the variables that causes the fund balance to increase unnecessarily.
- 4. OAH is immediately reducing its reliance on contract staff by hiring another state-employed administrative law judge.
- 5. To the extent available, OAH will work with DOR to utilize only actual figures rather than 18-month old, unproven projections contained in earlier rate proposals when establishing rates for next fiscal year.
- 6. OAH is strengthening its internal expertise in SWIFT and other financial reporting systems to ensure that all funds are appropriately updated on a timely basis.

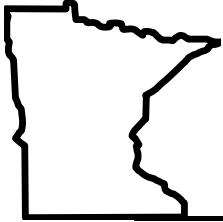
Copy: Katharine Barondeau, EBO Sr.
Peter Skwira, DOR

Fund Statement - FY14 CLOSE
Office of Administrative Hearing Operations (5201)
 Including Appropriations G9K1CVH and G9K1OAH

	Balance Forward IN					Actual 2014	Estimate 2015*
	Prior Year Adjustments (Closed Encumbrances)						
	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013		
Revenue							
600145-8001							
600145-8002							
600145-8003							
600145-8004							
600145-8001							
600145-8002							
10AH							
1CVH							
State Agencies							
Non-State Agencies							
State Agencies	1,974,834	1,803,631	1,833,632	1,499,755	1,961,094	2,353,659	2,248,442
Non-State Agencies	210,385	261,636	146,395	96,800	135,373	214,814	205,211
Interested Parties	710	1,195	1,566	744	2,023	1,177	1,177
Data Practices Fees				3,183	3,357	2,305	2,305
State Agencies						6,742	Included
Non-State Agencies						101,268	Above
Total Revenue	2,185,929	2,066,462	1,981,593	1,600,482	2,101,847	2,679,965	2,457,135

	Balance Forward IN					Actual 2014	Estimate 2015*
	Prior Year Adjustments (Closed Encumbrances)						
	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013		
Operating Expenditures							
41000							
41100							
41500							
41110							
41130							
41150							
41155							
41160							
41170							
41300							
47160							
41180							
43000							
42000							
41190							
Salary & Benefits	1,687,793	1,726,957	1,579,497	1,151,776	1,268,112	1,517,600	1,902,305
Rent	77,552	79,803	79,243	54,878	71,839	12,287	15,000
Repairs	578	14,948	346	1,198	1,880	16,920	108,986
Printing	2,868	1,159	1,296	47	-	73,039	8,275
Professional & Technical Svcs	313,901	282,681	237,726	213,905	285,574	102	560,000
Computer & System Svcs	7,986	8,049	69,830	16,714	67,451	323,037	15,000
Communications	40,280	43,135	16,714	10,645	11,997	59,593	10,180
Instate Travel	12,677	11,633	12,299	9,631	10,575	12,828	11,825
Outstate Travel	1,488	1,603	3,405	1,821	147	9,606	8,000
Supplies	7,027	6,605	7,076	11,409	14,763	5,636	14,102
Equipment-Cap/Non Capitol	30,575	4,872	4,177	727	1,866	7,363	34,196
Employee Development	3,054	2,527	1,250	2,135	3,491	44,966	127,000
Other Operating Costs	859	2,393	2,732	8,186	4,969	26,017	18,275
Indirect Costs	14,317	24,551	3,226	8,504	15,180	24,847	7,000
Agency Provided Prof & Tech Svcs	38,052	79,188	38,577	31,523	46,562	2,740	75,850
Repairs						3,804	17,200
Indirect Costs						16,631	3,350
Attorney General Costs						1,006	34,500
Other Operating Costs						6,873	1,000
Equipment-Cap/Non Capito						19,341	
Total Operating Exp	2,239,007	2,290,104	2,057,394	1,573,836	1,811,484	2,184,236	2,957,044

Balance forward Out to Other Funds							
Fund Balance	614,649	391,007	315,206	341,852	632,215	1,163,037	663,128



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2015 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 Uniform Guidance, 2 CFR part 200, subpart 200.459(a)

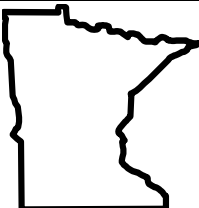
- *"Cost of professional and consultant services rendered by persons who are members of a particular profession or possesses special skill, and who are not officers or employees of the non-Federal entity, are allowable...."*

OMB Uniform Guidance, 2 CFR part 200, subpart 200.461(a)

- *"Publication costs for electronic and print media, including distribution, promotion, and general handling are allowable."*

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 2015 Actual

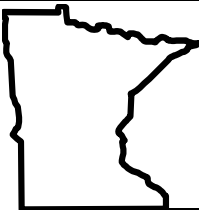
RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB 2 CFR 200 GUIDELINES
MINNESOTA MANAGEMENT AND BUDGET

FOR YEAR ENDING JUNE 30, 2015
 (All Figures in 000's)

CENTRAL MAIL
FUND 5203

PART I 2 CFR 200 R.E. BALANCE		
2 CFR 200 R.E. BALANCE July 1, 2014 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		1,236
Adjustments (e.g. Contrib. Capital)		-
Adjusted Retained Earnings Balance		1,236
FY15 Retained Earnings Increase (Decrease) Per CAFR		
2 CFR 200 Revenues (Actual and Imputed) from Attachment A	10,081	
2 CFR 200 Revenues (Actual and Imputed) from Other	-	
Total Revenues	10,081	
Expenditures (Actual Costs):		
per State's Financial Report	9,821	
Less 2 CFR 200 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)	(2)	
GASB68 Net Pension Liability Adjustment	(64)	
Expenditures	9,755	
Plus 2 CFR 200 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 2 CFR 200 Allowable Expenditures	-	
Plus 2 CFR 200 Adjustments (e.g.)-		
Current Year Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	7	
Other -	-	
Federal portion of Depreciation costs	-	
Total Adjustments	7	
FY15 Net Increase (Decrease) to Retained Earnings Balance per CAFR		333
2 CFR 200 R.E. BALANCE June 30, 2015	A)	1,569
Allowable Reserve	B)	1,626
Excess Balance (A)-(B)		(57)

(If less than zero, the amount on (A) is the beginning 2 CFR 200 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 2 CFR 200 R.E. balance for the next year.)



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Actual

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB 2 CFR 200 GUIDELINES
MINNESOTA MANAGEMENT AND BUDGET

FOR YEAR ENDING JUNE 30, 2015

CENTRAL MAIL

(All Figures in 000's)

FUND 5203

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2014		822
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	<u>-</u>	
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2015	C)	<u>822</u>

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2014

ADJUSTMENTS:

Less: 2 CFR 200 Unallowable Costs	-	
Plus: 2 CFR 200 Allowable Costs		
FY98 PPD Adjustment	(34)	
FY2014 Adjustment to Capital Contribution	(13)	
Accumulated Prior Year Imputed Interest Adjustment	(187)	
Current Year Imputed Interest Adjustment	(7)	
FY15 GASB68 Beginning Balance Adjustment	(630)	
FY15 GASB68 Net Pension Liability Adjustment	(64)	
Total Adjustments	<u>(935)</u>	

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2015	D)	<u>(935)</u>
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PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)

(Should Tie to the Fund Balance in the CAFR)

1,456

1,452

(4)

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 JUNE 30, 2015
 (IN THOUSANDS)**

	5200	5201	5202	5203	Total
Operating Revenues:					
Net Sales.....	\$ 6,531	\$ 2,452	\$ 3	\$ 10,081	19,067
Insurance Premiums.....	-	-	-	-	-
Other Income.....	1,602	-	-	-	1,602
Total Operating Revenues.....	\$ 8,133	\$ 2,452	\$ 3	\$ 10,081	20,669
Less: Cost of Goods Sold.....	-	-	-	-	-
Gross Margin.....	\$ 8,133	\$ 2,452	\$ 3	\$ 10,081	20,669
Operating Expenses:					
Purchased Services.....	\$ 5,698	\$ 712	\$ 2	\$ 9,215	15,627
Salaries and Fringe Benefits.....	2,459	1,645	9	436	4,549
Claims.....	-	-	-	-	-
Depreciation and Amortization.....	-	-	-	12	12
Supplies and Materials.....	272	52	-	128	452
Repairs and Maintenance.....	3	27	-	18	48
Indirect Costs.....	35	18	-	12	65
Other Expenses.....	10	-	-	-	10
Total Operating Expenses.....	\$ 8,477	\$ 2,454	\$ 11	\$ 9,821	20,763
Operating Income (Loss).....	\$ (344)	\$ (2)	\$ (8)	\$ 260	(94)
Nonoperating Revenues (Expenses):					
Investment Income.....	\$ -	\$ -	\$ -	\$ -	-
Federal Grants.....	-	-	-	-	-
Private Grants.....	-	-	-	-	-
Grants and Subsidies.....	3	-	-	-	3
Securities Lending Income.....	-	-	-	-	-
Other Nonoperating Revenues.....	-	-	-	-	-
Interest and Financing Costs.....	-	-	-	-	-
Grants, Aids and Subsidies.....	-	(2)	-	-	(2)
Securities Lending Rebates and Fees.....	-	-	-	-	-
Other Nonoperating Expenses.....	-	-	-	-	-

Gain (Loss) on Disposal of Capital Assets.....	-	-	-	2	2
Total Nonoperating Revenues (Expenses).....	<u>\$ 3</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>3</u>
Income (Loss) Before Transfers and Contributions.....	\$ (341)	\$ (4)	\$ (8)	\$ 262	(91)
Capital Contributions.....	-	-	-	-	-
Transfers-In.....	-	-	-	-	-
Transfers-Out.....	-	-	-	-	-
Total Income (Loss).....	<u>\$ (341)</u>	<u>\$ (4)</u>	<u>\$ (8)</u>	<u>\$ 262</u>	<u>(91)</u>
Special Item.....	\$ -	\$ -	\$ -	\$ -	-
Change in Net Assets.....	<u>\$ (341)</u>	<u>\$ (4)</u>	<u>\$ (8)</u>	<u>\$ 262</u>	<u>(91)</u>
Net Assets, Beginning, as Reported.....	\$ 1,180	\$ 1,064	\$ 55	\$ 1,820	4,119
Prior Period Adjustment.....	-	-	-	-	-
Change in Accounting Principle.....	(2,529)	(1,646)	-	(630)	(4,805)
Change in Reporting Entity.....	-	-	-	-	-
Change in Fund Structure.....	-	-	-	-	-
Net Assets, Beginning, as Restated.....	<u>\$ (1,349)</u>	<u>\$ (582)</u>	<u>\$ 55</u>	<u>\$ 1,190</u>	<u>(686)</u>
Net Assets, Ending.....	<u><u>\$ (1,690)</u></u>	<u><u>\$ (586)</u></u>	<u><u>\$ 47</u></u>	<u><u>\$ 1,452</u></u>	<u><u>(777)</u></u>

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION - Central Services single fund report
 JUNE 30, 2015
 (IN THOUSANDS)

		<u>5200</u>	<u>5201</u>	<u>5202</u>	<u>5203</u>
	ASSETS				
	Current Assets:				
100001	Cash-State Treasury	320000	803000	49000	424000
100007	Cash-In Transit-Adjust	27000	64000	0	-93000
100008	Cash-Deposits-Adjust	301000	3000	0	0
	Cash and Cash Equivalents	648000	870000	49000	331000
	Investments	0	0	0	0
120001	AR SWIFT	1089000	384000	0	1559000
120014	AR Other	0	0	0	0
	Accounts Receivable	1089000	384000	0	1559000
	Interfund Receivables	0	0	0	0
	Due From Component Units	0	0	0	0
	Accrued Invest/Interest Income	0	0	0	0
	Federal Aid Receivable	0	0	0	0
150003	Inventory-Postage Clearing	0	0	0	0
	Inventories	0	0	0	0
	Loans and Notes Receivable	0	0	0	0
	Securities Lending Collateral	0	0	0	0
160001	Prepaid Expenses	0	0	0	257000
	Prepaid Expenses	0	0	0	257000
	Other Assets	0	0	0	0
	Total Current Assets	1737000	1254000	49000	2147000
	Noncurrent Assets:				
	Cash and Cash Equiv - Restrict	0	0	0	0
	Investments - Restricted	0	0	0	0
	Other Assets-Restricted	0	0	0	0
	Due From Component Units NC	0	0	0	0
	Advances to Other Funds Noncur	0	0	0	0
	Loans and Notes Receivable NC	0	0	0	0
171000	Equipment, Furniture, Fixtures	0	0	0	800000
171100	Buildings-Depre	0	0	0	0
171101	Buidling Improvements-Depre	0	0	0	0
171600	Vehicles	0	0	0	0
175600	Accumulated Dep On Equipment	0	0	0	-775000
175601	Accumulated Dep On Vehicles	0	0	0	0
	Depreciable Cap Assets (Net)	0	0	0	25000
	Nondepreciable Capital Assets	0	0	0	0
	Prepaid Expenses Noncurrent	0	0	0	0
	Other Assets (noncurrent)	0	0	0	0
	Total Noncurrent Assets	0	0	0	25000

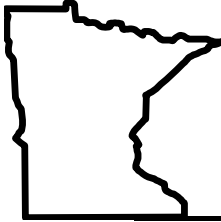
INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION - Central Services single fund report
 JUNE 30, 2015
 (IN THOUSANDS)

		<u>5200</u>	<u>5201</u>	<u>5202</u>	<u>5203</u>
Total Assets		1737000	1254000	49000	2172000
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding		0	0	0	0
Deferred Outflows		0	0	0	0
165008	Chg Contrib_Prop/Act - DefOut	21000	14000	0	5000
165009	Contrib after Msrmt Dt-DefOut	95000	62000	0	24000
Deferred Pension Outflows		116000	76000	0	29000
Total Deferred Outflows of Resources		116000	76000	0	29000
LIABILITIES					
Current Liabilities:					
200001	Accounts Payable	101000	-34000	0	-2658000
200003	Vouchers Payable	773000	192000	0	2757000
200100	Salaries Payable	0	0	0	0
220060	State SUT	0	0	0	0
220080	Local SUT	0	0	0	0
220090	Transit SUT	0	0	0	0
	Accounts Payable	874000	158000	0	99000
	Interfund Payable	0	0	0	0
	Due to Component Units	0	0	0	0
240200	Unearned Revenue	3000	0	0	0
	Unearned Revenue	3000	0	0	0
	Accrued Interest Payable	0	0	0	0
	Bonds and Notes Payable	0	0	0	0
	Capital Leases Payable	0	0	0	0
	Claims Payable	0	0	0	0
260500	Compensated Absences Payable	24000	13000	0	4000
	Compensated Absences Payable	24000	13000	0	4000
	Securities Lending Liabilities	0	0	0	0
	Other Liabilities	0	0	0	0
Total Current Liabilities		901000	171000	0	103000
Noncurrent Liabilities:					
	Accounts Payable Restricted	0	0	0	0
	Due to Component Units NC	0	0	0	0
	Bonds and Notes Payable - NC	0	0	0	0
	Capital Leases Payable	0	0	0	0
	Claims Payable (noncurrent)	0	0	0	0
260501	Compensated Absences-Non Cur	233000	172000	1000	40000
	Compensated Absences Payable	233000	172000	1000	40000

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION - Central Services single fund report
 JUNE 30, 2015
 (IN THOUSANDS)

		<u>5200</u>	<u>5201</u>	<u>5202</u>	<u>5203</u>	
	Advance from Other Funds NC	Advances from Other Funds	0	0	0	0
290150	Net OPEB Obligation		23000	17000	0	9000
	Other Post Employment Benefits	Other Postemployment Benefits	23000	17000	0	9000
290100	Net PENS Obligation		1052000	685000	0	262000
	Net Pension Obligation	Net Pension Obligation	1052000	685000	0	262000
	Funda Held in Trust	Funds Held in Trust	0	0	0	0
	Other Liabilities Noncurrent	Other Liabilities	0	0	0	0
		Total Noncurrent Liabilities	1308000	874000	1000	311000
		Total Liabilities	2209000	1045000	1000	414000
		DEFERRED INFLOWS OF RESOURCES				
		Bond Refunding	0	0	0	0
		Capital Lease Restructuring	0	0	0	0
240001	Deferred Revenue	Deferred Revenue	0	0	0	0
	Deferred Revenue	Deferred Revenue	0	0	0	0
241005	Expctd/Actual Exper- DefInf		23000	15000	0	6000
241006	Change of assumption - DefInf		767000	499000	0	191000
241007	Project/Act Inv Earn - DefInf		546000	355000	0	136000
		Deferred Pension Inflows	1336000	869000	0	333000
		Total Deferred Inflows of Resources	1336000	869000	0	333000
		NET POSITION				
		Invested in Capital Assets,				
320001	Invest in Cap Assets-Net Debt		0	0	0	25000
	Invested Capital Net of Debt	Net of Related Debt	0	0	0	25000
300001	Unrestricted Fund Balance		1180000	1065000	57000	1797000
	Unrestricted	Unrestricted	-1690000	-585000	49000	1429000
		Total Net Postion	-1690000	-585000	49000	1454000

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
FY1998 PPD Adjustment	(34)	per FY2004 A-87 Central Mail Fund 980
FY2014 Contributed Capital	(13)	per FY2014 Plant Mgmt "Footnotes to Financial Stmt's"
FY2015 Imputed Interest	(7)	interest earned on excess retained earnings
FY2014 Imputed Interest	(5)	interest earned on excess retained earnings
FY2013 Imputed Interest	(4)	interest earned on excess retained earnings
FY2012 Imputed Interest	(5)	interest earned on excess retained earnings
FY2011 Imputed Interest	(3)	interest earned on excess retained earnings
FY2010 Imputed Interest	(9)	interest earned on excess retained earnings
FY2009 Imputed Interest	(22)	interest earned on excess retained earnings
FY2008 Imputed Interest	(29)	interest earned on excess retained earnings
FY2007 Imputed Interest	(29)	interest earned on excess retained earnings
FY2006 Imputed Interest	(16)	interest earned on excess retained earnings
FY2005 Imputed Interest	(14)	interest earned on excess retained earnings
FY2004 Imputed Interest	(3)	interest earned on excess retained earnings
FYpre2004 Imputed Interest	(48)	interest earned on excess retained earnings
FY15 GASB68 Beginning Balance Adjustment	(630)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	(64)	change in deferred liability from CAFR
	<u>(935)</u>	
	(935,000)	



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2015 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 underwriting and claim 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 Uniform Guidance, 2 CFR part 200, subpart 200.447(a)

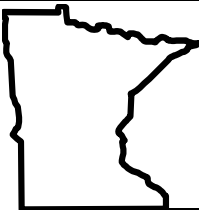
- *"Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable."*

OMB Uniform Guidance, 2 CFR part, 200, subpart 200.447(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 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 2015 Actual

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB 2 CFR 200 GUIDELINES
MINNESOTA MANAGEMENT AND BUDGET

FOR YEAR ENDING JUNE 30, 2015

RISK MANAGEMENT

(All Figures in 000's)

FUND 5300

PART I 2 CFR 200 R.E. BALANCE

2 CFR 200 R.E. BALANCE July 1, 2014 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)	14,439
Adjustments (e.g. Contrib. Capital)	-
Adjusted Retained Earnings Balance	14,439

FY15 Retained Earnings Increase (Decrease) Per CAFR

2 CFR 200 Revenues (Actual and Imputed) from Attachment A	11,671	
2 CFR 200 Revenues (Actual and Imputed) from Other	124	
Total Revenues		11,795

Expenditures (Actual Costs):

per State's Financial Report	10,409	
Less 2 CFR 200 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)	2,318	
GASB68 Net Pension Liability Adjustment	(95)	
Expenditures		12,632

Plus 2 CFR 200 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 2 CFR 200 Allowable Expenditures		-

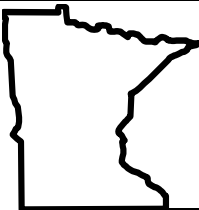
Plus 2 CFR 200 Adjustments (e.g.)-

Current Year Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	-	
Other -	-	
Federal portion of Depreciation costs	-	
Total Adjustments		-

FY15 Net Increase (Decrease) to Retained Earnings Balance per CAFR (837)

2 CFR 200 R.E. BALANCE June 30, 2015	A)	13,602
Allowable Reserve	B)	2,105
Excess Balance (A)-(B)		11,497

(If less than zero, the amount on (A) is the beginning 2 CFR 200 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 2 CFR 200 R.E. balance for the next year.)



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Actual

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB 2 CFR 200 GUIDELINES
MINNESOTA MANAGEMENT AND BUDGET

FOR YEAR ENDING JUNE 30, 2015

RISK MANAGEMENT

(All Figures in 000's)

FUND 5300

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2014

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

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2015

C)

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2014

ADJUSTMENTS:

Less: 2 CFR 200 Unallowable Costs

Plus: 2 CFR 200 Allowable Costs

Accumulated Prior Year Imputed Interest Adjustment

Current Year Imputed Interest Adjustment

FY15 GASB68 Beginning Balance Adjustment

FY15 GASB68 Net Pension Liability Adjustment

Total Adjustments

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2015

D)

PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)

(Should Tie to the Fund Balance in the CAFR)

12,237

12,237

Check Figure

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET POSITION
 YEAR ENDED JUNE 30, 2015
 (IN THOUSANDS)

	fund 5100 CENTRAL MOTOR POOL	fund 5200 fund 5201 fund 5203 CENTRAL SERVICES	EMPLOYEE INSURANCE	MN.IT SERVICES	fund 5400 PLANT MANAGEMENT	fund 5300 RISK MANAGEMENT	TOTAL
Operating Revenues:							
Net Sales	15032000	19067000	0	200346000	60475000	80000	295000000
Insurance Premiums	0	0	799516000	0	0	11591000	811107000
Other Income	186000	1602000	7297000	0	0	0	9085000
Total Operating Revenues	15218000	20669000	806813000	200346000	60475000	11671000	1115192000
Less: Cost of Goods Sold	0	0	0	0	0	0	0
Gross Margin	15218000	20669000	806813000	200346000	60475000	11671000	1115192000
Operating Expenses:							
Purchased Services	1485000	15628000	80438000	101141000	12511000	4729000	215932000
Salaries and Fringe Benefit	599000	4548000	3331000	53594000	12743000	1064000	75879000
Claims	0	0	740456000	0	0	4100000	744556000
Depreciation and Amortiza	6089000	12000	0	7109000	491000	37000	13738000
Supplies and Materials	3952000	451000	14000	10234000	3751000	9000	18411000
Repairs and Maintenance	1208000	49000	6000	5168000	5694000	0	12125000
Indirect Costs	256000	66000	41000	863000	1061000	469000	2756000
Other Expenses	129000	10000	7038000	47000	368000	1000	7593000
Total Operating Expenses	13718000	20764000	831324000	178156000	36619000	10409000	1090990000
Operating Income (Loss)	1500000	-95000	-24511000	22190000	23856000	1262000	24202000
Nonoperating Revenues (E							
Investment Income	82000	0	1448000	68000	0	124000	1722000
Federal Grants	0	0	0	0	0	0	0
Private Grants	0	0	0	0	0	0	0
Grants and Subsidies	0	3000	0	0	0	0	3000
Securities Lending Income	0	0	0	0	0	0	0
Other Nonoperating Reven	0	0	0	0	0	0	0
Interest and Financing Cos	-196000	0	0	-322000	0	0	-518000
Grants, Aids and Subsidies	0	-2000	0	0	0	0	-2000
Securities Lending Rebate:	0	0	0	0	0	0	0
Other Nonoperating Expen	-1000000	0	0	-5027000	0	-2318000	-8345000
Gain (Loss) on Disposal of	513000	2000	0	0	19000	0	534000
Total Nonoperating Reven	-601000	3000	1448000	-5281000	19000	-2194000	-6606000
Income (Loss) Before Tran	899000	-92000	-23063000	16909000	23875000	-932000	17596000
Capital Contributions	0	0	0	0	0	0	0
Transfers-In	0	0	0	2000	0	0	2000

Transfers-Out	0	0	-20000	-6000	-28193000	0	-28219000
Total Income (Loss)	899000	-92000	-23083000	16905000	-4318000	-932000	-10621000
Special Item	0	0	0	0	0	0	0
Change in Net Position	899000	-92000	-23083000	16905000	-4318000	-932000	-10621000
Net Position, Beginning, as	13421000	4119000	202189000	18952000	28070000	14117000	280868000
Prior Period Adjustment	0	0	0	0	0	0	0
Change in Accounting Prin	-703000	-4805000	-3491000	-237274000	-17253000	-948000	-264474000
Change in Reporting Entity	0	0	0	0	0	0	0
Change in Fund Structure	0	0	0	0	0	0	0
Net Position, Beginning, as	12718000	-686000	198698000	-218322000	10817000	13169000	16394000
Net Position, Ending	13617000	-778000	175615000	-201417000	6499000	12237000	5773000

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 JUNE 30, 2015
 (IN THOUSANDS)

		5100	52xx	5600	5500	5400	5300
		CENTRAL	CENTRAL	EMPLOYEE	MN.IT	PLANT	RISK
		MOTOR POOL	SERVICES	INSURANCE	SERVICES	MANAGEMENT	MANAGEMENT
ASSETS							
Current Assets:							
100001	Cash-State Treasury	4075000	1596000	247542000	-22859000	12676000	24590000
100002	Cash-Imprest Balance	1000	0	0	10000	0	0
100007	Cash-In Transit-Adjust	-8000	-2000	600000	3525000	334000	29000
100008	Cash-Deposits-Adjust	18000	304000	0	25016000	336000	42000
100009	Cash-ITC Accrual	22000	0	112000	16000	0	11000
	Cash and Cash Equivalents	4108000	1898000	248254000	5708000	13346000	24672000
110002	Inv Ext-Short Term Invest	0	0	14616000	0	0	0
	Investments	0	0	14616000	0	0	0
120001	AR SWIFT	2240000	3031000	1948000	56745000	9163000	480000
120014	AR Other	0	0	12510000	0	0	0
	Accounts Receivable	2240000	3031000	14458000	56745000	9163000	480000
130001	Interfund Receivable	0	0	0	0	0	0
	Interfund Receivables	0	0	0	0	0	0
	Due From Component Units	0	0	0	0	0	0
120201	Accrued Invest Interest	0	0	60000	0	0	0
	Accrued Invest/Interest Income	0	0	60000	0	0	0
120101	AR Federal Aid	0	0	0	0	0	0
	Federal Aid Receivable	0	0	0	0	0	0
150001	Inventory-Resale	0	0	0	0	238000	0
150003	Inventory-Postage Clearing	0	0	0	0	0	0
	Inventories	0	0	0	0	238000	0
	Loans and Notes Receivable	0	0	0	0	0	0
	Securities Lending Collateral	0	0	0	0	0	0
160001	Prepaid Expenses	0	257000	0	13431000	2000	57000
	Prepaid Expenses	0	257000	0	13431000	2000	57000
	Other Assets	0	0	0	0	0	0
	Total Current Assets	6348000	5186000	277388000	75884000	22749000	25209000
Noncurrent Assets:							
	Cash and Cash Equiv - Restrict	0	0	0	0	0	0
	Investments - Restricted	0	0	0	0	0	0
	Other Assets-Restricted	0	0	0	0	0	0
	Due From Component Units NC	0	0	0	0	0	0
	Advances to Other Funds Noncur	0	0	0	0	0	0
	Loans and Notes Receivable NC	0	0	0	0	0	0
171000	Equipment, Furniture, Fixtures	42421000	800000	461000	61234000	1595000	0
171100	Buildings-Depre	948000	0	0	0	10857000	0
171101	Buidling Improvements-Depre	0	0	0	3218000	0	0
171300	Infrastructure-Depre	158000	0	0	688000	557000	0

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 JUNE 30, 2015
 (IN THOUSANDS)

	5100 CENTRAL MOTOR POOL	52xx CENTRAL SERVICES	5600 EMPLOYEE INSURANCE	5500 MN.IT SERVICES	5400 PLANT MANAGEMENT	5300 RISK MANAGEMENT
171400 Intangible Assets-Depre	0	0	0	1829000	0	0
171500 Internal Gen Software- Depre	0	0	0	10503000	0	370000
171600 Vehicles	0	-1000	0	0	0	0
175100 Accum Dep Building and Improve	-387000	0	0	-3218000	-4671000	0
175300 Accum Dep Infrastructure	-52000	0	0	-148000	-70000	0
175400 Accum Amort Intangibles	0	0	0	-1539000	0	0
175500 Accum Amort-Generated Software	0	0	0	-216000	0	-37000
175600 Accumulated Dep On Equipment	-21132000	-775000	-461000	-43110000	-1273000	0
175601 Accumulated Dep On Vehicles	0	0	0	0	0	0
Depreciable Cap Assets (Net)	21956000	25000	0	29240000	6996000	333000
170051 Land-Improvement-Non Depre	0	0	0	0	0	0
170210 Construct In Process-Building	0	0	0	0	366000	0
170500 Art-Non Depre	0	0	0	0	260000	0
Nondepreciable Capital Assets	0	0	0	0	626000	0
160002 Prepaid Expenses-Noncurrent	0	0	0	1322000	0	0
Prepaid Expenses Noncurrent	0	0	0	1322000	0	0
Other Assets (noncurrent)	0	0	0	0	0	0
Total Noncurrent Asse	21956000	25000	0	30562000	7622000	333000
Total Assets	28304000	5211000	277388000	106446000	30371000	25542000
DEFERRED OUTFLOWS OF RESOURCES						
Bond Refunding	0	0	0	0	0	0
Deferred Outflows	0	0	0	0	0	0
165008 Chg Contrib_Prop/Act - DefOut	6000	40000	30000	2008000	146000	8000
165009 Contrib after Msrmt Dt-DefOut	26000	181000	131000	8906000	648000	36000
Deferred Pension Outf	32000	221000	161000	10914000	794000	44000
Deferred Derivative Ot	0	0	0	0	0	0
Total Deferred Outflow	32000	221000	161000	10914000	794000	44000
LIABILITIES						
Current Liabilities:						
200001 Accounts Payable	0	-2591000	66267000	967000	2518000	140000
200003 Vouchers Payable	1219000	3722000	27196000	14875000	3539000	125000
200100 Salaries Payable	0	0	0	2980000	482000	37000
220060 State SUT	0	0	0	730000	0	0
220070 County SUT	0	0	0	0	0	0
220080 Local SUT	0	0	0	0	0	0
220090 Transit SUT	0	0	0	0	0	0
Accounts Payable	1219000	1131000	93463000	19552000	6539000	302000
230001 Interfund Payables	-5072000	0	0	0	0	0
230700 Advances Master Lease	5072000	0	0	0	0	0

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 JUNE 30, 2015
 (IN THOUSANDS)

		5100	52xx	5600	5500	5400	5300
		CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE	MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT
230701	Advances - Other	0	0	0	25000000	0	0
	Interfund Payable	0	0	0	25000000	0	0
	Due to Component Units	0	0	0	0	0	0
240002	Contract Unearned Revenue	0	0	4748000	0	0	0
240200	Unearned Revenue	0	3000	0	28193000	13000	160000
	Unearned Revenue	0	3000	4748000	28193000	13000	160000
250001	Accrued Interest Payable	13000	0	0	13000	0	0
	Accrued Interest Payable	13000	0	0	13000	0	0
260200	Loans-Notes Payable-Cur	6544000	0	0	5471000	0	0
	Bonds and Notes Payable	6544000	0	0	5471000	0	0
	Capital Leases Payable	0	0	0	0	0	0
260400	Claims Payable-Cur	0	0	0	0	0	11751000
	Claims Payable	0	0	0	0	0	11751000
260500	Compensated Absences Payable	6000	41000	36000	1001000	214000	32000
	Compensated Absences Payable	6000	41000	36000	1001000	214000	32000
	Securities Lending Liabilities	0	0	0	0	0	0
	Other Liabilities	0	0	0	0	0	0
	Total Current Liabilities	7782000	1175000	98247000	79230000	6766000	12245000
	Noncurrent Liabilities:						
	Accounts Payable Restricted	0	0	0	0	0	0
	Due to Component Units NC	0	0	0	0	0	0
260201	Loans-Notes Payable-Non Cur	6203000	0	0	6748000	0	0
	Bonds and Notes Payable - NC	6203000	0	0	6748000	0	0
	Capital Leases Payable	0	0	0	0	0	0
	Claims Payable (noncurrent)	0	0	0	0	0	0
260501	Compensated Absences-Non Cur	60000	446000	355000	8248000	1351000	196000
	Compensated Absences Payable	60000	446000	355000	8248000	1351000	196000
	Advance from Other Funds NC	0	0	0	0	0	0
290150	Net OPEB Obligation	10000	49000	34000	470000	254000	13000
	Other Post Employment Benefits	10000	49000	34000	470000	254000	13000
290100	Net PENS Obligation	293000	1999000	1453000	98747000	7180000	395000
	Net Pension Obligation	293000	1999000	1453000	98747000	7180000	395000
	Funds Held in Trust	0	0	0	0	0	0
	Other Liabilities Noncurrent	0	0	0	0	0	0
	Total Noncurrent Liabilities	6566000	2494000	1842000	114213000	8785000	604000
	Total Liabilities	14348000	3669000	100089000	193443000	15551000	12849000
	DEFERRED INFLOWS OF RESOURCES						
	Bond Refunding	0	0	0	0	0	0
	Capital Lease Restruc	0	0	0	0	0	0

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 JUNE 30, 2015
 (IN THOUSANDS)

		5100	52xx	5600	5500	5400	5300
		CENTRAL	CENTRAL	EMPLOYEE	MN.IT	PLANT	RISK
		MOTOR POOL	SERVICES	INSURANCE	SERVICES	MANAGEMENT	MANAGEMENT
240001	Deferred Revenue	0	0	0	0	0	0
	Deferred Revenue	0	0	0	0	0	0
241005	Expctd/Actual Exper- DefInf	6000	44000	32000	2145000	156000	9000
241006	Change of assumption - DefInf	213000	1457000	1059000	71969000	5233000	288000
241007	Project/Act Inv Earn - DefInf	152000	1037000	754000	51220000	3724000	205000
	Deferred Pension Info	371000	2538000	1845000	125334000	9113000	502000
	Total Deferred Inflows	371000	2538000	1845000	125334000	9113000	502000
	NET POSITION						
320001	Invest in Cap Assets-Net Debt	9209000	25000	0	17021000	7621000	333000
	Invested Capital Net of Debt	9209000	25000	0	17021000	7621000	333000
300001	Unrestricted Fund Balance	4211000	4098000	202187000	892000	20035000	13782000
300010	Contributed Capital	0	0	0	1038000	414000	0
	Unrestricted	5205000	4717000	229631000	-6455000	16368000	14579000
	Total Net Position	14414000	4742000	229631000	10566000	23989000	14912000

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
FY2015 Imputed Interest	0	interest earned on excess retained earnings
FY2014 Imputed Interest	0	interest earned on excess retained earnings
FY2013 Imputed Interest	0	interest earned on excess retained earnings
FY2012 Imputed Interest	0	interest earned on excess retained earnings
FY2011 Imputed Interest	0	interest earned on excess retained earnings
FY2010 Imputed Interest	0	interest earned on excess retained earnings
FY2009 Imputed Interest	0	interest earned on excess retained earnings
FY2008 Imputed Interest	0	interest earned on excess retained earnings
FY2007 Imputed Interest	0	interest earned on excess retained earnings
FY2006 Imputed Interest	0	interest earned on excess retained earnings
FY2005 Imputed Interest	0	interest earned on excess retained earnings
FY2004 Imputed Interest	0	interest earned on excess retained earnings
FYpre2004 Imputed Interest	(322)	excess retained earnings, per FY2004 A-87 Risk Mgmt Fund 410
FY15 GASB68 Beginning Balance Adjustment	(948)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	(95)	change in deferred liability from CAFR
	<u>(1,365)</u>	
	-1365000	



**PROPERTY & CASUALTY
FY16 BUSINESS PLAN HIGHLIGHTS**

May 14, 2015

Property & Casualty is proposing no rate changes for FY16.

Pages 5-6 The Risk Management Division's Property and Casualty Program (Program) serves as the state's insurance company, providing auto liability coverage for all state agencies and offering customers auto physical damage, property, and general liability coverages. We do this by managing the Risk Management Fund (RMF), the state's self-insurance fund.

Our goals for FY16 include increasing loss control services for all RMF lines of insurance, maintaining customer service levels, providing the same or improved insurance coverages, and maintaining or reducing future insurance rates.

Pages 7-23 Our primary goal is to provide broad-coverage insurance products and services below market rates with exceptional customer service.

We provide four major areas of service to our customers: 1) manage the RMF, 2) provide underwriting, loss control, and claims management for the RMF, 3) purchase commercial insurance for agency exposures not covered by the RMF, and 4) provide risk and insurance management consulting services to customers.

We have partnerships with the Risk Management Advisory Committee; insurance brokers, Attorney General's Office, and third party claims adjusters. We currently contract with a third party claims administrator (TPA) to manage auto liability claims and to facilitate 24/7 claim reporting by our customers. The TPA also coordinates allocated claim expenses such as damage appraisal and special claim adjusting services.

Good loss experience has resulted in consistent premiums and dividend payments. Our stable and/or reduced rates are lower than the conventional insurance market.

The RMF is protected from high frequency and/or severity of losses in any given year through the procurement of reinsurance from the private market for both the property and liability lines of coverage. This reinsurance serves as excess coverage over the limits of insurance provided by the RMF policies.

Even though property rates are unchanged for FY16, real property values and personal property values will increase 2% for inflation for the FY16 policy year. This will cause an increase in collected premium.

Pages 24-27 We currently insure over 100 state agencies, boards, bureaus, commissions, and political subdivisions for various types of coverage. All state agencies, political subdivisions, and the Minnesota State Colleges and Universities are eligible to participate in the RMF and secure insurance products through us. We provide auto liability coverage for all state automobiles which is required for any agency that owns or leases vehicles for business use. All other coverages offered by us are voluntary.

At the time this business plan is published and reviewed by the RMAC, the Minnesota Legislature is still in session and state government budgets are not finalized. Significant budget changes may cause customers to modify their risk management strategies.

Our goal is to develop and maintain the RMF as a low-cost alternative to the purchase of conventional insurance. One measure used to determine our success is the annual expense ratio, which is well below the industry average. This cost savings, when compared to the industry average, has resulted in savings over \$6 million for our customers over the past five years.

Pages 28-30 Due to favorable loss experience, we received rate guarantees for both the property reinsurance program and the purchased aviation policy. These rate guarantees create stability in rates offered to our customers. Dividends represent the return of premium for superior loss and expense experience. We have returned

\$8,532,860 in dividends over the past 5 years (FY11-15). The estimated FY14 dividend payable in FY16 as of 3/31/2015 is \$2,526,775.

Because our proposed rates do not include rate increases, customers will only be impacted by the following changes that may have occurred over the past year: poor loss experience, changes in property value and/or square footage, or enrollment/participation. We will continue to place greater emphasis on proactive safety and loss control strategies for all lines of business. 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. We will continue to diligently control program costs and maximize Minnesota's government resources by helping our customers actively manage risk.

Page 31 ASSUMPTIONS – An explanation of changes in revenue/expenditures.

Page 32 RATE MATRIX – Includes projected expenditures and billable units used to determine the rates.

Page 34 SIX-YEAR RATE COMPARISON

Page 35 PROFORMA – A six year comparison of revenues, expenditures, and changes in retained earnings.

	FY16 PROFORMA	Change FY16-15	Percent Change
Revenue (operating/non-operating)	\$ 12,009,002	\$ 240,302	2.0%
Salaries	\$ 1,356,408	\$ 227,406	20.1%
Non-Salaries/non-operating Expenses	\$ 13,045,434	\$ 1,246,623	10.6%

Projected FY16 Net Loss (\$2,392,840) Projected FY16 Retained Earnings \$10,520,140

Page 45 ORGANIZATION CHART – 11.1 FTEs in FY16

Pages 46-47 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 3/31/2015.



RISK MANAGEMENT DIVISION
Property & Casualty
Fund 5300

FISCAL YEAR 2016
Business Plan

May 14, 2015
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: www.mn.gov/admin/risk

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Executive Summary

Who are we and what do we do?

The Risk Management Division's Property and Casualty Program (Program) serves as the state's insurance company, providing auto liability coverage for all state agencies and offering our customers auto physical damage, property, and general liability coverages. We do this by managing the Risk Management Fund (RMF), the state's self-insurance fund.

What are our goals for next year?

We have the following goals for the coming year:

- Increase loss control services for all RMF lines of insurance
- Maintain customer service levels
- Provide the same or improved insurance coverages
- Maintain or reduce future insurance rates

What are our proposed rates?

Rate	Current Rate (\$)	Proposed Rate (\$)	Change (\$)	Change (%)
Automobile Liability per non-sired vehicle				
Tier 1	\$164	\$164	\$0.00	0.00%
Tier 2	\$184	\$184	\$0.00	0.00%
Tier 3	\$204	\$204	\$0.00	0.00%
Tier 4 – "A" rated	Varies	Varies	\$0.00	0.00%
Minnesota State Colleges and Universities (MnSCU)	\$204	\$204	\$0.00	0.00%
Auto Liability per sired vehicle				
Tier 1	\$221	\$221	\$0.00	0.00%
Tier 2	\$251	\$251	\$0.00	0.00%
Tier 3	\$281	\$281	\$0.00	0.00%
Metropolitan Airports Commission (MAC)	\$221	\$221	\$0.00	0.00%
Public Safety	\$484	\$484	\$0.00	0.00%
Automobile Physical Damage (per \$100 of insurance)				
\$ 500 deductible	\$0.75	\$0.75	\$0.00	0.00%
\$1,000 deductible	\$0.65	\$0.65	\$0.00	0.00%
\$ 500 deductible (selected agencies)	\$1.47	\$1.47	\$0.00	0.00%
\$1,000 deductible (selected agencies)	\$1.37	\$1.37	\$0.00	0.00%
\$1,500 deductible (MAC, Human Services)	\$1.97	\$1.97	\$0.00	0.00%
\$2,500 deductible (MnDOT lease/purchase snowplow chassis)	\$1.70	\$1.70	\$0.00	0.00%
General Liability				
Standard rate	\$40/1,000 ft ²	\$40/1,000 ft ²	\$0.00	0.00%
"A" rated	Varies	Varies	\$0.00	0.00%
Police Professional, Broadcasters', Public Officials' *	\$500/cov	\$500/cov	\$0.00	0.00%

Rate	Current Rate (\$)	Proposed Rate (\$)	Change (\$)	Change (%)
Property (including Boiler & Crime/Cyber) / (per \$100 of insurance)				
\$ 1,000 deductible	\$0.1034	\$0.1034	\$0.00	0.00%
\$ 2,500 deductible	\$0.0682	\$0.0682	\$0.00	0.00%
\$ 5,000 deductible	\$0.0558	\$0.0558	\$0.00	0.00%
\$ 10,000 deductible	\$0.0496	\$0.0496	\$0.00	0.00%
\$ 25,000 deductible	\$0.0413	\$0.0413	\$0.00	0.00%
\$ 50,000 deductible	\$0.0351	\$0.0351	\$0.00	0.00%
\$ 75,000 deductible	\$0.0331	\$0.0331	\$0.00	0.00%
\$100,000 deductible	\$0.0310	\$0.0310	\$0.00	0.00%
\$250,000 deductible	\$0.0265	\$0.0265	\$0.00	0.00%
Builder's Risk (per \$100 of insurance)	\$0.173	\$0.173	\$0.00	0.00%
Homeowner's Warranty (per \$1,000 of replacement value)	\$8.75	\$8.75	\$0.00	0.00%
Inland Marine (per \$100 of insurance)				
Computer Equipment				
\$10,000 deductible	\$0.18	\$0.18	\$0.00	0.00%
\$ 1,000 deductible	\$0.25	\$0.25	\$0.00	0.00%
\$ 500 deductible	\$0.30	\$0.30	\$0.00	0.00%
\$ 250 deductible	\$0.50	\$0.50	\$0.00	0.00%
\$ 100 deductible	\$0.75	\$0.75	\$0.00	0.00%
Fine Arts				
\$5,000 deductible - owned exhibits	\$0.35	\$0.35	\$0.00	0.00%
\$5,000 deductible - non-owned exhibits (blanket limit)	\$1.05	\$1.05	\$0.00	0.00%
\$1,000 deductible - owned exhibits	\$0.50	\$0.50	\$0.00	0.00%
\$1,000 deductible - non-owned exhibits (blanket limit)	\$1.30	\$1.30	\$0.00	0.00%
\$ 500 deductible - owned exhibits	\$0.65	\$0.65	\$0.00	0.00%
\$ 500 deductible - non-owned exhibits (blanket limit)	\$1.75	\$1.75	\$0.00	0.00%
Contractors' Equipment				
\$2,500 deductible	\$0.25	\$0.25	\$0.00	0.00%
\$1,000 deductible	\$0.30	\$0.30	\$0.00	0.00%
\$ 500 deductible	\$0.40	\$0.40	\$0.00	0.00%
Musical Instruments				
\$1,000 deductible	\$0.50	\$0.50	\$0.00	0.00%
\$ 500 deductible	\$0.65	\$0.65	\$0.00	0.00%
Scoreboards				
\$1,000 deductible	\$0.50	\$0.50	\$0.00	0.00%
\$ 500 deductible	\$0.65	\$0.65	\$0.00	0.00%
Cameras, TV & Radio Equipment				
\$1,000 deductible	\$0.30	\$0.30	\$0.00	0.00%
\$ 500 deductible	\$0.40	\$0.40	\$0.00	0.00%
Towers, Radio & TV				
\$1,000 deductible	\$0.90	\$0.90	\$0.00	0.00%
Miscellaneous Equipment				
\$1,000 deductible	\$0.20	\$0.20	\$0.00	0.00%
\$ 500 deductible	\$0.25	\$0.25	\$0.00	0.00%
Garagekeepers (average premium)	\$826.87	\$826.87	\$0.00	0.00%

Rate	Current Rate (\$)	Proposed Rate (\$)	Change (\$)	Change (%)
Consulting Services Fee Schedule - per hour				
Consulting	\$100.00	\$ 100.00	\$0.00	0.00%
Non-Insured Tort Claims	\$55.00	\$55.00	\$0.00	0.00%
Billback	Varies	Varies	\$0.00	0.00%

*MnSCU receives Policy Professional Broadcasters' and Public Officials' Liability at no charge.
MN State Fair receives Police Professional Liability at no charge.

See Products and Services beginning on page 11 for detailed discussion of each service and rate. See Six-Year Rate Comparison, page 34.

We are proposing no rate changes for FY16.

What are our successes, challenges, along with economic and legislative impacts?

Successes

- Maintained RMF FY16 rates at FY15 levels
- Renewed reinsurance programs with no increase in cost

Challenges

- Obtaining cyber liability coverage on a statewide basis
- Conducting a broker services request for proposal in FY16
- Evaluating our use of third party adjusting services in FY16

Economic Impacts

- Customers with low claim losses are projected to receive significant dividend payments in FY16

Legislative Impacts

- Proposed increase to auto insurance statutory minimum limits may increase our auto liability claim costs
- Proposed skiing legislation may reduce our insureds' exposure to skiing accidents and lower claim costs

What is our projected FY16 financial activity?

Revenue	\$11,899,002
Expenses	\$11,875,067
• Rebate/Dividend, if applicable	\$2,526,775
Year-end Retained Earnings	\$10,520,140
Working Capital *	\$1,973,011
Full Time Equivalents	12.6
Overall Rate Change	0%

*RMF requires additional funds for future claim costs based on internal analysis and independent actuarial analysis.

The Business

Description of Business

The Risk Management Division's (RMD) Property and Casualty Program serves as the state's insurance company, providing auto liability for all state agencies and offering customers auto physical damage, property, and general liability coverage through the self-insured Risk Management Fund (RMF).

Our primary goal is to provide broad-coverage insurance products and services below market rates with exceptional customer service.

How was the business created?

- Statutory authority – M.S. 16B.85 (1986)
- Year created - 1987
- Purpose – Provide state government with cost effective insurance alternatives and risk management coordination and guidance.
- Type of fund – Internal Service Fund which receives no appropriation from the general fund.

What are significant historical changes?

- 1988 – Wrote first auto liability policy
- 1990 – Declared first RMF dividend
- 1993 – Added auto physical damage and general liability coverage
- 1995 – Added property coverage and used reinsurance to protect fund from catastrophic loss
- 1998 – Implemented a claim risk management information system (RMIS)
- 2002 – Implemented a policy management system
- 2005 – Partnered with Attorney General to offer agencies non-insured tort claim management services
- 2006 – Began conducting driver's license record checks
- 2007 – Restructured broker payment process to reduce program expenses
- 2007 – Merged the Risk Management Division with the Workers' Compensation Division
- 2008 – Adopted auto liability tier rating model
- 2014 – Implemented a division-wide claim information system (iRISK)

What are significant aspects of the business?

We provide four major areas of service to our customers

- Manage the RMF
- Provide underwriting, loss control, and claims management for the RMF
- Purchase commercial insurance for agency exposures not covered by the RMF

- Provide risk and insurance management consulting services to customers

What are the location, hours, and website?

Office Location:

310 Centennial Office Building
658 Cedar St
St Paul, MN 55155

Hours:

7 am to 4:30 pm M-F

Website:

www.mn.gov/admin/risk

What are the partnerships?

Risk Management Advisory Committee:

We maintain a Risk Management Advisory Committee (RMAC) that provides independent oversight of our activities and accomplishments. The RMAC is comprised of policyholder representatives as well as public and private sector insurance professionals. The RMAC meets semi-annually.

A list of current RMAC representatives can be found in the Supplementary Information section, page 48.

Insurance Brokers:

We utilize insurance brokers to purchase reinsurance from the private market to protect the RMF from catastrophic losses. Brokers are also used to purchase conventional insurance products and as a resource for insurance and market information and expertise.

Attorney General's Office:

We maintain a partnership with the Attorney General's Office to process non-insured tort claims made against the state. The Attorney General's Office also provides legal defense counsel on litigated claims.

Third Party Claims Adjuster:

We currently contract with a third party claims administrator (TPA) to manage auto liability claims and to facilitate 24/7 claim reporting by our customers. The TPA also coordinates allocated claim expenses such as damage appraisal and special claim adjusting services.

What are our strengths, weaknesses, opportunities, and threats/risks/vulnerabilities?

Strengths

- Good loss experience has resulted in consistent premiums and dividend payments
- Stable and/or reduced rates that are lower than the conventional insurance market
- Desirable reserves exist in the RMF

- Property reinsurance program that protects the RMF from catastrophic property losses
- Excess casualty program that provides a buffer for claims not subject to tort cap protection
- Rate guarantees (subject to loss ratio parameters) for property reinsurance program and purchased aviation policy
- Experienced TPA staff managing auto liability claims

Weaknesses

- Staffing levels and concentration of duties limit our ability to proactively address risk management
- Aging workforce will result in future retirements of staff

Opportunities

- Assist agencies with placement of cyber security insurance to cover restoration costs and liability claims caused by data breaches
- Work with uninsured agencies to place insurance coverage
- Expand on reporting and use of claims data from existing risk management information systems
- Expand use of risk management concepts to state agencies

Threats

- Unexpected increase in number and/or severity of claims, which can drive up insurance costs and impact ability to secure property and excess casualty reinsurance programs
- Misconception that agencies are self-insured
- Loss of existing customers who choose to obtain insurance elsewhere or to forego insurance altogether
- Use of outside TPA can limit our ability to control expenses
- Legislative action can impact cost of our business (e.g., tort cap changes or increases in auto insurance statutory minimum limits)
- Due to the size of state government, it is difficult to keep apprised of events that can result in claims
- Issues related to new claim exposures (e.g. traumatic brain injuries (concussions) in college level athletics)

What other key/significant business/financial information is important to our business?

The RMF is protected from high frequency and/or severity of losses in any given year through the procurement of reinsurance from the private market for both the property and liability lines of coverage. This reinsurance serves as excess coverage over the limits of insurance provided by the RMF policies.

Our loss experience significantly influences our ability to affordably purchase reinsurance and is a significant factor in the rates we charge our customers. The RMF currently has a good loss ratio and is receiving very competitive reinsurance rates.

Major Accomplishments and cost saving measures

- Reduced our FY15 property rates by 12.5% (17.5% for the top deductible level)
- Saved over \$6 million in administrative costs over the last five years compared to the industry average operating expense ratio
- Paid in excess of \$2.3 million in dividends during FY15
- Completed a comprehensive review, by our property and casualty brokers, of our insurance coverage offerings, rates and reserving method

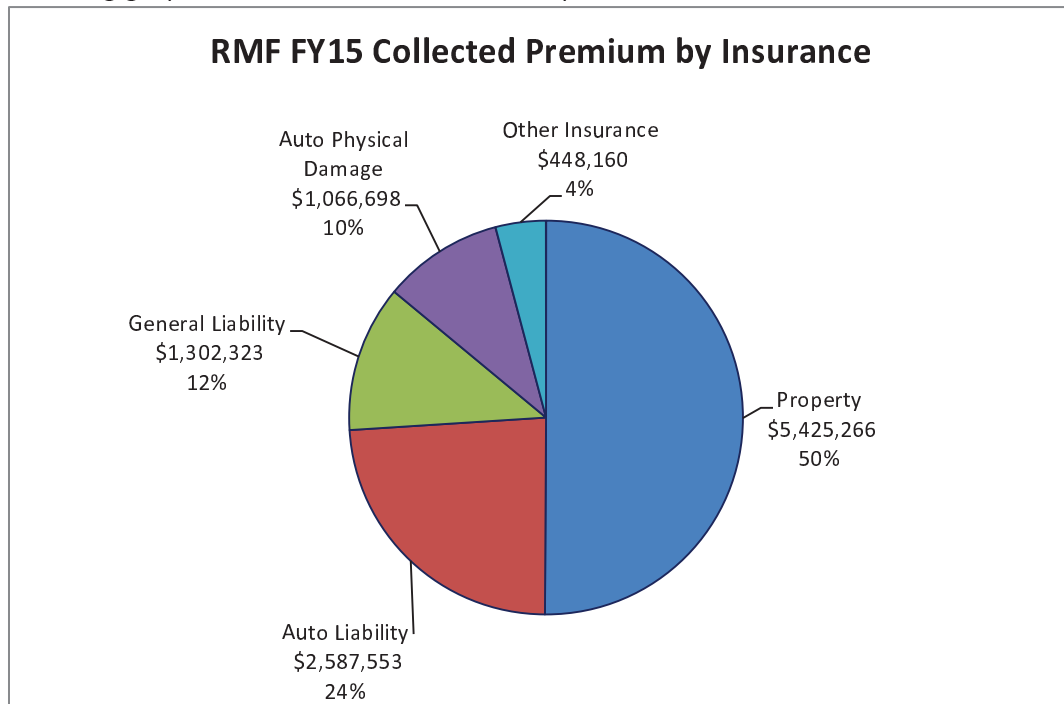
Products and Services

What are our main products/services and the benefits to customer?

As the “state’s insurance company,” the Program offers a broad range of insurance products through the RMF and purchased from the conventional insurance market. We also deliver various insurance and risk management related services.

Insurance Products

The following graph summarizes RMF collected premium for FY15.



1. Property Insurance (offered through the RMF)

Property insurance provides coverage to insureds for damage to the insured’s real and/or personal property caused by an insured peril (e.g. fire, windstorm, hail, collapse, theft, vandalism, flood, earthquake, business interruption, and other unforeseen causes of loss).

The RMF property policy offers broader coverage than is normally found in the private insurance marketplace by providing coverage for:

- Boiler & machinery - loss arising from the operation of boilers and machinery
- Extra expenses - reimbursement for the extra expenses reasonably incurred to continue the operation of a business when the insured property has been damaged by a covered peril.

- Business income – loss resulting from a temporary shutdown of operations because of fire or other insured peril. The insurance provides reimbursement for lost net profits and necessary continuing expenses.
- Crime - loss as a result of employee dishonesty and for money and securities claims
- Cyber – property to a first party, stemming from cyber security losses involving electronic data and information assets such as credit card numbers and customer lists. Coverage applies to recovery costs and expenses incurred to restore, recreate, or recollect data and other intangible assets. Coverage also provides reimbursement for loss of income and/or extra expense. The cyber limit of \$25,000 applies per occurrence and as an annual aggregate.

Property rates were decreased in FY15 by 12.5 % for all deductible levels below \$250,000 and 17.5% for the \$250,000 deductible. The proposed property rates for FY16 are unchanged from FY15 and are presented in the following table.

FY16 Property Rates (per \$100 of property value)	
Deductible	Rate
\$1,000	0.1034
\$2,500	0.0682
\$5,000	0.0558
\$10,000	0.0496
\$25,000	0.0413
\$50,000	0.0351
\$75,000	0.0331
\$100,000	0.0310
\$250,000	0.0265

Even though property rates are unchanged for FY16, real property values and personal property values will increase 2% for inflation for the FY16 policy year. This will cause an increase in collected premium. The FY16 estimated total insurable value is \$15.3 billion.

The annual property reinsurance premium includes a fund set-aside for property appraisals and loss control services (discussed further in Products and Services section). The loss control set-aside is being maintained at \$100,000 for FY16.

The property rates for FY16 will allow us to provide continued service delivery at FY15 levels.

Property rates for FY16 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

Other types of property coverages available through the RMF include:

- a. **Inland Marine** – Inland Marine is a form of property insurance used by the RMF to cover certain items that the agency would like to insure at a deductible lower than their chosen property deductible. The following tables outline the types of Inland Marine coverage offered and FY16 rates which are unchanged from FY15.

- i. Computer Equipment

Deductible	Rate per \$100 of insurance*
\$100**	\$0.75
\$250**	\$0.50
\$500	\$0.30
\$1,000	\$0.25
\$10,000	\$0.18
* \$100 minimum premium first year of new business	
** Deductible level not available to new customers	

- ii. Fine Arts

- 1. Owned (art owned by insured)

Deductible	Rate per \$100 of insurance*
\$500	\$0.65
\$1,000	\$0.50
\$5,000	\$0.35
* \$100 minimum premium first year of new business	

- 2. Non-Owned (art on loan from another owner)

Deductible	Rate per \$100 of insurance*
\$500	\$1.75
\$1,000	\$1.30
\$5,000	\$1.05
* \$100 minimum premium first year of new business	

- iii. Contractors Equipment

Deductible	Rate per \$100 of insurance*
\$500	\$0.40

\$1,000	\$0.30
\$2,500	\$0.25
* \$250 minimum premium first year of new business	

iv. Cameras, TV & Radio Equipment

Deductible	Rate per \$100 of insurance*
\$500	\$0.40
\$1,000	\$0.30
* \$100 minimum premium first year of new business	

v. Towers, Radio and TV

Deductible	Rate per \$100 of insurance*
\$1,000	\$0.90
* \$250 minimum premium first year of new business	

vi. Scoreboards

Deductible	Rate per \$100 of insurance*
\$500	\$0.65
\$1,000	\$0.50
* \$100 minimum premium first year of new business	

vii. Musical Instruments

Deductible	Rate per \$100 of insurance*
\$500	\$0.65
\$1,000	\$0.50
* \$100 minimum premium first year of new business	

viii. Miscellaneous Equipment

Deductible	Rate per \$100 of insurance*
\$500	\$0.25
\$1,000	\$0.20
* \$100 minimum premium first year of new business	

Inland marine rates for FY16 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

- b. **Builder’s Risk** – Builder’s risk provides coverage for loss to building materials, fixtures, and equipment that will become a permanent part of the building in the course of construction, if those items sustain physical loss or damage from an insured peril.

The following table outlines the FY16 Builder’s Risk rate which is unchanged from FY15.

Deductible	Rate per \$100 of insurance
\$5,000	\$0.173

- c. **Garagekeepers’ Legal Liability** – Garagekeepers’ Legal Liability covers damage to others vehicles while they are in the care, custody, and control of the insured. Garagekeepers’ Legal Liability coverage has a \$500 per auto/\$5,000 maximum per loss deductible.

The following table outlines the FY16 Garagekeepers’ Legal Liability rates which are unchanged from FY15.

Garagekeepers’ Legal Liability		
Limit of Liability Range (per location)		Premium
\$ -	\$ 22,500	\$ 173
\$ 22,501	\$ 30,000	\$ 220
\$ 30,001	\$ 37,000	\$ 259
\$ 37,001	\$ 45,000	\$ 295
\$ 45,001	\$ 60,000	\$ 366
\$ 60,001	\$ 75,000	\$ 434
\$ 75,001	\$ 99,000	\$ 498
\$ 99,001	\$ 120,000	\$ 615
\$ 120,001	\$ 150,000	\$ 729
\$ 150,001	\$ 180,000	\$ 834
\$ 180,001	\$ 225,000	\$ 1,009
\$ 225,001	\$ 300,000	\$ 1,278
\$ 300,001	\$ 375,000	\$ 1,550
\$ 375,001	\$ 450,000	\$ 1,815
\$ 450,001	\$ 600,000	\$ 2,331
\$ 600,001		\$ 2,500
Average premium		\$ 827

- d. **Homeowners’ Warranty** (i.e. Vendors’ Warranty) – Some Minnesota State Colleges and Universities (MnSCU) colleges have construction programs in which students build homes that are sold when completed. The RMF offers a ten-year homeowners’ warranty policy that MnSCU may choose to purchase when the home is sold.

The following tables outline the FY16 Homeowners' Warranty rate which is unchanged from FY15.

Rate per \$1,000 of replacement value
\$8.75

2. Automobile Liability (offered through the RMF)

We provide auto liability coverage for all state agencies. Automobile liability provides coverage for injuries to others and/or damage to their property ("bodily injury and property damage") arising out of a policyholders' ownership or use of motor vehicles.

We estimate providing auto liability coverage for 13,569 vehicles in FY16.

A tier rating model rewards policyholders for good results in the form of lower rates. Higher rates apply to policyholders with less favorable results. This approach will continue in FY16.

- a. **Standard Rates (non-sired vehicles)** - The following table details annual FY16 standard rates which are unchanged from FY15.

Auto Liability Standard Rates (non-sired)		
Tier	Loss Ratio	Rate (per vehicle)
1	<50%	\$164
2	51% - 85%	\$184
3	86% - 110%	\$204
4	>110%	"A" rated*-Varies
*"A" rating is a manually 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.		

- b. **Sired Rates** -Sired (emergency response vehicles) are involved in hazardous driving activities and experience higher losses. The following table details annual FY16 sired rates which are unchanged from FY15.

Auto Liability Sired Rates		
Tier	Loss Ratio	Rate (per vehicle)
1	<50%	\$221
2	51% - 85%	\$251
3	86% - 110%	\$281
4	>110%	"A" rated - Varies

Public Safety has the largest number of sired vehicles. These vehicles are “A” rated due to their exposure and loss volatility. The FY16 rate will remain the same as FY15 for Public Safety’s sired vehicles at \$484 per vehicle.

Auto liability rates for FY16 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

3. General Liability (offered through the RMF)

General liability coverage protects our insureds against claims by others alleging bodily injury or property damage, as specified in M.S. 3.732 and 3.736. The coverage includes defense costs, awards, and/or settlements associated with claims.

The RMF general liability policy offers broader coverage than is normally found in the private insurance marketplace by providing coverage for:

- Cyber – liability to a third-party, including identity theft, that stems from breaches in network security. Also covered are expenses to comply with privacy regulations, such as communications to and credit monitoring services for affected customers. The cyber limit of \$100,000 applies per claim and as an annual aggregate.

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 following table details our general liability rate for FY16 which is unchanged from FY15.

Standard General Liability Rate
\$40 per 1,000 ft ²

Because our insureds have a wide variety of general liability exposures, we generate unique “A” rated general liability rates for many of our customers. Our FY16 rates for “A” rated customers are unchanged from FY15.

New requests for general liability coverage will be evaluated to determine whether the standard rate or an insured-specific rate will apply.

4. Automobile Physical Damage (offered through the RMF)

Automobile physical damage provides coverage for damage to owned vehicles. There are two basic types of physical damage:

- 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.

We estimate providing auto physical damage coverage for 9,664 vehicles in FY16 with a total insurable value of \$108.9 million for rating purposes.

The following tables detail automobile physical damage rates for FY16 which are unchanged from FY15.

Base Auto Physical Damage	
Deductible	Rate per \$100 of insurable value
\$500	\$0.75
\$1,000	\$0.65

Surcharged* Auto Physical Damage	
Deductible	Rate per \$100 of insurable value
\$500	\$1.47
\$1,000	\$1.37
* Corrections, Fleet Services, State Lottery, & MnSCU	

“A” Rated Auto Physical Damage		
Agency	Deductible	Rate per \$100 of insurable value
Human Services	\$1,500	\$1.97

Metropolitan Airports Commission	\$1,500	\$1.97
MnDOT (Leased snowplows)	\$2.500	\$1.70

We use the following vehicle depreciation schedule to determine a vehicle’s insurable value for rating purposes.

Vehicle Depreciation Schedule

Use to calculate insurable value =
(Cost New * Depreciation Factor)

Vehicle Year	Depreciation factor
2016	1
2015	.85
2014	.74
2013	.63
2012	.52
2011	.43
2010	.34
2009	.29
2008	.23
2007	.20
<2007	.15

Auto physical damage rates for FY16 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

5. Other insurance products (offered through the RMF)

Other insurance products offered through the RMF include:

a. Police Professional Liability

Police professional liability provides coverage for legal obligations to pay damages because of wrongful acts, bodily injury, property damage, or personal injury resulting from the performance of law enforcement activities. Police professional liability is offered at a flat rate of \$500 per package policy.

b. Broadcasters’ Liability

Broadcasters’ liability provides coverage for legal obligations to pay damages for claims arising out of broadcasting, incidental publishing and advertising, personal injury, and errors and omissions in broadcasting, telecasting or cablecasting over

scheduled stations or cable television systems. Broadcasters' liability is offered at a flat rate of \$500 per package policy.

c. Public Officials' Liability

Public officials' liability provides coverage for legal obligations to pay damages because of wrongful acts in the performance of prescribed duties. Public officials' liability is offered at a flat rate of \$500 per package policy.

Police professional, broadcasters' and public officials' liability coverages are included in the MnSCU general liability policy for no additional premium.

6. Purchased Insurance (Billback)

In some instances it is more prudent to utilize the conventional insurance market to meet customer needs for unique coverages. Through our purchased insurance program we:

- work with customers to identify possible insurance needs,
- work with brokers or directly with market to identify available coverages,
- assist with policy applications,
- review proposed insurance policies, limits, and premiums,
- bind the policy,
- invoice the customer, and
- renew policies per customers' needs.

The following chart summarizes the Program's FY15-16 purchased insurance efforts.

Coverage	Policy count
Accident	2
Aviation	4
Bonds	9
Directors & Officers	5
Excess Crime	12
General Liability	3
Professional Liability	5
Property	1
Travel Accident	2
Volunteer Accident	5
Work Comp	8
Grand Total	56

Insurance Services

1. RMF Claim Services:

We handle property, liability, and auto physical damage claims for the RMF and our customers.

We contract with a TPA to handle auto liability claims. The TPA also performs task assignments, as needed, for the other lines of coverage, such as estimates, appraisals, and scene investigations. The TPA also provides 24/7 claims reporting service for us, allowing the receipt of new claims by fax, phone or email.

2. Consulting Services

We offer risk management and insurance consulting services to all state agencies.

Consulting services may be in the form of:

- Insurance information and claim procedures for uninsured state agencies,
- Premium cost allocation and insurance feasibility studies,
- Contract and vendor insurance requirements,
- Contract language resolution.

There will be no changes in the hourly fees for FY16. Consulting rates for FY15 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

3. Property Appraisals

Each year we review our insured property schedules and identify properties that warrant a professional appraisal to insure accurate replacement cost values.

Information from property appraisals is shared with the property owner and is used to adjust property schedules as needed.

The fees for appraisal services are included in the RMF property rate so there is no cost for this service to our insureds.

4. COPE Property Inspections

COPE audits evaluate the construction, occupancy, protection, and exposure of a property with the goal of reducing future property losses associated with typical insured perils such as fires, storms, and floods.

We seek to maintain a 4-year inspection rotation schedule of properties greater than \$10 million in value.

The fees for COPE property audits are included in the RMF property rate so there is no cost for the audits to our insureds.

Recommendations generated by the COPE audits are strongly recommended, but not required. The costs to implement any COPE audit recommendations are the responsibility of the property owner.

5. Infrared Inspections

Infrared inspections are non-destructive inspections utilizing infrared cameras to identify potential electrical problems that may result in loss of electrical service, fire, or serious damage to equipment.

We will continue to review property schedules to identify properties that may benefit from infrared inspections.

The fees for infrared inspections are included in the RMF property rate so there is no cost for the inspections to our insureds.

Recommendations generated by the infrared inspections are strongly recommended, but not required. The costs to implement any infrared inspection recommendations are the responsibility of the property owner.

6. Drivers License Record Checks

We provide customers with driver's license record check service. We maintain access to the MN Department of Public Safety – Drivers and Vehicle Service's license database to review Minnesota driver's license records and maintain a subscription service to review non-Minnesota driver's license records.

Fees necessary to conduct driver's license record checks through the current process (manual lookup) are included in auto liability rates and there is no additional cost to our insureds.

7. Non-Insured Tort (NIT) Claims Services

We maintain an inter-agency agreement with the Attorney General's Office to provide agencies that do not have insurance with third-party tort claims management services.

Services for non-insured tort claims management are invoiced to customers at \$55.00 per hour. There will be no change in the hourly fees for FY16.

NIT claims management rates for FY16 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

What are our major changes?

We are proposing the addition of a fleet safety position to provide fleet safety and loss control services to our auto liability and auto physical damage customers.

We are proposing the addition of a shared reporting position with the Workers' Compensation Program to provide us and our customers with advanced data reporting services.

The addition of these services is supported by our current rates.

The number of NIT claims reported to us has been declining over the past few years and the position's expenses are no longer supported by the number of hours we are able to bill for the claim work. Therefore, 25% of the position's time and expenses will be dedicated to RMF claim activity in FY16.

Marketing

Who are our target audiences/customers?

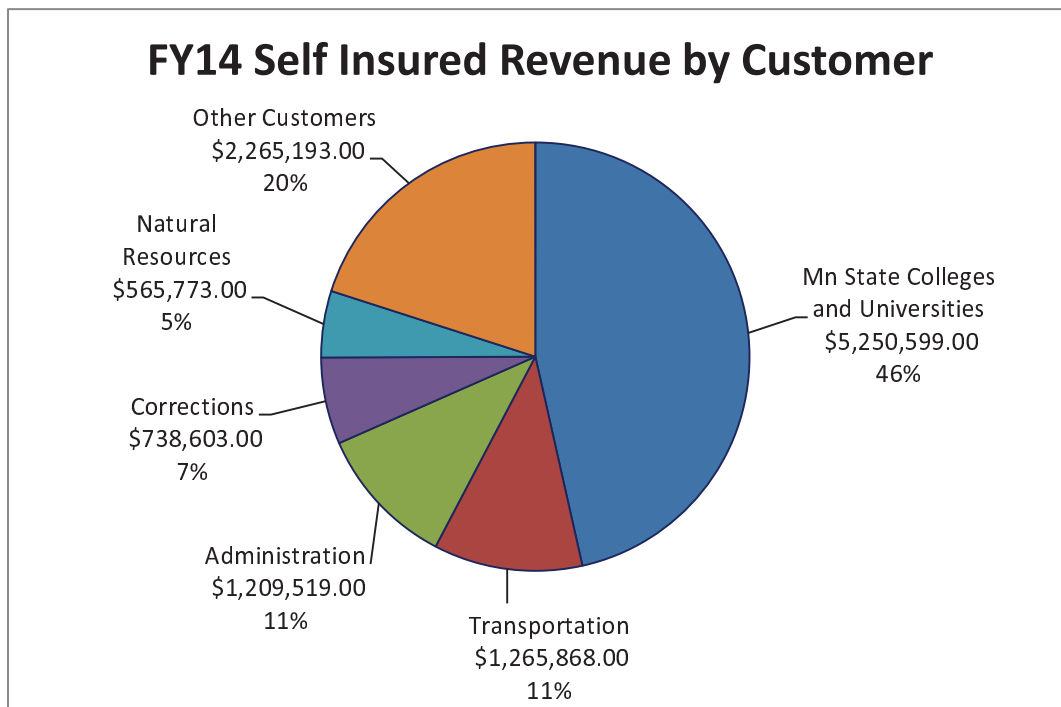
We currently insure over 100 state agencies, boards, bureaus, commissions, and political subdivisions for various types of coverage. All state agencies, political subdivisions, and the Minnesota State Colleges and Universities are eligible to participate in the RMF and secure insurance products through us.

We provide auto liability coverage for all state automobiles which is required for any agency that owns or leases vehicles for business use.

All other coverages offered by us are voluntary.

Who are our key customers?

The following graph summarizes our top five customers.



What, if anything, is changing the customer base and how?

Legislative action during the 2014 legislative session clarified tort cap protection for the Minnesota Historical Society. This legislation is expected to provide us with an opportunity to quote general liability coverage for the Minnesota Historical Society.

The following new coverages were added to the RMF in FY15:

Named Insured	RMF Coverage
Board of Dentistry	Public Officials'
State Arts Board	Public Officials'
Agriculture	Property and General Liability (new locations added)
Governor's Council on MLK Day Celebration	General Liability

What, if anything, is impacting the customer and how?

At the time this business plan is published and reviewed by the RMAC, the Minnesota Legislature is still in session and state government budgets are not finalized. Significant budget changes may cause customers to modify their risk management strategies.

How do we reach out to potential customers?

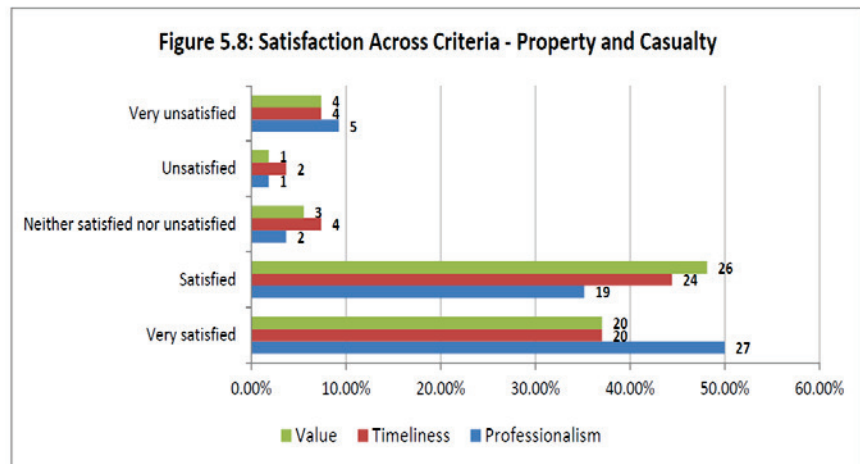
We promote the concepts of risk management and attempt to reach potential customers through the following means:

- Website: Information on RMD's website (mn.gov/admin/risk) is designed to assist the public as well as our customers. In addition, there are valuable external links, such as Fleet and Surplus Services, the Federal Emergency Management Agency (FEMA), and Business Continuity Management.
- Alert Newsletter: 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.
- Annual Safety & Loss Control Conference: The RMD, in partnership with MnSCU, sponsors a statewide safety and loss control conference for RMD customers/potential customers. The conference focuses on subjects related to losses insured through RMD and experienced by RMD customers/potential customers.
- Annual Report: The Business Plan provides detailed and comprehensive information about the Program. The Annual Report is a more simplified publication, giving our customers, potential customers, and other interested individuals/organizations more targeted information in lay person's terms.

What have we heard from our customers?

Admin FY14 Customer Satisfaction Survey

In June and July 2014, the Minnesota Department of Administration surveyed its customers to assess their satisfaction with the agency's services. The following graph summarizes the Programs results.



Source: Customer Satisfaction Survey – Minnesota Department of Administration Summary Report – October 2014

Claimant Surveys

In FY14 we began surveying all claimants submitting general liability, auto liability, and uninsured tort claims.

Each month phone calls are made to claimants asking the following:

“You recently reported a (type of claim) with the Risk Management Division. Risk Management seeks to continuously improve its performance and service delivery. We would like to ask you one service delivery question today. Is that okay? Have you been treated in a professional and courteous manner by Risk Management Staff?”

89.9% of the claimants surveyed through the first three quarters of FY15 have answered “yes” to the question. If additional comments are made, the comments are tracked with follow-up calls being made by management if warranted.

Competition

Who is our competition?

Our customers, other than agencies purchasing auto liability coverage, are not mandated to purchase insurance products through RMD or from the RMF.

Additionally, state agencies may simply choose to remain uninsured.

How do our rates compare?

Our goal is to develop and maintain the RMF as a low-cost alternative to the purchase of conventional insurance. One measure used to determine our 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 \$6.0 million for our customers over the past five years.

The following table outlines the administrative expense savings we provide.

	FY11	FY12	FY13	FY14	FY15(Est)
Net premium written	\$7,590,444	\$7,869,812	\$8,253,917	\$8,279,000	\$7,760,168
Industry average operation expense ratio	33.7%	33.9%	33.5%	33.7%	33.7%
Projected industry average operation expense based on RMF's premium base	\$2,557,980	\$2,667,866	\$2,765,062	\$2,790,023	\$2,615,176
Actual RMF operating expenses	\$1,313,372	\$1,564,253	\$1,452,081	\$1,428,634	\$1,589,613
RMF operating expense ratio	17.3%	19.9%	17.6%	17.3%	20.5%
Savings to customers	\$1,244,608	\$1,103,614	\$1,312,981	\$1,361,388	\$1,025,563
Five-year total savings	\$6,048,154				

Note: Operating expenses in the chart above do not include non-insured tort expenses.

Financial Outlook

What is our current overall financial health?

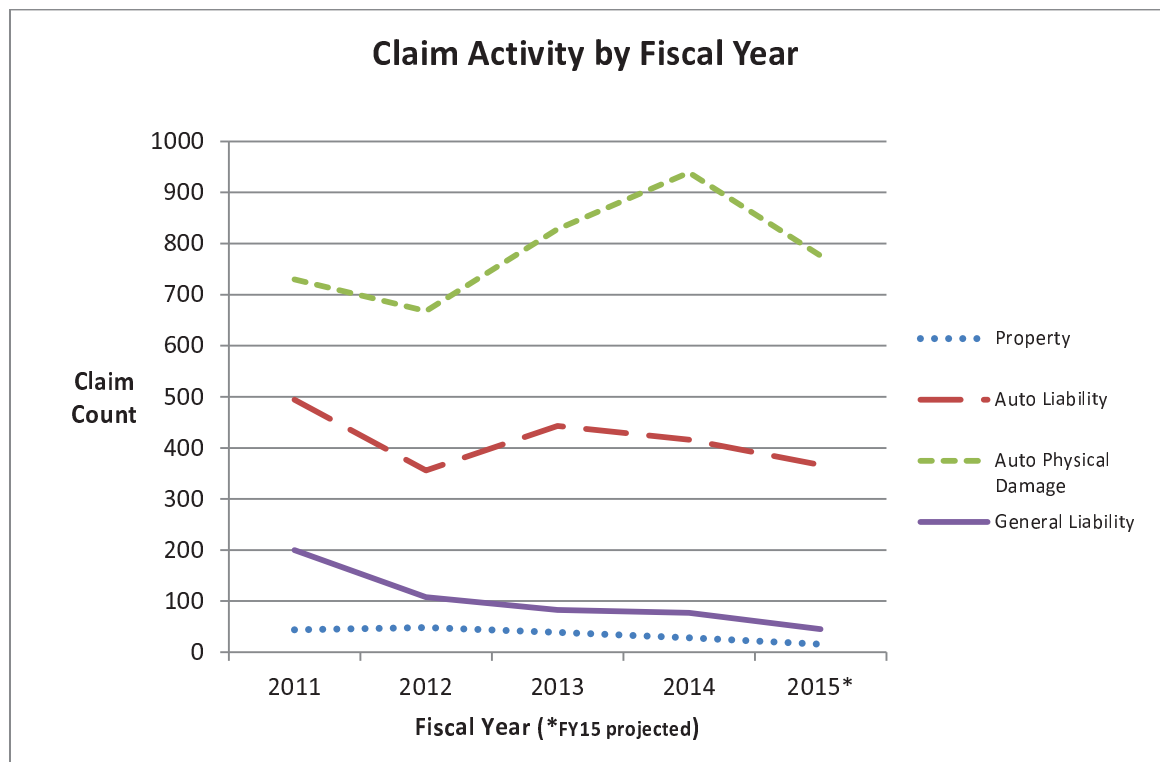
The RMF remains stable.

The financial outlook of the RMF depends greatly 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
- Our ability to maintain our customer base.

Claim Activity

The following chart summarizes claim activity for the past five fiscal years for the four major lines of coverage offered through the RMF. Property, Auto Liability, and General Liability are trending downward. Auto Physical Damage is trending upward.



Loss Ratios

Loss ratios represent the ratio of claim expenses (including administrative fees) to net premium collected. Loss ratios below 100% are desirable.

	Loss Ratio as of 3/31/15	Periods	Loss Ratios below 100% since	Note
Property	83%	FY08-15	FY09	
General Liability	72%	FY06-15	FY11	Recent increases in claim reserves across multiple claim years are being monitored closely.
Auto Liability	87%	FY08-15	FY11	
Auto Physical Damage	82%	FY08-15	FY08	Reported claims are increasing in number.

Rate Guarantees

Due to favorable loss experience, we received rate guarantees for both the property reinsurance program and the purchased aviation policy. These rate guarantees create stability in rates offered to our customers.

RMF Dividend Programs

Dividends represent the return of premium for superior loss and expense experience. We have returned \$8,532,860 in dividends over the past 5 years (FY11-15).

The following table summarizes estimated FY16 dividends as of 3/31/2015.

	Property	Auto Liability	General Liability	Total
FY14 Dividend Payable in FY16	\$1,645,528	\$396,876	\$484,371	\$2,526,775

Actuarial Analysis

Annually, we contract to have an actuarial analysis of the RMFs auto and general liability lines. The analysis provides information to insure proper reserves are maintained for claim development and incurred but not reported (IBNR) losses.

Retained Earnings

Retained Earnings or Net Position depending on the financial report, for FY16 is projected to decrease by \$2,392,840 for an ending retained earnings balance of \$10,520,140.

The RMF requires additional funds for future claim costs based on internal analysis and independent actuarial analysis.

Are we anticipating major changes to capital assets?

We are not anticipating any changes to capital assets.

What are the rate changes and why?

We are not proposing any rate changes for FY16.

FY16 proposed rates and the rates for the past 5 years are detailed in the Six Year Rate Comparison located in the Financial Data section of this plan.

How will the proposed rates impact our financial health?

The proposed rates will:

- Provide necessary funds to manage reported claims,
- Allow RMD staff to continue to provide most risk management consulting services free of charge to state government,
- Insure adequate retained earnings to protect the RMF from catastrophic claim losses,
- Provide an opportunity for continued dividend payments to insureds with favorable loss experience.

How will our proposed rates impact our customers?

Because our proposed rates do not include rate increases, customers will only be impacted by the following changes that may have occurred over the past year:

- poor loss experience (auto tier changes or “A” rating)
- changes in property value and/or square footage
- enrollment/participation changes

We will continue to place greater emphasis on proactive safety and loss control strategies for all lines of business. 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.

We will continue to diligently control program costs and maximize Minnesota’s government resources by helping our customers actively manage risk.

Financial Data

Assumptions for Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2016
OPERATING REVENUES/EXPENSES**

SWIFT

41000-41070	SALARIES Change = 20.1% or \$227,406 Includes 1.8% salary increases and an addition of 1.5 FTEs for FY16. Increase also includes the reallocation of a portion of the NIT to the Self-Insured Program.
41200	CLAIMS Change = 23.0% or \$1,015,189 Increase is due to anticipated claims expense as a result of the claims analysis.
41196	IT SPEND Change = 14.8% or \$23,008 Increase is due to anticipated costs from MN.IT Services.
42020	ATTORNEY GENERAL Change = (28.4%) or (\$99,315) Current year expenses are higher than normal due to several cases that are being reviewed by new staff at the AG's Office. Typically the AG costs are approximately \$250,000 per year.
43000	OTHER OPERATING COSTS Change = 1050.0% or \$12,600 Increase is a result of anticipated furniture reconfiguration costs
47160	EQUIPMENT - Non-Capital Change = 100.0% or \$2,000 Increase is due to purchase of sit/stand workstations.
44200	DIVIDENDS Change = 9.0 % or \$208,410 Dividends are cyclical and depend on loss experience. Due to favorable loss experience, the dividend calculation shows a \$2,526,775 possible payout in FY16.

The assumptions for the business plan includes an inflation factor of 2% on building and content values.

Rate Matrix						
MINNESOTA DEPARTMENT OF ADMINISTRATION						
RISK MANAGEMENT DIVISION						
FOR FISCAL YEAR 2016						
	Automobile	Auto Physical	General	(Estimated) Property	Miscellaneous	
	Liability	Damage	Liability	Boiler/Crime	Lines	Total
Claim Expense	\$1,518,485	\$628,659	\$803,390	\$2,653,494	\$368,758	\$5,972,786
MN Auto Assigned Claims Bureau Expense	\$5,355					\$5,355
Estimated Statewide/Agency Allocation	\$18,260	\$6,086	\$23,908	\$13,662	\$2,834	\$64,750
Estimated Miscellaneous Expense	\$112,552	\$98,650	\$91,904	\$130,660	\$16,940	\$450,706
Estimated Salary Expense	\$389,330	\$288,180	\$238,760	\$307,073	\$64,468	\$1,287,811
Reinsurance Premium	\$453,378		\$151,126	\$2,583,043		\$3,187,547
Surcharge premium	\$94,247					\$94,247
TOTAL BASE PREMIUM	\$2,591,607	\$1,021,575	\$1,309,088	\$5,687,932	\$453,000	\$11,063,202
2016 ESTIMATED DIVIDEND	\$396,876		\$484,371	\$1,645,528		\$2,526,775
TOTAL NET BASE PREMIUM	\$2,194,731	\$1,021,575	\$824,717	\$4,042,404	\$453,000	\$8,536,427
ESTIMATED FY16 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 (FY16 Estimate)		13,569				
Estimated FY16 Premium		\$2,591,607				
Automobile Physical Damage						
Auto Phys. Damage per \$100 Ins. 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*				
		\$1.97 \$2,500 Deductible Option - MAC, Human Services				
Number of Vehicles (Estimated)		9,664				
Estimated Insurable Value (FY16)		\$108,894,629				
Estimated FY16 premium		\$1,021,575				
General Liability						
Specific rates established by exposure		Various				
Estimated FY16 premium		\$1,309,088				
Property (Including Boiler & Crime)						
Property per \$100 Ins. Value		Various				
Includes \$.0166 Reinsurance Premium						
FY16 Estimated Total Insurable Value		\$15,259,496,102				
Estimated FY16 premium		\$5,687,932				
Inland Marine						
Specific rates established by exposure		Various				
FY16 Estimated Total Insurable Value		\$145,307,687				
Estimated FY16 premium		\$410,000				
Garage Keepers						
Specific rates vary by Limits of Liability		Various				
FY16 estimated total insurance values included in property						
Estimated FY16 premium		\$33,000				
All Other						
Rates established by consultation with insurance broker		Various				
Estimated FY16 premium		\$10,000				
TOTAL ESTIMATED FY16 PREMIUM		\$11,063,202				
* Average rates for MnSCU. Actual rates charged will be based on Auto Physical Damage loss experience.						
REVENUES AT CURRENT RATES	10,830,000					
CHANGE IN REVENUES	233,202					
OVERALL CHANGE IN REVENUE	2.2%					

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION FOR FISCAL YEAR 2016

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 FY15 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 FY15.

Auto Physical Damage - Billable auto physical damage units consist of the total number of vehicles that insured clients report to the RMD for the purpose of obtaining comprehensive and collision coverage. Factors influencing billable unit projections are historical data, as well as impending changes in the state's fleet.

2. Method used to allocate expenses to cost centers by SWIFT account code (each cost center should recover its own expenses).

Insurance premium covers expenses for each line of business.

3. Treatment of capital equipment, including estimated purchases and depreciation method.

The P&C Program will incur a depreciation charge estimated at \$39,410 on an estimated capital asset expenditure of \$394,100, which is the result of depreciating the capital asset 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 2016

Rate	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Change FY15/FY16
Automobile Liability per non-sired vehicle							
Tier 1	\$174	\$164	\$164	\$164	\$164	\$164	0.00%
Tier 2	\$194	\$184	\$184	\$184	\$184	\$184	0.00%
Tier 3	\$214	\$204	\$204	\$204	\$204	\$204	0.00%
Tier 4 - "A" rated	Varies	Varies	Varies	Varies	Varies	Varies	N/A
Minnesota State Colleges and Universities (MnSCU)	\$224	\$204	\$204	\$204	\$204	\$204	0.00%
Auto Liability per sired vehicle							
Tier 1	\$231	\$221	\$221	\$221	\$221	\$221	0.00%
Tier 2	\$261	\$251	\$251	\$251	\$251	\$251	0.00%
Tier 3	\$291	\$281	\$281	\$281	\$281	\$281	0.00%
Metropolitan Airports Commission (MAC)	\$231	\$221	\$221	\$221	\$221	\$221	0.00%
Public Safety	\$474	\$474	\$484	\$484	\$484	\$484	0.00%
Automobile Physical Damage (per \$100 of insurance)							
\$ 500 deductible	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	0.00%
\$1,000 deductible	\$0.65	\$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%
\$1,500 deductible (MAC, Human Services)	\$1.97	\$1.97	\$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							
Standard rate	\$40/1,000 ft ²	\$40/1,000 ft ²	\$40/1,000 ft ²	\$40/1,000 ft ²	\$40/1,000 ft ²	\$40/1,000 ft ²	0.00%
"A" rated	Varies	Varies	Varies	Varies	Varies	Varies	N/A
Police Professional, Broadcasters', Public Officials' Liability *	\$500/cov	\$500/cov	\$500/cov	\$500/cov	\$500/cov	\$500/cov	0.00%
Property (including Boiler & Crime/Cyber) / (per \$100 of insurance)							
\$ 1,000 deductible	\$0.1313	\$0.1181	\$0.1181	\$0.1181	\$0.1034	\$0.1034	0.00%
\$ 2,500 deductible	\$0.0866	\$0.0780	\$0.0780	\$0.0780	\$0.0682	\$0.0682	0.00%
\$ 5,000 deductible	\$0.0709	\$0.0638	\$0.0638	\$0.0638	\$0.0558	\$0.0558	0.00%
\$ 10,000 deductible	\$0.0630	\$0.0567	\$0.0567	\$0.0567	\$0.0496	\$0.0496	0.00%
\$ 25,000 deductible	\$0.0525	\$0.0473	\$0.0473	\$0.0473	\$0.0413	\$0.0413	0.00%
\$ 50,000 deductible	\$0.0446	\$0.0402	\$0.0402	\$0.0402	\$0.0351	\$0.0351	0.00%
\$ 75,000 deductible	\$0.0420	\$0.0378	\$0.0378	\$0.0378	\$0.0331	\$0.0331	0.00%
\$100,000 deductible	\$0.0394	\$0.0364	\$0.0364	\$0.0364	\$0.0310	\$0.0310	0.00%
\$250,000 deductible	\$0.0357	\$0.0321	\$0.0321	\$0.0321	\$0.0285	\$0.0285	0.00%
Builder's Risk (per \$100 of insurance)	\$0.173	\$0.173	\$0.173	\$0.173	\$0.173	\$0.173	0.00%
Homeowner's Warranty (per \$1,000 of replacement value)	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	0.00%
Inland Marine (per \$100 of insurance)							
Computer Equipment (\$100 min prem 1st yr of new business)							
\$10,000 deductible	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	0.00%
\$ 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)							
\$5,000 deductible - owned exhibits	\$0.35	\$0.35	\$0.35	\$0.35	\$0.35	\$0.35	0.00%
\$5,000 deductible - non-owned exhibits (blanket limit)	\$1.05	\$1.05	\$1.05	\$1.05	\$1.05	\$1.05	0.00%
\$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, TV & Radio Equipment (\$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%
Towers, Radio & TV (\$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)	\$827	\$827	\$827	\$827	\$827	\$827	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							
Consulting	\$ 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

*MnSCU receives Police Professional, Broadcasters' and Public Officials' Liability at no charge. MN State Fair receives Police Professional Liability at no charge

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2016

History and Proforma

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	\$ CHANGE	% CHANGE
	SWIFT Code	ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST/ACTUAL	PROPOSED	FY15/FY16	FY15/FY16
Operating Revenues									
Insurance Premiums - Self Insurance	670022	10,988,608	10,465,373	11,094,324	11,295,555	10,830,000	11,063,202	233,202	2.2%
Insurance Premiums - Billback		1,192,409	1,012,562	964,982	983,884	745,900	750,000	4,100	0.5%
Consulting Services		800	900	800	800	800	800	-	0.0%
Non-Insured Tort Claims	670040	97,438	95,216	88,567	82,660	82,000	85,000	3,000	3.7%
Total Operating Revenue		12,279,255	11,574,051	12,148,672	12,362,899	11,658,700	11,899,002	240,302	2.1%
Operating Expenses									
Claims - Self-Insurance	41200	1,687,868	2,348,282	2,874,602	4,342,119	4,665,985	5,322,186	656,201	14.1%
Claims - IBNR	41200	-	79,000	(58,490)	(106,355)	(258,987)	100,000	358,987	-138.6%
Salaries and Benefits	41000-70	862,075	1,014,353	1,000,565	1,103,609	1,129,002	1,356,408	227,406	20.1%
Rent	41100	79,837	70,603	71,461	74,848	75,370	76,750	1,380	1.8%
Rent - Equipment	41400	-	-	4,947	1,922	5,050	5,000	(50)	-1.0%
Repairs	41500	225	225	-	-	-	-	-	0.0%
Insurance	43000	331	239	6	73	140	150	10	7.1%
Insurance Premium Expense - Billback	430018	1,192,409	1,012,562	964,982	983,884	745,900	750,000	4,100	0.5%
Reinsurance Premium - Self-Insurance	430018	3,473,620	2,665,241	2,904,433	3,070,242	3,133,859	3,187,547	53,688	1.7%
Printing	41110	163	2,211	-	-	500	500	-	0.0%
Adjusting Services	41130	246,226	207,752	226,446	289,991	284,316	300,600	16,284	5.7%
Professional/Technical Services	41130	167,965	145,000	147,465	149,972	160,560	161,211	651	0.4%
Legal & Other Services	41130	95,363	181,396	83,877	4,000	2,708	4,000	1,292	47.7%
Attorney General	42020	-	-	242,498	243,344	350,065	250,750	(99,315)	-28.4%
IT Spend	41196	-	-	-	142,923	155,500	178,508	23,008	14.8%
Computer and Systems Services	41150	92,560	90,537	133,699	-	-	-	-	0.0%
Purchased Services	43000	-	-	1,377	24,585	34,288	35,705	1,417	4.1%
Communications	41155	8,918	9,246	8,989	2,678	2,150	2,100	(50)	-2.3%
Other Operating Costs	43000	8,740	15,683	6,962	5,812	1,200	13,800	12,600	1050.0%
Travel	41160-70	2,043	1,599	3,029	4,462	4,940	6,000	1,060	21.5%
Membership & Employee Development	41180	2,970	2,754	5,024	2,125	4,000	4,850	850	21.3%
Supplies	41300	12,099	7,551	8,976	5,411	5,500	10,000	4,500	81.8%
Equipment - Non-Capital	47160	-	-	-	-	-	2,000	2,000	100.0%
Statewide Indirect Costs	42010	82,910	125,174	74,785	2,729	70,400	70,000	(400)	-0.6%
Depreciation	49005	-	-	-	-	37,002	37,002	-	0.0%
Total Operating Expenses		8,016,322	7,979,407	8,705,634	10,348,374	10,609,448	11,875,067	1,265,619	11.9%
Operating Income (Losses)		4,262,933	3,594,644	3,443,038	2,014,525	1,049,252	23,935	(1,025,317)	-97.7%
Nonoperating Revenues (Expenses)									
Interest Earnings		110,658	100,326	120,082	110,467	110,000	110,000	-	0.0%
Policyholder Dividend Expense		(515,252)	(1,852,870)	(2,472,460)	(1,373,913)	(2,318,365)	(2,526,775)	(208,410)	9.0%
Non-Operating Revenues		-	-	-	-	-	-	-	0.0%
Total Nonoperating Revenue (Expenses)		(404,594)	(1,752,544)	(2,352,378)	(1,263,446)	(2,208,365)	(2,416,775)	(208,410)	9.4%
Income (Loss) before Contributions and Transfers									
Transfers									
Net Income (Loss) before Contributions		3,858,339	1,842,100	1,090,660	751,079	(1,159,113)	(2,392,840)	(1,233,727)	106.4%
Retained Earnings, Beginning Period		6,653,844	10,513,716	12,336,385	13,401,761	14,117,553	12,912,980	(1,204,573)	-8.5%
Adjustment to Retained Earnings		1,533	(19,431)	(25,284)	(35,287)	(45,460)	-	45,460	-100.0%
Retained Earnings, Ending Period		10,513,716	12,336,385	13,401,761	14,117,553	12,912,980	10,520,140	(2,392,840)	-18.5%
Reconciliation to Net Assets									
Retained Earnings		10,513,716	12,336,385	13,401,761	14,117,553	12,912,980	10,520,140	(2,392,840)	-18.5%
Contributed Capital		-	-	-	-	-	-	-	0.0%
Total Net Assets, Ending Period		10,513,716	12,336,385	13,401,761	14,117,553	12,912,980	10,520,140	(2,392,840)	-18.5%

RSRC = Revenue Source Code

FY 2016 SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2016

Revenue Description*	Fund 5300				
	SWIFT Account	Total	FinDeptID G0236100 Operations	FinDeptID G0236200 Claims	FinDeptID G0236400 Tort Claims
Self Insurance/Purchased Insurance	670022	11,814,002		11,814,002	
Non-Insured Tort Claims	670040	85,000			85,000
Interest	512001	110,000		110,000	
		<u>12,009,002</u>		<u>11,924,002</u>	<u>85,000</u>
Expense Description*	Account				
Salaries	41000	1,355,076	1,286,479	-	68,597
Part-time/Seasonal	41030	-	-	-	-
Overtime	41050	-	-	-	-
Premium Pay	41050	-	-	-	-
Other Benefits	41070	1,332	1,200	-	132
Rent	41100	76,750	70,994	-	5,756
Rent - Equipment	41400	5,000	4,500	-	500
Repairs	41500	-	-	-	-
Printing/Advertising	41110	500	450	-	50
Prof/Tech Services-Outside Vendor	41130	465,811	165,211	300,600	-
Centralized IT Spend	41196	178,508	178,508	-	-
Purchased Services	43000	35,705	35,705	-	-
Communications	41155	2,100	1,950	-	150
Travel - In-state	41160	2,000	1,800	-	200
Travel - Out-of-state	41170	4,000	4,000	-	-
Supplies	41300	10,000	9,000	-	1,000
Equipment Non-Capital	47160	2,000	2,000	-	-
Equipment (see below)	41400**	-	-	-	-
Employee Development	41180	4,850	4,500	-	350
Claims	41200	5,422,186	-	5,422,186	-
Other Purchased Services	43000	13,950	13,670	-	280
Insurance Premium Expense	430018	750,000	-	750,000	-
Reinsurance Premium	430018	3,187,547	-	3,187,547	-
Statewide Indirects	42010	70,000	64,750	-	5,250
Agency Provided Prof/Tech	41190	-	-	-	-
Attorney General	42020	250,750	750	250,000	-
Dividend	44200	2,526,775	-	2,526,775	-
		<u>14,364,840</u>	<u>1,845,467</u>	<u>12,437,108</u>	<u>82,265</u>
Adjustments					
Depreciation	49005	37,002	37,002		
		<u>37,002</u>	<u>37,002</u>	<u>0</u>	<u>0</u>
Minus:		-	-		
		<u>-</u>	<u>-</u>	<u>0</u>	<u>0</u>
Proforma Amount		<u>14,401,842</u>	<u>1,882,469</u>	<u>12,437,108</u>	<u>82,265</u>

FY 2016 SWIFT SPENDING PLAN BY FinDeptID

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2016**

Reconciliation:		
G0236100	Operating expenses	1,845,467
G0236200	Claims, Reinsurance, and Dividends	
	6200-6260 Self-Insurance	5,422,186
	6200-6260 Reinsurance	3,187,547
	6270-6276 Purchased Insurance (Billbacks)	750,000
	Dividends	2,526,775
	Adjusting Services	300,600
	Attorney General	<u>250,000</u>
		12,437,108
G0236400	Non-Insured Tort Claims Operating Expenses	82,265
TOTAL		<u>14,364,840</u>

Self-Insurance

		Other Operations	Gallagher Bassett- 41130	Attorney General-42021	Dividends	Totals
G0246210	Auto Liability	1,603,763	218,100	150,000	396,876	2,368,739
G0246220	Auto Physical Damage	611,159	17,500		0	628,659
G0246230	General Liability	847,016	7,500	100,000	484,371	1,438,887
G0246240	Property/Boiler/Crime	5,196,537	40,000		1,645,528	6,882,065
G0246250	Miscellaneous Lines	331,258	6,500		0	337,758
G0246260	Homeowner's Warranty	10,000	2,000		0	12,000
G0236200	Other Expenses	10,000	9,000		0	19,000
	TOTAL	<u>8,609,733</u>	<u>300,600</u>	<u>250,000</u>	<u>2,526,775</u>	<u>11,687,108</u>

Purchased Insurance by FinDeptID- FY16

		43000
G0246270	Liability (Med Mal, Student Intern, Foster Care, D&O)	430,000
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	<u>750,000</u>

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2016

	Estimate Jul 15	Estimate Aug 15	Estimate Sep 15	Estimate Oct 15	Estimate Nov 15	Estimate Dec 15	Estimate Jan 16	Estimate Feb 16	Estimate Mar 16	Estimate Apr 16	Estimate May 16	Estimate Jun 16
Projected Beginning Cash Balance	25,229,117	21,204,872	22,803,821	22,952,619	24,333,712	26,132,661	25,934,444	25,529,338	25,136,911	24,605,998	24,834,944	23,468,329
Receipts - operating	80,000	2,267,640	3,393,961	2,421,290	2,400,140	452,328	252,514	296,264	140,632	91,566	66,753	15,813
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,163
Total Cash Receipt	89,167	2,296,807	3,403,128	2,430,557	2,409,307	461,495	261,681	305,431	149,799	100,733	75,920	24,976
Expenses (include major categories for the business)												
Salaries & Benefits	119,074	108,720	113,897	113,897	108,720	119,074	108,720	108,720	119,074	108,720	113,897	113,897
Indirect Costs	-	-	17,500	-	-	17,500	-	-	-	-	17,500	17,500
Claim Expense	497,734	497,732	497,732	497,732	497,732	497,732	497,732	497,732	497,732	497,732	497,732	497,732
Other Operating Expenses	3,496,604	91,406	90,426	237,836	203,906	25,406	60,335	91,406	46,406	65,336	38,906	19,900
Dividend/Rebates, if applicable	-	-	2,536,775	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	4,113,412	697,858	3,254,330	849,665	810,358	659,712	666,787	697,858	688,712	671,788	690,535	645,029
Projected Ending Cash Balance	21,204,872	22,803,821	22,952,619	24,533,712	26,132,661	25,934,444	25,529,338	25,136,911	24,605,998	24,834,944	23,468,329	22,836,276

Assumptions:

Financial Statement

STATE OF MINNESOTA
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300
STATEMENT OF NET POSITION
MARCH 31, 2015

04/22/15
 Unaudited

	FY15
ASSETS	
CURRENT ASSETS	
Cash	25,729,117.48
Accounts Receivable	122,539.47
Prepaid Expenses	42,785.22
Prepaid Insurance	98.90
Prepaid Insurance - Billback	212,105.62
Prepaid Insurance - Reinsurance	783,464.85
Prepaid Insurance - Workers' Compensation	236.50
Reinsurance Recoverable	460,000.00
Total Current Assets	<u>27,350,348.04</u>
NONCURRENT ASSETS	
Internally Generated Computer Software (Note 3)	370,018.85
Accumulated Amortization - Internally Generated Computer Software	<u>(27,751.41)</u>
Total Noncurrent Assets	<u>342,267.44</u>
TOTAL ASSETS	<u>27,692,615.48</u>
LIABILITIES	
CURRENT LIABILITIES	
Accounts Payable	145,993.84
Salaries and Benefits Payable	63,610.21
Claims Payable	7,063,654.75
Claims Payable - IBNR (Note 1)	4,392,268.00
Dividend Payable	0.00
Unearned Premiums - Billback	317,757.82
Unearned Premiums - Self-Insurance	2,871,114.00
Compensated Absences Payable (Note 4)	22,658.55
Due to Other Funds (Note 6)	23,578.84
Total Current Liabilities	<u>14,900,636.01</u>
NONCURRENT LIABILITIES	
Compensated Absences Payable (Note 4)	168,821.42
Net OPEB Obligation (Note 5)	<u>9,064.26</u>
Total Noncurrent Liabilities	<u>177,885.68</u>
TOTAL LIABILITIES	<u>15,078,521.69</u>
NET POSITION (Note 8)	
Net Investment In Capital Assets	342,267.44
Unrestricted Net Position	<u>12,271,826.35</u>
TOTAL NET POSITION	<u>12,614,093.79</u>

STATE OF MINNESOTA
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION
FOR THE QUARTER ENDED MARCH 31, 2015

04/22/15
 Unaudited

	FY15 QTD	FY15 YTD
OPERATING REVENUES		
Insurance Premiums - Self-Insurance	2,796,934.00	8,003,569.00
Insurance Premiums - Billback	214,893.03	525,167.68
Non-Insured Tort Claims	20,069.50	61,199.30
Consulting Services	800.00	800.00
Total Operating Revenues	<u>3,032,696.53</u>	<u>8,590,735.98</u>
OPERATING EXPENSES		
Claims - Self-Insurance	1,267,804.40	3,499,488.39
Claims - IBNR	(258,987.00)	(258,987.00)
Salaries and Benefits	271,349.71	846,751.85
Rent	18,600.13	56,526.83
Rent - Equipment	1,258.14	3,774.42
Printing	83.96	372.00
Professional and Technical Services - Adjuster	77,955.11	213,237.11
Professional and Technical Services - Broker	40,140.04	120,420.11
Professional and Technical Services - Legal and Other	0.00	2,031.25
Centralized IT Services	26,486.34	80,673.08
Purchased Services	4,571.91	21,966.36
Communications	592.01	1,613.11
Travel	61.38	3,704.57
Supplies and Materials	1,887.75	3,699.97
Employee Development	456.25	2,882.50
Insurance	98.90	103.10
Insurance Premiums - Self Insurance	783,464.84	2,350,394.52
Insurance Premiums - Billback	214,893.03	525,167.68
Attorney General	168,273.20	262,548.80
Indirect Costs	16,231.78	54,513.24
Amortization	9,250.47	27,751.41
Other Expenses	500.63	898.02
Total Operating Expenses	<u>2,644,972.98</u>	<u>7,819,531.32</u>
OPERATING INCOME (LOSS)	<u>387,723.55</u>	<u>771,204.66</u>
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	34,306.47	89,259.98
Policyholder Dividend Expense	(118.00)	(2,318,483.00)
Total Nonoperating Revenues (Expenses)	<u>34,188.47</u>	<u>(2,229,223.02)</u>
CHANGE IN NET POSITION	<u>421,912.02</u>	<u>(1,458,018.36)</u>
NET POSITION, BEGINNING	12,193,937.36	14,117,572.36
Adjustment to Net Position (Note 7)	(1,755.59)	(45,460.21)
NET POSITION, ENDING	<u>12,614,093.79</u>	<u>12,614,093.79</u>

STATE OF MINNESOTA
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED MARCH 31, 2015

04/22/15
Unaudited

	FY15 QTD	FY15 YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	1,014,328.58	11,493,704.72
Payments to Claimants	(654,273.62)	(1,315,300.49)
Payments to Suppliers for Goods and Services	(528,158.18)	(4,756,438.03)
Payments to Employees	(253,697.45)	(814,457.24)
Net Cash Provided by (Used for) Operating Activities	<u>(421,800.67)</u>	<u>4,607,508.96</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Policyholder Dividend Payments	(25,007.00)	(2,318,483.00)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(25,007.00)</u>	<u>(2,318,483.00)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Investment in Capital Assets	0.00	0.00
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>0.00</u>	<u>0.00</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	34,306.47	89,259.98
Net Cash Provided by (Used for) Investing Activities	<u>34,306.47</u>	<u>89,259.98</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(412,501.20)	2,378,285.94
Cash and Cash Equivalents, Beginning	<u>26,141,618.68</u>	<u>23,350,831.54</u>
Cash and Cash Equivalents, Ending	<u>25,729,117.48</u>	<u>25,729,117.48</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	387,723.55	771,204.66
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation	0.00	0.00
Amortization	9,250.47	27,751.41
(Increase) Decrease in Accounts Receivable	870,929.83	(95,999.91)
(Increase) Decrease in Prepaid Expenses	923,627.36	(1,013,416.41)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	236.50	(236.50)
(Increase) Decrease in Reinsurance Recoverable	0.00	0.00
Increase (Decrease) in Accounts Payable	(96,230.14)	(38,144.95)
Increase (Decrease) in Salaries and Benefits Payable	17,415.76	26,954.02
Increase (Decrease) in Claims Payable	354,543.78	1,925,200.90
Increase (Decrease) in Unearned Revenue	(2,889,297.78)	2,998,968.65
Increase (Decrease) in Compensated Absences Payable	0.00	5,577.09
Increase (Decrease) in Net OPEB Obligation	0.00	0.00
Increase (Decrease) in Due to Other Funds	0.00	(350.00)
Total Adjustments	<u>(809,524.22)</u>	<u>3,836,304.30</u>
Net Cash Provided by (Used for) Operating Activities	<u>(421,800.67)</u>	<u>4,607,508.96</u>
Noncash Investing, Capital and Financing Activities:	0.00	0.00

STATE OF MINNESOTA
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300
BUDGET TO ACTUAL COMPARISON
FOR THE QUARTER ENDED MARCH 31, 2015

04/22/15
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Insurance Premiums - Self-Insurance	2,656,786.00	7,970,358.00	2,796,934.00	8,003,569.00	140,148.00	33,211.00
Insurance Premiums - Billback	250,000.00	750,000.00	214,893.03	525,167.68	(35,106.97)	(224,832.32)
Non-Insured Tort Claims	21,250.00	63,750.00	20,069.50	61,199.30	(1,180.50)	(2,550.70)
Consulting Services	200.00	600.00	800.00	800.00	600.00	200.00
Total Operating Revenue	2,928,236.00	8,784,708.00	3,032,696.53	8,590,735.98	104,460.53	(183,972.02)
OPERATING EXPENSES						
Claims - Self Insurance	1,235,822.75	3,707,468.25	1,267,904.40	3,499,488.39	(31,981.65)	207,979.86
Claims - IBNR	25,000.00	75,000.00	(258,987.00)	(258,987.00)	283,987.00	333,987.00
Salaries and Benefits	295,377.50	886,132.50	271,349.71	846,751.85	24,027.79	39,380.65
Rent	18,687.50	56,062.50	18,600.13	56,526.83	87.37	(464.33)
Rent - Equipment	1,575.00	4,725.00	1,258.14	3,774.42	316.86	950.58
Repairs and Maintenance	50.00	150.00	0.00	0.00	50.00	150.00
Printing	100.00	300.00	83.96	372.00	16.04	(72.00)
Professional and Technical Services - Adjuster	75,934.75	227,804.25	77,955.11	213,237.11	(2,020.36)	14,567.14
Professional and Technical Services - Broker	38,367.75	115,103.25	40,140.04	120,420.11	(1,772.29)	(5,316.86)
Professional and Technical Services - Legal and Other	22,500.00	67,500.00	0.00	2,031.25	22,500.00	65,468.75
Centralized IT Services	54,100.00	162,300.00	26,486.34	80,673.08	27,613.66	81,626.92
Purchased Services	8,340.50	25,021.50	4,571.91	21,966.36	3,768.59	3,055.14
Communications	775.00	2,325.00	592.01	1,613.11	182.99	711.89
Travel	1,500.00	4,500.00	61.38	3,704.57	1,438.62	795.43
Supplies and Materials	3,000.00	9,000.00	1,887.75	3,699.97	1,112.25	5,300.03
Employee Development	1,212.50	3,637.50	456.25	2,882.50	756.25	755.00
Insurance	100.00	300.00	98.90	103.10	1.10	196.90
Insurance Premiums - Self-Insurance	783,465.00	2,350,395.00	783,464.84	2,350,394.52	0.16	0.48
Insurance Premiums - Billback	250,000.00	750,000.00	214,893.03	525,167.68	35,106.97	224,832.32
Attorney General	62,687.50	188,062.50	168,273.20	262,548.80	(105,585.70)	(74,486.30)
Indirect Costs	15,600.00	46,800.00	16,231.78	54,513.24	(631.78)	(7,713.24)
Amortization	9,852.50	29,557.50	9,250.47	27,751.41	602.03	1,806.09
Other Expenses	3,450.00	10,350.00	500.63	898.02	2,949.37	9,451.98
Total Operating Expense	2,907,498.25	8,722,484.75	2,644,972.98	7,818,531.32	262,525.27	902,963.43
OPERATING INCOME (LOSS)	20,737.75	62,213.25	387,723.55	771,204.66	366,985.80	708,991.41
NON-OPERATING REVENUE (EXPENSES)						
Interest Revenue	27,500.00	82,500.00	34,306.47	89,259.98	6,806.47	6,759.98
Policyholder Dividend Expense	(2,316,785.00)	(2,316,785.00)	(118.00)	(2,318,483.00)	2,316,667.00	(1,698.00)
Total Non-Operating Revenue (Expenses)	(2,289,285.00)	(2,234,285.00)	34,188.47	(2,229,223.02)	2,323,473.47	5,061.98
CHANGE IN NET POSITION	(2,268,547.25)	(2,172,071.75)	421,912.02	(1,458,018.36)	2,690,459.27	714,053.39

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 FY15.

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 known as of March 31, 2015 for claims incurred prior to April 1, 2015.

Basis of Accounting:

The RMD - Property and Casualty fund is an internal service fund 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.

The RMD - Property and Casualty fund's capital assets are depreciated using the straight-line method based on the following useful lives: 3 years for equipment, and 10 years for intangible assets - software and IGCS.

2. LEGISLATION & AUTHORITY

The Risk Management fund was established under Minnesota Laws of 1986, Chapter 455, Section 3 (M.S. 168.85 Subd.2).

3. CAPITAL ASSETS

	Balance 7/1/14	Additions	Deletions	Balance 3/31/15
Internally Generated Computer Software (IGCS)	392,898.82	-	(22,879.97)	370,018.85
Total Capital Assets	392,898.82	-	(22,879.97)	370,018.85

Accumulated Depreciation/Amortization for:

Internally Generated Computer Software (IGCS)	-	(27,751.41)	-	(27,751.41)
Total Accumulated Depr/Amort	-	-	-	(27,751.41)

In FY15, the retainage payable owed by the Property and Casualty Fund on the comprehensive Risk Management Information System (iVOS) was paid by the Workers' Compensation Fund. The vendor charged less retainage than was originally recorded because they discontinued development of the policy module and returned the cost of the policy module license fee in FY14. \$22,879.97 of the retainage payable was written off and reduced the cost of the capital asset - IGCS.

4. 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 7/1/14	21,998.59	163,904.29
Increase	659.96	4,917.13
Decrease	-	-
Ending Balance 3/31/15	22,658.55	168,821.42

5. 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 7/1/14	9,064.26
Increase	-
Decrease	-
Ending Balance 3/31/15	9,064.26

6. 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. \$7,052.96 represents the remaining balance as of March 31, 2015.

In FY15 1st Qtr, RMD Workers' Compensation Fund paid the retainage payable which was owed by the Property and Casualty Fund on the capital asset - IGCS. \$16,525.98 represents the balance owed to the Workers' Compensation Fund as of March 31, 2015.

7. ADJUSTMENT TO NET POSITION

In FY15 1st Qtr, prior period adjustment to Net Position totaling - \$23,142.50 is due to the understated FY14 Professional & Technical Services - Adjuster Expense.
In FY15 1st Qtr, prior period adjustment to Net Position totaling - \$22,879.97 is due to the overstated FY14 Capital Asset - IGCS.
In FY15 2nd Qtr, prior period adjustment to Net Position totaling \$2,530.40 is due to the overstated FY14 Centralized IT Service Expense.
In FY15 2nd Qtr, prior period adjustment to Net Position totaling -\$212.55 is due to the understated Accounts Payables in FY13 & FY14.
In FY15 3rd Qtr, prior period adjustment to Net Position totaling -\$1,755.59 is due to the understated FY14 Centralized IT Service Expense.

8. NET POSITION

In FY13, the Statement of Net Assets was changed to the Statement of Net Position, and the Invested in Capital Assets, Net of Related Debt was changed to the Net Investment in Capital Assets. The Statement of Revenues, Expenses & Changes in Net Assets was changed to the Statement of Revenues, Expenses & Changes in Net Position. These changes were made as prescribed by the Governmental Accounting Standards Board (GASB). For historical cost comparison, the total net position and the retained earnings have been reconciled as shown below.

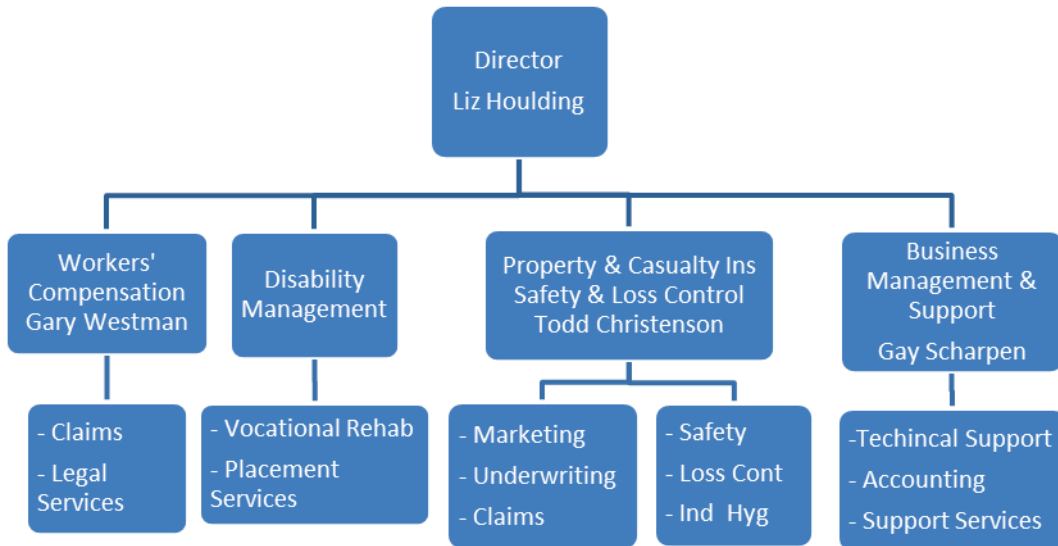
Net Investment in Capital Assets	342,267.44		
Unrestricted Net Position	<u>12,271,826.35</u>		
Total Net Position	<u>12,614,093.79</u>		
Schedule of Retained Earnings			
	1st Qtr	2nd Qtr	3rd Qtr
Beginning Retained Earnings	14,117,572.36	13,530,695.18	12,193,937.36
Net Income (Loss)	(540,854.71)	(1,339,075.67)	421,912.02
Adjustment to Net Position (Note 7)	(46,022.47)	2,317.85	(1,755.59)
Ending Retained Earnings	<u>13,530,695.18</u>	<u>12,193,937.36</u>	<u>12,614,093.79</u>
Add: Capital Contributions	-	-	-
Reconciliation to Total Net Position	<u>13,530,695.18</u>	<u>12,193,937.36</u>	<u>12,614,093.79</u>

Supporting Information

Staffing and Organizational Chart

Our 11.1 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 for specialized adjusting and brokerage services that support our operations.

The Program recommends the addition of 1.5 FTEs to the 11.1 FTEs as of June 30, 2015 for fleet loss control services and data reporting services, bringing total staffing levels to 12.6 FTEs in FY16.



**Minnesota Department of Administration
Risk Management Division
Retained Liability Lines of Coverage
Statement of Actuarial Opinion
as of March 31, 2015**

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, 2015.

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, 2015.

**Table A
Net Loss and Allocated Loss Adjustment Expense Reserves**

Line of Coverage	Low	Expected	High
Automobile Liability	\$ 3,462,000	\$ 3,743,000	\$ 4,118,000
General Liability	\$ 2,954,000	\$ 3,161,000	\$ 3,446,000
Total (Excl. Strike Force)	\$ 6,415,000	\$ 6,904,000	\$ 7,564,000
Strike Force Only	\$ 143,000	\$ 142,000	\$ 143,000
Total (Incl. Strike Force)	\$ 6,558,000	\$ 7,046,000	\$ 7,707,000

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, 2015. 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, 2015.

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.

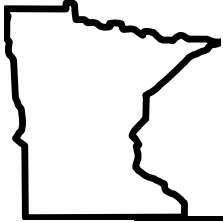


Kevin J. Moynihan ACAS MAAA
April 21, 2015

Risk Management Advisory Committee:

The current RMAC representatives are:

- Larry Freund, Department of Public Safety
- Todd Haglin, Department of Transportation
- Paul Hanson, Fleet & Surplus Services/Administration
- Wendy Hearn, Regis Corporation
- Mary Lou Houde, Department of Commerce
- Bill Hoyt, Metropolitan Airports Commission
- Keswic Joiner, MN State Colleges and Universities (MnSCU)
- John King, Department of Corrections
- Jenny Liao, Financial Mgmt & Reporting/Administration
- Mary Pittelko, MN State Agricultural Society/State Fair
- Dave Schiller, Department of Natural Resources
- Dr. Andy Whitman, University of Minnesota
- Christopher Zempel, MN Management & Budget



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2015 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 Uniform Guidance, 2 CFR part 200, subpart 200.452

- *“Cost incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair, or upkeep of buildings and equipment (including Federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable.”*

OMB Uniform Guidance, 2 CFR part 200, subpart 200.462(a)

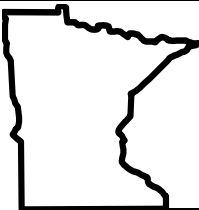
- *“Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable as indirect costs.”*

OMB Uniform Guidance, 2 CFR part 200, subpart 200.465(a)

- *“Subject to the limitations described in paragraphs (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 2015 Actual

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB 2 CFR 200 GUIDELINES
MINNESOTA MANAGEMENT AND BUDGET

FOR YEAR ENDING JUNE 30, 2015

PLANT MANAGEMENT

(All Figures in 000's)

FUND 5400

PART I 2 CFR 200 R.E. BALANCE

2 CFR 200 R.E. BALANCE July 1, 2014 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)	35,439
Adjustments (e.g. Contrib. Capital)	-
Adjusted Retained Earnings Balance	35,439

FY15 Retained Earnings Increase (Decrease) Per CAFR

2 CFR 200 Revenues (Actual and Imputed) from Attachment A	60,475	
2 CFR 200 Revenues (Actual and Imputed) from Other	-	
Total Revenues		60,475

Expenditures (Actual Costs):

per State's Financial Report	36,619	
Less 2 CFR 200 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)	(19)	
GASB68 Net Pension Liability Adjustment	(1,754)	
Expenditures		34,846

Plus 2 CFR 200 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 2 CFR 200 Allowable Expenditures		-

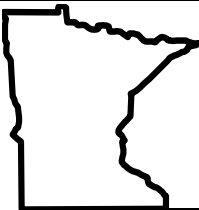
Plus 2 CFR 200 Adjustments (e.g.)-

Current Year Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	171	
Other -	(28,193)	
Federal portion of Depreciation costs	-	
Total Adjustments		(28,022)

FY15 Net Increase (Decrease) to Retained Earnings Balance per CAFR	(2,393)
---	----------------

2 CFR 200 R.E. BALANCE June 30, 2015	A)	33,046
Allowable Reserve	B)	5,808
Excess Balance (A)-(B)		27,238

(If less than zero, the amount on (A) is the beginning 2 CFR 200 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 2 CFR 200 R.E. balance for the next year.)



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2015 Actual

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO OMB 2 CFR 200 GUIDELINES
MINNESOTA MANAGEMENT AND BUDGET

FOR YEAR ENDING JUNE 30, 2015

PLANT MANAGEMENT

(All Figures in 000's)

FUND 5400

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2014		751
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	<u>-</u>	
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2015	C)	<u>751</u>

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2014

ADJUSTMENTS:

Less: 2 CFR 200 Unallowable Costs	-	
Plus: 2 CFR 200 Allowable Costs		
FY2008 Adjustment to Net Assets	(965)	
Accumulated Prior Year Imputed Interest Adjustment	(7,158)	
Current Year Imputed Interest Adjustment	(171)	
FY15 GASB68 Beginning Balance Adjustment	(17,253)	
FY15 GASB68 Net Pension Liability Adjustment	(1,754)	
Total Adjustments	<u>(27,301)</u>	

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2015	D)	<u>(27,301)</u>
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PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)		<u>6,496</u>
(Should Tie to the Fund Balance in the CAFR)		<u>6,499</u>

Check Figure

3

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET POSITION
 YEAR ENDED JUNE 30, 2015
 (IN THOUSANDS)

	fund 5100 CENTRAL MOTOR POOL	fund 5200 fund 5201 fund 5203 CENTRAL SERVICES	EMPLOYEE INSURANCE	MN.IT SERVICES	fund 5400 PLANT MANAGEMENT	fund 5300 RISK MANAGEMENT	TOTAL
Operating Revenues:							
Net Sales	15032000	19067000	0	200346000	60475000	80000	295000000
Insurance Premiums	0	0	799516000	0	0	11591000	811107000
Other Income	186000	1602000	7297000	0	0	0	9085000
Total Operating Revenues	15218000	20669000	806813000	200346000	60475000	11671000	1115192000
Less: Cost of Goods Sold	0	0	0	0	0	0	0
Gross Margin	15218000	20669000	806813000	200346000	60475000	11671000	1115192000
Operating Expenses:							
Purchased Services	1485000	15628000	80438000	101141000	12511000	4729000	215932000
Salaries and Fringe Benefits	599000	4548000	3331000	53594000	12743000	1064000	75879000
Claims	0	0	740456000	0	0	4100000	744556000
Depreciation and Amortization	6089000	12000	0	7109000	491000	37000	13738000
Supplies and Materials	3952000	451000	14000	10234000	3751000	9000	18411000
Repairs and Maintenance	1208000	49000	6000	5168000	5694000	0	12125000
Indirect Costs	256000	66000	41000	863000	1061000	469000	2756000
Other Expenses	129000	10000	7038000	47000	368000	1000	7593000
Total Operating Expenses	13718000	20764000	831324000	178156000	36619000	10409000	1090990000
Operating Income (Loss)	1500000	-95000	-24511000	22190000	23856000	1262000	24202000
Nonoperating Revenues (Expense)							
Investment Income	82000	0	1448000	68000	0	124000	1722000
Federal Grants	0	0	0	0	0	0	0
Private Grants	0	0	0	0	0	0	0
Grants and Subsidies	0	3000	0	0	0	0	3000
Securities Lending Income	0	0	0	0	0	0	0
Other Nonoperating Revenues	0	0	0	0	0	0	0
Interest and Financing Costs	-196000	0	0	-322000	0	0	-518000
Grants, Aids and Subsidies	0	-2000	0	0	0	0	-2000
Securities Lending Rebates and Fr	0	0	0	0	0	0	0
Other Nonoperating Expenses	-1000000	0	0	-5027000	0	-2318000	-8345000
Gain (Loss) on Disposal of Capital	513000	2000	0	0	19000	0	534000
Total Nonoperating Revenues (Exp	-601000	3000	1448000	-5281000	19000	-2194000	-6606000
Income (Loss) Before Transfers ar	899000	-92000	-23063000	16909000	23875000	-932000	17596000
Capital Contributions	0	0	0	0	0	0	0
Transfers-In	0	0	0	2000	0	0	2000
Transfers-Out	0	0	-20000	-6000	-28193000	0	-28219000
Total Income (Loss)	899000	-92000	-23083000	16905000	-4318000	-932000	-10621000
Special Item	0	0	0	0	0	0	0
Change in Net Position	899000	-92000	-23083000	16905000	-4318000	-932000	-10621000
Net Position, Beginning, as Report	13421000	4119000	202189000	18952000	28070000	14117000	280868000
Prior Period Adjustment	0	0	0	0	0	0	0

Change in Accounting Principle	-703000	-4805000	-3491000	-237274000	-17253000	-948000	-264474000
Change in Reporting Entity	0	0	0	0	0	0	0
Change in Fund Structure	0	0	0	0	0	0	0
Net Position, Beginning, as Restat	12718000	-686000	198698000	-218322000	10817000	13169000	16394000
Net Position, Ending	13617000	-778000	175615000	-201417000	6499000	12237000	5773000

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 JUNE 30, 2015
 (IN THOUSANDS)

		5100	52xx	5600	5500	5400	5300
		CENTRAL	CENTRAL	EMPLOYEE	MN.IT	PLANT	RISK
		MOTOR POOL	SERVICES	INSURANCE	SERVICES	MANAGEMENT	MANAGEMENT
ASSETS							
Current Assets:							
100001	Cash-State Treasury	4075000	1596000	247542000	-22859000	12676000	24590000
100002	Cash-Imprest Balance	1000	0	0	10000	0	0
100007	Cash-In Transit-Adjust	-8000	-2000	600000	3525000	334000	29000
100008	Cash-Deposits-Adjust	18000	304000	0	25016000	336000	42000
100009	Cash-ITC Accrual	22000	0	112000	16000	0	11000
	Cash and Cash Equivalents	4108000	1898000	248254000	5708000	13346000	24672000
110002	Inv Ext-Short Term Invest	0	0	14616000	0	0	0
	Investments	0	0	14616000	0	0	0
120001	AR SWIFT	2240000	3031000	1948000	56745000	9163000	480000
120014	AR Other	0	0	12510000	0	0	0
	Accounts Receivable	2240000	3031000	14458000	56745000	9163000	480000
130001	Interfund Receivable	0	0	0	0	0	0
	Interfund Receivables	0	0	0	0	0	0
	Due From Component Units	0	0	0	0	0	0
120201	Accrued Invest Interest	0	0	60000	0	0	0
	Accrued Invest/Interest Income	0	0	60000	0	0	0
120101	AR Federal Aid	0	0	0	0	0	0
	Federal Aid Receivable	0	0	0	0	0	0
150001	Inventory-Resale	0	0	0	0	238000	0
150003	Inventory-Postage Clearing	0	0	0	0	0	0
	Inventories	0	0	0	0	238000	0
	Loans and Notes Receivable	0	0	0	0	0	0
	Securities Lending Collateral	0	0	0	0	0	0
160001	Prepaid Expenses	0	257000	0	13431000	2000	57000
	Prepaid Expenses	0	257000	0	13431000	2000	57000
	Other Assets	0	0	0	0	0	0
	Total Current Assets	6348000	5186000	277388000	75884000	22749000	25209000
Noncurrent Assets:							
	Cash and Cash Equiv - Restrict	0	0	0	0	0	0
	Investments - Restricted	0	0	0	0	0	0
	Other Assets-Restricted	0	0	0	0	0	0
	Due From Component Units NC	0	0	0	0	0	0
	Advances to Other Funds Noncur	0	0	0	0	0	0
	Loans and Notes Receivable NC	0	0	0	0	0	0
171000	Equipment, Furniture, Fixtures	42421000	800000	461000	61234000	1595000	0
171100	Buildings-Depre	948000	0	0	0	10857000	0
171101	Buidling Improvements-Depre	0	0	0	3218000	0	0
171300	Infrastructure-Depre	158000	0	0	688000	557000	0

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 JUNE 30, 2015
 (IN THOUSANDS)

	5100 CENTRAL MOTOR POOL	52xx CENTRAL SERVICES	5600 EMPLOYEE INSURANCE	5500 MN.IT SERVICES	5400 PLANT MANAGEMENT	5300 RISK MANAGEMENT
171400 Intangible Assets-Depre	0	0	0	1829000	0	0
171500 Internal Gen Software- Depre	0	0	0	10503000	0	370000
171600 Vehicles	0	-1000	0	0	0	0
175100 Accum Dep Building and Improve	-387000	0	0	-3218000	-4671000	0
175300 Accum Dep Infrastructure	-52000	0	0	-148000	-70000	0
175400 Accum Amort Intangibles	0	0	0	-1539000	0	0
175500 Accum Amort-Generated Software	0	0	0	-216000	0	-37000
175600 Accumulated Dep On Equipment	-21132000	-775000	-461000	-43110000	-1273000	0
175601 Accumulated Dep On Vehicles	0	0	0	0	0	0
Depreciable Cap Assets (Net)	21956000	25000	0	29240000	6996000	333000
170051 Land-Improvement-Non Depre	0	0	0	0	0	0
170210 Construct In Process-Building	0	0	0	0	366000	0
170500 Art-Non Depre	0	0	0	0	260000	0
Nondepreciable Capital Assets	0	0	0	0	626000	0
160002 Prepaid Expenses-Noncurrent	0	0	0	1322000	0	0
Prepaid Expenses Noncurrent	0	0	0	1322000	0	0
Other Assets (noncurrent)	0	0	0	0	0	0
Total Noncurrent Asse	21956000	25000	0	30562000	7622000	333000
Total Assets	28304000	5211000	277388000	106446000	30371000	25542000
DEFERRED OUTFLOWS OF RESOURCES						
Bond Refunding	0	0	0	0	0	0
Deferred Outflows	0	0	0	0	0	0
165008 Chg Contrib_Prop/Act - DefOut	6000	40000	30000	2008000	146000	8000
165009 Contrib after Msrmt Dt-DefOut	26000	181000	131000	8906000	648000	36000
Deferred Pension Outf	32000	221000	161000	10914000	794000	44000
Deferred Derivative Ot	0	0	0	0	0	0
Total Deferred Outflow	32000	221000	161000	10914000	794000	44000
LIABILITIES						
Current Liabilities:						
200001 Accounts Payable	0	-2591000	66267000	967000	2518000	140000
200003 Vouchers Payable	1219000	3722000	27196000	14875000	3539000	125000
200100 Salaries Payable	0	0	0	2980000	482000	37000
220060 State SUT	0	0	0	730000	0	0
220070 County SUT	0	0	0	0	0	0
220080 Local SUT	0	0	0	0	0	0
220090 Transit SUT	0	0	0	0	0	0
Accounts Payable	1219000	1131000	93463000	19552000	6539000	302000
230001 Interfund Payables	-5072000	0	0	0	0	0
230700 Advances Master Lease	5072000	0	0	0	0	0

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 JUNE 30, 2015
 (IN THOUSANDS)

		5100	52xx	5600	5500	5400	5300
		CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE	MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT
230701	Advances - Other	0	0	0	25000000	0	0
	Interfund Payable	0	0	0	25000000	0	0
	Due to Component Units	0	0	0	0	0	0
240002	Contract Unearned Revenue	0	0	4748000	0	0	0
240200	Unearned Revenue	0	3000	0	28193000	13000	160000
	Unearned Revenue	0	3000	4748000	28193000	13000	160000
250001	Accrued Interest Payable	13000	0	0	13000	0	0
	Accrued Interest Payable	13000	0	0	13000	0	0
260200	Loans-Notes Payable-Cur	6544000	0	0	5471000	0	0
	Bonds and Notes Payable	6544000	0	0	5471000	0	0
	Capital Leases Payable	0	0	0	0	0	0
260400	Claims Payable-Cur	0	0	0	0	0	11751000
	Claims Payable	0	0	0	0	0	11751000
260500	Compensated Absences Payable	6000	41000	36000	1001000	214000	32000
	Compensated Absences Payable	6000	41000	36000	1001000	214000	32000
	Securities Lending Liabilities	0	0	0	0	0	0
	Other Liabilities	0	0	0	0	0	0
	Total Current Liabilities	7782000	1175000	98247000	79230000	6766000	12245000
	Noncurrent Liabilities:						
	Accounts Payable Restricted	0	0	0	0	0	0
	Due to Component Units NC	0	0	0	0	0	0
260201	Loans-Notes Payable-Non Cur	6203000	0	0	6748000	0	0
	Bonds and Notes Payable - NC	6203000	0	0	6748000	0	0
	Capital Leases Payable	0	0	0	0	0	0
	Claims Payable (noncurrent)	0	0	0	0	0	0
260501	Compensated Absences-Non Cur	60000	446000	355000	8248000	1351000	196000
	Compensated Absences Payable	60000	446000	355000	8248000	1351000	196000
	Advance from Other Funds NC	0	0	0	0	0	0
290150	Net OPEB Obligation	10000	49000	34000	470000	254000	13000
	Other Post Employment Benefits	10000	49000	34000	470000	254000	13000
290100	Net PENS Obligation	293000	1999000	1453000	98747000	7180000	395000
	Net Pension Obligation	293000	1999000	1453000	98747000	7180000	395000
	Funds Held in Trust	0	0	0	0	0	0
	Other Liabilities Noncurrent	0	0	0	0	0	0
	Total Noncurrent Liabilities	6566000	2494000	1842000	114213000	8785000	604000
	Total Liabilities	14348000	3669000	100089000	193443000	15551000	12849000
	DEFERRED INFLOWS OF RESOURCES						
	Bond Refunding	0	0	0	0	0	0
	Capital Lease Restruc	0	0	0	0	0	0

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET POSITION
 JUNE 30, 2015
 (IN THOUSANDS)

		5100	52xx	5600	5500	5400	5300
		CENTRAL	CENTRAL	EMPLOYEE	MN.IT	PLANT	RISK
		MOTOR POOL	SERVICES	INSURANCE	SERVICES	MANAGEMENT	MANAGEMENT
240001	Deferred Revenue	0	0	0	0	0	0
	Deferred Revenue	0	0	0	0	0	0
241005	Expctd/Actual Exper- DefInf	6000	44000	32000	2145000	156000	9000
241006	Change of assumption - DefInf	213000	1457000	1059000	71969000	5233000	288000
241007	Project/Act Inv Earn - DefInf	152000	1037000	754000	51220000	3724000	205000
	Deferred Pension Info	371000	2538000	1845000	125334000	9113000	502000
	Total Deferred Inflows	371000	2538000	1845000	125334000	9113000	502000
	NET POSITION						
320001	Invest in Cap Assets-Net Debt	9209000	25000	0	17021000	7621000	333000
	Invested Capital Net of Debt	9209000	25000	0	17021000	7621000	333000
300001	Unrestricted Fund Balance	4211000	4098000	202187000	892000	20035000	13782000
300010	Contributed Capital	0	0	0	1038000	414000	0
	Unrestricted	5205000	4717000	229631000	-6455000	16368000	14579000
	Total Net Position	14414000	4742000	229631000	10566000	23989000	14912000

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
FY2008 Adjustment to Net Assets	(965)	per FY2008 A-87 and IncStmt Plant Mgmt Fund 820
FY2015 Imputed Interest	(171)	interest earned on excess retained earnings
FY2014 Imputed Interest	(184)	interest earned on excess retained earnings
FY2013 Imputed Interest	(208)	interest earned on excess retained earnings
FY2012 Imputed Interest	(197)	interest earned on excess retained earnings
FY2011 Imputed Interest	(177)	interest earned on excess retained earnings
FY2010 Imputed Interest	(205)	interest earned on excess retained earnings
FY2009 Imputed Interest	(440)	interest earned on excess retained earnings
FY2008 Imputed Interest	(700)	interest earned on excess retained earnings
FY2007 Imputed Interest	(886)	interest earned on excess retained earnings
FY2006 Imputed Interest	(688)	interest earned on excess retained earnings
FY2005 Imputed Interest	(343)	interest earned on excess retained earnings
FY2004 Imputed Interest	(160)	interest earned on excess retained earnings
FYpre2004 Imputed Interest	(2,970)	interest earned on excess retained earnings, per FY2004 A-87 Plant Mgmt Fund 820
FY15 GASB68 Beginning Balance Adjustment	(17,253)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	(1,754)	change in deferred liability from CAFR
	<u>(27,301)</u>	
	-27301000	

per FY2011 A-87 and IncStmt Plant Mgmt Fund 820
(item was a Non-Operating Expense on the FY11
Income Statement and reported as Expense in the
CAFR but reported as Contributed Capital (in error) in
the FY11 thru FY13 A-87s)

FY2011 Rent Rebate

(1,356)

<u>Bond Interest paid</u>	
28,092	FY14
27,571	FY13
27,655	FY12
28,202	FY11
28,218	FY10
30,769	FY09
30,967	FY08
30,980	FY07
24,844	FY06
15,152	FY05
14,411	FY04
<u>286,861</u>	



**Repair and Other Jobs (ROJ)
Business Plan Addendum
Fiscal Year 2016
June 23, 2015**

This addendum reflects a change in Admin's requested ROJ Rate for FY 2016. This change is being requested due to the significant reduction of statewide indirect costs from FY 2015 to FY 2016.

Expenditures

Based on updated figures, the FY 2016 statewide indirect costs for Repair and Other Jobs (ROJ) will be \$28,509 rather than \$97,867 as projected in the business plan dated May 7, 2015.

Total FY 2016 expenditures are now projected at \$215,950 compared to \$285,308 in the original request; reduction of \$69,358 (-24.3%).

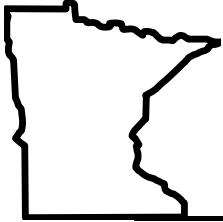
Rates/Revenues

Due to this large change in expenses, Admin is requesting a regular hourly rate of \$65.50 in FY 2016 (overtime rate of \$78.60). These are the same rates that were in place from FY 2010 – FY 2014, before the rates were temporarily lowered in FY 2015 to reduce retained earnings.

Total revenues (including intrafund revenues) are projected at \$179,822 compared to \$213,764 in the original request; reduction of \$33,942 (-15.9%).

Retained Earnings

Ending FY 2016 retained earnings is projected to be \$35,888 compared to \$472 in the original plan. This is a difference of \$35,416 and will bring retained earnings to the working capital level.



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2015 ACTUAL
Section II—Billed Services**

MN.IT Services

Services Provided

MN.IT Services is the State of Minnesota's Information Technology (IT) Agency. MN.IT Services provides a full range of services for the State of Minnesota's executive branch agencies, boards, councils and commissions including a subset of those services for other state government entities and education institutions. MN.IT Services sets IT strategy, direction, policies and standards for the State. The agency builds, maintains and secures the State's IT infrastructure and thousands of applications that support the State's online services for Minnesota's citizens. Specific services include:

- Server and application hosting, database management, and Windows server and workstation support
- Development of testable disaster recovery strategies for business systems.
- 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
- 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
- Agency services – unique IT services that are provided by agency based offices that serve individual agencies or groups of agencies.

OMB Uniform Guidance, 2 CFR part 200, subpart 200.461(a)

- *"Publication costs for electronic and print media, including distribution, promotion, and general handling are allowable."*

OMB Uniform Guidance, 2 CFR part 200, subpart 200.459(a)

- *"Costs of professional and consultant services rendered by persons who are members of a particular profession or possess special skill, and who are not officers or employees of the non-Federal entity, are allowable...."*

How Rates are Computed

MN.IT Services provides two basic kinds of IT services for the executive branch, those that are provided centrally (enterprise services) and those unique services that are provided by the agency-based offices that serve individual agencies or groups of agencies. 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.

NOTE: For FY16 Agency services will be billed directly based on actual spend.

STATE OF MINNESOTA
 FY2014 SWCAP
 MN.IT SERVICES
 AS OF 06/30/2015
 (In Thousands)

RATE CATEGORY	\$178,477										
	OPERATING EXPENSES										
				REVENUE							
BEG. FUND BALANCE @ 06/30/2014	ADJUST BEG. BAL. FOR PRIOR YEAR EXCESS FUND BALANCE	ADJUSTED BEG. FUND BALANCE @ 06/30/2014	ACTUAL BILLED REVENUE FROM CUSTOMERS	NON-OP REVENUE	LESS: REBATE	ADJUSTED REVENUE	DIRECT COST BY SERVICE	ALLOCATED (INDIRECT) EXPENSES	ALLOCATED PENSION	O/H EXPENSES	
(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 6)	(COL. 7)	(COL. 8)	(COL. 9)	(COL. 10)	(COL. 11)	
(COL. 2+3-4)											
MANAGED SERVICES											
Hosting Services	\$7,901	(\$1,033)	\$6,868	\$40,272	\$19	\$40,291	\$23,676	\$2,443	(\$3,520)	\$11,328	
Data Management (Storage)	\$5,359	(\$4,566)	\$793	\$10,397	\$5	\$10,402	\$1,106	\$1,302	(\$392)	\$2,953	
TELECOMMUNICATIONS											
WAN Services	\$2,316	\$0	\$2,316	\$20,075	\$35	\$20,110	\$14,781	\$9	(\$943)	\$5,708	
Contracted Telecom Services	\$758	\$0	\$758	\$9,617	\$0	\$9,617	\$7,956	\$4	(\$0)	\$2,731	
IP Services	(\$326)	\$0	(\$326)	\$7,904	\$8	\$7,912	\$6,736	\$618	(\$433)	\$2,245	
ENTERPRISE APPLICATIONS											
Workplace Services	(\$24,145)	\$0	(\$24,145)	\$12,034	\$2	\$12,036	\$12,320	\$1,220	(\$5,969)	\$3,411	
Business Process Management	(\$6,928)	\$0	(\$6,928)	\$265	\$0	\$265	\$1,029	\$115	(\$277)	\$75	
BUSINESS SERVICES											
Customer Project Services	(\$13,932)	\$0	(\$13,932)	\$1,494	\$2	\$1,495	\$1,414	\$5	(\$371)	\$157	
@AGENCY Services	(\$3,658)	\$0	(\$3,658)	\$98,288	\$0	\$98,288	\$99,240	\$0	(\$12,202)	\$0	
GRAND TOTAL	(\$32,655)	(\$5,598)	(\$38,253)	\$200,345	\$71	\$0	\$200,416	\$168,259	\$5,716	(\$24,107)	\$28,609
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(g)	(g)	(g)	

COMMENTS/FOOTNOTES:

- (a) Beginning Fund Balance @ 6/30/14 - Ties to FY14 SWCAP ending balance (COL. 16)
- (b) Adjusted beginning fund balance @ 6/30/14 after excluding FY14 excess fund balance
- (c) Actual Billed Revenue by Customer - Actual billed amount to customers
- (d) Non-Operating Revenues - Includes Interest Revenue
- (e) No customer rebate was issued in FY2015.
- (f) Adjusted Revenue - Actual Billed Revenue (Customer) adjusted for any non-operating revenue
- (g) Operating Expenses - Total Service Expenses (Direct, Allocated and Overhead)
- (h) Non-Operating Expenses - FY13 Federal payback with interest of \$5,026,640
- (i) Unallowable Expenditures - FY13 Federal payback with interest of \$5,026,640 + Pension credit of (24,107,000) + Debt Write offs
- (j) Imputed Interest Earnings on Monthly Avg. Cash Balance at State's Treasury Avg. Rate of Return (.513%)

STATE OF MINNESOTA
 FY2014 SWCAP
 MN.IT SERVICES
 AS OF 06/30/2015
 (In Thousands)

RATE CATEGORY	COST										
	NON - OPERATING EXPENSES	TOTAL COST	UNALLOWABLE EXPENDITURES	ADJUSTED COST	NET CHANGE IN ASSETS	END. FUND BALANCE @ 06/30/2015	(1/2 R.E.) IMPUTED INTEREST	END. FUND BALANCE @ 06/30/15 INCLUDING IMPUTED INTEREST	ALLOWABLE RESERVE (60 DAY W/C)	06/30/2015 EXCESS FUND BALANCE	DEPRECIATION & AMORTIZATION FY15
	(COL. 9)	(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+13)	(1/2 OF COL. 14+1) *.513%	(COL. 14+15)	(COL. 12-19)/6	(COL. 16-17)	
MANAGED SERVICES											
Hosting Services	\$3,123	\$37,051	(\$399)	\$37,450	\$2,841	\$9,709	\$43	\$9,752	\$5,888	\$3,863	\$2,120
Data Management (Storage)	\$1,352	\$6,322	\$960	\$5,362	\$5,040	\$5,834	\$17	\$5,851	\$763	\$5,087	\$781
TELECOMMUNICATIONS											
WAN Services	\$390	\$19,945	(\$486)	\$20,431	(\$321)	\$1,995	\$11	\$2,006	\$3,004	(\$998)	\$2,408
Contracted Telecom Services	\$167	\$10,858	\$245	\$10,613	(\$996)	(\$238)	\$1	(\$236)	\$1,769	(\$2,005)	\$0
IP Services	\$1	\$9,166	(\$296)	\$9,462	(\$1,550)	(\$1,876)	(\$6)	(\$1,882)	\$1,484	(\$3,367)	\$555
ENTERPRISE APPLICATIONS											
Workplace Services	\$1	\$10,983	(\$5,980)	\$16,964	(\$4,928)	(\$29,074)	(\$137)	(\$29,210)	\$2,783	(\$31,993)	\$268
Business Process Management	\$0	\$943	(\$281)	\$1,223	(\$958)	(\$7,886)	(\$38)	(\$7,924)	\$204	(\$8,128)	
BUSINESS SERVICES											
Customer Project Services	\$0	\$1,205	(\$318)	\$1,523	(\$28)	(\$13,960)	(\$72)	(\$14,031)	\$232	(\$14,263)	\$132
@AGENCY Services	\$0	\$87,038	(\$12,202)	\$99,240	(\$952)	(\$4,610)	(\$21)	(\$4,631)	\$16,443	(\$21,074)	\$582
GRAND TOTAL	\$5,034	\$183,511	(\$18,758)	\$202,269	(\$1,853)	(\$40,106)	(\$201)	(\$40,307)	\$32,570	(\$72,877)	\$6,846
	(h)		(i)				(j)				

COMMENTS/FOOTNOTES:

- (a) Beginning Fund Balance @ 6/:
- (b) Adjusted beginning fund balai
- (c) Actual Billed Revenue by Cust
- (d) Non-Operating Revenues - Inc
- (e) No customer rebate was issue
- (f) Adjusted Revenue - Actual Bill
- (g) Operating Expenses - Total Se

- (h) Non-Operating Expenses - FY1
- (i) Unallowable Expenditures - FY
- (j) Imputed Interest Earnings on I

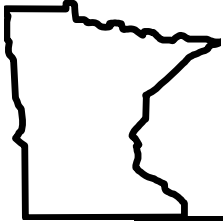
History and Proforma - In Thousands - \$000's

MN.IT SERVICES

ENTERPRISE TECHNOLOGY FUND (5500)

FOR FISCAL YEAR 2016

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Proposed	\$ Change FY15/FY16	% Change FY15/FY16
Operating Revenues:								
Net Sales.....	\$ 90,616	\$ 86,468	\$ 93,700	\$ 148,671	\$ 249,872	\$ 365,553	\$ 115,681	46%
Insurance Premiums.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Income.....	\$ 957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operating Revenues.....	\$ 91,573	\$ 86,468	\$ 93,700	\$ 148,671	\$ 249,872	\$ 365,553	\$ 115,681	78%
Operating Expenses:								
Purchased Services.....	\$ 44,812	\$ 47,009	\$ 50,446	\$ 71,372	\$ 144,089	\$ 118,163	\$ (25,926)	-18%
Salaries and Fringe Benefits.....	\$ 28,995	\$ 27,547	\$ 30,503	\$ 69,525	\$ 76,420	\$ 217,116	\$ 140,696	184%
Claims.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Depreciation and Amortization.....	\$ 3,312	\$ 3,745	\$ 4,228	\$ 5,419	\$ 7,349	\$ 6,410	\$ (939)	-13%
Supplies and Materials.....	\$ 582	\$ 1,626	\$ 1,733	\$ 3,557	\$ 11,827	\$ 13,829	\$ 2,002	17%
Repairs and Maintenance.....	\$ 1,289	\$ 3,503	\$ 3,291	\$ 3,081	\$ 10,160	\$ 7,272	\$ (2,888)	-28%
Indirect Costs.....	\$ 247	\$ 242	\$ 196	\$ 371	\$ 900	\$ 1,057	\$ 157	17%
Other Expenses.....	\$ 1,548	\$ 4	\$ 10	\$ 18	\$ 975	\$ 1,456	\$ 481	49%
Total Operating Expenses.....	\$ 80,785	\$ 83,676	\$ 90,407	\$ 153,343	\$ 251,720	\$ 365,303	\$ 113,583	45%
Operating Income (Loss).....	\$ 10,788	\$ 2,792	\$ 3,293	\$ (4,672)	\$ (1,848)	\$ 250		
Nonoperating Revenues (Expenses):								
Investment Income.....	\$ 30	\$ 25	\$ 37	\$ 62	\$ -	\$ -	\$ -	
Federal Grants.....	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Nonoperating Revenues.....	\$ -	\$ -	\$ 284	\$ -	\$ -	\$ -	\$ -	
Interest and Financing Costs.....	\$ (119)	\$ (102)	\$ (121)	\$ (176)	\$ -	\$ (250)	\$ -	
Grants, Aids and Subsidies.....	\$ -	\$ -	\$ -	\$ (18)	\$ -	\$ -	\$ -	
Other Nonoperating Expenses.....	\$ (2,793)	\$ (6,121)	\$ (2,982)	\$ (3,813)	\$ (5,370)	\$ (2,251)	\$ -	
Gain (Loss) on Disposal of Capital Assets.....	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -	
Total Nonoperating Revenues (Expenses).....	\$ (2,882)	\$ (6,172)	\$ (2,768)	\$ (3,945)	\$ (5,370)	\$ (2,501)	\$ -	
Income (Loss) Before Transfers and Contributions.....	\$ 7,906	\$ (3,380)	\$ 525	\$ (8,617)	\$ (7,218)	\$ (2,251)	\$ -	
Transfers-In.....	\$ 209	\$ 45	\$ 1,678	\$ 233	\$ -	\$ (11,066)	\$ -	
Transfers-Out.....	\$ 8	\$ (828)	\$ (23)	\$ -	\$ -	\$ -	\$ -	
Change in Net Position.....	\$ 8,123	\$ (4,163)	\$ 2,180	\$ (8,384)	\$ (7,218)	\$ (13,317)	\$ -	
Net Position, Beginning, as Reported.....	\$ 21,196	\$ 29,319	\$ 25,156	\$ 27,336	\$ 18,952	\$ 11,734	\$ -	
Net Position, Ending.....	\$ 29,319	\$ 25,156	\$ 27,336	\$ 18,952	\$ 11,734	\$ (1,583)	\$ -	



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2015 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 Uniform Guidance, 2 CFR part 200, subpart 200.431(c)

- *"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. For the 2015 Plan Year , based on a projected 4.9% medical trend increase, provided by MMB's consultant, and the use of Contingency Reserves, no premium increase was implemented. A copy of the related correspondence from the consultant, has been included. 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.

To: Vicki Aalderks
Minnesota Management and Budget

From: Ed Keimig
Employee Insurance Division

Date: December 29, 2015

RE: June 30, 2015 Financial Report/Summary for the Federal Auditor
(F.Y. '15 Indirect Cost Plan/Required Reserve Calculation)

Attached is the following information, related to the Indirect Cost Plan.

Page 1	2015 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	Correspondence from Consultant related to projected premium rates for 2015.
Page 15	Employee Insurance Trust Fund Narrative.

Let me know if you have any questions. (651-259-3713)

Thanks

cc: Julie Sonier

EMPLOYEE INSURANCE DIVISION
STATE EMPLOYEE GROUP INSURANCE PROGRAM
STATEMENTS OF REVENUE AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2015

(file-Segp15 w/s 19)

	Self Insured Medical & Dental Plans	Other Plans	Adminis- trative	Total
Revenue				
Premiums charged	\$764,557,430	\$34,958,143	\$1,000	\$799,516,572
Administrative fees and other Income	0	0	7,297,486	7,297,486
Total Revenue	764,557,430	34,958,143	7,298,486	806,814,058
Expenses				
Purchased Services	37,704,529	37,028,102	5,705,437	80,438,068
Salaries and Benefits	-	-	3,330,560	3,330,560
Claims	740,455,523	-	-	740,455,523
Depreciation	-	-	0	0
Repairs	-	-	6,198	6,198
Supplies	-	-	14,061	14,061
Indirect Costs	-	-	41,177	41,177
Other Expenses	7,027,569	-	10,075	7,037,644
Total Expenses	785,187,621	37,028,102	9,107,509	831,323,232
Operating Income (Loss)	(20,630,191)	(2,069,959)	(1,809,023)	(24,509,173)
Investment Income	1,341,775	27,497	79,856	1,449,127
Total Non Operating Revenue	1,341,775	27,497	79,856	1,449,127
Net Change in Reserves for Claims	(19,288,416)	(2,042,462)	(1,729,167)	(23,060,046)
Internal Transfer	(1,518,180)		1,518,180	0
Transfer To General Fund	0	0	(20,550)	(20,550)
Reserve for Claims - Beginning of Year	184,681,668	11,213,734	6,292,664	202,188,066
Change in Accounting Principal	0	0	(3,490,000)	(3,490,000)
Reserve for Claims - End of Year	\$163,875,072	\$9,171,272	\$2,571,127	\$175,617,472

**SELF INSURED MEDICAL PLANS
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2015**

(file-Segp15 w/s 19)

Reserve For Unpaid Claims (Admin & Medical)

1) Unpaid administrative fees		\$0	
2) Performance Incentive:			
Expected Annual Claims & Expenditures		\$723,800,000	
Performance incentive factor		<u>0.50%</u>	
Retention Reserve Required		<u>3,619,000</u>	
Total Reserve for Unpaid Retention Costs			3,619,000

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures		\$723,800,000	
Percentage per Carrier estimates		<u>9.45%</u>	
Total Reserve for Unpaid Claims			68,379,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2015 is 33 % of total Claims.
The 33 % figure is made up of the following three components:

- 1) The 2015 contract year was funded at the expected claim level plus retention.
The 2015 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 2015 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures		\$723,800,000	
Percentage per established reserve policy		<u>33%</u>	
Total Reserve For Claim Fluctuations			<u>238,854,000</u>

Total Required Health Plan Reserve as of June 30, 2015	<u><u>310,852,000</u></u>
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**SELF INSURED DENTAL PLAN
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2015**

(file-Segp15 w/s 19)

Reserve For Unpaid Claims (Admin & Medical)

1) Unpaid administrative fees	-	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	\$41,100,000	
Performance incentive factor	<u>1.00%</u>	
Retention Reserve Required	<u>411,000</u>	
Total Reserve for Unpaid Retention Costs		411,000

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$41,100,000	
Percentage per Carrier estimates	<u>2.66%</u>	
Total Reserve for Unpaid Claims		1,094,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2015 is 10 % of total Claims.
The 10 % figure is made up of the following three components:

- 1) The 2015 contract year was funded at the expected claim level plus retention.
The 2015 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 2015 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$41,100,000	
Percentage per established reserve policy	<u>10%</u>	
Total Reserve For Claim Fluctuations		<u>4,110,000</u>
Total Required Dental Plan Reserve as of June 30, 2015		<u><u>5,615,000</u></u>

**STATE EMPLOYEE GROUP INSURANCE PROGRAM
RESERVE ANALYSIS
AS OF JUNE 30, 2015
(file-Segp15 w/s 19)**

**DETAIL OF ACCOUNTS AND SALARY PAYABLE IN THE SEGIP FY 2015 FINANCIAL STATEMENTS
AS REPORTED TO THE LEGISLATURE**

Medical IBNR	68,379,000
Dental IBNR	1,094,000
Subtotal - Medical & Dental	<u>69,473,000</u>
Reserve for MML	1,807,000
Accounts and Salary Payable	<u>22,182,736</u>
Total Accounts and Salary Payable	<u>93,462,736</u>

COMPONENTS OF THE HEALTH & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2015

	Health Plans (Page 2)	Dental Plan (Page 3)	Total
Reserve for unpaid retention costs	3,619,000	411,000	4,030,000
Reserve for unpaid claims	68,379,000	1,094,000	69,473,000
Reserve for claim fluctuations			
Reserve margin	180,950,000	2,466,000	183,416,000
PSR	36,190,000	1,027,500	37,217,500
Overlapping of fiscal years	21,714,000	616,500	22,330,500
Total Required Reserves	<u>310,852,000</u>	<u>5,615,000</u>	<u>316,467,000</u>

SUMMARY OF MEDICAL & DENTAL PLAN RESERVES

	Reported in Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	4,030,000	(4,030,000)
Reserve for unpaid claims	69,473,000	69,473,000	0
Reserve for claim fluctuations			
Reserve margin	-	183,416,000	(183,416,000)
PSR	-	37,217,500	(37,217,500)
Overlapping of fiscal years	-	22,330,500	(22,330,500)
Total	<u>69,473,000</u>	<u>316,467,000</u>	<u>(246,994,000)</u>
Per Page 1 - Reserve for claims - End of Year			<u>163,875,072</u>

STATE EMPLOYEE GROUP INSURANCE PROGRAM

IBNR for Health and Dental Plans

As of June 30, 2015

(file-Segp15 w/s 19)

Self Funded Medical Plans		IBNR Medical Claims		IBNR Pharmacy Claims	Total IBNR
Blue Cross	Pg. 6	41,100,000	Pg. 9	3,316,000	44,416,000
Health Partners	Pg. 7	12,700,000	Pg. 9	1,658,000	14,358,000
Preferred One	Pg. 8	<u>8,800,000</u>	Pg. 9	<u>805,000</u>	<u>9,605,000</u>
Total Medical Plans		<u>62,600,000</u>		<u>5,779,000</u>	<u>68,379,000</u>
Self Funded Dental Plans					
Delta Dental	Pg. 10	790,000			790,000
Health Partner Dental	Pg. 11	<u>304,000</u>			<u>304,000</u>
Total Dental Plans		<u>1,094,000</u>			<u>1,094,000</u>
				Mn Life (Page 12)	<u>1,807,000</u>
				Total IBNR	<u>71,280,000</u>

State of MN Actives - Total

Reserve Key: 10110
201506 - 30 Day Run Out

Incurred Month	8 of 12 C.F.	Paid Claims	Ultimate Liability	Required Reserves	Participants	Cost per Participant	Cumulative Reserves	Claims Paid Over Limit
201312	1.0000	\$ 28,107,337	\$ 28,107,337	\$ -	72833	\$385.91	-	-
201401	1.0000	\$ 24,437,417	\$ 24,432,844	\$ -	70439	\$346.93	-	-
201402	1.0000	\$ 23,601,482	\$ 23,606,752	\$ -	70275	\$335.84	-	-
201403	1.0000	\$ 25,452,563	\$ 25,471,062	\$ -	70380	\$361.64	-	-
201404	1.0000	\$ 25,745,868	\$ 25,735,472	(10,396)	70372	\$365.85	26	-
201405	0.9999	\$ 27,058,557	\$ 27,066,415	7,858	70546	\$383.59	1,988	-
201406	1.0000	\$ 25,804,955	\$ 25,802,658	(2,296)	70463	\$366.23	2,408	-
201407	0.9986	\$ 26,963,214	\$ 26,983,975	20,761	70380	\$383.66	41,363	-
201408	0.9985	\$ 25,393,299	\$ 25,431,098	37,799	70366	\$361.42	79,762	-
201409	0.9977	\$ 25,812,326	\$ 25,863,225	50,899	70150	\$368.80	139,057	-
201410	0.9968	\$ 30,451,351	\$ 30,550,192	98,840	70592	\$432.77	237,978	-
201411	0.9960	\$ 25,398,084	\$ 25,574,310	176,226	70599	\$361.19	339,481	-
201412	0.9936	\$ 31,988,818	\$ 32,040,314	51,496	70757	\$454.98	543,969	-
201501	0.9907	\$ 27,600,147	\$ 27,986,008	385,862	71072	\$391.99	803,012	-
201502	0.9845	\$ 25,123,525	\$ 26,293,224	1,169,699	70939	\$359.73	1,198,024	-
201503	0.9661	\$ 30,753,860	\$ 32,016,472	1,262,613	71041	\$448.11	2,278,251	-
201504	0.9335	\$ 26,882,228	\$ 28,772,742	1,890,514	71135	\$404.84	4,194,032	-
201505	0.8458	\$ 24,273,856	\$ 28,390,932	4,117,076	71019	\$395.09	7,979,390	-
201506	0.4104	\$ 12,510,177	\$ 29,042,933	16,532,756	70858	\$413.84	24,792,751	-
Total		\$ 949,637,369	\$ 974,430,120	\$ 25,769,707				\$ -

					<u>Rounded Amt</u>	<u>Aligned Incentive Provider Settlements</u>	<u>Total</u>
2013			\$ -		0	5,500,000	\$5,500,000
2014	\$ 318,107,934	\$ 318,558,317	\$ 431,187	Last Yrs	500,000	6,000,000	\$6,500,000
2015	\$ 147,143,793	\$ 172,482,313	\$ 25,338,520	negative	25,400,000	3,700,000	\$29,100,000
			<u>\$ 25,769,707</u>		<u>25,900,000</u>	<u>15,200,000</u>	<u>41,100,000</u>

Comment of Aligned Incentive/Provider Settlements

The 2011 final settlement was 1.14 % of paid Claims .
 The 2012 Interim settlement was 1.35 % of paid Claims. (Total \$ 4,485,460.)
 The 2013 Interim settlement was 1.61 % of paid Claims. (Total \$ 5,106,657.)
 For the 2014 Estimate, used 1.87% of projected paid Claims. (.26 % increase - same as '12 to '13)
 For the 2015 Estimate, used 2.13% of projected paid Claims. (.26 % increase - same as '12 to '13)

Page 6 - BlueCross IBNR

Carrier HealthPartners

**IBNR Estimate at end of Quarter
2nd Quarter ending 06/30/15**

Part One - To be provided by 07/21/15

<u>Service Dates</u>	<u>Paid Claims No Run Out</u>	<u>Est. of Ultimate Liability 30 Day</u>	<u>IBNR Estimate</u>	
				\$0
Jul-14	12,784,171	\$12,788,025	\$3,854	
Aug-14	12,980,516	\$12,983,940	\$3,424	
Sep-14	14,092,890	\$14,079,504	(\$13,386)	
Oct-14	15,006,069	\$15,024,656	\$18,587	
Nov-14	12,488,011	\$12,494,969	\$6,958	
Dec-14	14,579,664	\$14,606,063	\$26,399	
Jan-15	12,866,767	\$12,915,718	\$48,951	
Feb-15	11,912,672	\$12,061,657	\$148,985	
Mar-15	12,760,615	\$13,072,374	\$311,759	
Apr-15	12,421,585	\$13,009,163	\$587,578	
May-15	11,124,513	\$13,162,115	\$2,037,602	
Jun-15	4,069,227	\$13,534,559	\$9,465,332	
Subtotal - July '14 to June '15	<u>147,086,700</u>	<u>\$157,052,859</u>	<u>\$12,646,043</u>	
	2014 Plan Year		\$45,836	100,000
	2015 Plan Year		\$12,600,207	12,600,000
		Total	<u>12,646,043</u>	<u>12,700,000</u>

Page 7 - HPA Partners IBNR

Preferred One
 IBNR Worksheet - Including Pharmacy
 12 Months Ending 12/31/14 - 210 Day Run Out (As of 07/31/15)
 (SEGP 15)

	6/30/2015 Total Paid Claims	6/30/2015 Total Paid RX Claims	6/30/2015 Total Paid Medical Claims	6/30/2015 Total Projected Claims	IBNR
January - 14	7,157,650	1,290,778	5,866,872	7,157,650	0
February	7,524,255	1,315,106	6,209,149	7,524,172	(83)
March	7,511,561	1,574,933	5,936,628	7,511,490	(71)
April	8,374,068	1,488,143	6,885,925	8,375,043	975
May	8,163,377	1,522,652	6,640,725	8,163,831	454
June	8,189,510	1,450,086	6,739,424	8,191,023	1,513
July	8,613,974	1,416,586	7,197,388	8,629,513	15,539
August	7,101,530	1,374,122	5,727,408	7,123,804	22,274
September	7,578,664	1,398,016	6,180,648	7,602,436	23,772
October	8,956,341	1,491,030	7,465,311	9,016,414	60,073
Nov	8,223,318	1,295,035	6,928,283	8,280,971	57,653
December	9,783,658	1,579,111	8,204,547	9,880,902	97,244
	<u>97,177,906</u>	<u>17,195,598</u>	<u>79,982,308</u>	<u>97,457,249</u>	<u>279,343</u>
			Rounded Amount		<u>300,000</u>

Preferred One
 IBNR Worksheet - Including Pharmacy
 6 Months Ending 06/30/15- 30 Day Run Out
 (SEGP 15)

	6/30/2015 Total Paid Claims	6/30/2015 Total Paid RX Claims	6/30/2015 Total Paid Medical Claims	6/30/2015 Total Projected Claims	IBNR
January - 15	8,470,991	1,483,046	6,987,945	8,561,559	90,568
February	8,140,145	1,412,281	6,727,864	8,266,153	126,008
March	9,624,269	1,569,363	8,054,906	10,148,821	524,552
April	8,005,987	1,494,011	6,511,976	9,019,351	1,013,364
May	7,174,664	1,562,548	5,612,116	8,895,414	1,720,750
June	3,353,255	1,558,914	1,794,341	8,364,647	5,011,392
	<u>44,769,311</u>	<u>9,080,163</u>	<u>35,689,148</u>	<u>53,255,945</u>	<u>8,486,634</u>
			2015 Plan Year Amount		<u>8,500,000</u>
			2014 Plan Year Amount		<u>300,000</u>
			Total		<u>8,800,000</u>

Page 8 - Pref One IBNR

SEGIP
 Review of Navitus Expenditures
 Fiscal 2015
 (file - Fiscal15)

Pharmacy Claims

Invoice Date		01/20/15	Per SWIFT 03/31/15	04/02/15	05/30/15	Per SWIFT 06/30/15	(FY '15) 07/02/15			
Claim Dates	From To	Bi- Month 01/01/15 01/15/15		Bi- Month 03/16/15 03/31/15	Direct Pay (Soft Close) 05/25/15 06/28/15		Bi- Month 06/16/15 06/30/15		Rounded IBNR Est at 06/30/15	Y.E. Entry
At 1.02										
2015 Plan Year										
Blue Cross	G100048 412004	2,794,181	13,605,574	3,349,482	4,709	32,033,223	3,250,919	3,315,937	3,316,000	65,081
Health Partners	G100047 412004	1,302,977	7,037,752	1,735,858	1,056	16,862,819	1,625,115	1,657,817	1,658,000	32,885
Pref One	G100051 412004	763,358	3,728,299	863,911	199	8,586,962	789,108	804,890	805,000	15,892
Total Claims		4,860,516	24,371,625	5,949,051	5,964	57,483,004	5,665,142	5,778,445	5,779,000	113,858

Invoice Date		Per SWIFT 06/30/15
Claim Dates	From To	
2014 Plan Year		
Blue Cross	G100048 412004	37,707,739
Health Partners	G100047 412004	19,650,602
Pref One	G100051 412004	9,432,388
Total Claims		66,790,729

Page 9 - Pharmacy IBNR

Delta Dental of Minnesota
State of Minnesota

Page 1

15-Jul-15

Month	Totals	Incurred Month ----->							
		0	1	2	3	4	5	6	7
JUL	2,426,933	1,944,988	402,184	34,881	12,533	9,156	7,933	4,011	1,238
AUG	2,353,136	1,897,498	391,979	29,667	10,934	4,711	4,068	4,293	2,968
SEP	2,023,953	1,615,459	339,821	36,081	15,934	4,881	2,963	3,144	2,300
OCT	2,366,449	1,924,240	350,377	46,822	22,156	9,212	5,060	2,810	791
NOV	1,868,710	1,507,904	288,404	20,147	23,038	11,591	6,533	486	2,851
DEC	2,434,641	1,979,652	376,530	37,206	16,874	10,977	5,963	2,005	1,662
JAN'15	2,613,129	2,111,007	436,595	29,078	13,440	8,485	4,514	2,368	2,180
FEB	2,286,930	1,834,663	382,187	34,768	14,300	8,269	1,939	3,705	1,463
MAR	2,405,903	2,000,153	316,190	42,641	17,535	10,708	4,501	2,107	3,086
APR	2,486,094	1,946,249	459,422	27,335	21,062	13,847	3,394	3,998	2,471
MAY	2,287,476	1,792,578	414,129	33,902	13,651	16,914	8,904	1,984	1,553
JUNE	2,498,675	2,080,759	332,030	35,407	23,189	8,894	4,994	3,598	416

* \$790,000 IBNR as of June 31, 2015*

* The IBNR figure includes a 10% margin

Page 10 - Delta Dental IBNR

Carrier HealthPartners
 Dental IBNR Estimate for Fiscal Year-End
 All Packages ending June 2015

<u>Service Dates</u>	<u>Paid Claims</u>	<u>Est. of Ultimate Liability</u>	<u>IBNR Estimate</u>
JUL 2014	\$1,026,519	\$1,026,728	\$209
AUG 2014	\$1,016,254	\$1,016,559	\$305
SEP 2014	\$914,166	\$914,540	\$374
OCT 2014	\$1,043,948	\$1,044,590	\$641
NOV 2014	\$936,865	\$937,686	\$821
DEC 2014	\$1,095,060	\$1,096,647	\$1,587
JAN 2015	\$1,138,957	\$1,141,351	\$2,394
FEB 2015	\$1,009,270	\$1,012,831	\$3,562
MAR 2015	\$1,155,244	\$1,162,760	\$7,516
APR 2015	\$1,121,867	\$1,135,578	\$13,711
MAY 2015	\$990,795	\$1,018,257	\$27,462
JUN 2015	\$884,801	\$1,129,961	\$245,160
Total - Jul. '14 to Jun. '15	<u>\$12,333,747</u>	<u>\$12,637,487</u>	<u>\$303,741</u>
	Rounded		<u><u>304,000</u></u>

Page 11 - HealthPartners Dental
 IBNR

Reserve for Unpaid Retention Costs

The retention costs are paid during the month based on an estimate of enrollment in the month fees are due. No reserve at month-end is required.

Total Retention Reserve Needed June 30, 2015 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 2015 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 2015 unpaid claims reserve:			
Expected 2015 death claims per 2016 rate renewal		7,197,000 A	
Expected 2015 AD&D claims per 2016 rate renewal		261,500 B	
Total expected claims for 2015		<u>7,458,500</u>	
Reserve policy ratio		1/12	
Estimated unreported claims			<u>621,542</u>
2. Calculation of unpaid claims associated with waiver of premium disability			
Expected 2015 waiver of premium for disability per 2016 renewal		-253,100 C	
Estimated reserve percentage		<u>67.00%</u>	
Estimated unpaid claims on waiver of premium for disability claims			<u>-169,577</u>
Total Unpaid Claims Reserve Needed June 30, 2015			<u><u>451,965</u></u>

Reserve for Claim Fluctuations

The reserve for Claims Fluctuations for 2015 is 19% of expected premium. The 19% figure is made up of three components and is calculated as follows:

1. For 2015 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 2015 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 2015 claims fluctuation reserve:

Total Expected Premium for 2015	7,130,600 D	
Percentage per established reserve policy	<u>19.00%</u>	
Total Claims Fluctuation Reserve Needed June 30, 2015		<u><u>1,354,814</u></u>

Total June 30, 2015 Basic Life Trust Reserve

Rounded 1,807,000 **1,806,779**

From: Herschbach, Jonathan (US - Minneapolis) [<mailto:jherschbach@DELOITTE.com>]
Sent: Monday, November 17, 2014 12:02 PM
To: Keimig, Ed L (MMB); Ramsey, Nichole Marie (US - Minneapolis)
Subject: RE: MMB PMPM Summary

Hi Ed-

I pulled together a similar summary from last year. These trends are summarized directly from the health plans' 2015 renewal documents submitted in late spring. There were lots of special provider deals in 2014 which helped lower the cost trend. This explains the slight jump from 2014 to 2015.

For total trends, simply use the bottom charts. If you want more details, then look at the different component charts. Let me or Nichole know if you have any questions about this breakdown of trends.

-Jon

Jonathan Herschbach, ASA, MAAA
Manager
HC ARAA
Deloitte Consulting LLP

Tel: +1 612 397 4131
jherschbach@deloitte.com
www.deloitte.com

50 S 6th St. Ste. 2800
Minneapolis, MN 55402

Minnesota Management and Budget

Advantage Plan - SEGIP

Trend Projection Summary 2013-2015

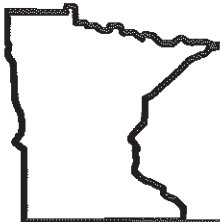
All Plans Combined - Projected MMB Trends

13-14 Trends				14-15 Trends				13-15 Trends				Total Trend
Type	Cost	Util	Total	Type	Cost	Util	Total	Type	Cost	Util	Total	
IP	2.8%	-0.5%	2.3%	IP	3.0%	-0.5%	2.5%	IP	5.9%	-1.0%	4.8%	
OP	3.1%	0.8%	3.9%	OP	2.4%	1.1%	3.5%	OP	5.6%	1.9%	7.6%	
PH	2.3%	0.4%	2.7%	PH	5.3%	0.7%	6.0%	PH	7.7%	1.0%	8.8%	
RX	5.7%	0.8%	6.5%	RX	5.9%	1.0%	7.0%	RX	12.0%	1.8%	14.0%	
Total			3.5%	Total			4.9%	Total			8.6%	

*

Health Plan Renewal Trends
2015 Renewals

11/17/2014



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2015 ACTUAL
Section II—Billed Services

MINNESOTA MANAGEMENT & BUDGET —EMPLOYEE INSURANCE TRUST FUND

Services Provided

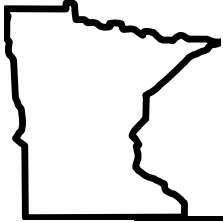
Minnesota Management & Budget provides for the administration of state employee fringe benefits and manages the Employee Insurance Trust Fund. The managers of this fund represent the state in relationships with private insurance carriers and manage the employer contributions and employee deductions collected to pay for fringe benefits.

OMB Uniform Guidance, 2 CFR part 200, subpart 200.431(c)

- *"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. For the 2015 Plan Year , based on a projected 4.9% medical trend increase, provided by MMB's consultant, and the use of Contingency Reserves, no premium increase was implemented. A copy of the related correspondence from the consultant, has been included. Employee premium contributions are determined through collective bargaining agreements. The employer contributions amounts are determined as a result of individual employee payroll records and deposited into the trust fund with the completion of each payroll cycle. These funds are then held in trust for the benefit of state employees.



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2015 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 injured state employees by helping employees stay on the job or return to work as soon as possible
- Provides vocational screenings, on-site job analyses, job placement, statutory rehabilitation services 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 Uniform Guidance, 2 CFR part 200, subpart 200.431(c)

- *"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 the actual cost of claims plus administrative expense for each state agency.



**Workers' Compensation
FY16 BUSINESS PLAN HIGHLIGHTS
May 12, 2015**

Workers' Compensation is proposing a 7.5% increase in Administration fee. There is a 2.8% increase from the vendor in the Managed Care Fee.

Pages 3-4 The Risk Management Division's Workers' Compensation Program (Program) exists to provide workers' compensation insurance coverage and related services to state agencies and employees.

Workers' Compensation has the following goals for FY16: maintain customer service level, improve timely reporting of new claims, implement a statewide safety perception survey to measure our employees' perception of agency safety programs, and continue MnSafe initiative.

The managed care vendor will be increasing their rate by 2.8% from \$2.17 to \$2.23 per employee per month to cover increasing operating costs. We are recommending a 7.5% increase in our administrative fee. This amounts to an increase of \$196,560 bringing the fee total to \$2,817,360. This increase is needed to: maintain current level of services and pay for increased operating expenses.

Pages 5-9 The Program consist of two separate customer types based on the way they pay for workers' compensation coverage. 1.) Pay-as-you-go program – after making claim payments, state agencies are invoiced for payments made on their behalf during the prior month. 2.) Premium pool – Annual rate calculations are computed based on a formula developed by an actuary. The rate is based on the previous 5-year average agency loss experience.

Other significant aspects of the business include the 1.) Reinsurance – the state and all other insurers' and self- insured employers in Minnesota are required to purchase workers' compensation reinsurance through the Workers' Compensation Reinsurance Association (WCRA). 2.) Special Assessment – The program pays a special assessment to the Department of Labor and Industry (DLI) from the State Compensation Special Revenue Fund. The assessment is included in premium pool calculations and is also invoiced on a monthly basis to the pay-as-you-go agencies.

We coordinated a 23% reduction in the workers' compensation claim incident rate over the last 3 fiscal years reducing the rate from 4.11 to 3.17. This initiative received a "Governors' Continuous Improvement Award" and the 2014 State Risk and Insurance Management Association (STRIMA) Award for Innovative Risk Management (AFIRM). In FY 14 Workers' Compensation Program benefit payments dropped to \$22.5 million, achieving a \$1.27 million reduction in payments compared to FY13. We are also able to provide a \$1.95 million surplus reduction to premiums for participating agencies in the premium pool for FY16.

Pages 10-26 We provide workers' compensation coverage to all state agencies and quasi-state agencies and their employees and volunteers. Workers' compensation insurance is a no-fault coverage provided to employees if they are injured within the course and scope of their employment. We provide services through four distinct units. 1) Claims management, 2) Safety and loss control, 3) Legal defense, and 4) Disability management. We collect administrative fees from our customers to pay for operating costs for claims management, administrative support, and safety and loss control services. Although the Program continues to manage its controllable expenses and has leveraged technology to improve efficiencies, the fees paid by agencies to reimburse the state compensation special revenue fund for administration do not cover the full cost.

The workers' compensation special revenue fund is stable. However, fees charged to state agencies do not fully cover administrative costs. A variety of economic and business challenges impact our costs. For example: frequency and severity of claims impacts total costs, condition of financial and insurance markets

impacts the state’s reinsurance rate, changes made to workers’ compensation laws through legislation or administrative rules can impact our costs either positively or negatively, and interpretation of the laws years later by the workers’ compensation court system can also have a significant financial impact to our business.

The proposed rate increase will provide necessary funds to manage claims; allow us to hire and retain experienced staff; insure adequate retained earnings to cover claim reserves.

Page 27 ASSUMPTIONS – An explanation of changes in revenue/expenditures.

Page 28 RATE MATRIX – Includes projected expenditures and billable units used to determine the rates.

Page 30 SIX-YEAR RATE COMPARISON

Page 31 PROFORMA – A six year comparison of revenues, expenditures, and changes in retained earnings.

	FY16 PROFORMA	Change FY16-15	Percent Change
Revenue (operating/non-operating)	\$32,189,456	\$3,175,799	10.9%
Salaries	\$3,115,700	\$410,969	15.2%
Non-Salaries/non-operating Expenses	\$28,945,907	\$1,732,635	6.4%

Projected FY16 Net Income (Loss) \$127,849

Projected FY16 Retained Earnings \$11,412,372

Page 42 ORGANIZATION CHART – 31.5 FTEs in FY16

Pages 43-45 Detailed Administration Fees by agency



**RISK MANAGEMENT DIVISION
Workers' Compensation
Fund 2001**

**FISCAL YEAR 2016
Business Plan**

May 12, 2015
Liz Houlding, Director
Department of Administration
Risk Management Division/ Workers' Compensation
310 Centennial Office Building
658 Cedar Street
St. Paul, MN 55155
Phone: 651/201-3010
Fax: 651/297-5471
E-mail address: liz.houlding@state.mn.us
Web site: www.mn.gov/admin/risk

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Executive Summary

Who are we and what do we do?

The Risk Management Division's Workers' Compensation Program (Program) exists to provide workers' compensation insurance coverage and related services to state agencies and employees.

What are our goals for next year?

We have the following goals for the coming year:

- Maintain customer service levels
- Improve timely reporting of new claims
- Implement a statewide safety perception survey to measure our employees' perception of agency safety programs
- Continue MnSAFE initiative

What are our proposed rates?

Our managed care vendor will be increasing their rate by 2.8% from \$2.17 to \$2.23 per employee per month to cover increasing operating costs. The vendor has not had an increase in their rate since January 2012.

We are recommending a 7.5% increase in our administrative fee. This amounts to an increase of \$196,560 bringing the fee total to \$2,817,360. This increase is needed to:

- Maintain current level of services
- Pay for increasing operating expenses

See page 43 for detailed rates.

What are our successes, challenges, along with economic and legislative impacts?

Successes

- Coordinated a 23% reduction in the workers' compensation claim incident rate
- Achieved a \$1.27 million reduction in workers' compensation benefit payments in FY14
- Achieved a \$1.95 million surplus reduction to premiums in the premium pool

Challenges

- Continuing to control employee benefit costs
- Planning for retirement of aging workforce

Economic Impacts

- Frequency and severity of claims impacts total costs
- Condition of financial and insurance markets impacts the state's reinsurance rate

Legislative Impacts

- Changes made to workers' compensation laws through legislation or administrative rules can impact our costs either positively or negatively.
- Interpretation of the laws years later by the workers' compensation court system can also have a significant financial impact to our business.

What is our projected FY16 financial activity?

Revenue	\$32,138,456
Expenses	\$32,061,607
Year-end Retained Earnings	\$11,412,372
Working Capital *	\$5,333,200
Full Time Equivalent	31.5
Overall Revenue Change	12.1%

*The Program needs to maintain reserves sufficient to cover benefit payments.

The Business

Description of Business

The Program exists to provide workers' compensation insurance coverage and related services to state agencies and employees.

How was the business created?

- Statutory authority – M.S. 176.541
- Year created – 1927
- Purpose – The self-insured Program provides self-administered workers' compensation insurance coverage to state agencies and their employees
- Type of fund – A Special Revenue Fund from which workers' compensation payments are made

What are significant historical changes, if any?

- 1940 - The Legal Services Unit was created
- 1984 - The Program joined the Workers' Compensation Reinsurance Association (WCRA)
- 1987 - The Program was transferred from the Minnesota Department of Labor and Industry (DLI) to the Minnesota Department of Employee Relations
- 1997 - The Safety and Loss Control Unit was formally recognized
- 2007 - The Program became part of the Risk Management Division, (RMD) in the Minnesota Department of Administration

What are significant aspects of the business?

Our program consists of two separate customer types based on the way they pay for workers' compensation coverage.

- **Pay-as-you-go program:** Over the years, the General Fund and other funds contributed a total of \$3,437,690 to our State Compensation Special Revenue Fund (Fund). The Fund is also reimbursed by DLI's Special Compensation Fund, the Workers' Compensation Reinsurance Association (WCRA), and by subrogation recoveries. 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.

The following state agencies are Pay-As-You-Go customers:

1. Department of Human Services (DHS),
2. Department of Transportation (DOT),
3. Department of Natural Resources (DNR),
4. Minnesota State Colleges and Universities (MnSCU),
5. Department of Corrections (DOC),
6. Veterans Homes,
7. Attorney General,
8. Historical Society,
9. Minnesota State Retirement System (MSRS),
10. Public Employees Retirement Association (PERA), and
11. Judicial Standards Board.

- **Premium pool:** The premium pool was given \$1 million during the 1997 Legislative Session from the General Fund to pay for one-time catastrophic workers' compensation claim expenditures. After legislative changes in 1999 allowing state agencies to utilize the account as an alternative cost allocation account for funding workers' compensation payments, the pool was started in FY03.
 1. Annual rate calculations for the premium pool are computed based on a formula developed by an actuary from Oliver Wyman Actuarial Consulting, Inc. The rate is based on the previous 5-year average agency loss experience.
 2. 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.
 3. Participation in the pool protects agencies from 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.
 4. The pool 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.
 5. Because the rate is experience based, there is a strong incentive to enhance and continue loss control activities already in place in most agencies.

Other significant aspects of the business

- **Reinsurance:** The state and all other insurers and self-insured employers in Minnesota are required to purchase workers' compensation reinsurance through the WCRA.
 1. We are responsible for paying annual reinsurance premiums from an open appropriation.
 2. The premium for FY15 will be \$647,939.
 3. The WCRA offers three retention limits, or deductibles, and the state has selected the highest retention level, currently \$1,960,000. 60% of WCRA members purchase reinsurance at the highest retention level.
 4. Typically, retention limits change annually and retention levels are tied to the statewide average weekly wage.
 5. The state is reimbursed for payments on single occurrence claims over and above the retention level.
 6. Due to sharp market declines experienced in 2008 and the beginning of 2009, the WCRA started invoicing members a deficiency premium assessment and a deficiency assessment in FY11. In addition to the annual premium, in FY15, we made the last deficiency assessment payment of \$297,625. However, there will be a true-up of deficiency assessment payments in FY16. The anticipated true-up deficiency assessment amount is approximately \$21,300.

7. We anticipate paying \$901,900 in premiums and the deficiency assessment true-up in FY16.
- **Special Assessment:** We pay a special assessment to DLI from the State Compensation Special Revenue Fund.
 1. The assessment is included in premium pool calculations and is also invoiced on a monthly basis to the pay-as-you-go agencies.
 2. Self-insured employers are currently being assessed 19.8% of wage loss benefits or indemnity benefits paid.
 3. We anticipate paying \$1,417,261 in special assessments this fiscal year.
 4. Most of the assessment dollars fund supplemental and second-injury benefits.
 5. 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.

What are the location, hours, and website?

Office Location:

310 Centennial Office Building
658 Cedar St
St Paul, MN 55155

Hours:

6 am to 5:30 pm M-F

Website:

www.mn.gov/admin/risk

What are the partnerships?

State Agencies:

We partner with state agencies to reduce costs by focusing on accident prevention, job modifications, and early return-to-work programs.

1. We organize agency roundtable discussion meetings with workers' compensation coordinators 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.
2. We have a Premium Pool Advisory Group. This group meets on an ad hoc basis, and provides direction to us regarding the premium pool.
3. The Safety and Loss Control Unit (SLC) coordinates an Interagency Safety and Health Committee that meets quarterly and provides the SLC with guidance and advice on statewide loss control activities and initiatives.

Managed Care Vendor:

We contract with a certified managed care vendor to provide managed care services. The managed care vendor provides 24/7 nurse phone line and other services to help injured state employees seek care regardless of the time and place of the injury.

Attorney General's Office:

The Attorney General's Office assists us in providing legal defense for workers' compensation claims by appointing Special Assistant Attorneys General.

Risk Management Information System Vendor:

We contract with a risk management information system vendor to provide workers' compensation claim software development, maintenance, and hosting services.

What are our strengths, weaknesses, opportunities, and threats/risks/vulnerabilities?**Strengths**

- Staff with experience managing workers' compensation claims and their knowledge about the operations of individual state agencies
- A newly developed risk management information system, iRISK, that contributes to efficiencies and creates greater internal controls
- Administrative costs below insurance industry operating ratios
- Strong working relationship with certified managed care vendor
- Sponsorship of a highly valued annual conference

Weaknesses

- Staffing levels that limit our ability to increase communications with our customers, share knowledge between coworkers and limit our ability to work on special projects
- An aging workforce resulting in retirement of experienced staff
- Maintaining a stable safety coordinator to provide additional support for the MnSAFE initiative
- Insufficient agency budgets can impact settlement of claims for pay-as-you-go agency customers

Opportunities

- The vendor providing our current claims management system maintenance and hosting services is developing a new software application with greater efficiencies than our current application
- We would like to implement a statewide safety perception survey to measure our employees' perception of agency safety programs

Threats/Risks/Vulnerabilities

- Elections every four years for Governor and change in agency leadership results in differing agendas that impact the workload.

- Changes to workers' compensation laws and changes brought about by the interpretation of those laws can impact the workload

Major Accomplishments and cost saving measures

We coordinated a 23% reduction in the workers' compensation claim incident rate over the last 3 fiscal years reducing the rate from 4.11 to 3.17. This initiative received a "Governor's Continuous Improvement Award" and the 2014 State Risk and Insurance Management Association (STRIMA) Award for Innovative Risk Management (AFIRM).

In FY14 Workers' Compensation Program benefit payments dropped to \$22.5 million, achieving a \$1.27 million reduction in benefit payments compared to FY13. Several Risk Management Division efforts contributed to this success:

- Increased focus on initial claim investigations
- Implemented a supervisory claim file audit program
- Continued reduction in injuries resulting from the MnSAFE initiative,
- Received First Reports of Injury more timely (87% reported within 3 days during the 4th quarter of FY14)
- Reduced claim workloads to levels more closely related to industry-wide standards
- Achieved an overall 91.1% participation rate in the pharmacy benefit management program
- Participated in a certified managed care plan

As a result of the above efforts, we are also able to provide a \$1.95 million surplus reduction to premiums for participating agencies in the premium pool for FY16.

We made the following changes to iRISK:

- Implemented one upgrade
- Began electronic data interchange (EDI) of First Report of Injury data with DLI
- Improved report distribution process with system automatically delivering required reports directly to staff and state agency personnel.

What other key/significant business/financial information is important to our business?

- Changes made to workers' compensation laws through legislation or administrative rules can impact our costs either positively or negatively.
- Interpretation of the laws years later by the workers' compensation court system can also have a significant financial impact to our business.

Products and Services

What are our main products/services and benefits to customer?

We provide workers' compensation coverage to all state agencies and quasi-state agencies and their employees and volunteers as defined in M.S. 176. Workers' compensation 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 Workers' Compensation law.

We provide services through four distinct units:

1. Claims management
2. Safety and loss control
3. Legal defense
4. Disability management

Program administration: We collect administrative fees from our customers to pay for operating costs for claims management, administrative support, and safety and loss control services. Although the Program continues to manage its controllable expenses and has leveraged technology to improve efficiencies, the fees paid by agencies to reimburse the state compensation special revenue fund for administration do not cover the full costs. As a result, we are requesting a 7.5% increase in fees amounting to \$196,560 bringing the fee total to \$2,817,360.

Fiscal Year	Prior to 1993	1993	2002	2004	2013	2016
Program Admin Fees	\$1,861,263	\$2,731,554	\$2,936,000	\$2,496,000	\$2,620,800	\$2,817,360

1. Claims Management

The claims management unit works with injured employees, agencies, the DLI, vocational rehabilitation specialists, the managed care vendor, the WCRA, attorneys and medical providers to determine compensability, administer, and resolve state employee workers' compensation claims.

Our claims management services are tailored to meet the needs of individual state agencies. We work directly with agency human resource staff and involve them in the decision making process as necessary.

Claims management services are included within the administrative fee so there are no additional fees for these services.

The claims management unit administers all workers' compensation claims filed by state employees in accordance with Minnesota's workers' compensation laws.

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:

- 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.

- 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.

- **Medical care**
Payments for medical expenses are limited by a fee schedule maintained by DLI. 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 fee schedule. We also reimburse the employee for mileage expenses and lost wages for attending medical appointments resulting from a compensable work-related injury.

To complement the services provided by claims management, we contract with a certified managed care plan that is regulated by DLI. The state's certified managed care program through CorVel, 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. The state utilizes a certified plan largely due to the compliance requirements it places upon employees. Employee compliance with the plan is set forth in rules.

The managed care program provides the following services:

- Medical 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.
- 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. 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.
- 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 from the claim file.
- 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:** CorVel's 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.

The rate for managed care services has been \$2.17 per employee per month since January 1, 2012. Due to increases in operating costs, CorVel will be increasing their rate to \$2.23 per employee per month effective 7/1/15. See 6 Year Rate Comparison, page 30.

- Rehabilitation services
A listing of these services follows in the Disability Management Unit section, page 16.

2. Safety and Loss Control

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 Safety and Loss Control Unit (SLC) is working to help agencies comply with this obligation by:

- Reducing frequency and severity of the 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 and indirectly to state agencies through an enterprise-wide approach to loss control. Direct services include:

- Indoor air quality investigations
- Employee exposure monitoring
- Hazard identification
- Control measure recommendations
- Loss data reporting

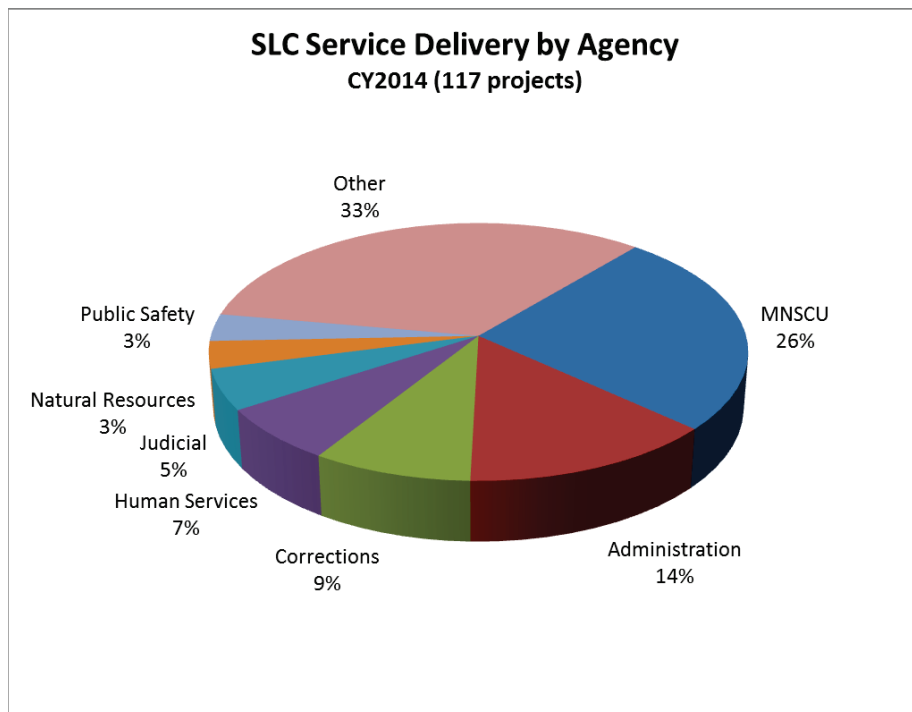
Enterprise-wide activities include:

- Safety consultation for labor negotiations
- Product and service procurement

- Space leasing recommendations
- Building construction and maintenance guidelines
- Statewide personnel systems use

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.

SLC’s customers are clients of the Program. The following chart indicates the distribution of SLC services for calendar year (CY) 14 by agency.



SLC services are included within the administration fee so there are no additional fees for these services.

3. Legal Services

The law is not always clear about what benefits must be paid. Disagreements can arise regarding

- medical treatment
- rehabilitation issues
- payment of benefits

- 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 represents the employer (state agency) in these disputes.

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 to do so by us or a state agency. To provide these services, the Attorney General's Office enters into agreements with private workers' compensation defense firms.

Disputed 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.

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.

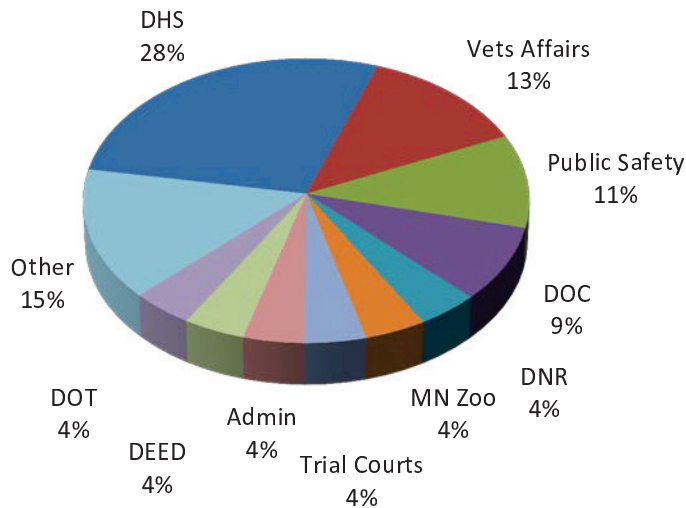
Beginning in FY93, we began to track legal fees as required by the workers' compensation law and we also began to bill agencies separately for legal services according to use. Legal fees were increased in FY14 from \$114.00 per hour to \$123.00 per hour for attorney time and from \$64.00 per hour to \$68.00 per hour for paralegal time where they will remain for FY16. These hourly rates matched the rates charged by the Attorney General's (AG's) Office for comparable services in FY13. Since then the AG's Office increased its attorney fees to \$129.00 and the paralegal rate to \$71.00 for FY14 and FY15. The AG's fees will remain at this level for FYs 16 and 17.

It is a benefit to us and state agencies to have legal expertise on staff to provide direction on complex and/or disputed claims.

In CY14, 47 new cases were handled by the two attorneys in the Legal Services Unit, with 54 new cases outsourced to private defense firms. Additionally, 19 new cases were outsourced for legal representation on subrogation activities. On average, the two staff attorneys maintain an active caseload of 44 files each.

The Legal Services Unit's customers are clients of the Program. The following chart indicates distribution of legal services for CY14 by agency.

CY14 Legal Services Customers



4. Disability Management Unit

The Disability Management Unit works with injured state employees, state agencies, workers' compensation specialists, medical providers, and other professionals to provide mandatory vocational rehabilitation services to assist injured state employees in their recovery and to facilitate their return to work. Vocational rehabilitation is a proactive program directed at minimizing the impact of disability on each employee's physical capabilities as they relate to job performance. Services provided by the Disability Management Unit include:

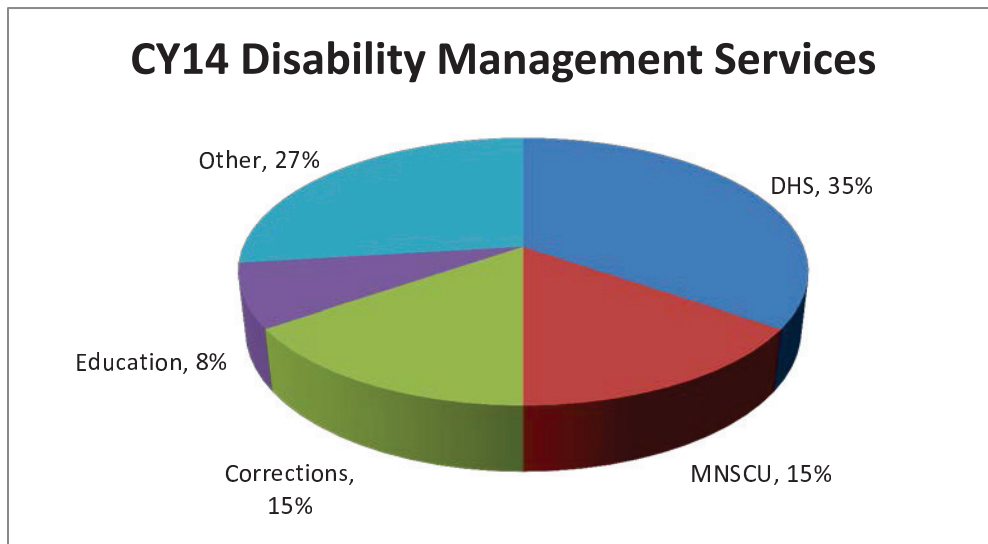
- **Vocational Rehabilitation:** A service provided by Qualified Rehabilitation Counselors (QRCs) under M.S. 176.102 designed to help the injured employee return to their same job or a job related to their former employment that provides an economic status as close as possible to that which the employee had before their disability.
- **Screenings/Assessments:** An evaluation that helps to determine each employee's physical potential for returning to work.
- **On-Site Job Analysis:** A comprehensive evaluation of the physical and cognitive demands associated with workplace duties to determine an injured employee's return-to-work options.
- **Ergonomic Evaluations:** A workstation evaluation that provides job modification solutions to injured employees.

- **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.
- **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.

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 a rate of \$65 per hour. In FY14 we increased the rate to \$70 per hour where it will remain for FY16. Outsourced rehabilitation providers can bill up to the rate of \$101.15 per hour.

It is cost effective for state agencies to use these mandatory services provided by staff more familiar with the state’s internal human resource processes. Promoting 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 Disability Management Unit’s customers are clients of the Program. The following chart indicates the distribution of disability management services for CY14 by agency.



What are our major changes?

We are proposing a portion of our vacant positions be used for a shared reporting position with RMD's Property and Casualty Program to provide us and our customers with advanced data reporting services.

Marketing

Who are our target audiences/customers?

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.

Who are our key customers?

Pay-As-You-Go Agencies

	FY14 Actual Revenue	% of Revenue
Human Services	\$ 6,503,057	32.3%
MnSCU	3,937,725	19.6%
Transportation	3,869,289	19.2%
Corrections	2,590,200	12.9%
Veterans Affairs	1,731,667	8.6%
Other Agencies	1,506,691	7.5%
Total	\$20,138,629	100%

Includes administrative fees, legal and rehabilitation revenue

Premium Pool Agencies

	FY14 Actual Revenue	% of Revenue
Public Safety	\$ 1,302,586	21.2%
Trial Courts	614,563	10.0%
Administration	551,421	9.0%
DEED	520,101	8.5%
Revenue	365,597	6.0%
Other Agencies	2,784,750	45.4%
Total	\$6,139,018	100%

Includes administrative fees, legal and rehabilitation revenue

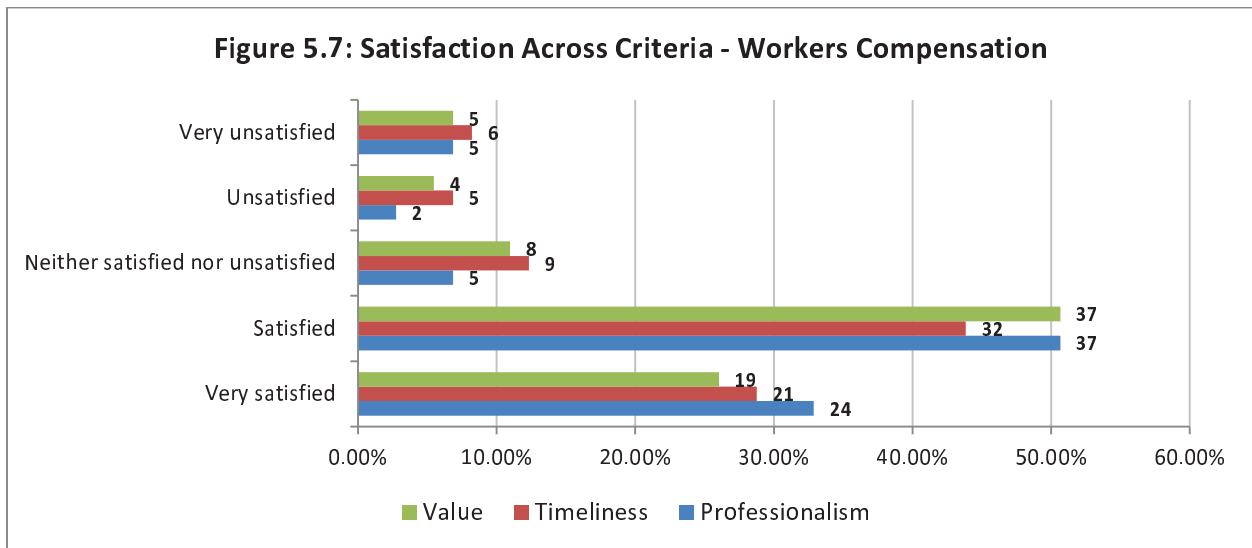
What, if anything, is impacting the customer and how?

At the time this business plan is being developed, the Minnesota Legislature is still in session and statutory changes are not finalized. Pending legislation could reduce payments for inpatient hospital care.

How do we reach out to our customers?

- Website: Information on RMD’s website (mn.gov/admin/risk) is designed to assist our customers.
- Alert Newsletter: The intent of the newsletter is to address topical issues and provide updated information. As new issues are published, they are made available on the website.
- Annual Safety & Loss Control Conference: The RMD, in partnership with MnSCU, sponsors a statewide safety and loss control conference for RMD customers. The conference focuses on subjects related to losses insured through RMD and experienced by RMD customers.
- Annual Report: The Business Plan provides detailed and comprehensive information about the Program. The Annual Report is a more simplified publication, giving our customers and other interested individuals/organizations more targeted information about our activities.

What have we heard from our customers?



Source: Customer Satisfaction Survey – Minnesota Department of Administration Summary Report – October 2014

In June and July 2014, the Minnesota Department of Administration surveyed our customers to assess their satisfaction with the agency’s services. The above graph summarizes our results.

Based upon the comments made by our customers we are committed to working on the following:

- Reinforce the need to prioritize work so that phone calls and emails are responded to within 24 hours.
 1. Provide a refresher training session in good customer service.
- Provide coaching in the delivery of news during confrontational situations.
 1. Use plain language when denying claims.
 2. Research options and deliver training to staff regarding effective delivery of news during confrontational situations.
- Reinforce the good work being done by staff in RMD.
 1. Praise employees for doing good work.
 2. Set positive expectations for staff and telegraph the message daily.
 3. Provide regular direction to staff.
 4. Be cognizant of how our actions affect other employees.

Claimant Surveys

In FY14 we began surveying all claimants submitting workers' compensation claims.

Each month phone calls are made to claimants asking the following:

“You recently reported a (type of claim) with the Risk Management Division. Risk Management seeks to continuously improve its performance and service delivery. We would like to ask you one service delivery question today. Is that okay? Have you been treated in a professional and courteous manner by Risk Management Staff?”

88% of the claimants surveyed through the first three quarters of FY15 have answered “yes” to the question. If additional comments are made, the comments are tracked with follow-up calls being made by management if warranted.

Competition

Who is our competition?

State agencies cannot purchase workers' compensation services from other entities. This provides for a self-administered workers' compensation program that is cost effective and efficient in the delivery of services.

How do our rates compare?

To measure the competitive level of our services, both from an administrative pricing standpoint and effectiveness in delivering risk management services, we utilize three standard industry benchmarks;

- Paid claims per 100 full-time equivalent (FTE) employees;
- WC costs per \$100 of payroll; and,
- Return-to-work rates.

Benchmark data is from the Workers' Compensation System Report published by DLI. There is a one to two-year lag time on the collection of data and numbers from prior years are continuously updated with each release of the report. Our 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.

Paid Claims per 100 FTEs

Comparison of the State of Minnesota paid claims per 100 FTE employees to all Minnesota employers. The claims rate (number of paid claims per 100 FTE employees) decreased slightly in FY 13 and remains lower than the rate for 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
2009	1.0	3.1	4.2
2010	1.1	2.9	4.0
2011	0.9	2.4	3.3
2012	1.1	2.7	3.8
2013	1.0	2.3	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
2009	1.1	3.7	4.7
2010	1.1	3.7	4.8
2011	1.1	3.6	4.6
2012	1.0	3.6	4.6
2013	1.1	3.6	4.6

Data Source: DLI's Workers' Compensation System Report. Data from prior years updated.

**Comparison of State of Minnesota Cost per \$100 of Payroll
to Self-Insured Employers and Insurers**

The total cost of the state's workers' compensation expenditures has decreased 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.

Year	State of Minnesota	Minnesota Self-insured Employers	All Minnesota Employers
2009	\$1.16	\$1.25	\$1.31
2010	\$1.13	\$1.18	\$1.21
2011	\$1.09	\$1.19	\$1.26
2012	\$1.02	\$1.13	\$1.29
2013	\$1.00	\$1.17	\$1.35

Data Source: DLI's Workers' Compensation System Report. Data from prior years updated.

Return-to-Work Rates

This chart is a comparison of the State of Minnesota’s return-to-work rate against all other Minnesota employers when vocational rehabilitation plans are filed. Return-to-work is affected by the following factors,

- job market
- injury severity
- availability of job modifications.

Year of Closure		Return to Work: Same Employer (%)	Return to Work: Different Employer (%)	Not Employed (%)	Total (%)
2008	All MN Employers	41.9	20.9	37.2	100
	State Agencies	62.0	10.2	27.8	100
2009	All MN Employers	39.4	17.1	43.6	100
	State Agencies	65.4	10.3	24.3	100
2010	All MN Employers	39.0	16.7	44.2	100
	State Agencies	62.8	10.3	26.9	100
2011	All MN Employers	41.3	17.6	41.0	100
	State Agencies	65.2	14.5	20.3	100
2012	All MN Employers	40.3	17.6	42.0	100
	State Agencies	56.0	12.0	31.9	100
2013	All MN Employers	41.0	18.0	41.0	100
	State Agencies	51.2	12.4	36.5	100
2014	All MN Employers	43.3	16.6	40.1	100
	State Agencies	67.0	7.8	25.2	100
Average 2008-2014	All MN Employers	40.9	17.8	41.3	100
	State Agencies	61.4	11.1	27.6	100

Data Source: DLI System Report

Please note that data from prior years has been updated

Financial Outlook

What is our current overall financial health?

The workers' compensation special revenue fund is stable. However, fees charged to state agencies do not fully cover administrative costs.

A variety of economic and business challenges impact our costs. For example,

- Frequency and severity of claims impacts total costs
- Condition of financial and insurance markets impacts the state's reinsurance rate
- Changes made to workers' compensation laws through legislation or administrative rules can impact our costs either positively or negatively
- Interpretation of the laws years later by the workers' compensation court system can also have a significant financial impact to our business

Are we anticipating major changes to capital assets?

We are not anticipating any changes to our capital assets.

What are the rate changes and why?

The managed care vendor will be increasing their rate by 2.8% from \$2.17 to \$2.23 per employee per month to cover increasing operating costs. The vendor has not had an increase in their rate since January 2012. The rate increase will allow us to maintain our current certified managed care vendor.

We are recommending a 7.5% increase in our administrative fees. This amounts to an increase of \$196,560 bringing the fee total to \$2,817,360. This increase is needed to:

- Maintain current level of services
- Pay for increased operating expenses

Interest income that has helped to support administrative costs over the years has diminished.

We are not increasing any other fees.

How will the proposed rates impact our financial health?

The proposed rate increase will:

- Provide necessary funds to manage claims,
- Allow us to hire and retain experienced staff
- Insure adequate retained earnings to cover claim reserves

How will our proposed rates impact our customers?

The proposed rate increase will do the following:

- Retain experienced staff
- Maintain current level of services

The administrative fee is apportioned on the following factors:

- Average number of employees
- Number of open claims
- Number of payment transactions

Our proposed rates will have the following impact on our top agencies as follows:

Pay-As-You-Go Agencies

	Impact of 7.5% Increase in Administrative Fees
Human Services	\$ 45,143
MnSCU	36,723
Transportation	26,512
Corrections	17,618
DNR	11,123
Veterans Affairs	5,431
Other Agencies	1,682
Total	\$144,232

Pay-As-You-Go agencies are billed on a monthly basis. The impact of the additional fee will be spread over 12 months.

Premium Pool Agencies

	Impact of 7.5% Increase in Administrative Fees
Public Safety	\$ 9,693
Judicial	5,718
Trial Courts	4,470
DEED	3,448
MN.IT Services	2,923
Health	2,666
Other Agencies	23,410
Total	\$52,328

Financial Data

Assumptions for Rate Matrix
MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2016
OPERATING REVENUES/EXPENSES

SWIFT

Account 514213	REVENUE (Workers' Comp Revolving Fund - Premium Pool) Change = (14.5%) or (\$627,961) Decrease is due to a surplus reduction to premiums as a result of good claim experience.
Account 514213	REVENUE (Workers' Comp Revolving Fund - Pay-As-You-Go) Change = 18.9% or \$3,514,345 Increase is due to overall claim cost increases.
Account 514213	REVENUE (Administration Fees) Change = 7.5% or \$196,560 Increase is due to a 7.5% rate increase.
41000- 41070	SALARIES Change = 15.2% or \$410,969 Includes 1.8% salary increases and filling vacant positions.
41196	IT SPEND Change = 16.7% or \$40,000 Increase is due to anticipated costs from MN.IT Services.
41200	CLAIMS Change = 7.2% or \$1,701,357 Increase is due to the trend of increasing claim costs
41300	SUPPLIES Change = 83.1% or \$11,321 Increase is due in part to replacement of SLC equipment
42010	STATEWIDE INDIRECTS Change = (8.2%) or (\$19,624) Decrease is due to a reduction in statewide indirects

The assumptions for the business plan includes an inflation factor of 0%.

Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2016

	WCA Safety Training	WCR Premium Pool	WKR Pay-As-You- Go	Total
Claim Expense	-	5,200,000	20,000,000	25,200,000
Special Assessment	-	291,400	1,116,100	1,407,500
Managed Care Fee	-	505,000	967,800	1,472,800
Estimated Salary Expense	-	629,400	2,486,300	3,115,700
Estimated Statewide/Agency Allocation	-	61,400	159,100	220,500
Miscellaneous Expenses	47,000	187,051	411,056	645,107
TOTAL BASE REVENUE	47,000	6,874,251	25,140,356	32,061,607
Less: Surplus Distribution	-	1,957,368		1,957,368
TOTAL NET BASE REVENUE	47,000	4,916,883	25,140,356	30,104,239

A portion of revenue from other sources, included in the total base revenue, such as claim reimbursements, legal services revenue, rehabilitation services revenue, as well as the anticipated carry forward will offset any administrative 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	18,868
Rate/average number of employees	\$39.75

Pay-As-You-Go

Average number of employees	40,455
Rate/average number of employees	\$51.10

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM FOR FISCAL YEAR 2016

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 (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 \$62,407 on a capital asset expenditure of \$624,070 which is the result of depreciating the capital asset 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 2016

Rate	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Administrative Fee/Avg number of covered employees) *	41.51	41.28	44.24	44.62	43.42	47.49
FY10-FY12 - Admin fee was \$2,496,000						
FY13-FY15 - Admin Fee is \$2,620,800						
FY16 - Admin Fee is \$2,817,360						
Premium Pool	35.37	33.96	37.49	37.49	32.48	39.75
Pay-As-You-Go	44.09	44.42	46.99	46.99	48.35	51.10
Legal Services						
Attorney	114.00	114.00	114.00	123.00	123.00	123.00
Paralegal	64.00	64.00	64.00	68.00	68.00	68.00
Rehabilitation Services						
QRC's	65.00	65.00	65.00	70.00	70.00	70.00
Managed Care Fee (rate/employee/month)						
1st six months	2.15	2.15	2.17	2.17	2.17	2.23
2nd six months	2.15	2.17	2.17	2.17	2.17	2.23
* 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						

History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2016

Obj class RSRC*	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	\$ CHANGE	% CHANGE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST/ACTUAL	PROPOSED	FY15/FY16	FY15/FY16
Operating Revenues								
Premium Pool Revenue	553078 5,094,401	5,296,609	5,547,082	5,368,081	4,317,157	3,689,196	(627,961)	-14.5%
Workers' Comp Revolving Revenue	553078 19,894,573	20,328,157	18,417,236	17,829,383	18,569,555	22,083,900	3,514,345	18.9%
Administrative Fees *	2,496,000	2,496,000	2,620,800	2,620,800	2,620,800	2,817,360	196,560	7.5%
Other Revenue **	514213 4,455,353	2,639,155	4,482,694	3,847,473	3,400,000	3,501,000	101,000	3.0%
Safety Training	513304 22,365	18,400	35,270	28,820	46,845	47,000	155	0.3%
Total Operating Revenue	31,962,693	30,778,321	31,103,082	29,694,557	28,954,357	32,138,456	3,184,099	11.0%
Operating Expenses								
Salaries and Benefits	41000/41070 2,451,077	2,368,359	2,506,248	2,617,481	2,704,731	3,115,700	410,969	15.2%
Rent	41100 120,790	105,905	107,192	114,377	114,500	119,000	4,500	3.9%
Repairs	41500 4,957	5,356	5,150	6,155	2,855	10,000	7,145	250.3%
Insurance	43000 1,533,462	1,472,677	1,475,238	1,479,683	1,417,696	1,407,500	(10,196)	-0.7%
Printing/Advertising	41110 1,790	2,631	1,751	1,725	1,300	1,850	550	42.3%
Professional Technical Services	41130/41145 1,691,793	1,767,763	1,860,356	1,597,548	1,517,337	1,513,800	(3,537)	-0.2%
Computer Services	41150 160,519	141,910	107,263	-	1,208	-	-	0.0%
IT Spend	41196 -	-	-	152,312	240,000	280,000	40,000	16.7%
Other Operating Costs	43000/42020 8,051	-	-	-	1,650	-	(1,650)	-100.0%
Purchased Services	43000 -	11,075	7,514	1,564	4,776	7,200	2,424	50.8%
Attorney General Cost	42000 -	2,620	1,747	-	3,000	3,000	-	0.0%
Communications	41155 40,019	38,770	40,315	24,922	23,871	24,000	129	0.5%
Travel - In State	41160 19,876	16,889	16,939	14,847	15,085	18,200	3,115	20.6%
Travel - Out State	41170 -	-	-	626	3,559	1,500	(2,059)	-57.8%
Claims Expense	41200 24,494,298	25,475,538	23,532,724	21,790,440	23,498,643	25,200,000	1,701,357	7.2%
Employee Development/Memberships	41180 24,848	15,378	38,323	36,375	46,131	47,000	869	1.9%
Supplies	41300 19,799	20,281	30,668	17,788	13,629	24,950	11,321	83.1%
Rent - Equipment	41400 -	15,542	3,913	10,497	6,709	5,000	(1,709)	-25.5%
Indirect Costs	42010 114,604	44,859	334,624	346,207	240,124	220,500	(19,624)	-8.2%
Depreciation	49005 -	-	46,805	62,407	62,407	62,407	-	0.0%
Total Operating Expenses	30,685,885	31,505,552	30,116,771	28,276,162	29,918,003	32,061,607	2,143,604	7.2%
Operating Income (Losses)	1,276,808	(727,232)	986,311	1,418,395	(963,646)	76,849	1,040,495	-108.0%
Nonoperating Revenues (Expenses)								
Interest Revenue	512001 52,239	36,708	50,693	53,078	59,300	51,000	(8,300)	-14.0%
Total Nonoperating Revenue (Expenses)	52,239	36,708	50,693	53,078	59,300	51,000	(8,300)	-14.0%
Income (Loss) before Contributions and Transfers								
Transfers								
Net Income (Loss) before Contributions	1,329,047	(690,524)	1,037,004	1,471,474	(904,346)	127,849	1,032,195	-114.1%
Retained Earnings, Beginning Period	8,861,954	10,187,979	9,497,139	10,684,025	12,181,221	11,284,523	(896,698)	-7.4%
Adjustment to Retained Earnings	(3,021)	(317)	149,882	25,722	7,648	-	(7,648)	-100.0%
Retained Earnings, Ending Period	10,187,979	9,497,139	10,684,025	12,181,221	11,284,523	11,412,372	127,849	1.1%
Reconciliation to Net Assets								
Retained Earnings	10,187,979	9,497,139	10,684,025	12,181,221	11,284,523	11,412,372	127,849	1.1%
Contributed Capital	-	-	-	-	-	-	-	0.0%
Total Net Assets, Ending Period	10,187,979	9,497,139	10,684,025	12,181,221	11,284,523	11,412,372	127,849	1.1%

* The admin fee revenue is collected from:
Premium Pool 633,673
Pay-As-You-Go 1,862,327
RSRC = Revenue Source Code

** Other revenue includes legal and rehab fees.

FY 2016 SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2016

Fund 2001

	Dept ID		G0246701	G0246702	G0246703	G0246704	G0246708	G0246705	G0246706
		Total	Office Support	Disability Mgmt	Legal Services	Consultant Serv	Safety Training	Claims Mgmt	Indirect Support
Revenue Description*									
SWIFT Account									
Revenue Description*									
Premium/Revolving/Admin Fee	553078	28,590,456							
Safety Training	513304	47,000					47,000		
Copy fees	553080	1,000	1,000						
Claim Reimbursements	514213	3,500,000							
Interest	512001	51,000	1,000						
Total		32,189,456	2,000	-	-	-	47,000	-	-
Expense Description*									
Object Code									
Salaries	41000	2,906,100	456,000	275,000	331,300	259,400		1,361,300	223,100
Part-time/Seasonal	41030	163,600			79,100			84,500	
Overtime	41050	-							
Premium Pay	41050	-							
Other Benefits	41070	46,000	10,000	11,300	24,700				
Space Rent	41100	119,000	119,000						
Repairs	41500	10,000	5,000			5,000			
Printing/Advertising	41110	1,950	1,200				550		
Prof/Tech Services	41130	1,513,800	10,000			20,000	11,000		
Prof/Tech Services	41145	-							
IT Spend	41198	280,000	280,000						
Communications	41155	24,000	19,500	1,000	3,000	500			
Travel - In-state	41160	18,200	200	10,000	5,000	2,500		500	
Travel - Out-of-state	41170	1,500				1,500			
Supplies	41300	24,950	10,000	500	2,500	9,000	450	2,500	
Equipment Rental	41400	5,000	5,000						
Employee Development	41180	47,000	1,500	1,000	1,500	3,000	35,000	5,000	
Claims & Insurance	43000	26,614,700				7,200			
Statewide Indirects	42010	220,500							220,500
Agency Provided Prof/Tech	41190	-							
Attorney General	42020	3,000	3,000						
Total		31,999,200	920,500	298,800	447,100	308,100	47,000	1,453,800	443,600
Adjustments									
Plus:									
Depreciation	48005	62,407	62,407	-	-	-	-	-	-
Total		62,407	62,407	-	-	-	-	-	-
Minus:									
New System									
Total		-	-	-	-	-	-	-	-
Rate Matrix Amount		32,061,607	982,907	298,800	447,100	308,400	47,000	1,453,800	443,600

FY 2016 SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2016

Fund 2001

	SWIFT Account	G0246801 Premium Pool Claims	G0246802 Premium Pool Special Assess	G0246803 Premium Pool Managed Care	G0246811 Pay-As-You-Go Claims	G0246812 Pay-As-You-Go Special Assess	G0246813 Pay-As-You-Go Managed Care
Revenue Description*							
Premium/Revolving/Admin Fee	553078	4,439,237			24,151,219		
Safety Training	513304						
Copy fees	553080						
Claim Reimbursements	514213	700,000			2,800,000		
Interest	512001	30,000			20,000		
Total		5,169,237	-	-	26,971,219	-	-
Expense Description*							
	Object Code						
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			505,000			967,800
Prof/Tech Services	41145						
IT Spend	41198						
Communications	41155						
Travel - In-state	41160						
Travel - Out-of-state	41170						
Supplies	41300						
Equipment Rental	41400						
Employee Development	41180						
Claims & Insurance	43000	5,200,000	291,400		20,000,000	1,116,100	
Statewide Indirects	42010						
Agency Provided Prof/Tech	41190						
Attorney General	42020						
Total		5,200,000	291,400	505,000	20,000,000	1,116,100	967,800
Adjustments							
Plus							
Depreciation	48005	-	-	-	-	-	-
Total		-	-	-	-	-	-
Minus							
New System							
Total		-	-	-	-	-	-
Rate Matrix Amount		5,200,000	291,400	505,000	20,000,000	1,116,100	967,800

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISIONWORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2016

	Estimate Jul 15	Estimate Aug 15	Estimate Sep 15	Estimate Oct 15	Estimate Nov 15	Estimate Dec 15	Estimate Jan 16	Estimate Feb 16	Estimate Mar 16	Estimate Apr 16	Estimate May 16	Estimate Jun 16
Projected Beginning Cash Balance	10,446,000	10,215,014	11,396,438	12,910,844	12,495,896	13,077,120	12,579,634	11,372,432	10,953,856	11,456,370	10,952,918	10,558,450
Receipts - operating	3,075,105	3,875,105	4,075,105	2,175,301	3,075,105	2,075,105	2,075,105	2,075,105	3,075,105	2,075,105	2,111,105	2,576,105
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250
Total Cash Receipt	3,079,355	3,679,355	4,079,355	2,179,551	3,079,355	2,079,355	2,079,355	2,079,355	3,079,355	2,079,355	2,115,355	2,680,355
<i>Expenses (include major categories for the business)</i>												
Salaries & Benefits	273,516	249,732	261,624	261,624	249,732	273,516	249,732	249,732	273,516	249,732	261,624	261,624
Indirect Costs	-	-	55,125	-	-	55,125	-	-	55,125	-	-	55,125
Claim & Insurance Expense	2,803,750	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,803,750	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Other Operating Expenses	233,075	148,200	148,200	233,075	148,200	148,200	233,075	148,200	148,200	233,075	148,200	148,207
Dividends/Rebates, if applicable	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	3,310,341	2,497,932	2,564,949	2,694,699	2,497,932	2,676,841	3,286,557	2,497,932	2,676,841	2,582,807	2,609,824	2,564,956
Projected Ending Cash Balance	10,215,014	11,396,438	12,910,844	12,495,896	13,077,120	12,579,634	11,372,432	10,953,856	11,456,370	10,952,918	10,558,450	10,573,849
Assumptions:												

Financial Statement

For Internal Use Only

STATE OF MINNESOTA RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 STATEMENT OF NET POSITION MARCH 31, 2015	Unaudited-revised 5/12/15	
	FY15 YTD	FY14 Annual
ASSETS		
CURRENT ASSETS		
Cash	9,861,755.02	11,485,613.02
Accounts Receivable	2,230,396.04	1,650,475.98
Accounts Receivable - Supplementary Benefits	1,871,320.45	341,593.80
Prepaid Expenses	395.57	0.00
Prepaid Insurance	175.10	0.00
Prepaid Insurance - Workers' Compensation	960.25	0.00
Total Current Assets	<u>13,965,002.43</u>	<u>13,477,682.80</u>
NONCURRENT ASSETS		
Recoverable (Note 3)	94,610,495.77	102,183,022.55
Software (Note 4)	334,347.10	334,347.10
Accumulated Amortization - Software	(83,586.90)	(58,510.83)
Internally Generated Computer Software (IGCS) (Note 4)	289,722.46	289,722.46
Accumulated Amortization - IGCS	(72,430.50)	(50,701.35)
Total Noncurrent Assets	<u>95,078,547.93</u>	<u>102,697,879.93</u>
TOTAL ASSETS	<u>109,043,550.36</u>	<u>116,175,562.73</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	226,157.45	1,341,393.09
Salaries and Benefits Payable	152,586.68	89,594.69
Sales Tax Payable	109.59	138.37
Claims Payable (Note 5)	14,191,574.37	15,327,453.38
Retainage Payable (Note 6)	0.00	29,377.80
Compensated Absences Payable (Note 7)	38,659.44	37,533.44
Unearned Premiums	1,231,402.50	0.00
Total Current Liabilities	<u>15,840,490.03</u>	<u>16,825,490.77</u>
NONCURRENT LIABILITIES		
Claims Payable (Note 5)	80,418,921.40	86,855,569.17
Compensated Absences Payable (Note 7)	298,440.99	289,748.53
Net OPEB Obligation (Note 8)	23,553.03	23,553.03
Total Noncurrent Liabilities	<u>80,740,915.42</u>	<u>87,168,870.73</u>
TOTAL LIABILITIES	<u>96,581,405.45</u>	<u>103,994,361.50</u>
NET POSITION (Note 10)		
Net Investment in Capital Assets	468,052.16	485,479.58
Unrestricted Net Position	<u>11,994,092.75</u>	<u>11,695,721.65</u>
TOTAL NET POSITION	<u>12,462,144.91</u>	<u>12,181,201.23</u>

For Internal Use Only

STATE OF MINNESOTA Unaudited-revised
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 5/12/15
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED MARCH 31, 2015

	FY15 QTD	FY15 YTD	FY14 Annual
OPERATING REVENUES			
Premium Pool	1,044,816.92	3,147,355.30	5,368,080.84
Pay-As-You-Go	4,601,817.44	13,927,164.77	17,829,383.36
Administrative Fees	785,966.77	2,347,988.58	3,132,224.82
Safety Training	1,200.00	8,350.00	28,820.00
Other	2,142,371.71	2,754,322.31	3,336,027.92
Total Operating Revenue	8,576,172.84	22,185,180.96	29,694,536.94
OPERATING EXPENSES			
Claims	5,581,004.38	17,624,981.63	21,790,439.60
Salaries and Benefits	635,112.05	2,028,548.02	2,617,480.99
Rent	28,584.70	85,870.92	114,377.45
Repairs and Maintenance	1,342.00	2,142.00	6,155.00
Printing	170.65	1,229.63	1,725.22
Professional and Technical Services	356,140.17	1,138,002.84	1,597,547.84
Computer and Systems Services	296.70	791.20	1,208.00
Centralized IT Services	24,114.60	70,986.64	152,311.61
Communications	5,940.86	17,903.32	24,922.03
Travel - In State	3,280.74	11,314.48	14,846.51
Travel - Out State	0.00	2,669.91	625.63
Supplies and Materials	2,432.89	10,221.76	17,788.19
Rent - Equipment	629.06	5,032.48	10,497.17
Employee Development	492.50	11,236.28	36,374.95
Purchased Services	(783.70)	3,582.71	1,564.19
Insurance	175.10	713,781.90	1,479,683.40
Attorney General Cost	0.00	0.00	0.00
Indirect Costs	60,030.78	180,092.34	346,206.88
Amortization	15,601.74	46,805.22	62,406.96
Other Operating Costs	1,225.00	1,225.00	0.00
Total Operating Expenses	6,715,790.22	21,956,418.28	28,276,161.62
OPERATING INCOME (LOSS)	1,860,382.62	228,762.68	1,418,375.32
NONOPERATING REVENUES (EXPENSES)			
Interest Revenue	14,874.41	44,532.59	53,078.42
Total Nonoperating Revenues (Expenses)	14,874.41	44,532.59	53,078.42
CHANGE IN NET POSITION	1,875,257.03	273,295.27	1,471,453.74
NET POSITION, BEGINNING	10,584,241.55	12,181,201.23	10,684,025.47
Adjustment to Net Position (Note 9)	2,646.33	7,648.41	25,722.02
NET POSITION, ENDING	12,462,144.91	12,462,144.91	12,181,201.23

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**STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2015**

Unaudited-revised
5/12/15

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	18,552,614.44
Receipts from Other Revenue	2,754,322.31
Payments to Claimants	(17,624,981.63)
Payments to Suppliers for Goods and Services	(3,364,270.09)
Payments to Employees	(1,956,697.82)
Net Cash Provided by (Used for) Operating Activities	(1,639,012.79)

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

	0.00
Net Cash Provided by (Used for) Noncapital Financing Activities	0.00

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Investment in Capital Assets	(29,377.80)
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	(29,377.80)

CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings	44,532.59
Net Cash Provided by (Used for) Investing Activities	44,532.59

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	(1,623,858.00)
Cash and Cash Equivalents, Beginning	11,485,613.02
Cash and Cash Equivalents, Ending	9,861,755.02

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

Operating Income (Loss)	228,762.68
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	46,805.22
(Increase) Decrease in Accounts Receivable	(579,920.06)
(Increase) Decrease in Accounts Receivable - Supplementary Benefits	(1,529,726.65)
(Increase) Decrease in Prepaid Expenses	(395.57)
(Increase) Decrease in Prepaid Insurance	(175.10)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	(960.25)
(Increase) Decrease in Recoverable	7,572,526.78
Increase (Decrease) in Accounts Payable	(1,107,587.23)
Increase (Decrease) in Sales Tax Payable	(28.78)
Increase (Decrease) in Salaries and Benefits Payable	62,991.99
Increase (Decrease) in Claims Payable	(7,572,526.78)
Increase (Decrease) in Unearned Premiums	1,231,402.50
Increase (Decrease) in Compensated Absences Payable	9,818.46
Increase (Decrease) in Net OPEB Obligation	0.00
Total Adjustments	(1,867,775.47)
Net Cash Provided by (Used for) Operating Activities	(1,639,012.79)

Noncash Investing, Capital and Financing Activities:

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STATE OF MINNESOTA						Unaudited-revised
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001						5/12/15
STATEMENT OF BUDGET TO ACTUAL COMPARISON						
FOR THE YEAR ENDED MARCH 31, 2015						
	BUDGET	BUDGET	ACTUAL	ACTUAL	VARIANCE	VARIANCE
	QTD	YTD	QTD	YTD	QTD	YTD
OPERATING REVENUES						
Premium Pool	1,231,402.50	3,694,207.50	1,044,816.92	3,147,355.30	(186,585.58)	(546,852.20)
Pay-As-You-Go	6,202,261.75	18,606,785.25	4,601,817.44	13,927,164.77	(1,600,444.31)	(4,679,620.48)
Administrative Fees	0.00	0.00	785,966.77	2,347,988.58	785,966.77	2,347,988.58
Safety Training	8,450.00	25,350.00	1,200.00	8,350.00	(7,250.00)	(17,000.00)
Other	775,000.00	2,325,000.00	2,142,371.71	2,754,322.31	1,367,371.71	429,322.31
Total Operating Revenue	<u>8,217,114.25</u>	<u>24,651,342.75</u>	<u>8,576,172.84</u>	<u>22,185,180.96</u>	<u>359,058.59</u>	<u>(2,466,161.79)</u>
OPERATING EXPENSES						
Claims	6,450,000.00	19,350,000.00	5,581,004.38	17,624,981.63	868,995.62	1,725,018.37
Salaries and Benefits	714,000.00	2,142,000.00	635,112.05	2,028,548.02	78,887.95	113,451.98
Rent	29,500.00	88,500.00	28,584.70	85,870.92	915.30	2,629.08
Repairs and Maintenance	3,875.00	11,625.00	1,342.00	2,142.00	2,533.00	9,483.00
Printing	325.00	975.00	170.65	1,229.63	154.35	(254.63)
Professional and Technical Services	371,900.00	1,115,700.00	356,140.17	1,138,002.84	15,759.83	(22,302.84)
Computer and Systems Services	0.00	0.00	296.70	791.20	(296.70)	(791.20)
Centralized IT Services	75,000.00	225,000.00	24,114.60	70,986.64		154,013.36
Communications	5,125.00	15,375.00	5,940.86	17,903.32	(815.86)	(2,528.32)
Travel - In State	5,050.00	15,150.00	3,280.74	11,314.48	1,769.26	3,835.52
Travel - Out State	1,125.00	3,375.00	0.00	2,669.91	1,125.00	705.09
Supplies and Materials	4,500.00	13,500.00	2,432.89	10,221.76	2,067.11	3,278.24
Rent - Equipment	2,375.00	7,125.00	629.06	5,032.48	1,745.94	2,092.52
Employee Development	8,500.00	25,500.00	492.50	11,236.28	8,007.50	14,263.72
Purchased Services	1,800.00	5,400.00	(783.70)	3,582.71	2,583.70	1,817.29
Insurance	358,950.00	1,076,850.00	175.10	713,781.90	358,774.90	363,068.10
Attorney General Cost	750.00	2,250.00	0.00	0.00	750.00	2,250.00
Indirect Costs	60,025.00	180,075.00	60,030.78	180,092.34	(5.78)	(17.34)
Amortization	15,601.75	46,805.25	15,601.74	46,805.22	0.01	0.03
Other Operating Costs	0.00	0.00	1,225.00	1,225.00	(1,225.00)	(1,225.00)
Total Operating Expenses	<u>8,108,401.75</u>	<u>24,325,205.25</u>	<u>6,715,790.22</u>	<u>21,956,418.28</u>	<u>1,341,726.13</u>	<u>2,368,786.97</u>
OPERATING INCOME (LOSS)	<u>108,712.50</u>	<u>326,137.50</u>	<u>1,860,382.62</u>	<u>228,762.68</u>	<u>1,700,784.72</u>	<u>(97,374.82)</u>
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	12,750.00	38,250.00	14,874.41	44,532.59	2,124.41	6,282.59
Total Nonoperating Revenues (Expenses)	<u>12,750.00</u>	<u>38,250.00</u>	<u>14,874.41</u>	<u>44,532.59</u>	<u>2,124.41</u>	<u>6,282.59</u>
CHANGE IN NET POSITION	<u>121,462.50</u>	<u>364,387.50</u>	<u>1,875,257.03</u>	<u>273,295.27</u>	<u>1,702,909.13</u>	<u>(91,092.23)</u>

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STATE OF MINNESOTA
 RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED MARCH 31, 2015

Unaudited-revised
 5/12/15

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 the workers' compensation revolving fund. The program receives reimbursement from the Department of Labor & Industry (DLI). Payments made by the program may not be totally reimbursed.

Basis of Accounting:

Risk Management-Workers' Compensation is a special revenue fund which utilizes full accrual accounting in the financial statements for the purpose of determining financial position of the business operations only. As defined in MS 176.132, supplementary 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, supplementary benefit revenue has been accrued in the statements.

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 March 31, 2015 for claims incurred prior to April 1, 2015.

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 7/1/14	Additions	Deletions	Balance 3/31/15
Software	334,347.10	-	-	334,347.10
Internally Generated Computer Software (IGCS)	289,722.46	-	-	289,722.46
Total Capital Assets	624,069.56	-	-	624,069.56
Accumulated Depreciation/Amortization for:				
Software	(58,510.83)	(25,076.07)	-	(83,586.90)
Internally Generated Computer Software (IGCS)	(50,701.35)	(21,729.15)	-	(72,430.50)
Total Accumulated Depr/Amort	(50,701.35)	(46,805.22)	-	(156,017.40)

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5. CLAIMS PAYABLE

Due to the nature of workers' compensation benefits, and the fact that claims may take decades to mature, the reserves are relatively large when viewed in context of the financial statements covering a 12 month period. Agencies are obligated to pay their actual claims cost. Therefore, Claims Payable are offset by Recoverable noncurrent assets.

6. RETAINAGE PAYABLE

FY14 has a balance of \$29,377.80 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 7/1/14	37,533.44	289,748.53
Increase	1,126.00	8,692.46
Decrease	-	-
Ending Balance 3/31/15	<u>38,659.44</u>	<u>298,440.99</u>

8. 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 7/1/14	23,553.03
Increase	-
Decrease	-
Ending Balance 3/31/15	<u>23,553.03</u>

9. ADJUSTMENTS TO NET POSITION

FY15

- prior period adjustment of \$45,903.78 is due to the understatement of Professional and Technical Services - Administration Fees
- prior period adjustment of (\$38,255.37) is due to the overstatement of Centralized IT Services - Administration Fees

In FY14 the prior period adjustment of \$7,157.90 represents an increase to beginning claims payable which was understated. The prior period adjustment of (\$171.91) represents an increase to beginning sales tax payable which was understated. The prior period adjustment of \$15,285.44 represents a decrease to beginning accounts payable which was overstated. The prior period adjustment of \$525.58 represents and decrease to beginning salaries payable which was overstated. The prior period adjustment of \$2,925.01 represents an decrease to beginning retainage payable which was overstated.

10. NET POSITION

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 position reporting. For historical cost comparison, the total net position and the retained earnings have been reconciled as shown below.

Net Investment in Capital Assets	468,052.16
Unrestricted Net Position	<u>11,994,092.75</u>
Total Net Position	<u>12,462,144.91</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	12,181,201.23	11,141,839.03	10,584,241.55	
Net Income (Loss)	(1,044,105.98)	(557,855.78)	1,875,257.03	
Adjustments to Net Position (Note 9)	4,743.78	258.30	2,646.33	
Ending Retained Earnings	<u>11,141,839.03</u>	<u>10,584,241.55</u>	<u>12,462,144.91</u>	
Add: Capital Contributions	-	-	-	
Reconciliation to Total Net Position	<u>11,141,839.03</u>	<u>10,584,241.55</u>	<u>12,462,144.91</u>	

For Internal Use Only

**STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED MARCH 31, 2015**

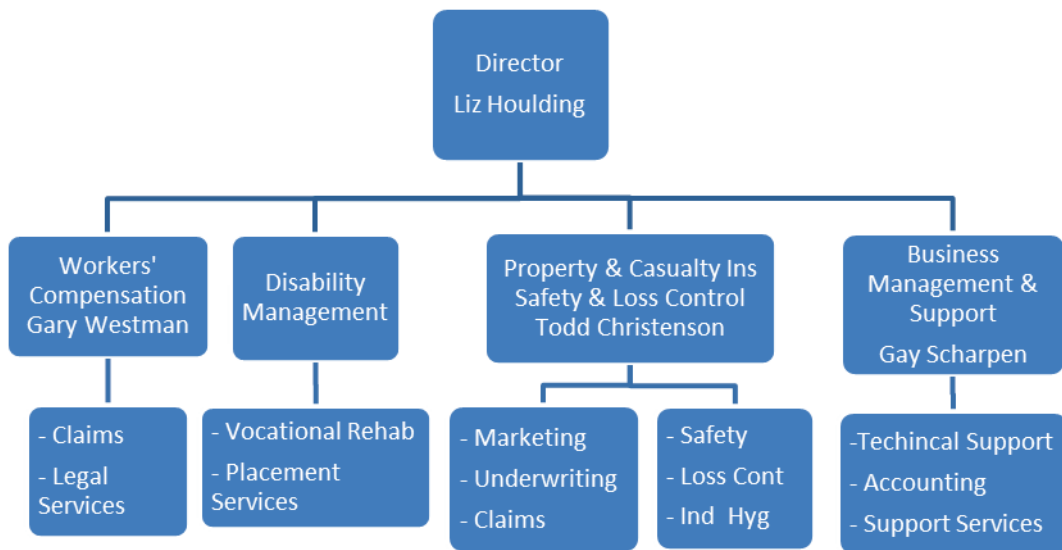
Unaudited-revised
5/12/15

	Combined YTD	Administration Fees YTD	Premium Pool YTD	Pay-As-You-Go YTD
OPERATING REVENUES				
Premium Pool	3,147,355.30	0.00	3,147,355.30	0.00
Pay-As-You-Go	13,927,164.77	0.00	0.00	13,927,164.77
Administrative Fees	2,347,988.58	2,347,988.58	0.00	0.00
Safety Training	8,350.00	8,350.00	0.00	0.00
Other	2,754,322.31	0.00	618,220.98	2,136,101.33
Total Operating Revenue	22,185,180.96	2,356,338.58	3,765,576.28	16,063,266.10
OPERATING EXPENSES				
Claims	17,624,981.63	0.00	3,286,098.91	14,338,882.72
Salaries and Benefits	2,028,548.02	2,028,548.02	0.00	0.00
Rent	85,870.92	85,870.92	0.00	0.00
Repairs and Maintenance	2,142.00	2,142.00	0.00	0.00
Printing	1,229.63	1,229.63	0.00	0.00
Professional and Technical Services	1,138,002.84	7,450.00	397,610.28	732,942.56
Computer and Systems Services	791.20	791.20	0.00	0.00
Centralized IT Services	70,986.64	70,986.64	0.00	0.00
Communications	17,903.32	17,903.32	0.00	0.00
Travel - In State	11,314.48	11,314.48	0.00	0.00
Travel - Out State	2,669.91	2,669.91	0.00	0.00
Supplies and Materials	10,221.76	10,221.76	0.00	0.00
Rent - Equipment	5,032.48	5,032.48	0.00	0.00
Employee Development	11,236.28	11,236.28	0.00	0.00
Purchased Services	3,582.71	3,582.71	0.00	0.00
Insurance	713,781.90	234.90	156,980.34	556,566.66
Attorney General Costs	0.00	0.00	0.00	0.00
Indirect Costs	180,092.34	180,092.34	0.00	0.00
Amortization	46,805.22	46,805.22	0.00	0.00
Other Operating Costs	1,225.00	1,225.00	0.00	0.00
Total Operating Expenses	21,956,418.28	2,487,336.81	3,840,689.53	15,628,391.94
OPERATING INCOME (LOSS)	228,762.68	(130,998.23)	(75,113.25)	434,874.16
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	44,532.59	1,652.23	28,459.75	14,420.61
Total Nonoperating Revenues (Expenses)	44,532.59	1,652.23	28,459.75	14,420.61
CHANGE IN NET POSITION	273,295.27	(129,346.00)	(46,653.50)	449,294.77

Supporting Information

Staffing and Organizational Chart

We have authority for 31.5 FTEs. However, we currently have 2.4 vacant positions; an accounting technician in the business management and support unit, a state safety coordinator and .4 FTE administrative planning director, state in the SLC. We also fund Admin FTE's that provide support to us.



Administrative Fees

WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY FY 2016

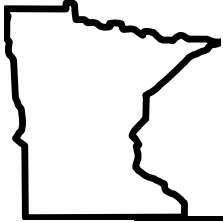
(RISK Loc #	Department Name	FY 15 Avg # of FF's	% of FF's	# of OP Claims as of 3/31/15	% of OP Claims	FY 15 # of Trans.	% of Trans.	Avg. %	FY 2016 Work Comp Admin Fee	FY2016 MONTHLY Managed Care Fee
01A	Military Affairs	325	0.548%	18	0.028%	172	1.078%	0.851%	\$23,983	\$724.75
02 (All)	Administration	448	0.755%	30	1.547%	190	1.190%	1.164%	\$32,801	\$999.04
03A	State Lottery	157	0.265%	10	0.516%	35	0.219%	0.333%	\$9,388	\$350.11
04A	Agriculture	455	0.767%	10	0.516%	149	0.934%	0.739%	\$20,813	\$1,014.65
05A	Racing Commission	15	0.025%	0	0.000%	0	0.000%	0.008%	\$237	\$33.45
06A	Attorney General	309	0.521%	1	0.052%	8	0.050%	0.208%	\$5,847	\$689.07
07A	Public Safety - Fiscal and Administrative Serv	35	0.059%	0	0.000%	0	0.000%	0.020%	\$54	\$78.05
07B	Public Safety - Commissioner's Office	12	0.020%	0	0.000%	0	0.000%	0.007%	\$190	\$26.76
07C	Public Safety - BCA Training	265	0.447%	14	0.722%	76	0.476%	0.548%	\$15,447	\$690.95
07D	Public Safety - DVS	476	0.802%	22	1.135%	130	0.814%	0.917%	\$25,840	\$1,061.48
07E	Public Safety - Homeland Security & Emerg Mgm	123	0.207%	0	0.000%	0	0.000%	0.069%	\$1,947	\$274.29
07F	Public Safety - Mn Bd of Firefighters	3	0.005%	3	0.155%	6	0.038%	0.066%	\$1,854	\$6.69
07G	Public Safety - Public Educ & Media Rel	12	0.020%	0	0.000%	0	0.000%	0.007%	\$190	\$26.76
07H	Public Safety - Human Resources	12	0.020%	1	0.052%	0	0.000%	0.024%	\$674	\$26.76
07J	Public Safety - Office of Justice Programs	34	0.057%	0	0.000%	0	0.000%	0.019%	\$538	\$75.82
07K	Public Safety - 911 Emergency Service	8	0.013%	0	0.000%	0	0.000%	0.004%	\$127	\$17.84
07M	Public Safety - Pipeline Safety	16	0.027%	0	0.000%	1	0.006%	0.011%	\$312	\$35.68
07P	Public Safety - Patrol	750	1.264%	94	4.848%	521	3.264%	3.125%	\$88,065	\$1,672.50
07Q	Public Safety - Gambling & Alcohol	18	0.030%	0	0.000%	0	0.000%	0.010%	\$285	\$40.14
07S	Public Safety - Capitol Security	59	0.099%	2	0.103%	12	0.075%	0.093%	\$2,609	\$131.57
07T	Public Safety - Traffic Safety	20	0.034%	0	0.000%	0	0.000%	0.011%	\$317	\$44.60
09A	Gambling Control Board	33	0.056%	0	0.000%	0	0.000%	0.019%	\$522	\$73.59
10A	Minnesota Management & Budget (MMB)	252	0.425%	0	0.000%	1	0.006%	0.144%	\$4,048	\$61.96
15B	Board of Barbers	3	0.005%	1	0.052%	0	0.000%	0.019%	\$532	\$6.69
11B	Board of Cosmetologist	16	0.027%	1	0.052%	0	0.000%	0.026%	\$738	\$35.68
7HH	Board of Chiropractors	5	0.008%	0	0.000%	0	0.000%	0.003%	\$79	\$11.15
7FH	Board of Dentistry	18	0.030%	0	0.000%	0	0.000%	0.010%	\$285	\$40.14
7TP	Board of Peace Officers	10	0.017%	0	0.000%	0	0.000%	0.006%	\$158	\$22.30
7KH	Board of Nursing Home Admin	9	0.015%	0	0.000%	0	0.000%	0.005%	\$142	\$20.07
7LH	Board of Social Work	10	0.017%	0	0.000%	0	0.000%	0.006%	\$158	\$22.30
7MH	Board of Marriage & Family Therapy	3	0.005%	0	0.000%	0	0.000%	0.002%	\$47	\$6.69
7BH	Board of Medical Practice	19	0.032%	0	0.000%	0	0.000%	0.011%	\$301	\$42.37
7CH	Board of Nursing	34	0.057%	0	0.000%	0	0.000%	0.019%	\$538	\$75.82
7DH	Board of Pharmacy	18	0.030%	0	0.000%	0	0.000%	0.010%	\$285	\$40.14
7EB	Board of Architects	7	0.012%	0	0.000%	0	0.000%	0.004%	\$111	\$15.61
7FH	Board of Psychology	9	0.015%	0	0.000%	0	0.000%	0.005%	\$142	\$20.07
7JH	Board of Optometry	1	0.002%	0	0.000%	0	0.000%	0.001%	\$16	\$2.23
7PB	Board of Accountancy	5	0.008%	0	0.000%	0	0.000%	0.003%	\$79	\$11.15
7RH	Board of Vet Medicine	2	0.003%	0	0.000%	0	0.000%	0.001%	\$32	\$4.46
7QH	Board of Podiatry	1	0.002%	0	0.000%	0	0.000%	0.001%	\$16	\$2.23
7SB	Private Detective Board	2	0.003%	0	0.000%	0	0.000%	0.001%	\$32	\$4.46
7GB	Combative Sports Commission	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
7WH	Board of Physical Therapy	3	0.005%	0	0.000%	0	0.000%	0.002%	\$47	\$6.69
7SH	Emergency Medical Svs Reg Bd	9	0.015%	0	0.000%	1	0.006%	0.007%	\$201	\$20.07
7UH	Dietetics & Nutrition Practice Bd	2	0.003%	0	0.000%	0	0.000%	0.001%	\$32	\$4.46
7XH	Behavioral Health & Therapy Bd	5	0.008%	0	0.000%	0	0.000%	0.003%	\$79	\$11.15
12A	Health	1,467	2.473%	16	0.825%	123	0.771%	1.356%	\$38,210	\$3,271.41
13A	Commerce	332	0.560%	4	0.206%	2	0.013%	0.269%	\$7,311	\$740.36
80A	Commerce-Weights & Measures	-	0.000%	3	0.155%	58	0.363%	0.173%	\$4,866	\$0.00
14A	Animal Health Board	37	0.062%	0	0.000%	0	0.000%	0.021%	\$586	\$82.51
17A	Human Rights	39	0.066%	1	0.052%	15	0.094%	0.070%	\$1,984	\$86.97
19A	Indian Affairs Council	6	0.010%	2	0.103%	0	0.000%	0.038%	\$1,064	\$13.38
20B	Explore MN Tourism	56	0.094%	1	0.052%	47	0.294%	0.147%	\$4,136	\$124.88
22A	Employment & Economic Development	1,453	2.449%	30	1.547%	202	1.266%	1.754%	\$49,417	\$3,240.19
24B	Public Facilities Authority	8	0.013%	0	0.000%	0	0.000%	0.004%	\$127	\$17.84
25A	Perpich Center for Arts Education	103	0.174%	1	0.052%	29	0.182%	0.136%	\$3,821	\$229.69
X00	MNSCU-Office of the Chancellor	369	0.622%	2	0.103%	0	0.000%	0.242%	\$6,810	\$822.87
X01	MNSCU-Bemidji State Univ	534	0.900%	13	0.670%	197	1.234%	0.935%	\$26,341	\$1,190.82
X02	MNSCU-MSU Mankato	1,516	2.556%	25	1.289%	65	0.407%	1.417%	\$39,932	\$3,380.68
X03	MNSCU-MSU Moorhead	731	1.232%	12	0.619%	78	0.489%	0.780%	\$21,974	\$1,630.13
X04	MNSCU-St Cloud State Univ	1,475	2.486%	21	1.083%	159	0.996%	1.522%	\$42,876	\$3,289.25
X05	MNSCU-Southwest MN State Univ	375	0.632%	5	0.258%	59	0.370%	0.420%	\$11,830	\$836.25
X06	MNSCU-Winona State Univ	989	1.667%	13	0.670%	62	0.388%	0.909%	\$25,601	\$2,205.47
X07	MNSCU-Metro State Univ	915	1.542%	6	0.309%	18	0.113%	0.655%	\$18,450	\$2,040.45
X20	MNSCU-Riverland CC - Austin	225	0.379%	0	0.000%	25	0.157%	0.179%	\$5,033	\$501.75
X21	MNSCU-Central Uks College-Brainerd	233	0.393%	3	0.155%	20	0.126%	0.224%	\$6,318	\$519.59
X22	MNSCU-Anoka/Ramsey CC-Cambridge	102	0.172%	4	0.206%	2	0.013%	0.130%	\$3,670	\$227.46
X23	MNSCU-C & T College-Fergus Falls	121	0.204%	3	0.155%	10	0.063%	0.140%	\$3,967	\$269.83
X24	MNSCU-Hibbing Community College	152	0.256%	4	0.206%	1	0.006%	0.156%	\$4,402	\$338.96
X25	MNSCU-Itasca Community College	120	0.202%	0	0.000%	1	0.006%	0.070%	\$1,969	\$267.60
X27	MNSCU-MN West C&T - Worthington	97	0.164%	2	0.103%	2	0.013%	0.093%	\$2,622	\$216.31
X28	MNSCU-Vermillion Community College	76	0.128%	2	0.103%	50	0.313%	0.182%	\$5,114	\$169.48
X29	MNSCU-Rochester Community College	490	0.759%	15	0.774%	46	0.288%	0.607%	\$17,095	\$1,003.50
X30	MNSCU-Northland C&T - Thief River Fls	149	0.251%	2	0.103%	24	0.150%	0.168%	\$4,740	\$332.27
X31	MNSCU-Mesabi Range C&T - Virginia	69	0.116%	1	0.052%	1	0.006%	0.058%	\$1,636	\$153.87
X32	MNSCU-Minneapolis C&T College	608	1.025%	8	0.413%	76	0.476%	0.538%	\$17,971	\$1,365.84
X33	MNSCU-Anoka/Ramsey Comm College	390	0.657%	5	0.258%	53	0.332%	0.416%	\$11,714	\$869.70
X34	MNSCU-N Hennepin Comm College	428	0.721%	2	0.103%	22	0.138%	0.321%	\$9,039	\$954.44
X35	MNSCU-Century College	703	1.185%	8	0.413%	149	0.934%	0.844%	\$23,771	\$1,867.69

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY
FY 2016**

IRISK Loc #	Department Name	FY 15	% of EEs	# of OP Claims as of 3/31/15	% of OP Claims	FY 15	% of Trans.	Avg. %	FY 2016	FY 2016
		# of EEs				# of Trans.			Work Comp Admin Fee	MONTHLY Managed Care Fee
X36	MNSCU-Rainy River Comm College	36	0.061%	2	0.103%	5	0.031%	0.065%	\$1,833	\$80.28
X37	MNSCU-Normandale Comm College	501	0.096%	6	0.309%	55	0.345%	0.960%	\$15,498	\$1,317.93
X38	MNSCU-Inver Hills Comm College	335	0.565%	11	0.567%	33	0.207%	0.446%	\$12,573	\$747.05
X39	MNSCU-NE Higher Education District	17	0.029%	0	0.000%	0	0.000%	0.010%	\$269	\$37.91
X40	MNSC-Mpls C&T College Law Enforce	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
X41	MNSCU-Fond du Lac Tribal & Comm Coll	140	0.236%	0	0.000%	12	0.075%	0.104%	\$2,922	\$312.20
X51	MNSCU-Anoka Tech College	142	0.239%	2	0.103%	2	0.013%	0.118%	\$3,334	\$316.66
X52	MNSCU-Alexandria Tech College	201	0.339%	6	0.309%	14	0.088%	0.245%	\$6,912	\$448.23
X53	MNSCU-Hennepin Tech Coll-Plymouth	20	0.034%	0	0.000%	0	0.000%	0.011%	\$317	\$44.60
X54	MNSCU-Fine Tech College	134	0.225%	1	0.052%	0	0.000%	0.002%	\$2,006	\$298.82
X55	MNSCU-SI Paul College	300	0.657%	6	0.309%	23	0.144%	0.370%	\$10,433	\$869.70
X56	MNSCU-Lake Superior College	345	0.582%	5	0.258%	18	0.113%	0.317%	\$8,942	\$769.35
X57	MNSCU-St. Cloud Tech College	352	0.593%	4	0.206%	38	0.238%	0.346%	\$9,746	\$784.96
X59	MNSCU-Dakota County Tech College	267	0.450%	4	0.206%	17	0.107%	0.254%	\$7,164	\$595.41
X60	MNSCU-Hennepin TC-Brooklyn Pk	269	0.453%	7	0.361%	29	0.182%	0.322%	\$9,355	\$699.87
X61	MNSCU-Hennepin TC-Eden Prairie	179	0.302%	2	0.103%	7	0.044%	0.150%	\$4,214	\$399.17
X62	MNSCU-MN West C&T - Canby	46	0.078%	0	0.000%	0	0.000%	0.026%	\$728	\$102.58
X63	MNSCU-MN West C&T - Granite Falls	27	0.046%	0	0.000%	0	0.000%	0.015%	\$427	\$60.21
X64	MNSCU-MN West C&T - Jackson	39	0.066%	0	0.000%	0	0.000%	0.022%	\$617	\$86.97
X65	MNSCU-MN West C&T - Pipestone	32	0.054%	0	0.000%	9	0.056%	0.037%	\$1,036	\$71.36
X66	MNSCU-Mesabi Range C&T - Eveleth	35	0.059%	0	0.000%	0	0.000%	0.020%	\$554	\$78.05
X68	MNSCU-SE Tech College-Red Wing	62	0.105%	1	0.052%	1	0.006%	0.054%	\$1,525	\$138.26
X69	MNSCU-SE Tech College-Winona	109	0.184%	1	0.052%	0	0.000%	0.078%	\$2,210	\$243.07
X71	MNSCU-Central Lks College-Staples	47	0.079%	1	0.052%	0	0.000%	0.044%	\$1,228	\$104.81
X72	MNSCU-Northwest Tech College	86	0.145%	1	0.052%	5	0.031%	0.076%	\$2,140	\$191.78
X73	MNSCU-C&T College-Detroit Lakes	80	0.135%	2	0.103%	0	0.000%	0.079%	\$2,235	\$178.40
X74	MNSCU-Northland C&T-E.Grand Forks	125	0.211%	1	0.052%	6	0.038%	0.100%	\$2,816	\$278.75
X75	MNSCU-C&T College-Moorhead	219	0.369%	2	0.103%	6	0.038%	0.170%	\$4,789	\$488.37
X77	MNSCU-C&T College-Wadena	63	0.106%	1	0.052%	1	0.006%	0.055%	\$1,540	\$140.49
X78	MNSCU-Riverland Comm Coll-Albert Lea	38	0.064%	0	0.000%	0	0.000%	0.021%	\$602	\$84.74
X79	MNSCU-S Central Tech Coll-Mankato	255	0.430%	0	0.000%	1	0.006%	0.145%	\$4,096	\$568.65
X80	MNSCU-Ridgewater College-Hutchinson	113	0.190%	1	0.052%	2	0.013%	0.085%	\$2,391	\$251.99
X81	MNSCU-Ridgewater College-Willmar	250	0.421%	4	0.206%	8	0.050%	0.226%	\$6,366	\$657.50
X83	MNSCU-S Central Tech Coll-Fairbault	47	0.079%	1	0.052%	3	0.019%	0.050%	\$1,405	\$104.81
X99	MNSCU-Student Workers	4,202	7.235%	20	1.031%	52	0.326%	2.864%	\$80,691	\$XEMPT
28A	State Senate	265	0.447%	1	0.052%	18	0.113%	0.204%	\$5,739	\$590.95
29 (All)	DNR (All regions)	2,592	4.369%	123	6.343%	828	5.188%	5.300%	\$149,324	\$5,780.16
CC (All)	Conservation Corp Minnesota	205	0.346%	11	0.567%	26	0.163%	0.369%	\$10,103	\$457.15
31A	House of Representatives	368	0.620%	0	0.000%	1	0.006%	0.209%	\$5,885	\$820.64
32A	Pollution Control Agency	900	1.517%	8	0.413%	23	0.144%	0.691%	\$19,476	\$2,007.00
33A	Trial Courts	338	0.570%	0	0.000%	0	0.000%	0.190%	\$5,351	\$753.74
33L	Trial Courts - District 1	245	0.413%	2	0.103%	13	0.081%	0.190%	\$5,612	\$546.35
33K	Trial Courts - District 10	296	0.499%	3	0.155%	5	0.031%	0.228%	\$6,433	\$660.08
33B	Trial Courts - District 2	201	0.339%	3	0.155%	5	0.031%	0.175%	\$4,929	\$448.23
33C	Trial Courts - District 3	170	0.287%	0	0.000%	16	0.100%	0.129%	\$3,633	\$379.10
33D	Trial Courts - District 4	463	0.780%	10	0.516%	92	0.576%	0.624%	\$17,986	\$1,032.49
33E	Trial Courts - District 5	126	0.212%	2	0.103%	11	0.069%	0.128%	\$3,611	\$280.98
33F	Trial Courts - District 6	82	0.138%	1	0.052%	24	0.150%	0.113%	\$3,195	\$182.86
33G	Trial Courts - District 7	186	0.314%	2	0.103%	23	0.144%	0.187%	\$5,266	\$414.78
33H	Trial Courts - District 8	65	0.110%	1	0.052%	1	0.006%	0.056%	\$1,572	\$144.95
33J	Trial Courts - District 9	166	0.280%	6	0.309%	23	0.144%	0.244%	\$6,887	\$370.18
J50	State Guardian ad Litem Board	225	0.379%	2	0.103%	15	0.094%	0.192%	\$5,413	\$501.75
34A	Housing Finance	227	0.383%	2	0.103%	21	0.132%	0.205%	\$5,798	\$506.21
37A	Education	352	0.616%	10	0.516%	120	0.752%	0.643%	\$18,110	\$874.16
38A	Investment Board	23	0.039%	0	0.000%	0	0.000%	0.013%	\$364	\$51.29
39A	Governor's Office	44	0.074%	0	0.000%	0	0.000%	0.028%	\$697	\$98.12
40A	Historical Society	520	0.877%	2	0.103%	12	0.075%	0.352%	\$9,007	\$1,159.60
41A	Work Comp Court of Appeals	12	0.020%	1	0.052%	21	0.132%	0.068%	\$1,910	\$26.76
42 (All)	Labor & Industry	427	0.720%	16	0.825%	91	0.570%	0.705%	\$19,863	\$952.21
43A	IRRRFB	76	0.128%	5	0.258%	69	0.432%	0.273%	\$7,685	\$169.48
44 (All)	Minnesota State Academies	208	0.351%	17	0.877%	91	0.570%	0.599%	\$16,881	\$463.84
45A	Mediation Services	13	0.022%	0	0.000%	0	0.000%	0.007%	\$296	\$28.99
46A	MN.IT Services	2,065	3.464%	9	0.464%	85	0.533%	1.487%	\$41,802	\$4,582.65
49A	Legislative Auditor	58	0.098%	0	0.000%	0	0.000%	0.033%	\$918	\$129.34
50A	State Arts Board	16	0.027%	0	0.000%	0	0.000%	0.009%	\$253	\$35.68
5DA	Leg. Coord Committee/Rev of Statutes	90	0.152%	0	0.000%	0	0.000%	0.051%	\$1,425	\$200.70
52A	Public Defense Board	639	1.077%	6	0.309%	12	0.075%	0.487%	\$13,728	\$1,424.97
53A	Secretary of State	80	0.135%	1	0.052%	0	0.000%	0.062%	\$1,751	\$178.40
55A	Human Svs-Anoka RTC	873	1.472%	66	3.404%	630	3.947%	2.941%	\$82,854	\$1,946.79
55B	Human Svs-Bainerd RTC	3	0.005%	19	0.980%	226	1.416%	0.800%	\$22,547	\$6.69
552	Human Svs-CARE	70	0.118%	8	0.413%	14	0.088%	0.206%	\$5,807	\$156.10
554	Human Svs-Child	5	0.008%	23	1.186%	303	1.898%	1.031%	\$29,047	\$11.16
55C	Human Svs-Cambridge RTC (closed)	0	0.000%	11	0.567%	308	1.930%	0.832%	\$23,450	\$0.00
55D	Human Svs-Central Office	1,872	3.156%	18	0.928%	88	0.551%	1.545%	\$43,531	\$4,174.55
55E	Human Svs-Fergus Falls RTC	0	0.000%	5	0.258%	62	0.388%	0.215%	\$6,070	\$0.00
55F	Human Svs-Fairbault RTC (closed)	0	0.000%	11	0.567%	258	1.616%	0.728%	\$20,508	\$0.00

**WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY
FY 2016**

RISK Loc #	Department Name	FY 15 Avg. # of EE's	% of EE's	# of OP Claims as of 3/31/15	% of OP Claims	FY 15 # of Trans.	% of Trans.	Avg. %	FY 2016 Work Comp Admin Fee	FY2016 MONTHLY Managed Care Fee
55G	Human Svs-AhGwash/Ching RTC	0	0.000%	14	0.722%	276	1.725%	0.817%	\$23,020	\$0.00
55H	Human Svs-Hastings (closed)	0	0.000%	1	0.052%	0	0.000%	0.017%	\$484	\$0.00
55K	Human Svs-METC	68	0.115%	7	0.361%	50	0.313%	0.203%	\$7,409	\$151.64
55S	Human Svs-MSCCS Group Homes	1,444	2.434%	140	7.584%	1,652	10.413%	6.844%	\$102,814	\$3,220.12
55M	Human Svs-Moose Lake RTC (closed)	0	0.000%	5	0.258%	84	0.526%	0.261%	\$7,364	\$0.00
55P	Human Svs-Moose Lk Reg. St. OP Svs	860	1.450%	37	1.908%	336	2.105%	1.821%	\$51,304	\$1,017.80
55Q	Human Svs-St Peter MSH	830	1.399%	71	3.662%	380	2.381%	2.481%	\$69,886	\$1,850.90
55R	Human Svs-Rochester (closed)	0	0.000%	2	0.103%	43	0.269%	0.124%	\$3,409	\$0.00
55S	Human Svs-St Peter RTC (closed)	0	0.000%	5	0.258%	20	0.125%	0.128%	\$3,598	\$0.00
55T	Human Svs-Oak Terrace RTC (closed)	0	0.000%	5	0.258%	112	0.702%	0.320%	\$9,012	\$0.00
55V	Human Svs-MN Specialty Services	2	0.003%	7	0.361%	65	0.407%	0.257%	\$7,246	\$4.46
55W	Human Svs-Willmar RTC	4	0.007%	6	0.309%	29	0.182%	0.166%	\$4,676	\$8.92
55S	Human Svs-MNS	0	0.000%	1	0.052%	0	0.000%	0.017%	\$484	\$0.00
55Y	Human Svs-CBHH	429	0.723%	26	1.341%	222	1.391%	1.152%	\$32,446	\$956.67
H60	MNSure	155	0.261%	1	0.052%	1	0.006%	0.106%	\$2,997	\$345.65
58A	Court of Appeals	87	0.147%	0	0.000%	0	0.000%	0.049%	\$1,377	\$194.01
60A	Higher Educ Services Office	62	0.105%	0	0.000%	0	0.000%	0.035%	\$981	\$138.26
61A	State Auditor	93	0.157%	1	0.052%	46	0.288%	0.166%	\$4,663	\$207.39
62A	MN State Retirement	112	0.189%	3	0.155%	54	0.338%	0.227%	\$6,403	\$249.76
63A	Public EE Retirement Assoc.	89	0.150%	1	0.052%	0	0.000%	0.067%	\$1,893	\$198.47
65 (All)	Judicial	310	0.523%	158	8.149%	9	0.056%	2.909%	\$81,962	\$691.30
67A	Revenue	1,412	2.380%	0	0.000%	174	1.090%	1.157%	\$32,591	\$3,148.76
68A	Tax Court	8	0.013%	0	0.000%	0	0.000%	0.004%	\$127	\$17.84
69A	Teachers Retirement Assoc.	82	0.138%	0	0.000%	0	0.000%	0.046%	\$1,298	\$182.86
70J	Judicial Standards Board	3	0.005%	0	0.000%	0	0.000%	0.002%	\$47	\$6.69
75C	Veterans' Affairs	133	0.224%	0	0.000%	32	0.200%	0.142%	\$3,988	\$296.59
75B	Veterans Home Silver Bay	139	0.234%	0	0.000%	101	0.633%	0.289%	\$8,143	\$309.97
75F	Veterans Home Fergus Falls	180	0.303%	0	0.000%	151	0.946%	0.416%	\$11,734	\$401.40
75H	Veterans Home Hastings	86	0.145%	0	0.000%	24	0.150%	0.098%	\$2,774	\$191.78
75L	Veterans Home Luverne	164	0.276%	0	0.000%	115	0.721%	0.332%	\$9,363	\$365.72
75M	Veterans Home Minneapolis	583	0.983%	0	0.000%	622	3.897%	1.627%	\$45,827	\$1,300.09
77 (All)	Minnesota Zoo	264	0.445%	19	0.980%	181	1.134%	0.853%	\$24,031	\$688.72
78A	MCF-Central Office	679	1.145%	24	1.238%	148	0.927%	1.103%	\$31,081	\$1,514.17
78B	MCF-St. Cloud	401	0.676%	17	0.877%	187	1.172%	0.908%	\$26,585	\$894.23
78C	MCF-Sauk Center (closed)	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
78F	MCF-Fairbault	609	1.027%	23	1.186%	215	1.347%	1.187%	\$33,431	\$1,358.07
78H	MCF-Shakopee	248	0.418%	11	0.567%	103	0.645%	0.544%	\$15,314	\$553.04
78L	MCF-Lino Lakes	444	0.748%	16	0.825%	170	1.065%	0.880%	\$24,781	\$990.12
78P	MCF-Oak Park Heights	344	0.580%	24	1.238%	216	1.363%	1.057%	\$29,779	\$767.12
78R	MCF-Red Wing	177	0.298%	11	0.567%	82	0.526%	0.397%	\$11,189	\$394.71
78S	MCF-Stillwater	507	0.855%	44	2.269%	423	2.650%	1.925%	\$54,225	\$1,130.61
78T	MCF-Togo	59	0.099%	3	0.155%	34	0.213%	0.166%	\$4,388	\$131.57
78U	MCF-Rush City	333	0.561%	12	0.619%	52	0.326%	0.502%	\$14,143	\$742.59
78W	MCF-Willow River/Moose Lake	415	0.700%	3	0.155%	10	0.063%	0.306%	\$8,611	\$925.45
790	DOT-Central Office	1,322	2.228%	33	1.702%	287	1.798%	1.910%	\$53,798	\$2,048.06
791	DOT-District 1-Duluth/Virginia	339	0.571%	36	1.857%	361	2.262%	1.563%	\$44,043	\$765.97
792	DOT-District 2-Bandj/Cookston	219	0.369%	10	0.516%	110	0.689%	0.525%	\$14,782	\$486.37
793	DOT-District 3-Baxter/St. Cloud	371	0.625%	31	1.599%	133	0.833%	1.019%	\$26,713	\$827.33
794	DOT-District 4-Detroit Lakes/Morris	230	0.388%	13	0.670%	102	0.639%	0.565%	\$15,939	\$512.90
796	DOT-District 6-Rochester/Owatonna	387	0.652%	31	1.599%	161	1.009%	1.087%	\$30,614	\$863.01
797	DOT-District 7-Mankato/Winona	295	0.497%	21	1.083%	310	1.942%	1.174%	\$33,081	\$657.85
798	DOT-District 8-Willmar	200	0.337%	12	0.619%	166	1.040%	0.665%	\$18,745	\$446.00
799	DOT-District 9-Metro	1,224	2.063%	121	6.240%	1,059	6.635%	4.980%	\$140,291	\$2,729.52
82A	Public Utilities Commission	52	0.088%	0	0.000%	0	0.000%	0.029%	\$823	\$116.96
90A	State Fair	303	0.511%	5	0.258%	92	0.576%	0.448%	\$12,631	\$675.69
92G	Ombudsman for Families	5	0.008%	0	0.000%	0	0.000%	0.003%	\$79	\$11.15
9KG	Office of Administrative Hearings	68	0.115%	0	0.000%	0	0.000%	0.038%	\$1,076	\$151.64
9GH	Ombudsman - Mental Health	16	0.027%	0	0.000%	0	0.000%	0.009%	\$253	\$35.68
9XG	Capitol Area Architect	3	0.005%	0	0.000%	0	0.000%	0.002%	\$47	\$6.69
9YG	Disability Council	10	0.017%	0	0.000%	0	0.000%	0.006%	\$188	\$22.30
9JG	Campaign Financing & Public Dis. Bd	10	0.017%	0	0.000%	0	0.000%	0.006%	\$188	\$22.30
9WE	Higher Education Faculty	2	0.003%	0	0.000%	0	0.000%	0.001%	\$32	\$4.46
9EP	Sentencing Guidelines	5	0.008%	0	0.000%	0	0.000%	0.003%	\$79	\$11.15
9LG	Black Minnesotans Council	4	0.007%	0	0.000%	0	0.000%	0.002%	\$63	\$8.92
9PR	Water & Soil Resources Board	97	0.164%	1	0.052%	1	0.006%	0.074%	\$2,079	\$216.31
9NG	Asian-Pacific Council	4	0.007%	0	0.000%	0	0.000%	0.002%	\$63	\$8.92
9MG	Chicano/Latino Affairs Council	4	0.007%	0	0.000%	0	0.000%	0.002%	\$63	\$8.92
9DB	Amateur Sports Commission	3	0.005%	0	0.000%	0	0.000%	0.002%	\$47	\$6.69
TOTALS		59,323	100.000%	1,939	100.000%	15,961	100.000%	100.00%	\$2,817,360	\$122,719.13



**STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2015 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 Uniform Guidance, 2 CFR part 200, subpart 200.435(e)(1)

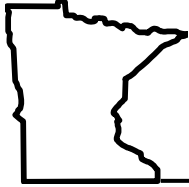
- *"Costs incurred in connection with proceedingsmay be allowed but only to the extent that: The costs are reasonable and necessary in relation to the administration of the Federal award and activities required to deal with the proceeding and underlying cause of action"*

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 2015

		Services
	Payments per	Provided per
Agency	Agreement	Agreement
Administration-Risk Management	407,254.90	407,254.90
Agricultural Utilization Research Institute (AURI)	632.10	632.10
Corrections	288,785.00	333,715.30
Education, Department of	178,020.00	205,283.60
Environmental Quality Board (EQB)	44,247.80	44,247.80
Gambling Control Board	6,321.00	6,321.00
Health	840,177.20	840,177.20
Housing Finance Agency	354,750.00	306,268.70
Human Services	2,712,465.00	3,137,685.30
Iron Range Resources Rehabilitation Agency (IRRRRA)	1,880.80	1,880.80
Board of Medical Practice	396,703.00	396,703.00
Minnesota Racing Commission	41,086.50	41,086.50
Minnesota State Colleges & Universities (MnSCU)	404,336.00	417,582.40
Minnesota State Retirement Association (MSRS)	75,588.50	75,588.50
MnSure	1,717.80	1,717.80
Natural Resources	650,270.70	650,270.70
Petro Tank Release Board	65,532.00	65,532.00
Pollution Control Agency	1,032,000.00	1,048,657.60
Public Employees Retirement Association (PERA)	35,579.50	35,579.50
Public Safety	464,400.00	628,087.70
Revenue	580,500.00	1,040,914.70
Teachers Retirement Association (TRA)	22,186.10	22,186.10
Transportation	1,381,011.80	1,381,011.80
Total	9,985,445.70	11,088,385.00



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2017 Budget**

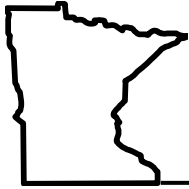
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Allocation Statistics Exhibit D
Cost Pools

Exhibit C - Central Service Costs Step-Down Calculations

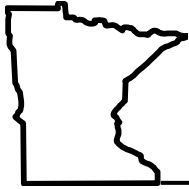
	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
FIXED ASSET DEPRECIATION		
Nature and Extent of Service.....	1.0	N/A
Schedule of Costs to be Allocated by Function.....	1.1	N/A
Allocation: Fixed Asset Depreciation.....	1.2	N/A
ADMINISTRATION - DEPARTMENT ALLOCATED FROM STEP 1		
Nature and Extent of Services.....	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
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	SCHEDULE NUMBER	
	1 st STEP	2 nd 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: MnIT - 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: Cash Management 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 - CASH MANAGEMENT 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: Cash Management.....	9.3	27.3
Non-Allocable: Cash Management - Other	9.4	27.4



**State of Minnesota
Statewide Cost Allocation Plan
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SCHEDULE NUMBER
1st STEP 2nd STEP

MMB - BUDGET DIVISION

Nature and Extent of Services	10.0	28.0
Schedule of Costs to be Allocated by Function.....	10.1	28.1
Allocation: General Support	10.2	28.2
Allocation: Analysis and Control (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

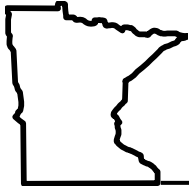
Nature and Extent of Services	11.0	29.0
Schedule of Costs to be Allocated by Function.....	11.1	29.1
Allocation: General Support	11.2	29.2
Allocation: Central Payroll	11.3	29.3
Allocation: Accounting Services	11.4	29.4
Allocation: Financial Reporting.....	11.5	29.5
Allocation: Financial Reporting-Single 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
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	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
MEDIATION SERVICES		
Nature and Extent of Services	14.0	32.0
Schedule of Costs to be Allocated by Function.....	14.1	32.1
Allocation: General Support	14.2	32.2
Allocation: State Agencies.....	14.3	32.3
Non-Allocable: Mediation/Representation - General	14.4	32.4
LEGISLATIVE AUDITOR		
Nature and Extent of Services	15.0	33.0
Schedule of Costs to be Allocated by Function.....	15.1	33.1
Allocation: General Support	15.2	33.2
Allocation: Finance Audits	15.3	33.3
Allocation: Program Audits	15.4	33.4
Allocation: Single Audits.....	15.5	33.5
Allocation: Financial Audit - Outdoors.....	15.7	33.7
Allocation: Financial Audit - Art.....	15.8	33.8
Allocation: Financial Audit - Clean Water	15.9	33.9
Allocation: Financial Audit - Parks & Trails	15.10	33.10
Allocation: Program Audit - Outdoors.....	15.11	33.11
Allocation: Program Audit - Art.....	15.12	33.12
Allocation: Program audit - Clean Water	15.13	33.13
Allocation: Program Audit - Parks & Trails	15.14	33.14
Non-Allocation: Audit Comm.....	15.6	33.6
STATE AUDITOR - SINGLE AUDIT		
Nature and Extent of Services	16.0	34.0
Schedule of Costs to be Allocated by Function.....	16.1	34.1
Allocation: Single Audit	16.2	34.2
Allocation: State Auditor General	16.3	34.3
STATEWIDE INTEGRATED FINANCIAL TOOLS - (SWIFT)		
(Internally developed software to be amortized over a ten (10) year period beginning in budget fiscal year 2013)		
Nature and Extent of Services	17.0	N/A
Schedule of Costs to be Allocated by Function.....	17.1	N/A

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	G02-0002	G02-0003	G02-0005	G02-0007	G02-0009	G02-0010	G02-0012	G02-0013
	State Archaeology	Public Broadcasting	Materials Service and Distribution	Information Policy Analysis	Real Estate and Construction Services	Oil Overcharge (Stripper Wells)	STAR	Volunteer Services
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	3,460	-	-	5,626	7,852	-	5,973	-
3.4 Human Resources	2,085	-	-	3,390	4,730	-	3,599	-
3.5 Financial Management and Reporting	1,405	681	3	5,072	43,159	-	20,785	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,068	12,816	-	-	1,068	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	5	19	-	48	3,125	-	850	-
4.10 Central Mail	-	-	-	-	97	-	-	-
4.11 Office of Enterprise Continuous Improvement	15	-	-	24	33	-	25	-
4.12 Grants Mgt	-	10	-	-	15	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	-	-	100	4,226	-	1,031	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	11	5	0	39	330	-	159	-
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	28	14	0	102	871	-	419	-
10.4 Budget Operations and Planning	114	75	-	196	392	-	487	-
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	75	-	-	122	170	-	130	-
11.4 Accounting Services	30	15	0	109	923	-	445	-
11.5 Financial Reporting	47	23	0	170	1,445	-	696	-
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	10	5	0	37	318	-	153	-
12.5 Personnel Operations and System Support	27	-	-	45	62	-	47	-
12.6 Budget Service - Computer Operations	77	51	-	132	265	-	329	-
12.7 Personnel Operations Special Billing	113	-	-	184	257	-	195	-
12.8 Accounting & Procurement Operations Special Billing	88	43	0	319	2,713	-	1,307	-
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	230	-	-	373	521	-	396	-
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	7	-	-	12	16	-	12	-
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	6,028	-	-	-
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 beginning 1/1/17)	89	43	0	322	2,739	-	1,319	-
20 Administration	236	-	-	520	22,175	-	429	-
Total Budget	9,221	13,799	3	16,941	103,531	-	38,787	-
Rollforward Adjustment	(2,363)	12,094	(24,425)	(2,289)	14,279	(8)	(24,367)	(1,062)
Final Plan Allocation	6,858	25,893	(24,422)	14,653	117,810	(8)	14,421	(1,062)

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	G02-0014	G02-0015a	G02-0016	G02-0017a	G02-0017b	G02-0018	G02-0021a	G02-0021b
	Capital Group Parking	Fleet Services	Development Disabilities	Risk Management	Risk Management - Workers Compensation	Gov's Res Cncl (Ceremonial Hse Gift)	Plant Management (Leases)	Plant Management (Repairs)
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	40,036	10,407	3,224	13,029	23,478	-	313,672	9,899
3.4 Human Resources	24,119	6,269	1,942	7,850	14,144	-	188,970	5,964
3.5 Financial Management and Reporting	63,629	226,219	11,786	26,948	181,085	55	270,650	5,671
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	1,068	-	-	13,884	-
4.7 Real Property	-	1,406	-	-	-	-	-	-
4.8 Materials Management	1,863	1,758	478	607	549	-	13,879	115
4.10 Central Mail	189	77	190	58	1,269	-	585	-
4.11 Office of Enterprise Continuous Improvement	171	44	14	56	100	-	1,338	42
4.12 Grants Mgt	-	-	2	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	169	336	809	2,713	(2,254)	-	7,057	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	486	1,727	90	206	1,383	0	2,066	43
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,284	4,565	238	544	3,654	1	5,462	114
10.4 Budget Operations and Planning	346	286	417	228	485	10	1,267	-
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	869	226	70	283	509	-	6,807	215
11.4 Accounting Services	1,361	4,840	252	577	3,874	1	5,791	121
11.5 Financial Reporting	2,131	7,575	395	902	6,064	2	9,063	190
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	469	1,669	87	199	1,336	0	1,997	42
12.5 Personnel Operations and System Support	318	83	26	103	186	-	2,491	79
12.6 Budget Service - Computer Operations	234	193	281	154	327	7	855	-
12.7 Personnel Operations Special Billing	1,308	340	105	426	767	-	10,252	324
12.8 Accounting & Procurement Operations Special Billing	4,000	14,220	741	1,694	11,383	3	17,013	356
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	2,656	690	214	864	1,558	-	20,811	657
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	83	21	7	27	48	-	647	20
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	4,174	-	-	-
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)	4,038	14,355	748	1,710	11,491	3	17,175	360
20 Administration	3,733	7,584	489	8,226	31,622	-	34,158	97
Total Budget	153,492	304,893	22,602	68,470	297,235	83	945,890	24,308
Rollforward Adjustment	1,607	35,697	(4,305)	(6,338)	13,444	(2,085)	(32,262)	(30,978)
Final Plan Allocation	155,098	340,590	18,298	62,132	310,678	(2,003)	913,628	(6,670)

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	G02-0021c	G02-0021d	G02-0021f	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031
	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	-	-	-	11,177	-	26,355	26,499	11,413
3.4 Human Resources	-	-	-	6,733	-	15,877	15,964	6,876
3.5 Financial Management and Reporting	88	-	1,445	30,810	-	5,979	12,275	56,565
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	-	-	172	588	-	416	831	377
4.10 Central Mail	-	-	-	84	-	59	177	-
4.11 Office of Enterprise Continuous Improvement	-	-	-	48	-	112	113	49
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	-	-	-	-	793	785	356
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	1	-	11	235	-	46	94	432
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2	-	29	622	-	121	248	1,141
10.4 Budget Operations and Planning	2	-	174	402	-	94	97	196
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	-	243	-	572	575	248
11.4 Accounting Services	2	-	31	659	-	128	263	1,210
11.5 Financial Reporting	3	-	48	1,032	-	200	411	1,894
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1	-	11	227	-	44	91	417
12.5 Personnel Operations and System Support	-	-	-	89	-	209	210	91
12.6 Budget Service - Computer Operations	2	-	118	271	-	64	65	132
12.7 Personnel Operations Special Billing	-	-	-	365	-	861	866	373
12.8 Accounting & Procurement Operations Special Billing	6	-	91	1,937	-	376	772	3,556
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	-	742	-	1,749	1,758	757
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	-	-	23	-	54	55	24
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	348	348	-
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)	6	-	92	1,955	-	379	779	3,590
20 Administration	-	-	702	1,229	-	2,573	5,305	9,507
Total Budget	111	-	2,924	59,470	-	57,410	68,580	99,205
Rollforward Adjustment	(3,101)	(1,062)	500	82	-	(12,052)	(7,349)	(19,912)
Final Plan Allocation	(2,990)	(1,062)	3,424	59,552	-	45,358	61,231	79,294

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	G02-0034	G02-0036	G02-0037	G02-0037a	G02-0038	G02-0042	G02-0043	G02-0044
	Other Non-Allocable	Demography	Mn Geospatial Information Office	MnGeo Service Bureau	Environmental Quality Board (transferred to MPCA in FY12)	Surplus Services - State	Surplus Services - Federal	RECS - Energy
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	11,067	-	-	-	12,353	-	-
3.4 Human Resources	-	6,667	-	-	-	7,442	-	-
3.5 Financial Management and Reporting	63	4,742	-	-	-	22,305	-	179
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	45,105	-	-	-	-	-	-	-
4.8 Materials Management	43	191	-	-	-	526	-	-
4.10 Central Mail	-	148	-	-	-	-	-	-
4.11 Office of Enterprise Continuous Improvement	-	47	-	-	-	53	-	-
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	2	-	-	-	305	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	0	36	-	-	-	170	-	1
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1	96	-	-	-	450	-	4
10.4 Budget Operations and Planning	19	237	-	-	-	235	-	53
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	240	-	-	-	268	-	-
11.4 Accounting Services	1	101	-	-	-	477	-	4
11.5 Financial Reporting	2	159	-	-	-	747	-	6
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	0	35	-	-	-	165	-	1
12.5 Personnel Operations and System Support	-	88	-	-	-	98	-	-
12.6 Budget Service - Computer Operations	13	160	-	-	-	159	-	36
12.7 Personnel Operations Special Billing	-	362	-	-	-	404	-	-
12.8 Accounting & Procurement Operations Special Billing	4	298	-	-	-	1,402	-	11
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	734	-	-	-	820	-	-
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	23	-	-	-	25	-	-
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.90 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)	4	301	-	-	-	1,415	-	11
20 Administration	-	578	-	-	-	1,202	-	70
Total Budget	45,258	26,313	-	-	-	51,020	-	378
Rollforward Adjustment	41,546	20,759	(2,612)	(3)	(8)	1,086	(276)	360
Final Plan Allocation	86,803	47,072	(2,612)	(3)	(8)	52,106	(276)	738

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	G02-0045	G02-0046	G02-0047	G02-0048	G02-0049	B04	B13	B14
	SmART FMR	SmART HR	Grants Recovery	Arts & Cultural Heritage	Materials Management	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	9,544	8,731	-	2,047	668	-	-	-
3.4 Human Resources	5,750	5,260	-	1,233	403	-	-	-
3.5 Financial Management and Reporting	2,412	1,690	-	4,723	1,667	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	11,748	4,272	1,068
4.7 Real Property	-	-	-	-	-	252	97	-
4.8 Materials Management	158	48	-	115	19	41,590	18,595	2,236
4.10 Central Mail	-	-	-	-	-	6,066	12,177	142
4.11 Office of Enterprise Continuous Improvement	41	37	-	9	3	4,575	3,154	423
4.12 Grants Mgt	-	-	-	40	-	6	197	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	-	-	127	-	10,817	29,375	874
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	18	13	-	36	13	4,074	5,714	174
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	5,958	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	49	34	-	95	34	10,767	15,102	459
10.4 Budget Operations and Planning	157	126	-	504	56	25,528	7,360	1,160
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	207	189	-	44	15	23,275	16,045	2,154
11.4 Accounting Services	52	36	-	101	36	11,416	16,013	487
11.5 Financial Reporting	81	57	-	158	56	17,868	25,062	762
11.6 Financial Reporting - Single Audit	-	-	-	-	-	9	172	1
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	18	12	-	35	12	3,937	5,522	168
12.5 Personnel Operations and System Support	76	69	-	16	5	8,518	5,872	788
12.6 Budget Service - Computer Operations	106	85	-	340	38	17,230	4,968	783
12.7 Personnel Operations Special Billing	312	285	-	67	22	35,055	24,166	3,244
12.8 Accounting & Procurement Operations Special Billing	152	106	-	297	105	33,540	47,045	1,430
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	633	579	-	136	44	71,164	49,057	6,585
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	20	18	-	4	1	2,213	1,525	205
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	4,083	-	41,803	43,594	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	12,522	-
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	-	-	-	-	-	29	534	3
17 SWIFT (Internally Developed Software Amortized over 10 years)	153	107	-	300	106	33,859	47,492	1,444
20 Administration	289	211	-	189	16	-	-	-
Total Budget	20,226	17,696	-	14,700	3,317	421,294	395,632	24,591
Rollforward Adjustment	3,396	5,413	-	(55,042)	2,935	(37,069)	(80,263)	(9,521)
Final Plan Allocation	23,622	23,109	-	(40,342)	6,253	384,225	315,368	15,070

State of Minnesota
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	B22	B25	B42	E26	E37	E44	E50	E60
	EMPLOYMENT & ECONOMIC DEVELPMT	SCIENCE & TECHNOLOGY AUTHORITY	LABOR AND INDUSTRY DEPT	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT	MINNESOTA STATE ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION
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	56,603	-	7,476	1,068	-	1,068	3,204	-
4.7 Real Property	1,487	-	-	-	-	13,213	-	-
4.8 Materials Management	288,553	-	16,115	-	20,258	9,751	5,810	4,634
4.10 Central Mail	25	-	9,144	708	2,955	-	104	2,688
4.11 Office of Enterprise Continuous Improvement	11,536	-	2,824	101,767	2,877	1,506	206	518
4.12 Grants Mgt	933	-	5	-	391	-	142	37
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	187,128	-	12,424	123,956	10,552	1,821	573	27,345
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	68,369	0	9,217	103,555	16,731	623	483	784
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	7,862	54,569	-	-	2,213
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	180,707	1	24,361	273,705	44,222	1,647	1,276	2,072
10.4 Budget Operations and Planning	12,927	10	4,952	22,962	13,121	4,794	1,231	3,617
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	58,689	-	14,365	517,722	14,636	7,663	1,050	2,636
11.4 Accounting Services	191,601	1	25,829	290,206	46,888	1,747	1,353	2,196
11.5 Financial Reporting	299,878	2	40,426	454,205	73,385	2,734	2,117	3,438
11.6 Financial Reporting - Single Audit	1,241	-	7	1,300	1,003	-	1	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	66,071	0	8,907	100,073	16,169	602	466	757
12.5 Personnel Operations and System Support	21,479	-	5,257	189,472	5,357	2,805	384	965
12.6 Budget Service - Computer Operations	8,725	7	3,342	15,498	8,856	3,236	831	2,441
12.7 Personnel Operations Special Billing	88,394	-	21,636	779,758	22,044	11,542	1,581	3,970
12.8 Accounting & Procurement Operations Special Billing	562,916	3	75,885	852,613	137,755	5,132	3,974	6,453
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	179,443	-	43,922	1,582,940	44,751	23,430	3,209	8,060
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	5,579	-	1,366	49,219	1,391	729	100	251
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	169,450	-	23,574	71,162	183,694	44,459	364	712
15.4 Program Audits	54,996	-	44,388	-	18,929	-	-	-
15.5 Single Audits	24,256	-	-	-	45,569	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	22,631	-
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	3,861	-	21	4,045	3,121	-	3	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	568,271	3	76,607	860,724	139,065	5,181	4,011	6,515
20 Administration	-	-	-	-	-	-	-	-
Total Budget	3,113,121	27	472,048	6,404,520	928,287	143,684	55,101	82,303
Rollforward Adjustment	(322,347)	(718)	118,253	(471,075)	(154,212)	(22,120)	73,441	(28,962)
Final Plan Allocation	2,790,774	(691)	590,301	5,933,444	774,075	121,564	128,542	53,340

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	E77	E81	G06	G10	G39	G46	G53	G9R	H12
	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	ATTORNEY GENERAL	MINNESOTA MANAGEMENT & BUDGET	GOVERNORS OFFICE	MN.IT	SECRETARY OF STATE	MMB NON-OPERATING	HEALTH DEPT
3.2 Admin Management Services	-	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	4,272	5,340	1,068	2,136	3,204	-	18,156
4.7 Real Property	19,625	-	-	-	-	-	-	-	-
4.8 Materials Management	16,392	268	14,496	2,470	712	61,982	4,544	272	62,923
4.10 Central Mail	-	-	4,153	6,862	211	61	3,193	-	24,596
4.11 Office of Enterprise Continuous Improvement	2,010	-	2,060	1,734	370	14,915	658	-	11,393
4.12 Grants Mgt	-	-	-	-	-	-	-	-	753
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	1,742	16,227	4,331	19,833	1,435	9,680	6,044	-	38,809
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	1,527	67	701	899	110	5,493	584	105,679	9,990
9.2 Debt Management Division	-	-	-	-	-	-	-	-	-
9.3 Debt Management	10	19,169	-	2,013	-	857	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	4,037	178	1,853	2,376	290	14,517	1,543	279,321	26,404
10.4 Budget Operations and Planning	5,218	245	3,394	2,549	504	10,926	2,285	2,745	19,134
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	10,224	-	10,478	8,822	1,882	75,876	3,347	-	57,961
11.4 Accounting Services	4,280	189	1,965	2,519	308	15,393	1,636	296,160	27,996
11.5 Financial Reporting	6,699	295	3,075	3,942	482	24,091	2,560	463,524	43,817
11.6 Financial Reporting - Single Audit	0	-	2	-	-	-	1	10	306
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1,476	65	677	869	106	5,308	564	102,126	9,654
12.5 Personnel Operations and System Support	3,742	-	3,835	3,229	689	27,769	1,225	-	21,212
12.6 Budget Service - Computer Operations	3,522	165	2,291	1,720	340	7,375	1,542	1,853	12,915
12.7 Personnel Operations Special Billing	15,399	-	15,782	13,288	2,834	114,280	5,042	-	87,297
12.8 Accounting & Procurement Operations Special Billing	12,575	554	5,772	7,400	905	45,223	4,806	870,106	82,251
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	31,261	-	32,037	26,974	5,754	231,992	10,235	-	177,217
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	972	-	996	839	179	7,213	318	-	5,510
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	9,213	4,784	31,297	8,428	37,668	98,032	19,865	-	62,061
15.4 Program Audits	-	4,739	-	-	-	-	-	-	14,804
15.5 Single Audits	-	-	-	13,770	-	-	-	-	31,588
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	-	5	-	-	-	3	32	953
17 SWIFT (Internally Developed Software Amortized over 10 years)	12,694	560	5,827	7,471	913	45,653	4,852	878,383	83,034
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	162,619	47,504	149,297	143,345	56,759	818,772	78,050	3,000,211	930,736
Rollforward Adjustment	(7,969)	48,321	7,751	(58,522)	5,105	189,295	(15,105)	389,942	120,535
Final Plan Allocation	154,651	95,825	157,048	84,823	61,864	1,008,067	62,945	3,390,153	1,051,271

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	H55	H55(b)	H55(c)	H60	H75	H7D	H7S	J33
	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN-SURE	VETERANS AFFAIRS DEPT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES BD	TRIAL COURTS
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	58,739	-	-	16,020	2,136	-	-	-
4.7 Real Property	70,239	-	-	-	31,571	-	-	-
4.8 Materials Management	36,139	24,171	3,268	4,128	42,794	793	583	26,655
4.10 Central Mail	38,533	-	-	4,392	378	1,484	621	1,118
4.11 Office of Enterprise Continuous Improvement	29,001	13,591	2,753	-	9,971	123	103	14,662
4.12 Grants Mgt	527	-	-	20	2	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	907,239	16,224	5,935	92,110	22,126	289	342	2,084
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	125,544	8,545	927	1,144	3,388	217	135	18,198
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	3,553	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	331,825	22,585	2,450	3,025	8,956	574	357	48,099
10.4 Budget Operations and Planning	36,355	38,462	9,090	1,194	11,193	741	967	28,355
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	147,537	69,144	14,005	-	50,726	626	526	74,590
11.4 Accounting Services	351,829	23,946	2,598	3,207	9,496	608	378	50,998
11.5 Financial Reporting	550,653	37,479	4,066	5,019	14,862	952	592	79,818
11.6 Financial Reporting - Single Audit	10,810	-	-	63	28	0	0	3
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	121,323	8,258	896	1,106	3,274	210	130	17,586
12.5 Personnel Operations and System Support	53,995	25,305	5,125	-	18,564	229	193	27,298
12.6 Budget Service - Computer Operations	24,537	25,960	6,135	806	7,554	500	652	19,138
12.7 Personnel Operations Special Billing	222,211	104,140	21,094	-	76,401	942	793	112,343
12.8 Accounting & Procurement Operations Special Billing	1,033,661	70,353	7,633	9,422	27,898	1,787	1,112	149,831
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	451,097	211,409	42,821	-	155,096	1,913	1,609	228,061
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	14,026	6,573	1,331	-	4,822	59	50	7,091
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	357,915	51,131	-	3,621	74,420	6,515	-	113,905
15.4 Program Audits	43,449	-	-	72,535	-	-	-	-
15.5 Single Audits	180,481	-	-	20,051	-	-	-	-
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	33,645	-	-	195	87	0	1	10
17 SWIFT (Internally Developed Software Amortized over 10 years)	1,043,494	71,023	7,705	9,512	28,164	1,804	1,122	151,256
20 Administration	-	-	-	-	-	-	-	-
Total Budget	6,278,356	828,298	137,834	247,571	603,910	20,367	10,267	1,171,101
Rollforward Adjustment	719,742	(449,843)	(179,893)	215,630	(33,531)	3,211	(680)	(47,909)
Final Plan Allocation	6,998,098	378,455	(42,059)	463,200	570,379	23,578	9,587	1,123,192

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	J52	J65	L10	P01	P07	P78	R29	R32
	PUBLIC DEFENSE BOARD	SUPREME COURT	LEGISLATURE	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY
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	-	3,204	5,340	1,068	28,835	32,039	53,399	12,816
4.7 Real Property	-	-	-	152,515	617	183,220	101,664	764
4.8 Materials Management	5,246	9,231	5	75,250	69,879	148,091	237,454	20,167
4.10 Central Mail	-	2,018	4,841	6	114,715	906	15,240	3,872
4.11 Office of Enterprise Continuous Improvement	3,846	2,442	590	2,269	14,723	28,741	39,987	7,637
4.12 Grants Mgt	-	4	-	-	370	36	361	104
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	9,007	35,712	742	25,922	159,190	58,930	64,205	20,762
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	533	1,261	310	5,892	35,041	8,724	37,205	4,600
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	7,463	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,409	3,334	820	15,574	92,618	23,057	98,336	12,157
10.4 Budget Operations and Planning	2,963	4,610	1,684	2,517	63,305	38,656	111,949	23,907
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	19,564	12,421	3,003	11,541	74,902	146,215	203,429	38,852
11.4 Accounting Services	1,494	3,535	869	16,513	98,201	24,447	104,264	12,890
11.5 Financial Reporting	2,338	5,533	1,360	25,845	153,696	38,263	163,185	20,175
11.6 Financial Reporting - Single Audit	-	1	0	75	136	3	59	31
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	515	1,219	300	5,694	33,863	8,430	35,954	4,445
12.5 Personnel Operations and System Support	7,160	4,546	1,099	4,224	27,412	53,511	74,449	14,219
12.6 Budget Service - Computer Operations	2,000	3,112	1,136	1,699	42,727	26,091	75,559	16,136
12.7 Personnel Operations Special Billing	29,466	18,707	4,522	17,382	112,812	220,220	306,390	58,516
12.8 Accounting & Procurement Operations Special Billing	4,389	10,386	2,553	48,516	288,512	71,825	306,323	37,871
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	59,817	37,977	9,181	35,286	229,012	447,055	621,984	118,791
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	1,860	1,181	285	1,097	7,121	13,900	19,339	3,694
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	11,475	95,779	1,075	141,007	15,979
15.4 Program Audits	-	-	-	-	-	8,377	27,600	68,026
15.5 Single Audits	-	-	-	5,637	8,593	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.90 Financial Audit- Clean Water	-	-	-	-	-	-	-	19,447
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	7,568	-
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	-	2	0	235	422	9	184	97
17 SWIFT (Internally Developed Software Amortized over 10 years)	4,431	10,485	2,577	48,977	291,257	72,508	309,237	38,231
20 Administration	-	-	-	-	-	-	-	-
Total Budget	156,037	170,920	41,216	515,210	2,051,201	1,654,330	3,156,335	574,185
Rollforward Adjustment	12,870	(6,995)	(10,224)	132,260	(151,968)	41,707	80,667	303,680
Final Plan Allocation	168,908	163,925	30,992	647,470	1,899,234	1,696,037	3,237,002	877,865

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2017
Exhibit A - General Support Allocations
Federal Version

	R9P	T79			
	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2 Admin Management Services	-	-	-	-	-
3.3 Commissioner's Office	-	-	547,424	9,087	556,511
3.4 Human Resources	-	-	329,793	5,474	335,267
3.5 Financial Management and Reporting	-	-	994,930	7,161	1,002,091
4.2 Government & Citizen Services	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	6,408	9,612	366,317	86,506	452,823
4.7 Real Property	-	183,680	805,455	77,135	882,590
4.8 Materials Management	10,143	616,684	1,928,990	63,726	1,992,716
4.10 Central Mail	193	5,054	269,388	184,441	453,830
4.11 Office of Enterprise Continuous Improvement	1,121	55,621	392,042	23,673	415,715
4.12 Grants Mgt	169	353	4,465	335	4,800
6.2 Minnesota Information Technology	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-
6.4 Enterprise IT Security	7,525	122,060	2,069,823	329,264	2,399,087
8.2 Minnesota Management & Budget	-	-	-	-	-
8.3 Internal Controls & Accountability	770	164,862	759,665	65,489	825,154
9.2 Debt Management Division	-	-	-	-	-
9.3 Debt Management	-	156,458	260,126	444,779	704,905
10.2 MMB - Budget Division	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2,035	435,749	2,007,875	173,093	2,180,968
10.4 Budget Operations and Planning	8,101	60,514	595,499	46,646	642,145
11.2 MMB-Accounting Division	-	-	-	-	-
11.3 Central Payroll	5,702	282,964	1,994,455	120,293	2,114,747
11.4 Accounting Services	2,158	462,018	2,128,920	183,528	2,312,449
11.5 Financial Reporting	3,378	723,111	3,332,004	287,243	3,619,247
11.6 Financial Reporting - Single Audit	4	903	16,169	1	16,170
12.2 MMB I.T - Management and Administration	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	744	159,320	734,124	63,287	797,411
12.5 Personnel Operations and System Support	2,087	103,557	729,915	44,024	773,939
12.6 Budget Service - Computer Operations	5,468	40,843	401,928	31,484	433,411
12.7 Personnel Operations Special Billing	8,588	426,181	3,003,911	181,177	3,185,088
12.8 Accounting & Procurement Operations Special Billing	6,341	1,357,391	6,254,684	539,199	6,793,882
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-
13.3 Personnel Administration	17,434	865,165	6,098,060	367,796	6,465,856
14.2 Mediation Services	-	-	-	-	-
14.3 Mediation Services	542	26,901	189,608	11,436	201,044
15.2 Legislative Auditor	-	-	-	-	-
15.3 Financial Audits	4,235	98,889	1,841,085	1,181,656	3,022,742
15.4 Program Audits	-	22,602	380,445	150,471	530,916
15.5 Single Audits	-	6,044	348,512	-	348,512
15.7 Financial Audit- Outdoors	-	-	-	-	-
15.8 Financial Audit- Art	-	-	22,631	11,156	33,787
15.90 Financial Audit- Clean Water	19,447	-	38,894	-	38,894
15.1 Financial Audit- Parks & Trails	-	-	7,568	4,257	11,826
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	14	2,810	50,323	-	50,323
17 SWIFT (Internally Developed Software Amortized over 10 years)	6,401	1,370,303	-	-	6,858,512
20 Administration	-	-	130,384	756	131,139
Total Budget	119,008	7,759,650	45,349,596	5,238,901	50,588,497
Rollforward Adjustment	19,720	(452,097)	(120,609)	81,415	(39,193)
Final Plan Allocation	138,729	7,307,553	45,228,987	5,320,317	50,549,303

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2017
Exhibit A - General Support Allocations
State Version (shows all agencies)

	1	2	3	4	5	6	7	8
	G02-0002	G02-0003	G02-0005	G02-0007	G02-0009	G02-0010	G02-0012	G02-0013
	State Archaeology	Public Broadcasting	Materials Service and Distribution	Information Policy Analysis	Real Estate and Construction Services	Oil Overcharge (Stripper Wells)	STAR	Volunteer Services
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	3,460	-	-	5,626	7,852	-	5,973	-
3.4 Human Resources	2,085	-	-	3,390	4,730	-	3,599	-
3.5 Financial Management and Reporting	1,405	681	3	5,072	43,159	-	20,785	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,068	12,816	-	-	1,068	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	5	19	-	48	3,125	-	850	-
4.10 Central Mail	-	-	-	-	97	-	-	-
4.11 Office of Enterprise Continuous Improvement	15	-	-	24	33	-	25	-
4.12 Grants Mgt	-	10	-	-	15	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	-	-	100	4,226	-	1,031	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	11	5	0	39	330	-	159	-
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	28	14	0	102	871	-	419	-
10.4 Budget Operations and Planning	114	75	-	196	392	-	487	-
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	75	-	-	122	170	-	130	-
11.4 Accounting Services	30	15	0	109	923	-	445	-
11.5 Financial Reporting	47	23	0	170	1,445	-	696	-
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	10	5	0	37	318	-	153	-
12.5 Personnel Operations and System Support	27	-	-	45	62	-	47	-
12.6 Budget Service - Computer Operations	77	51	-	132	265	-	329	-
12.7 Personnel Operations Special Billing	113	-	-	184	257	-	195	-
12.8 Accounting & Procurement Operations Special Billing	88	43	0	319	2,713	-	1,307	-
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	230	-	-	373	521	-	396	-
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	7	-	-	12	16	-	12	-
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	6,028	-	-	-
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 beginning 10/1/10)	89	43	0	322	2,739	-	1,319	-
20 Administration	236	-	-	520	22,175	-	429	-
Total Budget	9,221	13,799	3	16,941	103,531	-	38,787	-
Rollforward Adjustment	(2,363)	12,094	(24,425)	(2,289)	14,279	(8)	(24,367)	(1,062)
Final Plan Allocation	6,858	25,893	(24,422)	14,653	117,810	(8)	14,421	(1,062)

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State Version (shows all agencies)

	G02-0014	G02-0015a	G02-0016	G02-0017a	G02-0017b	G02-0018	G02-0021a	G02-0021b
Capital Group	Fleet Services	Development	Risk Management	Risk Management -	Gov's Res Cncl	Plant Mangement	Plant Management	
Parking		Disabilities		Workers	(Ceremonial Hse	(Leases)	(Repairs)	
				Compensation	Gift)			
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	40,036	10,407	3,224	13,029	23,478	-	313,672	9,899
3.4 Human Resources	24,119	6,269	1,942	7,850	14,144	-	188,970	5,964
3.5 Financial Management and Reporting	63,629	226,219	11,786	26,948	181,085	55	270,650	5,671
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	1,068	-	-	13,884	-
4.7 Real Property	-	1,406	-	-	-	-	-	-
4.8 Materials Management	1,863	1,758	478	607	549	-	13,879	115
4.10 Central Mail	189	77	190	58	1,269	-	585	-
4.11 Office of Enterprise Continuous Improvement	171	44	14	56	100	-	1,338	42
4.12 Grants Mgt	-	-	2	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	169	336	809	2,713	(2,254)	-	7,057	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	486	1,727	90	206	1,383	0	2,066	43
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,284	4,565	238	544	3,654	1	5,462	114
10.4 Budget Operations and Planning	346	286	417	228	485	10	1,267	-
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	869	226	70	283	509	-	6,807	215
11.4 Accounting Services	1,361	4,840	252	577	3,874	1	5,791	121
11.5 Financial Reporting	2,131	7,575	395	902	6,064	2	9,063	190
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	469	1,669	87	199	1,336	0	1,997	42
12.5 Personnel Operations and System Support	318	83	26	103	186	-	2,491	79
12.6 Budget Service - Computer Operations	234	193	281	154	327	7	855	-
12.7 Personnel Operations Special Billing	1,308	340	105	426	767	-	10,252	324
12.8 Accounting & Procurement Operations Special Billing	4,000	14,220	741	1,694	11,383	3	17,013	356
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	2,656	690	214	864	1,558	-	20,811	657
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	83	21	7	27	48	-	647	20
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	4,174	-	-	-
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)	4,038	14,355	748	1,710	11,491	3	17,175	360
20 Administration	3,733	7,584	489	8,226	31,622	-	34,158	97
Total Budget	153,492	304,893	22,602	68,470	297,235	83	945,890	24,308
Rollforward Adjustment	1,607	35,697	(4,305)	(6,338)	13,444	(2,085)	(32,262)	(30,978)
Final Plan Allocation	155,098	340,590	18,298	62,132	310,678	(2,003)	913,628	(6,670)

State of Minnesota
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State Version (shows all agencies)

	G02-0021c	G02-0021d	G02-0021f	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031
	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	-	-	-	11,177	-	26,355	26,499	11,413
3.4 Human Resources	-	-	-	6,733	-	15,877	15,964	6,876
3.5 Financial Management and Reporting	88	-	1,445	30,810	-	5,979	12,275	56,565
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	-	-	172	588	-	416	831	377
4.10 Central Mail	-	-	-	84	-	59	177	-
4.11 Office of Enterprise Continuous Improvement	-	-	-	48	-	112	113	49
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	-	-	-	-	793	785	356
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	1	-	11	235	-	46	94	432
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2	-	29	622	-	121	248	1,141
10.4 Budget Operations and Planning	2	-	174	402	-	94	97	196
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	-	243	-	572	575	248
11.4 Accounting Services	2	-	31	659	-	128	263	1,210
11.5 Financial Reporting	3	-	48	1,032	-	200	411	1,894
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1	-	11	227	-	44	91	417
12.5 Personnel Operations and System Support	-	-	-	89	-	209	210	91
12.6 Budget Service - Computer Operations	2	-	118	271	-	64	65	132
12.7 Personnel Operations Special Billing	-	-	-	365	-	861	866	373
12.8 Accounting & Procurement Operations Special Billing	6	-	91	1,937	-	376	772	3,556
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	-	742	-	1,749	1,758	757
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	-	-	23	-	54	55	24
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	348	348	-
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)	6	-	92	1,955	-	379	779	3,590
20 Administration	-	-	702	1,229	-	2,573	5,305	9,507
Total Budget	111	-	2,924	59,470	-	57,410	68,580	99,205
Rollforward Adjustment	(3,101)	(1,062)	500	82	-	(12,052)	(7,349)	(19,912)
Final Plan Allocation	(2,990)	(1,062)	3,424	59,552	-	45,358	61,231	79,294

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2017**

**Exhibit A - General Support Allocations
State Version (shows all agencies)**

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

Other Non-Allocable Demography Mn Geospatial Information Office MnGeo Service Bureau Environmental Quality Board (transferred to MPCA in FY12) Surplus Services - State Surplus Services - Federal RECS - Energy

3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	11,067	-	-	-	12,353	-	-
3.4 Human Resources	-	6,667	-	-	-	7,442	-	-
3.5 Financial Management and Reporting	63	4,742	-	-	-	22,305	-	179
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	45,105	-	-	-	-	-	-	-
4.8 Materials Management	43	191	-	-	-	526	-	-
4.10 Central Mail	-	148	-	-	-	-	-	-
4.11 Office of Enterprise Continuous Improvement	-	47	-	-	-	53	-	-
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	2	-	-	-	305	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	0	36	-	-	-	170	-	1
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1	96	-	-	-	450	-	4
10.4 Budget Operations and Planning	19	237	-	-	-	235	-	53
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	240	-	-	-	268	-	-
11.4 Accounting Services	1	101	-	-	-	477	-	4
11.5 Financial Reporting	2	159	-	-	-	747	-	6
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	0	35	-	-	-	165	-	1
12.5 Personnel Operations and System Support	-	88	-	-	-	98	-	-
12.6 Budget Service - Computer Operations	13	160	-	-	-	159	-	36
12.7 Personnel Operations Special Billing	-	362	-	-	-	404	-	-
12.8 Accounting & Procurement Operations Special Billing	4	298	-	-	-	1,402	-	11
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	734	-	-	-	820	-	-
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	23	-	-	-	25	-	-
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 State Auditor	-	-	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	4	301	-	-	-	1,415	-	11
20 Administration	-	578	-	-	-	1,202	-	70
Total Budget	45,258	26,313	-	-	-	51,020	-	378
Rollforward Adjustment	41,546	20,759	(2,612)	(3)	(8)	1,086	(276)	360
Final Plan Allocation	86,803	47,072	(2,612)	(3)	(8)	52,106	(276)	738

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Exhibit A - General Support Allocations
State Version (shows all agencies)

	G02-0045	G02-0046	G02-0047	G02-0048	G02-0049	B04	B11	B13
	SmART FMR	SmART HR	Grants Recovery	Arts & Cultural Heritage	Materials Management	AGRICULTURE DEPT	COSMETOLOGIST EXAMINERS BOARD	COMMERCE DEPT
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	9,544	8,731	-	2,047	668	-	-	-
3.4 Human Resources	5,750	5,260	-	1,233	403	-	-	-
3.5 Financial Management and Reporting	2,412	1,690	-	4,723	1,667	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	11,748	-	4,272
4.7 Real Property	-	-	-	-	-	252	-	97
4.8 Materials Management	158	48	-	115	19	41,590	344	18,595
4.10 Central Mail	-	-	-	-	-	6,066	555	12,177
4.11 Office of Enterprise Continuous Improvement	41	37	-	9	3	4,575	92	3,154
4.12 Grants Mgt	-	-	-	40	-	6	-	197
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	-	-	127	-	10,817	145	29,375
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	18	13	-	36	13	4,074	223	5,714
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	5,958	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	49	34	-	95	34	10,767	589	15,102
10.4 Budget Operations and Planning	157	126	-	504	56	25,528	400	7,360
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	207	189	-	44	15	23,275	469	16,045
11.4 Accounting Services	52	36	-	101	36	11,416	625	16,013
11.5 Financial Reporting	81	57	-	158	56	17,868	978	25,062
11.6 Financial Reporting - Single Audit	-	-	-	-	-	9	-	172
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	18	12	-	35	12	3,937	215	5,522
12.5 Personnel Operations and System Support	76	69	-	16	5	8,518	172	5,872
12.6 Budget Service - Computer Operations	106	85	-	340	38	17,230	270	4,968
12.7 Personnel Operations Special Billing	312	285	-	67	22	35,055	706	24,166
12.8 Accounting & Procurement Operations Special Billing	152	106	-	297	105	33,540	1,835	47,045
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	633	579	-	136	44	71,164	1,433	49,057
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	20	18	-	4	1	2,213	45	1,525
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	4,083	-	41,803	822	43,594
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	12,522
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	-	-	-	-	-	29	-	534
17 SWIFT (Internally Developed Software Amortized over 10 years)	153	107	-	300	106	33,859	1,853	47,492
20 Administration	289	211	-	189	16	-	-	-
Total Budget	20,226	17,696	-	14,700	3,317	421,294	11,771	395,632
Rollforward Adjustment	3,396	5,413	-	(55,042)	2,935	(37,069)	(778)	(80,263)
Final Plan Allocation	23,622	23,109	-	(40,342)	6,253	384,225	10,992	315,368

State of Minnesota
Statewide Cost Allocation Plan
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Exhibit A - General Support Allocations
State Version (shows all agencies)

	B14	B15	B20	B22	B24	B25	B34	B41
	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELPMT	PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	HOUSING FINANCE AGENCY	WORKERS COMP COURT OF APPEALS
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,068	-	-	56,603	-	-	2,136	1,068
4.7 Real Property	-	-	-	1,487	-	-	-	-
4.8 Materials Management	2,236	119	3,536	288,553	1,639	-	9,923	225
4.10 Central Mail	142	168	1,478	25	-	-	1,325	54
4.11 Office of Enterprise Continuous Improvement	423	21	377	11,536	67	-	1,952	84
4.12 Grants Mgt	-	-	-	933	135	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	874	35	1,195	187,128	-	-	4,283	320
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	174	60	273	68,369	164	0	1,391	25
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	2,836	-	50,496	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	459	160	722	180,707	432	1	3,677	66
10.4 Budget Operations and Planning	1,160	329	2,319	12,927	2,113	10	2,818	107
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	2,154	107	1,916	58,689	340	-	9,932	428
11.4 Accounting Services	487	170	765	191,601	458	1	3,899	70
11.5 Financial Reporting	762	265	1,198	299,878	718	2	6,103	110
11.6 Financial Reporting - Single Audit	1	-	-	1,241	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	168	58	264	66,071	158	0	1,345	24
12.5 Personnel Operations and System Support	788	39	701	21,479	124	-	3,635	157
12.6 Budget Service - Computer Operations	783	222	1,565	8,725	1,426	7	1,902	72
12.7 Personnel Operations Special Billing	3,244	161	2,885	88,394	511	-	14,959	645
12.8 Accounting & Procurement Operations Special Billing	1,430	498	2,249	562,916	1,347	3	11,455	206
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	6,585	326	5,857	179,443	1,038	-	30,368	1,309
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	205	10	182	5,579	32	-	944	41
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	20,570	169,450	4,246	-	1,945	1,518
15.4 Program Audits	-	-	-	54,996	-	-	-	-
15.5 Single Audits	-	-	-	24,256	-	-	-	-
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	-	-	3,861	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	1,444	503	2,270	568,271	1,360	3	11,564	208
20 Administration	-	-	-	-	-	-	-	-
Total Budget	24,591	3,253	50,320	3,113,121	19,144	27	176,052	6,735
Rollforward Adjustment	(9,521)	(356)	11,219	(322,347)	(4,069)	(718)	33,064	2,507
Final Plan Allocation	15,070	2,897	61,539	2,790,774	15,075	(691)	209,116	9,242

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Statewide Cost Allocation Plan
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**Exhibit A - General Support Allocations
State Version (shows all agencies)**

	B42	B43	B7E	B7G	B7P	B7S	B82	B9D	B9V
	LABOR AND INDUSTRY DEPT	IRON RANGE RESOURCES	ARCHITECTURE, ENGINEERING BD	COMBATIVE SPORTS COMMISSION	ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMM	AMATEUR SPORTS COMM	AGRICULTURE UTILIZATION RESRCH
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	7,476	1,068	1,068	-	1,068	-	-	-	-
4.7 Real Property	-	7,487	-	-	-	-	-	24,527	-
4.8 Materials Management	16,115	6,225	655	-	549	81	917	-	5
4.10 Central Mail	9,144	-	254	-	587	-	31	-	-
4.11 Office of Enterprise Continuous Improvement	2,824	617	52	-	34	13	1,202	22	-
4.12 Grants Mgt	5	187	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	12,424	4,515	278	-	238	-	3,125	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	9,217	566	142	0	127	14	1,198	13	0
9.2 Debt Management Division	-	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	24,361	1,497	375	0	335	36	3,167	34	1
10.4 Budget Operations and Planning	4,952	1,798	225	10	199	172	700	128	5
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	14,365	3,139	265	-	174	68	6,117	111	-
11.4 Accounting Services	25,829	1,588	398	0	355	38	3,358	37	1
11.5 Financial Reporting	40,426	2,485	623	1	556	59	5,255	57	1
11.6 Financial Reporting - Single Audit	7	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	8,907	547	137	0	122	13	1,158	13	0
12.5 Personnel Operations and System Support	5,257	1,149	97	-	64	25	2,239	41	-
12.6 Budget Service - Computer Operations	3,342	1,213	152	7	134	116	473	87	3
12.7 Personnel Operations Special Billing	21,636	4,727	399	-	262	102	9,212	168	-
12.8 Accounting & Procurement Operations Special Billing	75,885	4,664	1,169	1	1,043	112	9,865	107	2
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	43,922	9,596	810	-	531	207	18,702	340	-
14.2 Mediation Services	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	1,366	298	25	-	17	6	581	11	-
15.2 Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	23,574	2,483	-	1,549	32	-	-	3,171	28,712
15.4 Program Audits	44,388	23,985	-	-	-	-	-	-	3,600
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	-	-	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	76,607	4,709	1,180	1	1,053	113	9,959	108	2
20 Administration	-	-	-	-	-	-	-	-	-
Total Budget	472,048	84,543	8,304	1,569	7,478	1,174	77,261	28,975	32,330
Rollforward Adjustment	118,253	85,975	351	(618)	481	(494)	(23,441)	4,370	31,886
Final Plan Allocation	590,301	170,518	8,655	951	7,959	680	53,820	33,345	64,216

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	E25	E26	E37	E40	E44	E50	E60	E77
	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVERS ITIES	EDUCATION DEPARTMENT	HISTORICAL SOCIETY	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	-	1,068	-	-	1,068	3,204	-	-
4.7 Real Property	9,222	-	-	31,812	13,213	-	-	19,625
4.8 Materials Management	5,872	-	20,258	162	9,751	5,810	4,634	16,392
4.10 Central Mail	-	708	2,955	-	-	104	2,688	-
4.11 Office of Enterprise Continuous Improvement	922	101,767	2,877	-	1,506	206	518	2,010
4.12 Grants Mgt	1	-	391	-	-	142	37	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	1,253	123,956	10,552	3,994	1,821	573	27,345	1,742
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	645	103,555	16,731	9	623	483	784	1,527
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	7,862	54,569	-	-	-	2,213	10
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,704	273,705	44,222	25	1,647	1,276	2,072	4,037
10.4 Budget Operations and Planning	4,819	22,962	13,121	119	4,794	1,231	3,617	5,218
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	4,693	517,722	14,636	-	7,663	1,050	2,636	10,224
11.4 Accounting Services	1,807	290,206	46,888	26	1,747	1,353	2,196	4,280
11.5 Financial Reporting	2,828	454,205	73,385	41	2,734	2,117	3,438	6,699
11.6 Financial Reporting - Single Audit	-	1,300	1,003	-	-	1	-	0
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	623	100,073	16,169	9	602	466	757	1,476
12.5 Personnel Operations and System Support	1,718	189,472	5,357	-	2,805	384	965	3,742
12.6 Budget Service - Computer Operations	3,252	15,498	8,856	80	3,236	831	2,441	3,522
12.7 Personnel Operations Special Billing	7,068	779,758	22,044	-	11,542	1,581	3,970	15,399
12.8 Accounting & Procurement Operations Special Billing	5,309	852,613	137,755	78	5,132	3,974	6,453	12,575
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	14,349	1,582,940	44,751	-	23,430	3,209	8,060	31,261
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	446	49,219	1,391	-	729	100	251	972
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	65,408	71,162	183,694	21,887	44,459	364	712	9,213
15.4 Program Audits	-	-	18,929	-	-	-	-	-
15.5 Single Audits	-	-	45,569	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	11,156	-	22,631	-	-
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	-	4,045	3,121	-	-	3	-	0
17 SWIFT (Internally Developed Software Amortized over 10 years)	5,359	860,724	139,065	78	5,181	4,011	6,515	12,694
20 Administration	-	-	-	-	-	-	-	-
Total Budget	137,299	6,404,520	928,287	69,478	143,684	55,101	82,303	162,619
Rollforward Adjustment	(14,101)	(471,075)	(154,212)	39,143	(22,120)	73,441	(28,962)	(7,969)
Final Plan Allocation	123,197	5,933,444	774,075	108,621	121,564	128,542	53,340	154,651

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	E81	E95	E97	E9W	G03	G05	G06	G09
	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	7,476	-	4,272	2,136
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	268	43	19	-	-	1,261	14,496	425
4.10 Central Mail	-	-	-	-	277	-	4,153	107
4.11 Office of Enterprise Continuous Improvement	-	-	-	11	1,010	229	2,060	201
4.12 Grants Mgt	-	-	-	-	-	0	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	16,227	-	-	91	4,446	276	4,331	935
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	67	3	1	2	109	421	701	79
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	19,169	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	178	8	1	6	287	1,113	1,853	210
10.4 Budget Operations and Planning	245	56	12	19	453	1,623	3,394	356
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	-	58	5,139	1,166	10,478	1,021
11.4 Accounting Services	189	8	2	6	305	1,180	1,965	223
11.5 Financial Reporting	295	13	2	9	477	1,847	3,075	349
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	2	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	65	3	1	2	105	407	677	77
12.5 Personnel Operations and System Support	-	-	-	21	1,881	427	3,835	374
12.6 Budget Service - Computer Operations	165	38	8	13	306	1,096	2,291	240
12.7 Personnel Operations Special Billing	-	-	-	88	7,740	1,756	15,782	1,537
12.8 Accounting & Procurement Operations Special Billing	554	24	5	17	896	3,466	5,772	654
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	-	178	15,713	3,564	32,037	3,121
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	-	-	6	489	111	996	97
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	4,784	890	-	-	34,372	51,226	31,297	32
15.4 Program Audits	4,739	-	-	-	-	-	-	-
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)	560	24	5	18	904	3,499	5,827	661
20 Administration	-	-	-	-	-	-	-	-
Total Budget	47,504	1,110	55	547	82,384	74,667	149,297	12,834
Rollforward Adjustment	48,321	(1,950)	(164)	284	(6,058)	(4,823)	7,751	1,043
Final Plan Allocation	95,825	(841)	(109)	831	76,326	69,844	157,048	13,877

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2017**

**Exhibit A - General Support Allocations
State Version (shows all agencies)**

	G10	G17	G19	G38	G39	G45	G46	G53
	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	5,340	2,136	2,136	-	1,068	1,068	2,136	3,204
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	2,470	994	478	506	712	401	61,982	4,544
4.10 Central Mail	6,862	947	1	103	211	1,111	61	3,193
4.11 Office of Enterprise Continuous Improvement	1,734	255	46	139	370	88	14,915	658
4.12 Grants Mgt	-	-	2	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	19,833	3,608	184	758	1,435	1,128	9,680	6,044
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	899	132	50	56	110	48	5,493	584
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	2,013	-	-	-	-	-	857	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2,376	348	132	148	290	126	14,517	1,543
10.4 Budget Operations and Planning	2,549	1,093	380	138	504	216	10,926	2,285
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	8,822	1,298	233	709	1,882	447	75,876	3,347
11.4 Accounting Services	2,519	369	140	157	308	133	15,393	1,636
11.5 Financial Reporting	3,942	578	220	246	482	209	24,091	2,560
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	1
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	869	127	48	54	106	46	5,308	564
12.5 Personnel Operations and System Support	3,229	475	85	260	689	164	27,769	1,225
12.6 Budget Service - Computer Operations	1,720	737	257	93	340	146	7,375	1,542
12.7 Personnel Operations Special Billing	13,288	1,955	350	1,068	2,834	673	114,280	5,042
12.8 Accounting & Procurement Operations Special Billing	7,400	1,086	412	462	905	392	45,223	4,806
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	26,974	3,970	711	2,169	5,754	1,367	231,992	10,235
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	839	123	22	67	179	42	7,213	318
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	8,428	31,305	1,648	213,005	37,668	-	98,032	19,865
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	13,770	-	-	-	-	-	-	-
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)	7,471	1,096	416	467	913	396	45,653	4,852
20 Administration	-	-	-	-	-	-	-	-
Total Budget	143,345	52,633	7,953	220,608	56,759	8,200	818,772	78,050
Rollforward Adjustment	(58,522)	22,932	(2,859)	(97,498)	5,105	(3,698)	189,295	(15,105)
Final Plan Allocation	84,823	75,566	5,093	123,110	61,864	4,502	1,008,067	62,945

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2017**

**Exhibit A - General Support Allocations
State Version (shows all agencies)**

	G61	G62	G63	G67	G69	G90	G92	G96
	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
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	7,476	-	-	10,680	-	-	-	-
4.7 Real Property	-	4,087	-	-	-	-	-	-
4.8 Materials Management	1,725	712	1,042	9,957	1,548	-	186	5
4.10 Central Mail	203	11,093	23,068	122,311	4,032	-	7	-
4.11 Office of Enterprise Continuous Improvement	673	731	547	9,515	507	-	31	-
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	691	37,301	4,266	44,562	2,839	-	373	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	83	1,964	2,656	1,301	2,730	46,439	22	2
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	296	393	-	388	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	219	5,190	7,019	3,438	7,216	122,742	58	5
10.4 Budget Operations and Planning	465	368	499	6,948	167	2,113	128	39
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	3,424	3,721	2,782	48,406	2,577	-	157	-
11.4 Accounting Services	232	5,503	7,442	3,646	7,651	130,141	62	5
11.5 Financial Reporting	363	8,613	11,648	5,706	11,974	203,686	96	8
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	80	1,898	2,566	1,257	2,638	44,877	21	2
12.5 Personnel Operations and System Support	1,253	1,362	1,018	17,715	943	-	57	-
12.6 Budget Service - Computer Operations	314	249	337	4,690	113	1,426	87	26
12.7 Personnel Operations Special Billing	5,157	5,605	4,191	72,905	3,882	-	237	-
12.8 Accounting & Procurement Operations Special Billing	681	16,168	21,865	10,711	22,477	382,350	181	14
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	10,469	11,378	8,507	148,001	7,880	-	480	-
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	326	354	265	4,602	245	-	15	-
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	22,119	145,643	103,397	226,721	71,326	-	2,498	-
15.4 Program Audits	-	-	-	38,389	-	-	-	-
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)	687	16,322	22,073	10,813	22,691	385,988	183	15
20 Administration	-	-	-	-	-	-	-	-
Total Budget	56,639	278,559	225,583	802,273	173,826	1,319,762	4,879	120
Rollforward Adjustment	522	(80,769)	(91,605)	(162,709)	(101,356)	(361,102)	1,904	(1)
Final Plan Allocation	57,161	197,789	133,978	639,564	72,470	958,660	6,783	118

State of Minnesota
Statewide Cost Allocation Plan
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Exhibit A - General Support Allocations
State Version (shows all agencies)

	G9J	G9K	G9L	G9M	G9N	G9Q	G9R	G9X
	CAMPAIGN FINANCE BOARD	ADMINISTRATIVE HEARINGS	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE	MMB NON- OPERATING	CAPITOL AREA ARCHITECT
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	1,068	1,068	2,136	1,068	1,068	-	-	1,068
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	373	2,040	506	239	454	-	272	220
4.10 Central Mail	536	4,904	0	2	25	-	-	7
4.11 Office of Enterprise Continuous Improvement	57	443	22	32	22	-	-	23
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	204	9,916	101	131	167	-	-	149
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	85	426	45	29	32	-	105,679	23
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	225	1,125	119	76	86	-	279,321	60
10.4 Budget Operations and Planning	436	838	334	191	286	-	2,745	191
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	288	2,253	114	160	114	-	-	118
11.4 Accounting Services	238	1,193	127	80	91	-	296,160	64
11.5 Financial Reporting	373	1,867	198	125	142	-	463,524	100
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	10	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	82	411	44	28	31	-	102,126	22
12.5 Personnel Operations and System Support	105	824	42	59	42	-	-	43
12.6 Budget Service - Computer Operations	294	566	226	129	193	-	1,853	129
12.7 Personnel Operations Special Billing	433	3,393	172	242	171	-	-	178
12.8 Accounting & Procurement Operations Special Billing	700	3,505	372	235	267	-	870,106	187
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	879	6,888	349	491	347	-	-	362
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	27	214	11	15	11	-	-	11
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	285	-	5,143	1,648	1,648	-	-	1,787
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	-	-	-	-	-	-	32	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	707	3,538	376	238	269	-	878,383	189
20 Administration	-	-	-	-	-	-	-	-
Total Budget	7,394	45,411	10,437	5,218	5,465	-	3,000,211	4,931
Rollforward Adjustment	(1,539)	4,730	(2,760)	(4,817)	(4,809)	(8,397)	389,942	2,483
Final Plan Allocation	5,856	50,141	7,677	401	656	(8,397)	3,390,153	7,414

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Exhibit A - General Support Allocations
State Version (shows all agencies)

	G9Y	GPR	H12	H55	H55b	H55c	H60	H75
	DISABILITY COUNCIL	PAYROLL CLEARING	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN-SURE	VETERANS AFFAIRS 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	1,068	-	18,156	58,739	-	-	16,020	2,136
4.7 Real Property	-	-	-	70,239	-	-	-	31,571
4.8 Materials Management	779	-	62,923	36,139	24,171	3,268	4,128	42,794
4.10 Central Mail	35	-	24,596	38,533	-	-	4,392	378
4.11 Office of Enterprise Continuous Improvement	68	-	11,393	29,001	13,591	2,753	-	9,971
4.12 Grants Mgt	-	-	753	527	-	-	20	2
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	252	-	38,809	907,239	16,224	5,935	92,110	22,126
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	58	-	9,990	125,544	8,545	927	1,144	3,388
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	3,553	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	154	-	26,404	331,825	22,585	2,450	3,025	8,956
10.4 Budget Operations and Planning	463	-	19,134	36,355	38,462	9,090	1,194	11,193
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	345	-	57,961	147,537	69,144	14,005	-	50,726
11.4 Accounting Services	163	-	27,996	351,829	23,946	2,598	3,207	9,496
11.5 Financial Reporting	255	-	43,817	550,653	37,479	4,066	5,019	14,862
11.6 Financial Reporting - Single Audit	-	-	306	10,810	-	-	63	28
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	56	-	9,654	121,323	8,258	896	1,106	3,274
12.5 Personnel Operations and System Support	126	-	21,212	53,995	25,305	5,125	-	18,564
12.6 Budget Service - Computer Operations	312	-	12,915	24,537	25,960	6,135	806	7,554
12.7 Personnel Operations Special Billing	520	-	87,297	222,211	104,140	21,094	-	76,401
12.8 Accounting & Procurement Operations Special Billing	479	-	82,251	1,033,661	70,353	7,633	9,422	27,898
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,056	-	177,217	451,097	211,409	42,821	-	155,096
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	33	-	5,510	14,026	6,573	1,331	-	4,822
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	3,162	-	62,061	357,915	51,131	-	3,621	74,420
15.4 Program Audits	-	-	14,804	43,449	-	-	72,535	-
15.5 Single Audits	-	-	31,588	180,481	-	-	20,051	-
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	-	-	953	33,645	-	-	195	87
17 SWIFT (Internally Developed Software Amortized over 10 years)	484	-	83,034	1,043,494	71,023	7,705	9,512	28,164
20 Administration	-	-	-	-	-	-	-	-
Total Budget	9,869	-	930,736	6,278,356	828,298	137,834	247,571	603,910
Rollforward Adjustment	1,678	(104)	120,535	719,742	(449,843)	(179,893)	215,630	(33,531)
Final Plan Allocation	11,547	(104)	1,051,271	6,998,098	378,455	(42,059)	463,200	570,379

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Exhibit A - General Support Allocations
State Version (shows all agencies)

	H7B	H7C	H7D	H7F	H7H	H7J	H7K	H7L
	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	NURSING HOME ADMIN BOARD	SOCIAL WORK 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	1,068	-	-	1,068	-	-	2,136	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	793	578	793	530	201	72	1,042	416
4.10 Central Mail	2,281	3,091	1,484	1,087	327	65	39	674
4.11 Office of Enterprise Continuous Improvement	119	207	123	106	40	5	60	74
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	792	649	289	563	93	8	617	227
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	250	280	217	216	78	37	104	196
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	661	741	574	571	207	97	276	518
10.4 Budget Operations and Planning	431	594	741	761	436	329	933	506
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	604	1,051	626	541	202	27	306	378
11.4 Accounting Services	700	785	608	605	219	103	293	549
11.5 Financial Reporting	1,096	1,229	952	948	343	161	458	859
11.6 Financial Reporting - Single Audit	-	-	0	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	241	271	210	209	76	35	101	189
12.5 Personnel Operations and System Support	221	385	229	198	74	10	112	138
12.6 Budget Service - Computer Operations	291	401	500	513	294	222	630	342
12.7 Personnel Operations Special Billing	910	1,583	942	815	304	40	460	570
12.8 Accounting & Procurement Operations Special Billing	2,058	2,308	1,787	1,779	644	301	860	1,613
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,847	3,214	1,913	1,655	616	82	934	1,156
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	57	100	59	51	19	3	29	36
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	23,184	9,184	6,515	7,832	11,796	4,361	9,099	1,194
15.4 Program Audits	-	84,497	-	-	-	-	-	-
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)	2,077	2,330	1,804	1,796	650	304	868	1,629
20 Administration	-	-	-	-	-	-	-	-
Total Budget	39,682	113,477	20,367	21,845	16,618	6,263	19,356	11,265
Rollforward Adjustment	(2,408)	333,294	3,211	3,294	6,670	2,043	819	(28)
Final Plan Allocation	37,274	446,771	23,578	25,139	23,289	8,306	20,175	11,237

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2017
Exhibit A - General Support Allocations
State Version (shows all agencies)

	H7M	H7Q	H7R	H7S	H7U	H7V	H7W	H7X
	MARRIAGE & FAMILY THERAPY BD	PODIATRIC MEDICINE	VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES BD	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BD
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	225	86	311	583	124	612	182	354
4.10 Central Mail	140	9	100	621	88	193	339	271
4.11 Office of Enterprise Continuous Improvement	19	7	12	103	5	78	19	32
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	42	17	54	342	8	171	36	74
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	66	36	60	135	38	101	82	153
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	174	94	160	357	102	266	218	405
10.4 Budget Operations and Planning	492	283	293	967	300	548	376	388
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	95	35	60	526	26	397	96	165
11.4 Accounting Services	184	100	170	378	108	282	231	430
11.5 Financial Reporting	288	156	265	592	169	442	361	672
11.6 Financial Reporting - Single Audit	-	-	-	0	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	64	34	58	130	37	97	80	148
12.5 Personnel Operations and System Support	35	13	22	193	10	145	35	60
12.6 Budget Service - Computer Operations	332	191	198	652	203	370	253	262
12.7 Personnel Operations Special Billing	144	53	91	793	39	599	145	249
12.8 Accounting & Procurement Operations Special Billing	541	293	498	1,112	317	829	678	1,262
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	292	107	184	1,609	80	1,215	295	505
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	9	3	6	50	2	38	9	16
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	1,345	4,135	1,246	-	8,354	7,450	1,715	6,056
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 Amortized over 10 years)	546	296	503	1,122	320	837	684	1,274
20 Administration	-	-	-	-	-	-	-	-
Total Budget	5,031	5,949	4,291	10,267	10,330	14,669	5,834	12,775
Rollforward Adjustment	728	2,079	220	(680)	4,581	3,929	334	1,506
Final Plan Allocation	5,759	8,028	4,511	9,587	14,912	18,598	6,167	14,281

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2017
Exhibit A - General Support Allocations
State Version (shows all agencies)

	H9G	J33	J50	J52	J58	J65	J68	J70
	OMBUDSMAN MH/DD	TRIAL COURTS	GUARDIAN AD LITEM BOARD	PUBLIC DEFENSE BOARD	COURT OF APPEALS	SUPREME COURT	TAX COURT	JUDICIAL STANDARDS BOARD
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	2,136	-	-	-	1,068	3,204	1,068	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Materials Management	382	26,655	1,357	5,246	397	9,231	210	272
4.10 Central Mail	69	1,118	9	-	462	2,018	143	-
4.11 Office of Enterprise Continuous Improvement	108	14,662	1,539	3,846	544	2,442	49	17
4.12 Grants Mgt	-	-	-	-	-	4	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	518	2,084	122	9,007	99	35,712	194	106
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	31	18,198	355	533	44	1,261	25	34
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	81	48,099	939	1,409	115	3,334	66	90
10.4 Budget Operations and Planning	220	28,355	1,342	2,963	172	4,610	143	451
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	551	74,590	7,830	19,564	2,769	12,421	247	85
11.4 Accounting Services	86	50,998	995	1,494	122	3,535	69	95
11.5 Financial Reporting	134	79,818	1,558	2,338	191	5,533	109	149
11.6 Financial Reporting - Single Audit	-	3	-	-	-	1	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	30	17,586	343	515	42	1,219	24	33
12.5 Personnel Operations and System Support	202	27,298	2,866	7,160	1,013	4,546	91	31
12.6 Budget Service - Computer Operations	149	19,138	906	2,000	116	3,112	96	304
12.7 Personnel Operations Special Billing	830	112,343	11,793	29,466	4,170	18,707	373	128
12.8 Accounting & Procurement Operations Special Billing	252	149,831	2,924	4,389	358	10,386	204	280
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,685	228,061	23,940	59,817	8,465	37,977	756	259
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	52	7,091	744	1,860	263	1,181	24	8
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	1,028	113,905	-	-	-	-	-	126
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	-	10	-	-	-	2	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	255	151,256	2,952	4,431	362	10,485	206	283
20 Administration	-	-	-	-	-	-	-	-
Total Budget	8,800	1,171,101	62,515	156,037	20,772	170,920	4,096	2,752
Rollforward Adjustment	(2,393)	(47,909)	(4,453)	12,870	(203)	(6,995)	(7,838)	819
Final Plan Allocation	6,407	1,123,192	58,062	168,908	20,569	163,925	(3,742)	3,571

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2017**

**Exhibit A - General Support Allocations
State Version (shows all agencies)**

	L10	L49	P01	P07	P78	P7T	P9E	R28
	LEGISLATURE	LEGISLATIVE AUDITOR	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM	MINN CONSERVATION CORPS
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	5,340	1,068	1,068	28,835	32,039	-	2,136	9,612
4.7 Real Property	-	-	152,515	617	183,220	-	-	-
4.8 Materials Management	5	-	75,250	69,879	148,091	387	320	38
4.10 Central Mail	4,841	101	6	114,715	906	256	21	-
4.11 Office of Enterprise Continuous Improvement	590	362	2,269	14,723	28,741	64	35	-
4.12 Grants Mgt	-	-	-	370	36	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	742	-	25,922	159,190	58,930	295	340	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	310	1	5,892	35,041	8,724	90	21	1
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	7,463	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	820	3	15,574	92,618	23,057	237	55	3
10.4 Budget Operations and Planning	1,684	41	2,517	63,305	38,656	787	75	39
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	3,003	1,841	11,541	74,902	146,215	325	176	-
11.4 Accounting Services	869	3	16,513	98,201	24,447	252	58	4
11.5 Financial Reporting	1,360	4	25,845	153,696	38,263	394	91	6
11.6 Financial Reporting - Single Audit	0	-	75	136	3	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	300	1	5,694	33,863	8,430	87	20	1
12.5 Personnel Operations and System Support	1,099	674	4,224	27,412	53,511	119	64	-
12.6 Budget Service - Computer Operations	1,136	28	1,699	42,727	26,091	531	51	26
12.7 Personnel Operations Special Billing	4,522	2,772	17,382	112,812	220,220	489	264	-
12.8 Accounting & Procurement Operations Special Billing	2,553	8	48,516	288,512	71,825	739	171	10
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	9,181	5,627	35,286	229,012	447,055	993	537	-
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	285	175	1,097	7,121	13,900	31	17	-
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	11,475	95,779	1,075	-	1,313	-
15.4 Program Audits	-	-	-	-	8,377	-	-	-
15.5 Single Audits	-	-	5,637	8,593	-	-	-	-
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	-	235	422	9	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	2,577	8	48,977	291,257	72,508	746	173	10
20 Administration	-	-	-	-	-	-	-	-
Total Budget	41,216	12,716	515,210	2,051,201	1,654,330	6,823	5,937	9,751
Rollforward Adjustment	(10,224)	(694)	132,260	(151,968)	41,707	(8,858)	2,618	9,437
Final Plan Allocation	30,992	12,022	647,470	1,899,234	1,696,037	(2,035)	8,554	19,187

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2017
Exhibit A - General Support Allocations
State Version (shows all agencies)**

	R29	R32	R9P	T79	T9B	0	
	NATURAL	POLLUTIO N	WATER & SOIL	TRANSPORTATI	METROPOLI TAN		
	RESOURCES DEPT	CONTROL	RESOURCES	ON DEPT	COUNCIL/TR	OTHER	Total
3.2 Admin Management Services	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	556,511
3.4 Human Resources	-	-	-	-	-	-	335,267
3.5 Financial Management and Reporting	-	-	-	-	-	-	1,002,091
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	53,399	12,816	6,408	9,612	-	3,204	452,823
4.7 Real Property	101,664	764	-	183,680	-	-	882,590
4.8 Materials Management	237,454	20,167	10,143	616,684	277	325	1,992,716
4.10 Central Mail	15,240	3,872	193	5,054	87	1,364	453,830
4.11 Office of Enterprise Continuous Improvement	39,987	7,637	1,121	55,621	-	28	415,715
4.12 Grants Mgt	361	104	169	353	-	-	4,800
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	64,205	20,762	7,525	122,060	6,398	185,983	2,399,087
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Internal Controls & Accountability	37,205	4,600	770	164,862	1,098	393	825,154
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	156,458	-	390,369	704,905
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	98,336	12,157	2,035	435,749	2,902	1,038	2,180,968
10.4 Budget Operations and Planning	111,949	23,907	8,101	60,514	240	2,008	642,145
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	203,429	38,852	5,702	282,964	-	1	2,114,747
11.4 Accounting Services	104,264	12,890	2,158	462,018	3,076	1,101	2,312,449
11.5 Financial Reporting	163,185	20,175	3,378	723,111	4,815	1,723	3,619,247
11.6 Financial Reporting - Single Audit	59	31	4	903	-	1	16,170
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	35,954	4,445	744	159,320	1,061	380	797,411
12.5 Personnel Operations and System Support	74,449	14,219	2,087	103,557	-	0	773,939
12.6 Budget Service - Computer Operations	75,559	16,136	5,468	40,843	162	1,356	433,411
12.7 Personnel Operations Special Billing	306,390	58,516	8,588	426,181	-	1	3,185,088
12.8 Accounting & Procurement Operations Special Billing	306,323	37,871	6,341	1,357,391	9,039	3,234	6,793,882
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	621,984	118,791	17,434	865,165	-	2	6,465,856
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	19,339	3,694	542	26,901	-	0	201,044
15.2 Legislative Auditor	-	-	-	-	-	-	-
15.3 Financial Audits	141,007	15,979	4,235	98,889	12,042	-	3,022,742
15.4 Program Audits	27,600	68,026	-	22,602	-	-	530,916
15.5 Single Audits	-	-	-	6,044	-	-	348,512
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	33,787
15.9 Financial Audit- Clean Water	-	19,447	19,447	-	-	-	38,894
15.1 Financial Audit- Parks & Trails	7,568	-	-	-	4,257	-	11,826
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	184	97	14	2,810	-	-	50,323
17 SWIFT (Internally Developed Software Amortized over 10 years)	309,237	38,231	6,401	1,370,303	9,125	3,265	6,858,512
20 Administration	-	-	-	-	-	-	131,139
Total Budget	3,156,335	574,185	119,008	7,759,650	54,578	595,773	50,588,497
Rollforward Adjustment	80,667	303,680	19,720	(452,097)	21	489,183	(39,193)
Final Plan Allocation	3,237,002	877,865	138,729	7,307,553	54,600	1,084,956	50,549,303

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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	
		2017 Budget Allocable Costs & Applicable					
DP#	Name	Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	1.2 Fixed Asset Depreciation	1,071,799	(1,071,799)				
	G02-3.0 Department of Administration	0	-				
	G02-3.2 Admin Management Services	0	-	-			
	G02-3.3 Commissioner's Office	748,300	-	-	(748,300)		
	G02-3.4 Human Resources	423,100	433	-	-	(423,533)	
	G02-3.5 Financial Management and Reporting	773,900	-	-	-	-	(773,900)
	G02-3.6 Fiscal Agent - Non allocable	0	-	-	-	-	-
	G02-4.2 Government & Citizen Services	0	-	-	46,741	26,455	14,512
	G02-4.5 Real Estate and Construction Services - Leasing	457,000	-	-	-	-	-
	G02-4.7 Real Property	958,112	-	-	-	-	-
	G02-4.8 Materials Management Division	1,931,000	-	-	-	-	-
	G02-4.10 Central Mail	438,000	-	-	-	-	-
	G02-4.11 Office of Enterprise Continuous Improvement	404,000	-	-	-	-	-
	G02-4.12 Grants Management	0	-	-	-	-	-
	G46-6.2 Minnesota Information Technology	1,244,300	845,719	-	-	-	-
	G46-6.3 IT Spend	0	-	-	-	-	-
	G46-6.4 Enterprise IT Security	422,000	(77,461)	-	-	-	-
	G46-6.5 MniT - Non allocable	0	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	3,354,000	30,887	-	-	-	-
	G10-8.3 Internal Controls & Accountability	558,000	-	-	-	-	-
	G10-9.2 Debt Management Division	0	-	-	-	-	-
	G10-9.3 Debt Management	467,000	-	-	-	-	-
	G10-9.4 Debt Management - Other	0	-	-	-	-	-
	G10-10.2 MMB - Budget Division	0	-	-	-	-	-
	G10-10.3 Analysis & Control (EBO's)	1,571,500	-	-	-	-	-
	G10-10.4 Budget Operations and Planning	540,596	87,593	-	-	-	-
	G10-10.5 Budget Division - Non Allocable	0	-	-	-	-	-
	G10-11.2 MMB - Accounting Division	0	-	-	-	-	-
	G10-11.3 Central Payroll	1,290,000	-	-	-	-	-
	G10-11.4 Accounting Services	1,378,000	-	-	-	-	-
	G10-11.5 Financial Reporting	2,294,127	-	-	-	-	-
	G10-11.6 Financial Reporting - Single Audit	9,873	-	-	-	-	-
	G10-11.7 Accounting Services - Non Allocable	0	-	-	-	-	-
	G10-12.2 MMB I.T - Management and Administration	4,051,000	5,297	-	-	-	-
	G10-12.4 Accounting & Procurement Operations and System Support	0	-	-	-	-	-
	G10-12.5 Personnel Operations and System Support	0	-	-	-	-	-
	G10-12.6 Budget Service - Computer Operations	0	-	-	-	-	-
	G10-12.7 Personnel Operations Special Billing	3,200,000	-	-	-	-	-
	G10-12.8 Accounting & Procurement Operations Special Billing	6,800,000	-	-	-	-	-
	G10-12.9 MMB - OTHER - Non-Allocable	0	-	-	-	-	-
	G10-13.2 State HR, Benefits & Labor Relations	0	-	-	-	-	-
	G10-13.3 Personnel Administration	4,220,000	135,500	-	-	-	-
	G02-13.5 Employee Relations - Non Allocable	0	-	-	-	-	-
	G45-14.2 Mediation Services	0	-	-	-	-	-
	G45-14.3 Mediation Services	201,315	-	-	-	-	-
	G45-14.4 Mediation/Representation	0	-	-	-	-	-
	L49-15.2 Legislative Auditor	1,601,179	-	-	-	-	-
	L49-15.3 Financial Audits	3,315,707	-	-	-	-	-
	L49-15.4 Program Audits	0	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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
		2017 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
DP#	Name						
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	43,833	-	-	-	-
G61-16.3	State Auditor General	0	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	6,864,688	-	-	-	-	-
	0 0	0	-	-	-	-	-
	99YYY Consumer Agencies	0	-	-	-	-	-
G02-3.0	Department of Administration	0	-	-	-	-	-
G02-3.2	Admin Management Services	0	-	-	290,376	164,351	8,260
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	Debt Management Division	0	-	-	-	-	-
G10-9.3	Debt Management	0	-	-	-	-	-
G10-9.4	Debt Management - 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 Rate Method

State Fiscal Year 2017

(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
		2017 Budget Allocable Costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
DP#	Name	Fixed Asset Depreciation				
	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 Mediation Services	0	-	-	-	-
	G45-14.4 Mediation/Representation	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	-	-	-	-
	0 0	0	-	-	-	-
	99YYY Consumer Agencies	0	-	-	-	-
	G02-0002 State Archaeology	0	-	2,557	1,447	1,053
	G02-0003 Public Broadcasting	0	-	-	-	510
	G02-0005 Materials Service and Distribution	0	-	-	-	2
	G02-0007 Information Policy Analysis	0	-	4,157	2,353	3,802
	G02-0009 Real Estate and Construction Services	0	-	5,801	3,283	32,350
	G02-0010 Oil Overcharge (Stripper Wells)	0	-	-	-	-
	G02-0012 STAR	0	-	4,413	2,498	15,580
	G02-0013 Volunteer Services	0	-	-	-	-
	G02-0014 Capital Group Parking	0	-	29,581	16,743	47,694
	G02-0015a Fleet Services	0	-	7,689	4,352	169,565
	G02-0016 Development Disabilities	0	-	2,382	1,348	8,834
	G02-0017a Risk Management	0	-	9,627	5,449	20,199
	G02-0017b Risk Management - Workers Compensation	0	-	17,347	9,818	135,734
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	0	-	-	-	41
	G02-0021a Plant Mangement (Leases)	0	-	231,760	131,174	202,869
	G02-0021b Plant Management (Repairs)	0	-	7,314	4,140	4,251
	G02-0021c Plant Management (Materials Transfer)	0	-	-	-	66
	G02-0021d Plant Management (Energy)	0	-	-	-	-
	G02-0021f Plant Management FR & R	0	-	-	-	1,083
	G02-0024 MN Bookstore	0	-	8,258	4,674	23,094

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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
		2017 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
DP#	Name						
G02-0028	Office Supply Connection - Closed in FY2010	0	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	0	-	-	19,473	11,021	4,482
G02-0029b	Cooperative Purchasing (MMCAP)	0	-	-	19,579	11,082	9,201
G02-0031	Central Mail	0	-	-	8,433	4,773	42,399
G02-0034	Other Non-Allocable	0	-	-	-	-	47
G02-0036	Demography	0	-	-	8,177	4,628	3,555
G02-0037	Mn Geospatial Information Office	0	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	0	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	0	-	-	-	-	-
G02-0042	Surplus Services	0	-	-	9,127	5,166	16,719
G02-0043	Surplus Services - Federal	0	-	-	-	-	-
G02-0044	RECS - Energy	0	-	-	-	-	135
G02-0045	SmART FMR	0	-	-	7,051	3,991	1,808
G02-0046	SmART HR	0	-	-	6,451	3,651	1,267
G02-0047	Grants Recovery	0	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	0	-	-	1,513	856	3,540
G02-0049	Materials Management	0	-	-	494	280	1,250
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 Rate Method

State Fiscal Year 2017

(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
		2017 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
DP#	Name						
	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 2017

(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	
		2017 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
DP#	Name						
	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	50,588,496	0	0	(0)	(0)	(0)
	0 Source	50,588,496					
	0 Difference (Total - Source)	0					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

Net Administrative Expenditures by Agency	Leases	Sqft and Acres 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
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DP#	Name					
	1.2 Fixed Asset Depreciation					
	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	(87,707)				
	G02-4.5 Real Estate and Construction Services - Leasing	9,463	(466,463)			
	G02-4.7 Real Property	19,304		(977,416)		
	G02-4.8 Materials Management Division	39,564			(1,970,564)	
	G02-4.10 Central Mail	9,015				(447,015)
	G02-4.11 Office of Enterprise Continuous Improvement	7,663				(411,663)
	G02-4.12 Grants Management	2,698				
	G46-6.2 Minnesota Information Technology				1,101	
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget				1,623	
	G10-8.3 Internal Controls & Accountability					
	G10-9.2 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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				19	
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor				1,402	
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

Net Administrative Expenditures by Agency	Leases	Sqft and Acres 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
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DP#	Name					
	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	-	-	-	2,154	-
	G61-16.3 State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-3.0 Department of Administration	-	2,101	109,864	-	-
	G02-3.2 Admin Management Services	-	13,658	-	1,162	1,652
	G02-3.3 Commissioner's Office	-	-	-	-	-
	G02-3.4 Human Resources	-	-	-	-	48
	G02-3.5 Financial Management and Reporting	-	-	-	-	-
	G02-3.6 Fiscal Agent - Non allocable	-	-	-	-	-
	G02-4.2 Government & Citizen Services	-	5,253	-	1,270	266
	G02-4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-
	G02-4.7 Real Property	-	-	-	-	-
	G02-4.8 Materials Management Division	-	-	-	-	161
	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 Debt Management Division	-	-	-	-	-
	G10-9.3 Debt Management	-	-	-	-	-
	G10-9.4 Debt Management - 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 Rate Method

State Fiscal Year 2017

(Budget)

Net Administrative Expenditures by Agency 4.2 **Leases 4.5** **Sqft and Acres 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
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	Mediation Services	-	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-	-
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	-	-	-	-	-	-
00		-	-	-	-	-	-
99	Consumer Agencies	-	-	-	-	-	-
G02-0002	State Archaeology	-	1,051	-	5	-	15
G02-0003	Public Broadcasting	-	12,607	-	19	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	47	-	24
G02-0009	Real Estate and Construction Services	-	1,051	-	3,076	96	33
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
G02-0012	STAR	-	-	-	837	-	25
G02-0013	Volunteer Services	-	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	1,834	186	168
G02-0015a	Fleet Services	-	-	1,382	1,731	76	44
G02-0016	Development Disabilities	-	-	-	470	187	14
G02-0017a	Risk Management	-	1,051	-	597	57	55
G02-0017b	Risk Management - Workers Compensation	-	-	-	541	1,250	99
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-
G02-0021a	Plant Mangement (Leases)	-	13,658	-	13,664	576	1,319
G02-0021b	Plant Management (Repairs)	-	-	-	113	-	42
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	169	-	-
G02-0024	MN Bookstore	-	-	-	579	82	47

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

Net Administrative Expenditures by Agency 4.2 **Leases 4.5** **Sqft and Acres 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		Materials Management Division		Office of Enterprise Continuous Improvement	
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	409	58	-	111
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	818	174	-	111
G02-0031	Central Mail	-	-	-	-	372	-	-	48
G02-0034	Other Non-Allocable	-	-	-	44,337	42	-	-	-
G02-0036	Demography	-	-	-	-	188	145	-	47
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	-	-	-	-	517	-	-	52
G02-0043	Surplus Services - Federal	-	-	-	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	-	155	-	-	40
G02-0046	SmART HR	-	-	-	-	47	-	-	37
G02-0047	Grants Recovery	-	-	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	-	113	-	-	9
G02-0049	Materials Management	-	-	-	-	19	-	-	3
B04	AGRICULTURE DEPT	-	11,557	247	40,946	5,972	4,510	-	4,510
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	339	546	91	-	91
B13	COMMERCE DEPT	-	4,202	96	18,307	11,989	3,109	-	3,109
B14	ANIMAL HEALTH BOARD	-	1,051	-	2,201	140	417	-	417
B15	BARBER EXAMINERS BOARD	-	-	-	118	165	21	-	21
B20	EXPLORE MINNESOTA TOURISM	-	-	-	3,481	1,455	371	-	371
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	55,681	1,462	284,081	25	11,371	-	11,371
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	1,613	-	66	-	66
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	2,101	-	9,770	1,304	1,924	-	1,924
B41	WORKERS COMP COURT OF APPEALS	-	1,051	-	221	53	83	-	83
B42	LABOR AND INDUSTRY DEPT	-	7,354	-	15,866	9,002	2,783	-	2,783
B43	IRON RANGE RESOURCES	-	1,051	7,360	6,129	-	608	-	608
B7E	ARCHITECTURE, ENGINEERING BD	-	1,051	-	644	250	51	-	51
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	1,051	-	541	578	34	-	34
B7S	PRIVATE DETECTIVES BOARD	-	-	-	80	-	13	-	13
B82	PUBLIC UTILITIES COMM	-	-	-	903	31	1,185	-	1,185
B9D	AMATEUR SPORTS COMM	-	-	24,109	-	-	22	-	22
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	5	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	9,065	5,781	-	909	-	909
E26	MN STATE COLLEGES/UNIVERSITIES	-	1,051	-	-	697	100,312	-	100,312
E37	EDUCATION DEPARTMENT	-	-	-	19,944	2,909	2,836	-	2,836
E40	HISTORICAL SOCIETY	-	-	31,270	160	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	1,051	12,988	9,600	-	1,485	-	1,485
E50	ARTS BOARD	-	3,152	-	5,720	102	203	-	203
E60	OFFICE OF HIGHER EDUCATION	-	-	-	4,563	2,647	511	-	511
E77	ZOOLOGICAL BOARD	-	-	19,291	16,138	-	1,981	-	1,981
E81	UNIVERSITY OF MINNESOTA	-	-	-	263	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	42	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	19	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

Net Administrative Expenditures by Agency **Leases** **Sqft and Acres 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

DP#	Name	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	-	-	-	-	-	11
G03	LOTTERY	-	7,354	-	-	273	996
G05	RACING COMMISSION	-	-	-	1,242	-	226
G06	ATTORNEY GENERAL	-	4,202	-	14,271	4,089	2,030
G09	GAMBLING CONTROL BOARD	-	2,101	-	419	105	198
G10	MINNESOTA MANAGEMENT & BUDGET	-	5,253	-	2,432	6,756	1,709
G17	HUMAN RIGHTS DEPT	-	2,101	-	978	933	252
G19	INDIAN AFFAIRS COUNCIL	-	2,101	-	470	1	45
G38	INVESTMENT BOARD	-	-	-	499	102	137
G39	GOVERNORS OFFICE	-	1,051	-	701	208	365
G45	MEDIATION SERVICES DEPT	-	1,051	-	395	1,094	87
G46	MN.IT	-	2,101	-	61,021	60	14,701
G53	SECRETARY OF STATE	-	3,152	-	4,473	3,143	649
G61	OFFICE OF THE STATE AUDITOR	-	7,354	-	1,698	200	663
G62	MINN STATE RETIREMENT SYSTEM	-	-	4,017	701	10,921	721
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	1,025	22,711	539
G67	REVENUE DEPT	-	10,506	-	9,803	120,418	9,379
G69	TEACHERS RETIREMENT ASSOC	-	-	-	1,524	3,970	499
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	183	7	30
G96	UNIFORM LAWS COMMISSION	-	-	-	5	-	-
G9J	CAMPAIGN FINANCE BOARD	-	1,051	-	367	528	56
G9K	ADMINISTRATIVE HEARINGS	-	1,051	-	2,008	4,828	436
G9L	BLACK MINNESOTANS COUNCIL	-	2,101	-	499	0	22
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	1,051	-	235	2	31
G9N	ASIAN-PACIFIC COUNCIL	-	1,051	-	447	25	22
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	268	-	-
G9X	CAPITOL AREA ARCHITECT	-	1,051	-	216	7	23
G9Y	DISABILITY COUNCIL	-	1,051	-	767	35	67
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPT	-	17,860	-	61,948	24,215	11,230
H55	HUMAN SERVICES DEPT	-	57,783	69,042	35,579	37,937	28,586
H55b	HUMAN SERVICES SOS	-	-	-	23,796	-	13,397
H55c	HUMAN SERVICES MSOP	-	-	-	3,217	-	2,714
H60	MMB - MnSURE	-	15,759	-	4,064	4,324	-
H75	VETERANS AFFAIRS DEPT	-	2,101	31,033	42,131	372	9,829
H7B	MEDICAL PRACTICE BOARD	-	1,051	-	781	2,246	117
H7C	NURSING BOARD	-	-	-	569	3,044	204
H7D	PHARMACY BOARD	-	-	-	781	1,461	121
H7F	DENTISTRY BOARD	-	1,051	-	522	1,071	105
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	198	322	39
H7J	OPTOMETRY BOARD	-	-	-	71	64	5
H7K	NURSING HOME ADMIN BOARD	-	2,101	-	1,025	39	59
H7L	SOCIAL WORK BOARD	-	-	-	409	664	73
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	221	138	18
H7Q	PODIATRIC MEDICINE	-	-	-	85	9	7
H7R	VETERINARY MEDICINE BOARD	-	-	-	306	98	12
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	574	612	102

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

		Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft and Acres 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	-	-	-	122	87	5
H7V	PSYCHOLOGY BOARD	-	-	-	602	190	77
H7W	PHYSICAL THERAPY BOARD	-	-	-	179	334	19
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	348	267	32
H9G	OMBUDSMAN MH/DD	-	2,101	-	376	68	107
J33	TRIAL COURTS	-	-	-	26,242	1,101	14,452
J50	GUARDIAN AD LITEM BOARD	-	-	-	1,336	8	1,517
J52	PUBLIC DEFENSE BOARD	-	-	-	5,165	-	3,791
J58	COURT OF APPEALS	-	1,051	-	390	455	536
J65	SUPREME COURT	-	3,152	-	9,088	1,987	2,407
J68	TAX COURT	-	1,051	-	207	140	48
J70	JUDICIAL STANDARDS BOARD	-	-	-	268	-	16
L10	LEGISLATURE	-	5,253	-	5	4,766	582
L49	LEGISLATIVE AUDITOR	-	1,051	-	-	99	357
P01	MILITARY AFFAIRS DEPT	-	1,051	149,917	74,083	6	2,236
P07	PUBLIC SAFETY DEPT	-	28,366	606	68,796	112,940	14,513
P78	CORRECTIONS DEPT	-	31,518	180,098	145,796	892	28,330
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	381	252	63
P9E	SENTENCING GUIDELINES COMM	-	2,101	-	315	21	34
R28	MINN CONSERVATION CORPS	-	9,455	-	38	-	-
R29	NATURAL RESOURCES DEPT	-	52,530	99,932	233,774	15,004	39,416
R32	POLLUTION CONTROL AGENCY	-	12,607	751	19,854	3,812	7,528
R9P	WATER & SOIL RESOURCES BOARD	-	6,304	-	9,986	190	1,105
T79	TRANSPORTATION DEPT	-	9,455	180,550	607,127	4,976	54,826
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	273	86	-
0	OTHER	-	3,152	-	320	1,343	0
	0 Total	(0)	(0)	0	(0)	(0)	(0)
	0 Source						
	0 Difference (Total - Source)						

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
4.1	6.2	6.3	6.4	8.2	8.3

DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
	1.2 Fixed Asset Depreciation						
	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	(2,698)					
	G46-6.2 Minnesota Information Technology	-	(2,091,119)				
	G46-6.3 IT Spend	-	-	-			
	G46-6.4 Enterprise IT Security	-	2,091,119		(2,435,658)		
	G46-6.5 MnIT - Non allocable	-	-		-		
	G10-8.2 Minnesota Management & Budget	-	-		37,861	(3,424,370)	
	G10-8.3 Internal Controls & Accountability	-	-		-	110,234	(668,234)
	G10-9.2 Debt Management Division	-	-		-	-	-
	G10-9.3 Debt Management	-	-		-	100,233	-
	G10-9.4 Debt Management - Other	-	-		-	-	-
	G10-10.2 MMB - Budget Division	-	-		-	-	-
	G10-10.3 Analysis & Control (EBO's)	-	-		-	251,591	-
	G10-10.4 Budget Operations and Planning	-	-		-	7,726	-
	G10-10.5 Budget Division - Non Allocable	-	-		-	-	-
	G10-11.2 MMB - Accounting Division	-	-		-	-	-
	G10-11.3 Central Payroll	-	-		-	280,892	-
	G10-11.4 Accounting Services	-	-		-	316,011	-
	G10-11.5 Financial Reporting	-	-		-	448,231	-
	G10-11.6 Financial Reporting - Single Audit	-	-		-	2,126	-
	G10-11.7 Accounting Services - Non Allocable	-	-		-	-	-
	G10-12.2 MMB I.T - Management and Administration	-	-		-	534,971	-
	G10-12.4 Accounting & Procurement Operations and System Support	-	-		-	196,157	-
	G10-12.5 Personnel Operations and System Support	-	-		-	190,530	-
	G10-12.6 Budget Service - Computer Operations	-	-		-	106,908	-
	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	-	-		-	878,762	-
	G02-13.5 Employee Relations - Non Allocable	-	-		-	-	-
	G45-14.2 Mediation Services	-	-		583	-	2
	G45-14.3 Mediation Services	-	-		-	-	-
	G45-14.4 Mediation/Representation	-	-		-	-	-
	L49-15.2 Legislative Auditor	-	-		1,470	-	63
	L49-15.3 Financial Audits	-	-		-	-	-
	L49-15.4 Program Audits	-	-		-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

		Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
		4.1	6.2	6.3	6.4	8.2	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	-	-	-	330	-	70
G61-16.3	State Auditor General	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
	0 0	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	-	-	-
G02-3.2	Admin Management Services	-	-	-	584	-	68
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	-	-	-	1,329	-	120
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	-	-	-	1,952	-	110
G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-	169
G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	Debt Management - 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 Rate Method

State Fiscal Year 2017

(Budget)

Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
4.1	6.2	6.3	6.4	8.2	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	Mediation Services	-	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-	-
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	-	-	-	-	-	-
0 0		-	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	-	-	9
G02-0003	Public Broadcasting	6	-	-	-	-	4
G02-0005	Materials Service and Distribution	-	-	-	-	-	0
G02-0007	Information Policy Analysis	-	-	-	99	-	31
G02-0009	Real Estate and Construction Services	8	-	-	4,212	-	267
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
G02-0012	STAR	-	-	-	1,028	-	128
G02-0013	Volunteer Services	-	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	168	-	393
G02-0015a	Fleet Services	-	-	-	335	-	1,397
G02-0016	Development Disabilities	1	-	-	806	-	73
G02-0017a	Risk Management	-	-	-	2,705	-	166
G02-0017b	Risk Management - Workers Compensation	-	-	-	(2,247)	-	1,119
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	0
G02-0021a	Plant Mangement (Leases)	-	-	-	7,034	-	1,672
G02-0021b	Plant Management (Repairs)	-	-	-	-	-	35
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	1
G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	-	9
G02-0024	MN Bookstore	-	-	-	-	-	190

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
4.1	6.2	6.3	6.4	8.2	8.3

DP#	Name	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)	-	-	-	790	-	37
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	783	-	76
G02-0031	Central Mail	-	-	-	355	-	349
G02-0034	Other Non-Allocable	-	-	-	-	-	0
G02-0036	Demography	-	-	-	2	-	29
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	-	-	-	304	-	138
G02-0043	Surplus Services - Federal	-	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-	1
G02-0045	SmART FMR	-	-	-	-	-	15
G02-0046	SmART HR	-	-	-	-	-	10
G02-0047	Grants Recovery	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	22	-	-	127	-	29
G02-0049	Materials Management	-	-	-	-	-	10
B04	AGRICULTURE DEPT	3	-	-	10,783	-	3,296
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	144	-	180
B13	COMMERCE DEPT	111	-	-	29,283	-	4,623
B14	ANIMAL HEALTH BOARD	-	-	-	872	-	141
B15	BARBER EXAMINERS BOARD	-	-	-	35	-	49
B20	EXPLORE MINNESOTA TOURISM	-	-	-	1,191	-	221
B22	EMPLOYMENT & ECONOMIC DEVELPMT	524	-	-	186,540	-	55,318
B24	PUBLIC FACILITIES AUTHORITY	76	-	-	-	-	132
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	0
B34	HOUSING FINANCE AGENCY	-	-	-	4,269	-	1,126
B41	WORKERS COMP COURT OF APPEALS	-	-	-	319	-	20
B42	LABOR AND INDUSTRY DEPT	3	-	-	12,385	-	7,457
B43	IRON RANGE RESOURCES	105	-	-	4,501	-	458
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	277	-	115
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	0
B7P	ACCOUNTANCY BOARD	-	-	-	237	-	103
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	11
B82	PUBLIC UTILITIES COMM	-	-	-	3,115	-	969
B9D	AMATEUR SPORTS COMM	-	-	-	-	-	11
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	0
E25	CENTER FOR ARTS EDUCATION	0	-	-	1,250	-	522
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	123,566	-	83,786
E37	EDUCATION DEPARTMENT	220	-	-	10,519	-	13,537
E40	HISTORICAL SOCIETY	-	-	-	3,982	-	8
E44	MINNESOTA STATE ACADEMIES	-	-	-	1,816	-	504
E50	ARTS BOARD	80	-	-	571	-	390
E60	OFFICE OF HIGHER EDUCATION	21	-	-	27,259	-	634
E77	ZOOLOGICAL BOARD	-	-	-	1,737	-	1,236
E81	UNIVERSITY OF MINNESOTA	-	-	-	16,176	-	54
E95	HUMANITIES COMMISSION	-	-	-	-	-	2
E97	SCIENCE MUSEUM	-	-	-	-	-	0

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
4.1	6.2	6.3	6.4	8.2	8.3

DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	91	-	2
G03	LOTTERY	-	-	-	4,432	-	88
G05	RACING COMMISSION	0	-	-	276	-	341
G06	ATTORNEY GENERAL	-	-	-	4,317	-	567
G09	GAMBLING CONTROL BOARD	-	-	-	932	-	64
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	19,770	-	727
G17	HUMAN RIGHTS DEPT	-	-	-	3,596	-	107
G19	INDIAN AFFAIRS COUNCIL	1	-	-	184	-	41
G38	INVESTMENT BOARD	-	-	-	755	-	45
G39	GOVERNORS OFFICE	-	-	-	1,431	-	89
G45	MEDIATION SERVICES DEPT	-	-	-	1,124	-	39
G46	MN.IT	-	-	-	9,650	-	4,444
G53	SECRETARY OF STATE	-	-	-	6,025	-	472
G61	OFFICE OF THE STATE AUDITOR	-	-	-	689	-	67
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	37,184	-	1,589
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	4,252	-	2,149
G67	REVENUE DEPT	-	-	-	44,422	-	1,053
G69	TEACHERS RETIREMENT ASSOC	-	-	-	2,830	-	2,209
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	37,573
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	372	-	18
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	1
G9J	CAMPAIGN FINANCE BOARD	-	-	-	203	-	69
G9K	ADMINISTRATIVE HEARINGS	-	-	-	9,885	-	344
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	100	-	37
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	131	-	23
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	166	-	26
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	85,505
G9X	CAPITOL AREA ARCHITECT	-	-	-	149	-	18
G9Y	DISABILITY COUNCIL	-	-	-	251	-	47
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPT	423	-	-	38,687	-	8,083
H55	HUMAN SERVICES DEPT	296	-	-	904,388	-	101,577
H55b	HUMAN SERVICES SOS	-	-	-	16,173	-	6,914
H55c	HUMAN SERVICES MSOP	-	-	-	5,917	-	750
H60	MMB - MnSURE	11	-	-	91,821	-	926
H75	VETERANS AFFAIRS DEPT	1	-	-	22,056	-	2,742
H7B	MEDICAL PRACTICE BOARD	-	-	-	790	-	202
H7C	NURSING BOARD	-	-	-	647	-	227
H7D	PHARMACY BOARD	-	-	-	288	-	176
H7F	DENTISTRY BOARD	-	-	-	561	-	175
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	92	-	63
H7J	OPTOMETRY BOARD	-	-	-	8	-	30
H7K	NURSING HOME ADMIN BOARD	-	-	-	615	-	84
H7L	SOCIAL WORK BOARD	-	-	-	226	-	159
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	41	-	53
H7Q	PODIATRIC MEDICINE	-	-	-	17	-	29
H7R	VETERINARY MEDICINE BOARD	-	-	-	54	-	49
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	340	-	109

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

		Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 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
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	8	-	31
H7V	PSYCHOLOGY BOARD	-	-	-	170	-	81
H7W	PHYSICAL THERAPY BOARD	-	-	-	36	-	67
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	73	-	124
H9G	OMBUDSMAN MH/DD	-	-	-	516	-	25
J33	TRIAL COURTS	-	-	-	2,078	-	14,724
J50	GUARDIAN AD LITEM BOARD	-	-	-	122	-	287
J52	PUBLIC DEFENSE BOARD	-	-	-	8,978	-	431
J58	COURT OF APPEALS	-	-	-	99	-	35
J65	SUPREME COURT	2	-	-	35,600	-	1,021
J68	TAX COURT	-	-	-	194	-	20
J70	JUDICIAL STANDARDS BOARD	-	-	-	106	-	28
L10	LEGISLATURE	-	-	-	739	-	251
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	1
P01	MILITARY AFFAIRS DEPT	-	-	-	25,841	-	4,768
P07	PUBLIC SAFETY DEPT	208	-	-	158,690	-	28,352
P78	CORRECTIONS DEPT	20	-	-	58,745	-	7,058
P77	PEACE OFFICERS BOARD (POST)	-	-	-	294	-	73
P9E	SENTENCING GUIDELINES COMM	-	-	-	339	-	17
R28	MINN CONSERVATION CORPS	-	-	-	-	-	1
R29	NATURAL RESOURCES DEPT	203	-	-	64,003	-	30,102
R32	POLLUTION CONTROL AGENCY	58	-	-	20,697	-	3,722
R9P	WATER & SOIL RESOURCES BOARD	95	-	-	7,501	-	623
T79	TRANSPORTATION DEPT	198	-	-	121,676	-	133,390
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	6,377	-	888
0	OTHER	-	-	-	185,398	-	318
0	Total	0	0	0	(0)	(0)	0
0	Source						
0	Difference (Total - Source)						

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)**

		Net Administrative Expenditures by Division 9.2	all Outstanding Principal 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	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	1.2 Fixed Asset Depreciation						
	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 Debt Management Division	-					
	G10-9.3 Debt Management	-	(567,233)				
	G10-9.4 Debt Management - Other	-	-				
	G10-10.2 MMB - Budget Division	-	-	-			
	G10-10.3 Analysis & Control (EBO's)	-	-	-	(1,823,091)		
	G10-10.4 Budget Operations and Planning	-	-	-	-	(635,914)	
	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	-	-	-	4	7	-
	G45-14.3 Mediation Services	-	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	-	-	171	481	-
	L49-15.3 Financial Audits	-	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

		Net Administrative Expenditures by Division 9.2	all Outstanding Principal 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	Debt Management Division	Debt Management	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	-	-	-	192	562	-
	G61-16.3 State Auditor General	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
	0 0	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-
	G02-3.0 Department of Administration	-	5,589	-	186	793	-
	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	-	-	-	326	826	-
	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	-	-	-	301	717	-
	G46-6.3 IT Spend	-	-	-	-	-	-
	G46-6.4 Enterprise IT Security	-	-	-	-	-	-
	G46-6.5 MnIT - Non allocable	-	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	-	-	-	460	1,407	-
	G10-8.3 Internal Controls & Accountability	-	-	-	-	-	-
	G10-9.2 Debt Management Division	-	-	-	-	-	-
	G10-9.3 Debt Management	-	-	-	-	-	-
	G10-9.4 Debt Management - 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 Rate Method
State Fiscal Year 2017
(Budget)**

Net Administrative Expenditures by Division 9.2	all Outstanding Principal 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
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DP#	Name	Debt Management Division	Debt Management	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	-	-	-	-	-	-
	G45-14.3 Mediation Services	-	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-	-
	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	-	-	-	-	-	-
	0 0	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-
	G02-0002 State Archaeology	-	-	-	24	112	-
	G02-0003 Public Broadcasting	-	-	-	11	74	-
	G02-0005 Materials Service and Distribution	-	-	-	0	-	-
	G02-0007 Information Policy Analysis	-	-	-	85	193	-
	G02-0009 Real Estate and Construction Services	-	-	-	727	386	-
	G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012 STAR	-	-	-	350	479	-
	G02-0013 Volunteer Services	-	-	-	-	-	-
	G02-0014 Capital Group Parking	-	-	-	1,072	340	-
	G02-0015a Fleet Services	-	-	-	3,812	281	-
	G02-0016 Development Disabilities	-	-	-	199	410	-
	G02-0017a Risk Management	-	-	-	454	224	-
	G02-0017b Risk Management - Workers Compensation	-	-	-	3,052	476	-
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	1	10	-
	G02-0021a Plant Management (Leases)	-	-	-	4,561	1,245	-
	G02-0021b Plant Management (Repairs)	-	-	-	96	-	-
	G02-0021c Plant Management (Materials Transfer)	-	-	-	1	2	-
	G02-0021d Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f Plant Management FR & R	-	-	-	24	171	-
	G02-0024 MN Bookstore	-	-	-	519	395	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

		Net Administrative Expenditures by Division 9.2	all Outstanding Principal 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	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	101	93	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	207	95	-
G02-0031	Central Mail	-	-	-	953	193	-
G02-0034	Other Non-Allocable	-	-	-	1	19	-
G02-0036	Demography	-	-	-	80	233	-
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	-	-	-	376	231	-
G02-0043	Surplus Services - Federal	-	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	3	52	-
G02-0045	SmART FMR	-	-	-	41	155	-
G02-0046	SmART HR	-	-	-	28	124	-
G02-0047	Grants Recovery	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	80	495	-
G02-0049	Materials Management	-	-	-	28	55	-
B04	AGRICULTURE DEPT	-	4,756	-	8,992	25,090	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	492	393	-
B13	COMMERCE DEPT	-	-	-	12,613	7,234	-
B14	ANIMAL HEALTH BOARD	-	-	-	384	1,141	-
B15	BARBER EXAMINERS BOARD	-	-	-	134	324	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	603	2,279	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	150,919	12,705	-
B24	PUBLIC FACILITIES AUTHORITY	-	2,265	-	361	2,076	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	1	10	-
B34	HOUSING FINANCE AGENCY	-	40,314	-	3,071	2,769	-
B41	WORKERS COMP COURT OF APPEALS	-	-	-	55	105	-
B42	LABOR AND INDUSTRY DEPT	-	-	-	20,345	4,867	-
B43	IRON RANGE RESOURCES	-	-	-	1,250	1,767	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	313	221	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	10	-
B7P	ACCOUNTANCY BOARD	-	-	-	280	195	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	30	169	-
B82	PUBLIC UTILITIES COMM	-	-	-	2,645	688	-
B9D	AMATEUR SPORTS COMM	-	-	-	29	126	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	5	-
E25	CENTER FOR ARTS EDUCATION	-	-	-	1,423	4,736	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	6,277	-	228,587	22,568	-
E37	EDUCATION DEPARTMENT	-	43,566	-	36,932	12,896	-
E40	HISTORICAL SOCIETY	-	-	-	21	117	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	1,376	4,712	-
E50	ARTS BOARD	-	-	-	1,065	1,210	-
E60	OFFICE OF HIGHER EDUCATION	-	1,767	-	1,730	3,555	-
E77	ZOOLOGICAL BOARD	-	8	-	3,371	5,129	-
E81	UNIVERSITY OF MINNESOTA	-	15,304	-	149	240	-
E95	HUMANITIES COMMISSION	-	-	-	6	55	-
E97	SCIENCE MUSEUM	-	-	-	1	12	-

Allocation of General Support Costs
Multiple Rate Method
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		Net Administrative Expenditures by Division 9.2	all Outstanding Principal 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	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	5	19	-
G03	LOTTERY	-	-	-	240	445	-
G05	RACING COMMISSION	-	-	-	929	1,595	-
G06	ATTORNEY GENERAL	-	-	-	1,547	3,336	-
G09	GAMBLING CONTROL BOARD	-	-	-	175	350	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	1,607	-	1,984	2,505	-
G17	HUMAN RIGHTS DEPT	-	-	-	291	1,074	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	111	374	-
G38	INVESTMENT BOARD	-	-	-	124	136	-
G39	GOVERNORS OFFICE	-	-	-	243	495	-
G45	MEDIATION SERVICES DEPT	-	-	-	105	212	-
G46	MN.IT	-	684	-	12,124	10,739	-
G53	SECRETARY OF STATE	-	-	-	1,289	2,245	-
G61	OFFICE OF THE STATE AUDITOR	-	-	-	183	457	-
G62	MINN STATE RETIREMENT SYSTEM	-	237	-	4,335	362	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	314	-	5,862	491	-
G67	REVENUE DEPT	-	-	-	2,872	6,829	-
G69	TEACHERS RETIREMENT ASSOC	-	310	-	6,026	164	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	102,509	2,076	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	48	126	-
G96	UNIFORM LAWS COMMISSION	-	-	-	4	38	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	188	429	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	940	824	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	100	329	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	63	188	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	72	281	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	233,277	2,698	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	50	188	-
G9Y	DISABILITY COUNCIL	-	-	-	128	455	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	22,052	18,806	-
H55	HUMAN SERVICES DEPT	-	2,837	-	277,126	35,731	-
H55b	HUMAN SERVICES SOS	-	-	-	18,862	37,802	-
H55c	HUMAN SERVICES MSOP	-	-	-	2,046	8,934	-
H60	MMB - MnSURE	-	-	-	2,526	1,174	-
H75	VETERANS AFFAIRS DEPT	-	-	-	7,480	11,001	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	552	424	-
H7C	NURSING BOARD	-	-	-	619	583	-
H7D	PHARMACY BOARD	-	-	-	479	729	-
H7F	DENTISTRY BOARD	-	-	-	477	748	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	173	429	-
H7J	OPTOMETRY BOARD	-	-	-	81	324	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	231	917	-
H7L	SOCIAL WORK BOARD	-	-	-	433	498	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	145	483	-
H7Q	PODIATRIC MEDICINE	-	-	-	79	279	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	134	288	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	298	950	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

		Net Administrative Expenditures by Division 9.2	all Outstanding Principal 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	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	85	295	-
H7V	PSYCHOLOGY BOARD	-	-	-	222	538	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	182	369	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	338	381	-
H9G	OMBUDSMAN MH/DD	-	-	-	68	217	-
J33	TRIAL COURTS	-	-	-	40,170	27,868	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	784	1,319	-
J52	PUBLIC DEFENSE BOARD	-	-	-	1,177	2,912	-
J58	COURT OF APPEALS	-	-	-	96	169	-
J65	SUPREME COURT	-	-	-	2,784	4,531	-
J68	TAX COURT	-	-	-	55	140	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	75	443	-
L10	LEGISLATURE	-	-	-	684	1,655	-
L49	LEGISLATIVE AUDITOR	-	-	-	2	40	-
P01	MILITARY AFFAIRS DEPT	-	-	-	13,007	2,474	-
P07	PUBLIC SAFETY DEPT	-	5,958	-	77,350	62,218	-
P78	CORRECTIONS DEPT	-	-	-	19,256	37,993	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	198	774	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	46	74	-
R28	MINN CONSERVATION CORPS	-	-	-	3	38	-
R29	NATURAL RESOURCES DEPT	-	-	-	82,126	110,028	-
R32	POLLUTION CONTROL AGENCY	-	-	-	10,153	23,497	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	1,700	7,962	-
T79	TRANSPORTATION DEPT	-	124,911	-	363,919	59,475	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	2,423	236	-
0	OTHER	-	310,529	-	867	1,974	-
0	Total	0	0	0	0	(0)	0
0	Source						
0	Difference (Total - Source)						

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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
	1.2 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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	(1,570,892)				
	G10-11.4 Accounting Services	-	(1,694,011)			
	G10-11.5 Financial Reporting	-	-	(2,742,358)		
	G10-11.6 Financial Reporting - Single Audit	-	-	-	(11,999)	
	G10-11.7 Accounting Services - Non Allocable	-	-	-	-	
	G10-12.2 MMB I.T - Management and Administration	-	-	-	-	(4,591,268)
	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	-	4	7	-	-
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	159	257	-	-
	L49-15.3 Financial Audits	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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
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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	-	178	289	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
0 0		-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	6,305	173	279	2	-
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	1,015	303	491	-	-
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	-	280	453	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	427	692	-	4,591,268
G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - 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 Rate Method

State Fiscal Year 2017

(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
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	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
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	-	-	-	-	-
0	0	-	-	-	-	-
99	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	56	22	36	-	-
G02-0003	Public Broadcasting	-	11	17	-	-
G02-0005	Materials Service and Distribution	-	0	0	-	-
G02-0007	Information Policy Analysis	90	79	129	-	-
G02-0009	Real Estate and Construction Services	126	676	1,094	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	96	325	527	-	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	642	996	1,613	-	-
G02-0015a	Fleet Services	167	3,543	5,735	-	-
G02-0016	Development Disabilities	52	185	299	-	-
G02-0017a	Risk Management	209	422	683	-	-
G02-0017b	Risk Management - Workers Compensation	377	2,836	4,591	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	1	1	-	-
G02-0021a	Plant Mangement (Leases)	5,033	4,238	6,861	-	-
G02-0021b	Plant Management (Repairs)	159	89	144	-	-
G02-0021c	Plant Management (Materials Transfer)	-	1	2	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	23	37	-	-
G02-0024	MN Bookstore	179	482	781	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	423	94	152	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	425	192	311	-	-
G02-0031	Central Mail	183	886	1,434	-	-
G02-0034	Other Non-Allocable	-	1	2	-	-
G02-0036	Demography	178	74	120	-	-
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	198	349	565	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	3	5	-	-
G02-0045	SmART FMR	153	38	61	-	-
G02-0046	SmART HR	140	26	43	-	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	33	74	120	-	-
G02-0049	Materials Management	11	26	42	-	-
B04	AGRICULTURE DEPT	17,209	8,355	13,526	7	-
B11	COSMETOLOGIST EXAMINERS BOARD	347	457	740	-	-
B13	COMMERCE DEPT	11,863	11,720	18,973	127	-
B14	ANIMAL HEALTH BOARD	1,592	356	577	1	-
B15	BARBER EXAMINERS BOARD	79	124	201	-	-
B20	EXPLORE MINNESOTA TOURISM	1,416	560	907	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	43,393	140,233	227,017	921	-
B24	PUBLIC FACILITIES AUTHORITY	251	336	543	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	1	1	-	-
B34	HOUSING FINANCE AGENCY	7,343	2,854	4,620	-	-
B41	WORKERS COMP COURT OF APPEALS	316	51	83	-	-
B42	LABOR AND INDUSTRY DEPT	10,621	18,904	30,604	5	-
B43	IRON RANGE RESOURCES	2,321	1,162	1,881	-	-
B7E	ARCHITECTURE, ENGINEERING BD	196	291	471	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	0	-	-
B7P	ACCOUNTANCY BOARD	128	260	421	-	-
B7S	PRIVATE DETECTIVES BOARD	50	28	45	-	-
B82	PUBLIC UTILITIES COMM	4,522	2,458	3,979	-	-
B9D	AMATEUR SPORTS COMM	82	27	43	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	1	-	-
E25	CENTER FOR ARTS EDUCATION	3,470	1,322	2,141	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	382,786	212,402	343,849	964	-
E37	EDUCATION DEPARTMENT	10,822	34,317	55,555	744	-
E40	HISTORICAL SOCIETY	-	19	31	-	-
E44	MINNESOTA STATE ACADEMIES	5,666	1,278	2,070	-	-
E50	ARTS BOARD	776	990	1,603	1	-
E60	OFFICE OF HIGHER EDUCATION	1,949	1,608	2,602	-	-
E77	ZOOLOGICAL BOARD	7,560	3,133	5,071	0	-
E81	UNIVERSITY OF MINNESOTA	-	138	224	-	-
E95	HUMANITIES COMMISSION	-	6	10	-	-
E97	SCIENCE MUSEUM	-	1	2	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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	43	4	7	-	-
G03	LOTTERY	3,800	223	361	-	-
G05	RACING COMMISSION	862	864	1,398	-	-
G06	ATTORNEY GENERAL	7,747	1,438	2,328	1	-
G09	GAMBLING CONTROL BOARD	755	163	264	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	6,523	1,844	2,984	-	-
G17	HUMAN RIGHTS DEPT	960	270	438	-	-
G19	INDIAN AFFAIRS COUNCIL	172	103	166	-	-
G38	INVESTMENT BOARD	524	115	186	-	-
G39	GOVERNORS OFFICE	1,391	225	365	-	-
G45	MEDIATION SERVICES DEPT	331	98	158	-	-
G46	MN.IT	56,100	11,266	18,238	-	-
G53	SECRETARY OF STATE	2,475	1,197	1,938	1	-
G61	OFFICE OF THE STATE AUDITOR	2,532	170	275	-	-
G62	MINN STATE RETIREMENT SYSTEM	2,751	4,028	6,520	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,057	5,447	8,818	-	-
G67	REVENUE DEPT	35,789	2,668	4,320	-	-
G69	TEACHERS RETIREMENT ASSOC	1,906	5,600	9,065	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	95,251	154,197	-	-
G92	OMBUDSPERSON FOR FAMILIES	116	45	73	-	-
G96	UNIFORM LAWS COMMISSION	-	4	6	-	-
G9J	CAMPAIGN FINANCE BOARD	213	174	282	-	-
G9K	ADMINISTRATIVE HEARINGS	1,666	873	1,413	-	-
G9L	BLACK MINNESOTANS COUNCIL	84	93	150	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	119	59	95	-	-
G9N	ASIAN-PACIFIC COUNCIL	84	66	108	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	216,760	350,903	8	-
G9X	CAPITOL AREA ARCHITECT	87	47	75	-	-
G9Y	DISABILITY COUNCIL	255	119	193	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	42,855	20,490	33,171	227	-
H55	HUMAN SERVICES DEPT	109,084	257,505	416,863	8,021	-
H55b	HUMAN SERVICES SOS	51,123	17,526	28,373	-	-
H55c	HUMAN SERVICES MSOP	10,355	1,901	3,078	-	-
H60	MMB - MnSURE	-	2,347	3,800	47	-
H75	VETERANS AFFAIRS DEPT	37,505	6,950	11,251	21	-
H7B	MEDICAL PRACTICE BOARD	447	513	830	-	-
H7C	NURSING BOARD	777	575	931	-	-
H7D	PHARMACY BOARD	463	445	721	0	-
H7F	DENTISTRY BOARD	400	443	717	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	149	160	260	-	-
H7J	OPTOMETRY BOARD	20	75	122	-	-
H7K	NURSING HOME ADMIN BOARD	226	214	347	-	-
H7L	SOCIAL WORK BOARD	280	402	651	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	71	135	218	-	-
H7Q	PODIATRIC MEDICINE	26	73	118	-	-
H7R	VETERINARY MEDICINE BOARD	45	124	201	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	389	277	448	0	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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
H7U	DIETETICS & NUTRITION PRACTICE	19	79	128	-	-
H7V	PSYCHOLOGY BOARD	294	207	334	-	-
H7W	PHYSICAL THERAPY BOARD	71	169	273	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	122	314	509	-	-
H9G	OMBUDSMAN MH/DD	408	63	102	-	-
J33	TRIAL COURTS	55,150	37,326	60,425	2	-
J50	GUARDIAN AD LITEM BOARD	5,789	729	1,179	-	-
J52	PUBLIC DEFENSE BOARD	14,465	1,093	1,770	-	-
J58	COURT OF APPEALS	2,047	89	144	-	-
J65	SUPREME COURT	9,184	2,587	4,189	1	-
J68	TAX COURT	183	51	82	-	-
J70	JUDICIAL STANDARDS BOARD	63	70	113	-	-
L10	LEGISLATURE	2,220	636	1,030	0	-
L49	LEGISLATIVE AUDITOR	1,361	2	3	-	-
P01	MILITARY AFFAIRS DEPT	8,533	12,086	19,566	56	-
P07	PUBLIC SAFETY DEPT	55,380	71,874	116,353	101	-
P78	CORRECTIONS DEPT	108,107	17,893	28,966	2	-
P7T	PEACE OFFICERS BOARD (POST)	240	184	298	-	-
P9E	SENTENCING GUIDELINES COMM	130	43	69	-	-
R28	MINN CONSERVATION CORPS	-	3	4	-	-
R29	NATURAL RESOURCES DEPT	150,408	76,311	123,537	44	-
R32	POLLUTION CONTROL AGENCY	28,726	9,434	15,273	23	-
R9P	WATER & SOIL RESOURCES BOARD	4,216	1,580	2,557	3	-
T79	TRANSPORTATION DEPT	209,214	338,152	547,419	670	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	2,252	3,645	-	-
0	OTHER	0	806	1,304	-	-
0	Total	0	(0)	0	(0)	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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	(196,157)				
	G10-12.5 Personnel Operations and System Support	-	(190,530)			
	G10-12.6 Budget Service - Computer Operations	-	-	(106,908)		
	G10-12.7 Personnel Operations Special Billing	-	-	-	(3,200,000)	
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	(6,800,000)
	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	-	1	-	16
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	18	-	81	-	637
	L49-15.3 Financial Audits	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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	21	-	94	-	716
	G61-16.3 State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y 0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-3.0 Department of Administration	20	-	-	-	693
	G02-3.2 Admin Management Services	-	765	133	12,845	-
	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	35	123	139	2,068	1,217
	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	32	-	120	-	1,124
	G46-6.3 IT Spend	-	-	-	-	-
	G46-6.4 Enterprise IT Security	-	-	-	-	-
	G46-6.5 MnIT - Non allocable	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	49	-	237	-	1,715
	G10-8.3 Internal Controls & Accountability	-	-	-	-	-
	G10-9.2 Debt Management Division	-	-	-	-	-
	G10-9.3 Debt Management	-	-	-	-	-
	G10-9.4 Debt Management - 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 Rate Method
State Fiscal Year 2017
(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 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	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	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	3	7	19	113	88
	G02-0003 Public Broadcasting	1	-	12	-	43
	G02-0005 Materials Service and Distribution	0	-	-	-	0
	G02-0007 Information Policy Analysis	9	11	32	184	319
	G02-0009 Real Estate and Construction Services	78	15	65	257	2,713
	G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012 STAR	38	12	80	195	1,307
	G02-0013 Volunteer Services	-	-	-	-	-
	G02-0014 Capital Group Parking	115	78	57	1,308	4,000
	G02-0015a Fleet Services	410	20	47	340	14,220
	G02-0016 Development Disabilities	21	6	69	105	741
	G02-0017a Risk Management	49	25	38	426	1,694
	G02-0017b Risk Management - Workers Compensation	328	46	80	767	11,383
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	0	-	2	-	3
	G02-0021a Plant Management (Leases)	491	610	209	10,252	17,013
	G02-0021b Plant Management (Repairs)	10	19	-	324	356
	G02-0021c Plant Management (Materials Transfer)	0	-	0	-	6
	G02-0021d Plant Management (Energy)	-	-	-	-	-
	G02-0021f Plant Management FR & R	3	-	29	-	91
	G02-0024 MN Bookstore	56	22	66	365	1,937

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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)	11	51	16	861	376
G02-0029b	Cooperative Purchasing (MMCAP)	22	52	16	866	772
G02-0031	Central Mail	103	22	32	373	3,556
G02-0034	Other Non-Allocable	0	-	3	-	4
G02-0036	Demography	9	22	39	362	298
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	40	24	39	404	1,402
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	0	-	9	-	11
G02-0045	SmART FMR	4	19	26	312	152
G02-0046	SmART HR	3	17	21	285	106
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	9	4	83	67	297
G02-0049	Materials Management	3	1	9	22	105
B04	AGRICULTURE DEPT	968	2,087	4,218	35,055	33,540
B11	COSMETOLOGIST EXAMINERS BOARD	53	42	66	706	1,835
B13	COMMERCE DEPT	1,357	1,439	1,216	24,166	47,045
B14	ANIMAL HEALTH BOARD	41	193	192	3,244	1,430
B15	BARBER EXAMINERS BOARD	14	10	54	161	498
B20	EXPLORE MINNESOTA TOURISM	65	172	383	2,885	2,249
B22	EMPLOYMENT & ECONOMIC DEVELPMT	16,238	5,263	2,136	88,394	562,916
B24	PUBLIC FACILITIES AUTHORITY	39	30	349	511	1,347
B25	SCIENCE & TECHNOLOGY AUTHORITY	0	-	2	-	3
B34	HOUSING FINANCE AGENCY	330	891	466	14,959	11,455
B41	WORKERS COMP COURT OF APPEALS	6	38	18	645	206
B42	LABOR AND INDUSTRY DEPT	2,189	1,288	818	21,636	75,885
B43	IRON RANGE RESOURCES	135	281	297	4,727	4,664
B7E	ARCHITECTURE, ENGINEERING BD	34	24	37	399	1,169
B7G	COMBATIVE SPORTS COMMISSION	0	-	2	-	1
B7P	ACCOUNTANCY BOARD	30	16	33	262	1,043
B7S	PRIVATE DETECTIVES BOARD	3	6	28	102	112
B82	PUBLIC UTILITIES COMM	285	549	116	9,212	9,865
B9D	AMATEUR SPORTS COMM	3	10	21	168	107
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	1	-	2
E25	CENTER FOR ARTS EDUCATION	153	421	796	7,068	5,309
E26	MN STATE COLLEGES/UNIVERSITIES	24,595	46,427	3,794	779,758	852,613
E37	EDUCATION DEPARTMENT	3,974	1,313	2,168	22,044	137,755
E40	HISTORICAL SOCIETY	2	-	20	-	78
E44	MINNESOTA STATE ACADEMIES	148	687	792	11,542	5,132
E50	ARTS BOARD	115	94	203	1,581	3,974
E60	OFFICE OF HIGHER EDUCATION	186	236	598	3,970	6,453
E77	ZOOLOGICAL BOARD	363	917	862	15,399	12,575
E81	UNIVERSITY OF MINNESOTA	16	-	40	-	554
E95	HUMANITIES COMMISSION	1	-	9	-	24
E97	SCIENCE MUSEUM	0	-	2	-	5

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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	1	5	3	88	17
G03	LOTTERY	26	461	75	7,740	896
G05	RACING COMMISSION	100	105	268	1,756	3,466
G06	ATTORNEY GENERAL	167	940	561	15,782	5,772
G09	GAMBLING CONTROL BOARD	19	92	59	1,537	654
G10	MINNESOTA MANAGEMENT & BUDGET	213	791	421	13,288	7,400
G17	HUMAN RIGHTS DEPT	31	116	181	1,955	1,086
G19	INDIAN AFFAIRS COUNCIL	12	21	63	350	412
G38	INVESTMENT BOARD	13	64	23	1,068	462
G39	GOVERNORS OFFICE	26	169	83	2,834	905
G45	MEDIATION SERVICES DEPT	11	40	36	673	392
G46	MN.IT	1,305	6,804	1,805	114,280	45,223
G53	SECRETARY OF STATE	139	300	377	5,042	4,806
G61	OFFICE OF THE STATE AUDITOR	20	307	77	5,157	681
G62	MINN STATE RETIREMENT SYSTEM	466	334	61	5,605	16,168
G63	PUBLIC EMPLOYEES RETIRE ASSOC	631	250	82	4,191	21,865
G67	REVENUE DEPT	309	4,341	1,148	72,905	10,711
G69	TEACHERS RETIREMENT ASSOC	648	231	28	3,882	22,477
G90	REVENUE INTERGOVT PAYMENTS	11,030	-	349	-	382,350
G92	OMBUDSPERSON FOR FAMILIES	5	14	21	237	181
G96	UNIFORM LAWS COMMISSION	0	-	6	-	14
G9J	CAMPAIGN FINANCE BOARD	20	26	72	433	700
G9K	ADMINISTRATIVE HEARINGS	101	202	139	3,393	3,505
G9L	BLACK MINNESOTANS COUNCIL	11	10	55	172	372
G9M	CHICANO LATINO AFFAIRS COUNCIL	7	14	32	242	235
G9N	ASIAN-PACIFIC COUNCIL	8	10	47	171	267
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	25,100	-	454	-	870,106
G9X	CAPITOL AREA ARCHITECT	5	11	32	178	187
G9Y	DISABILITY COUNCIL	14	31	76	520	479
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	2,373	5,198	3,162	87,297	82,251
H55	HUMAN SERVICES DEPT	29,818	13,231	6,007	222,211	1,033,661
H55b	HUMAN SERVICES SOS	2,029	6,201	6,355	104,140	70,353
H55c	HUMAN SERVICES MSOP	220	1,256	1,502	21,094	7,633
H60	MMB - MnSURE	272	-	197	-	9,422
H75	VETERANS AFFAIRS DEPT	805	4,549	1,849	76,401	27,898
H7B	MEDICAL PRACTICE BOARD	59	54	71	910	2,058
H7C	NURSING BOARD	67	94	98	1,583	2,308
H7D	PHARMACY BOARD	52	56	122	942	1,787
H7F	DENTISTRY BOARD	51	49	126	815	1,779
H7H	CHIROPRACTIC EXAMINERS BOARD	19	18	72	304	644
H7J	OPTOMETRY BOARD	9	2	54	40	301
H7K	NURSING HOME ADMIN BOARD	25	27	154	460	860
H7L	SOCIAL WORK BOARD	47	34	84	570	1,613
H7M	MARRIAGE & FAMILY THERAPY BD	16	9	81	144	541
H7Q	PODIATRIC MEDICINE	8	3	47	53	293
H7R	VETERINARY MEDICINE BOARD	14	5	48	91	498
H7S	EMERGENCY MEDICAL SERVICES BD	32	47	160	793	1,112

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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	9	2	50	39	317
H7V	PSYCHOLOGY BOARD	24	36	90	599	829
H7W	PHYSICAL THERAPY BOARD	20	9	62	145	678
H7X	BEHAVIORAL HEALTH & THERAPY BD	36	15	64	249	1,262
H9G	OMBUDSMAN MH/DD	7	49	36	830	252
J33	TRIAL COURTS	4,322	6,689	4,685	112,343	149,831
J50	GUARDIAN AD LITEM BOARD	84	702	222	11,793	2,924
J52	PUBLIC DEFENSE BOARD	127	1,754	490	29,466	4,389
J58	COURT OF APPEALS	10	248	28	4,170	358
J65	SUPREME COURT	300	1,114	762	18,707	10,386
J68	TAX COURT	6	22	24	373	204
J70	JUDICIAL STANDARDS BOARD	8	8	74	128	280
L10	LEGISLATURE	74	269	278	4,522	2,553
L49	LEGISLATIVE AUDITOR	0	165	7	2,772	8
P01	MILITARY AFFAIRS DEPT	1,400	1,035	416	17,382	48,516
P07	PUBLIC SAFETY DEPT	8,323	6,717	10,460	112,812	288,512
P78	CORRECTIONS DEPT	2,072	13,112	6,387	220,220	71,825
P7T	PEACE OFFICERS BOARD (POST)	21	29	130	489	739
P9E	SENTENCING GUIDELINES COMM	5	16	12	264	171
R28	MINN CONSERVATION CORPS	0	-	6	-	10
R29	NATURAL RESOURCES DEPT	8,836	18,243	18,498	306,390	306,323
R32	POLLUTION CONTROL AGENCY	1,092	3,484	3,950	58,516	37,871
R9P	WATER & SOIL RESOURCES BOARD	183	511	1,339	8,588	6,341
T79	TRANSPORTATION DEPT	39,156	25,375	9,999	426,181	1,357,391
T9B	METROPOLITAN COUNCIL/TRANSPORT	261	-	40	-	9,039
0	OTHER	93	0	332	1	3,234
0	Total	(0)	0	0	0	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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				
DP#	Name	Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	1.2 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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	-	(5,234,262)			
	G02-13.5 Employee Relations - Non Allocable	-	-			
	G45-14.2 Mediation Services	-	-	(643)		
	G45-14.3 Mediation Services	-	-	643	(201,958)	
	G45-14.4 Mediation/Representation	-	-	-	-	
	L49-15.2 Legislative Auditor	-	-	-	-	(1,605,917)
	L49-15.3 Financial Audits	-	-	-	-	634,328
	L49-15.4 Program Audits	-	-	-	-	531,249

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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				
DP#	Name	Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	L49-15.5 Single Audits	-	-	-	-	348,258
	L49-15.6 Audit Comm	-	-	-	-	-
	L49-15.7 Financial Audit- Outdoors	-	-	-	-	-
	L49-15.8 Financial Audit- Art	-	-	-	-	41,399
	L49-15.9 Financial Audit- Clean Water	-	-	-	-	38,865
	L49-15.10 Financial Audit- Parks & Trails	-	-	-	-	11,817
	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 0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-3.0 Department of Administration	-	-	-	-	-
	G02-3.2 Admin Management Services	-	21,010	-	811	-
	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	-	3,382	-	130	-
	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 Debt Management Division	-	-	-	-	-
	G10-9.3 Debt Management	-	-	-	-	-
	G10-9.4 Debt Management - 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 Rate Method
State Fiscal Year 2017
(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				
DP#	Name	Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	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	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
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	-	-	-	-	-
0	0	-	-	-	-	-
99	YYY Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	185	-	7	-
G02-0003	Public Broadcasting	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	301	-	12	-
G02-0009	Real Estate and Construction Services	-	420	-	16	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	319	-	12	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	2,140	-	83	-
G02-0015a	Fleet Services	-	556	-	21	-
G02-0016	Development Disabilities	-	172	-	7	-
G02-0017a	Risk Management	-	697	-	27	-
G02-0017b	Risk Management - Workers Compensation	-	1,255	-	48	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Plant Mangement (Leases)	-	16,769	-	647	-
G02-0021b	Plant Management (Repairs)	-	529	-	20	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	-
G02-0024	MN Bookstore	-	597	-	23	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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
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State HR, Benefits & Labor

DP#	Name	Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	1,409	-	54	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	1,417	-	55	-
G02-0031	Central Mail	-	610	-	24	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	592	-	23	-
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	-	660	-	25	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	510	-	20	-
G02-0046	SmART HR	-	467	-	18	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	109	-	4	-
G02-0049	Materials Management	-	36	-	1	-
B04	AGRICULTURE DEPT	-	57,340	-	2,212	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	1,155	-	45	-
B13	COMMERCE DEPT	-	39,528	-	1,525	-
B14	ANIMAL HEALTH BOARD	-	5,306	-	205	-
B15	BARBER EXAMINERS BOARD	-	263	-	10	-
B20	EXPLORE MINNESOTA TOURISM	-	4,719	-	182	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	144,587	-	5,579	-
B24	PUBLIC FACILITIES AUTHORITY	-	837	-	32	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	24,469	-	944	-
B41	WORKERS COMP COURT OF APPEALS	-	1,054	-	41	-
B42	LABOR AND INDUSTRY DEPT	-	35,390	-	1,365	-
B43	IRON RANGE RESOURCES	-	7,732	-	298	-
B7E	ARCHITECTURE, ENGINEERING BD	-	652	-	25	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	428	-	17	-
B7S	PRIVATE DETECTIVES BOARD	-	166	-	6	-
B82	PUBLIC UTILITIES COMM	-	15,069	-	581	-
B9D	AMATEUR SPORTS COMM	-	274	-	11	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	11,562	-	446	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	1,275,455	-	49,212	-
E37	EDUCATION DEPARTMENT	-	36,058	-	1,391	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	18,879	-	728	-
E50	ARTS BOARD	-	2,586	-	100	-
E60	OFFICE OF HIGHER EDUCATION	-	6,495	-	251	-
E77	ZOOLOGICAL BOARD	-	25,189	-	972	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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
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State HR, Benefits & Labor

DP#	Name	Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
E9W	HIGHER ED FACILITIES AUTHORITY	-	144	-	6	-
G03	LOTTERY	-	12,661	-	488	-
G05	RACING COMMISSION	-	2,872	-	111	-
G06	ATTORNEY GENERAL	-	25,814	-	996	-
G09	GAMBLING CONTROL BOARD	-	2,515	-	97	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	21,734	-	839	-
G17	HUMAN RIGHTS DEPT	-	3,198	-	123	-
G19	INDIAN AFFAIRS COUNCIL	-	573	-	22	-
G38	INVESTMENT BOARD	-	1,747	-	67	-
G39	GOVERNORS OFFICE	-	4,636	-	179	-
G45	MEDIATION SERVICES DEPT	-	1,101	-	42	-
G46	MN.IT	-	186,928	-	7,212	-
G53	SECRETARY OF STATE	-	8,247	-	318	-
G61	OFFICE OF THE STATE AUDITOR	-	8,436	-	325	-
G62	MINN STATE RETIREMENT SYSTEM	-	9,168	-	354	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	6,855	-	264	-
G67	REVENUE DEPT	-	119,252	-	4,601	-
G69	TEACHERS RETIREMENT ASSOC	-	6,350	-	245	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	387	-	15	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	708	-	27	-
G9K	ADMINISTRATIVE HEARINGS	-	5,550	-	214	-
G9L	BLACK MINNESOTANS COUNCIL	-	281	-	11	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	395	-	15	-
G9N	ASIAN-PACIFIC COUNCIL	-	280	-	11	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	292	-	11	-
G9Y	DISABILITY COUNCIL	-	851	-	33	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	142,793	-	5,509	-
H55	HUMAN SERVICES DEPT	-	363,472	-	14,024	-
H55b	HUMAN SERVICES SOS	-	170,343	-	6,572	-
H55c	HUMAN SERVICES MSOP	-	34,503	-	1,331	-
H60	MMB - MnSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	-	124,969	-	4,822	-
H7B	MEDICAL PRACTICE BOARD	-	1,488	-	57	-
H7C	NURSING BOARD	-	2,590	-	100	-
H7D	PHARMACY BOARD	-	1,541	-	59	-
H7F	DENTISTRY BOARD	-	1,333	-	51	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	497	-	19	-
H7J	OPTOMETRY BOARD	-	66	-	3	-
H7K	NURSING HOME ADMIN BOARD	-	753	-	29	-
H7L	SOCIAL WORK BOARD	-	932	-	36	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	235	-	9	-
H7Q	PODIATRIC MEDICINE	-	86	-	3	-
H7R	VETERINARY MEDICINE BOARD	-	149	-	6	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	1,297	-	50	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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				
DP#	Name	Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
H7U	DIETETICS & NUTRITION PRACTICE	-	64	-	2	-
H7V	PSYCHOLOGY BOARD	-	979	-	38	-
H7W	PHYSICAL THERAPY BOARD	-	238	-	9	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	407	-	16	-
H9G	OMBUDSMAN MH/DD	-	1,358	-	52	-
J33	TRIAL COURTS	-	183,760	-	7,090	-
J50	GUARDIAN AD LITEM BOARD	-	19,290	-	744	-
J52	PUBLIC DEFENSE BOARD	-	48,197	-	1,860	-
J58	COURT OF APPEALS	-	6,821	-	263	-
J65	SUPREME COURT	-	30,600	-	1,181	-
J68	TAX COURT	-	609	-	24	-
J70	JUDICIAL STANDARDS BOARD	-	209	-	8	-
L10	LEGISLATURE	-	7,397	-	285	-
L49	LEGISLATIVE AUDITOR	-	4,534	-	175	-
P01	MILITARY AFFAIRS DEPT	-	28,432	-	1,097	-
P07	PUBLIC SAFETY DEPT	-	184,527	-	7,120	-
P78	CORRECTIONS DEPT	-	360,215	-	13,898	-
P7T	PEACE OFFICERS BOARD (POST)	-	800	-	31	-
P9E	SENTENCING GUIDELINES COMM	-	432	-	17	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	501,165	-	19,337	-
R32	POLLUTION CONTROL AGENCY	-	95,716	-	3,693	-
R9P	WATER & SOIL RESOURCES BOARD	-	14,048	-	542	-
T79	TRANSPORTATION DEPT	-	697,108	-	26,897	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	1	-	0	-
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

		Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor
		15.3	15.4	15.5	15.6	15.7
DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
	1.2 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits	(3,950,035)				
	L49-15.4 Program Audits	-	(531,249)			

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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	-	-	(348,258)	-	-
	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	554	-	-	-	-
	G61-16.3 State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-3.0 Department of Administration	1,958	721	-	-	-
	G02-3.2 Admin Management Services	14,457	-	-	-	-
	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	11,561	-	-	-	-
	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	1,423	-	-	-	-
	G46-6.3 IT Spend	-	-	-	-	-
	G46-6.4 Enterprise IT Security	-	-	-	-	-
	G46-6.5 MnIT - Non allocable	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	296,044	-	-	-	-
	G10-8.3 Internal Controls & Accountability	-	-	-	-	-
	G10-9.2 Debt Management Division	-	-	-	-	-
	G10-9.3 Debt Management	-	-	-	-	-
	G10-9.4 Debt Management - 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	558,154	-	-	-	-
	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	43,606	-	-	-	-
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
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	-	-	-	-	-
0	0	-	-	-	-	-
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	6,027	-	-	-	-
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	4,173	-	-	-	-
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 2017
(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)	348	-	-	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	348	-	-	-	-
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	4,082	-	-	-	-
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	41,796	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	822	-	-	-	-
B13	COMMERCE DEPT	43,587	-	12,513	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	20,567	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	169,424	54,956	24,238	-	-
B24	PUBLIC FACILITIES AUTHORITY	4,245	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	1,945	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	1,518	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	23,570	44,356	-	-	-
B43	IRON RANGE RESOURCES	2,482	23,967	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	1,549	-	-	-	-
B7P	ACCOUNTANCY BOARD	32	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	3,170	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	28,707	3,597	-	-	-
E25	CENTER FOR ARTS EDUCATION	65,398	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	71,151	-	-	-	-
E37	EDUCATION DEPARTMENT	183,666	18,915	45,535	-	-
E40	HISTORICAL SOCIETY	21,883	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	44,452	-	-	-	-
E50	ARTS BOARD	364	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	712	-	-	-	-
E77	ZOOLOGICAL BOARD	9,212	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	4,783	4,736	-	-	-
E95	HUMANITIES COMMISSION	890	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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	34,366	-	-	-	-
G05	RACING COMMISSION	51,218	-	-	-	-
G06	ATTORNEY GENERAL	31,292	-	-	-	-
G09	GAMBLING CONTROL BOARD	32	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	8,426	-	13,760	-	-
G17	HUMAN RIGHTS DEPT	31,300	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	1,648	-	-	-	-
G38	INVESTMENT BOARD	212,972	-	-	-	-
G39	GOVERNORS OFFICE	37,662	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-
G46	MN.IT	98,017	-	-	-	-
G53	SECRETARY OF STATE	19,862	-	-	-	-
G61	OFFICE OF THE STATE AUDITOR	22,116	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	145,620	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	103,381	-	-	-	-
G67	REVENUE DEPT	226,686	38,361	-	-	-
G69	TEACHERS RETIREMENT ASSOC	71,315	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	2,498	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	285	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	5,142	-	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	1,648	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	1,648	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	1,787	-	-	-	-
G9Y	DISABILITY COUNCIL	3,162	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	62,052	14,793	31,565	-	-
H55	HUMAN SERVICES DEPT	357,860	43,418	180,349	-	-
H55b	HUMAN SERVICES SOS	51,123	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MMB - MnSURE	3,621	72,482	20,037	-	-
H75	VETERANS AFFAIRS DEPT	74,409	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	23,181	-	-	-	-
H7C	NURSING BOARD	9,183	84,435	-	-	-
H7D	PHARMACY BOARD	6,514	-	-	-	-
H7F	DENTISTRY BOARD	7,831	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	11,794	-	-	-	-
H7J	OPTOMETRY BOARD	4,360	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	9,098	-	-	-	-
H7L	SOCIAL WORK BOARD	1,194	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	1,344	-	-	-	-
H7Q	PODIATRIC MEDICINE	4,134	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	1,246	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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	8,353	-	-	-	-
H7V	PSYCHOLOGY BOARD	7,449	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	1,715	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	6,055	-	-	-	-
H9G	OMBUDSMAN MH/DD	1,028	-	-	-	-
J33	TRIAL COURTS	113,888	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	126	-	-	-	-
L10	LEGISLATURE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	11,473	-	5,633	-	-
P07	PUBLIC SAFETY DEPT	95,765	-	8,587	-	-
P78	CORRECTIONS DEPT	1,075	8,371	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	1,313	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	140,985	27,580	-	-	-
R32	POLLUTION CONTROL AGENCY	15,976	67,976	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	4,234	-	-	-	-
T79	TRANSPORTATION DEPT	98,874	22,585	6,040	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	12,041	-	-	-	-
0	OTHER	-	-	-	-	-
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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
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DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
	1.2 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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 Mediation Services					
	G45-14.4 Mediation/Representation					
	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 2017

(Budget)

Financial Audits Art	Financial Audits Clean	Financial Audits Parks &	Program Audits Outdoor	Program Audits Art
15.8	Water 15.9	Trails 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
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L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art	(41,399)				
L49-15.9	Financial Audit- Clean Water	-	(38,865)			
L49-15.10	Financial Audit- Parks & Trails	-	0	(11,817)		
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	-	-	-
0 0		-	0	-	-	-
99	YYY Consumer Agencies	-	0	-	-	-
G02-3.0	Department of Administration	7,643	0	-	-	-
G02-3.2	Admin Management Services	-	0	-	-	-
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	Debt Management Division	-	0	-	-	-
G10-9.3	Debt Management	-	0	-	-	-
G10-9.4	Debt Management - 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 Rate Method

State Fiscal Year 2017

(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
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DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
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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	Mediation Services	-	0	-	-	-
G45-14.4	Mediation/Representation	-	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	-	-	-
0	0	-	0	-	-	-
99	YYY Consumer Agencies	-	0	-	-	-
G02-0002	State Archaeology	-	0	-	-	-
G02-0003	Public Broadcasting	-	0	-	-	-
G02-0005	Materials Service and Distribution	-	0	-	-	-
G02-0007	Information Policy Analysis	-	0	-	-	-
G02-0009	Real Estate and Construction Services	-	0	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	0	-	-	-
G02-0012	STAR	-	0	-	-	-
G02-0013	Volunteer Services	-	0	-	-	-
G02-0014	Capital Group Parking	-	0	-	-	-
G02-0015a	Fleet Services	-	0	-	-	-
G02-0016	Development Disabilities	-	0	-	-	-
G02-0017a	Risk Management	-	0	-	-	-
G02-0017b	Risk Management - Workers Compensation	-	0	-	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	-	-
G02-0021a	Plant Mangement (Leases)	-	0	-	-	-
G02-0021b	Plant Management (Repairs)	-	0	-	-	-
G02-0021c	Plant Management (Materials Transfer)	-	0	-	-	-
G02-0021d	Plant Management (Energy)	-	0	-	-	-
G02-0021f	Plant Management FR & R	-	0	-	-	-
G02-0024	MN Bookstore	-	0	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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	-	0	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	0	-	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	0	-	-	-
G02-0031	Central Mail	-	0	-	-	-
G02-0034	Other Non-Allocable	-	0	-	-	-
G02-0036	Demography	-	0	-	-	-
G02-0037	Mn Geospatial Information Office	-	0	-	-	-
G02-0037a	MnGeo Service Bureau	-	0	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	0	-	-	-
G02-0042	Surplus Services	-	0	-	-	-
G02-0043	Surplus Services - Federal	-	0	-	-	-
G02-0044	RECS - Energy	-	0	-	-	-
G02-0045	SmART FMR	-	0	-	-	-
G02-0046	SmART HR	-	0	-	-	-
G02-0047	Grants Recovery	-	0	-	-	-
G02-0048	Arts & Cultural Heritage	-	0	-	-	-
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	11,146	0	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	0	-	-	-
E50	ARTS BOARD	22,610	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 Rate Method

State Fiscal Year 2017

(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
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DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
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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 2017

(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	-	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	7,562.91	-	-
R32	POLLUTION CONTROL AGENCY	-	19432.58828	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	19432.58828	-	-	-
T79	TRANSPORTATION DEPT	-	0	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	0	4,254.14	-	-
0	OTHER	-	0	-	-	-
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	
		15.13	15.14	16.2	17.0	0.0
						0.0
	1.2 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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 Mediation Services					
	G45-14.4 Mediation/Representation					
	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 2017

(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	0.0 0.0
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DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	0.0
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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	-	-	(48,995)		
G61-16.3	State Auditor General	-	-	-		
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	(6,864,688)	
0 0		-	-	-	-	-
99	YYY Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	7	699	
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	-	-	-	1,229	
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	-	-	-	1,134	
G46-6.3	IT Spend	-	-	-	-	
G46-6.4	Enterprise IT Security	-	-	-	-	
G46-6.5	MnIT - Non allocable	-	-	-	-	
G10-8.2	Minnesota Management & Budget	-	-	-	1,731	
G10-8.3	Internal Controls & Accountability	-	-	-	-	
G10-9.2	Debt Management Division	-	-	-	-	
G10-9.3	Debt Management	-	-	-	-	
G10-9.4	Debt Management - 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 Rate Method

State Fiscal Year 2017

(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	0.0 0.0
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DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	0.0
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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	-	-	-	16	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	643	-
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	-	-	-	723	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
0	0	-	-	-	-	-
99	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	89	-
G02-0003	Public Broadcasting	-	-	-	43	-
G02-0005	Materials Service and Distribution	-	-	-	0	-
G02-0007	Information Policy Analysis	-	-	-	322	-
G02-0009	Real Estate and Construction Services	-	-	-	2,739	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	1,319	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	4,038	-
G02-0015a	Fleet Services	-	-	-	14,355	-
G02-0016	Development Disabilities	-	-	-	748	-
G02-0017a	Risk Management	-	-	-	1,710	-
G02-0017b	Risk Management - Workers Compensation	-	-	-	11,491	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	3	-
G02-0021a	Plant Mangement (Leases)	-	-	-	17,175	-
G02-0021b	Plant Management (Repairs)	-	-	-	360	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	6	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	92	-
G02-0024	MN Bookstore	-	-	-	1,955	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	0.0
15.13	15.14	16.2	17.0	0.0

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	0.0
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G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	379	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	779	-
G02-0031	Central Mail	-	-	-	3,590	-
G02-0034	Other Non-Allocable	-	-	-	4	-
G02-0036	Demography	-	-	-	301	-
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	-	-	-	1,415	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	11	-
G02-0045	SmART FMR	-	-	-	153	-
G02-0046	SmART HR	-	-	-	107	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	300	-
G02-0049	Materials Management	-	-	-	106	-
B04	AGRICULTURE DEPT	-	-	29	33,859	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	1,853	-
B13	COMMERCE DEPT	-	-	520	47,492	-
B14	ANIMAL HEALTH BOARD	-	-	3	1,444	-
B15	BARBER EXAMINERS BOARD	-	-	-	503	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	2,270	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	3,759	568,271	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	1,360	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	3	-
B34	HOUSING FINANCE AGENCY	-	-	-	11,564	-
B41	WORKERS COMP COURT OF APPEALS	-	-	-	208	-
B42	LABOR AND INDUSTRY DEPT	-	-	20	76,607	-
B43	IRON RANGE RESOURCES	-	-	-	4,709	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	1,180	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	1	-
B7P	ACCOUNTANCY BOARD	-	-	-	1,053	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	113	-
B82	PUBLIC UTILITIES COMM	-	-	-	9,959	-
B9D	AMATEUR SPORTS COMM	-	-	-	108	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	2	-
E25	CENTER FOR ARTS EDUCATION	-	-	-	5,359	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	3,938	860,724	-
E37	EDUCATION DEPARTMENT	-	-	3,038	139,065	-
E40	HISTORICAL SOCIETY	-	-	-	78	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	5,181	-
E50	ARTS BOARD	-	-	3	4,011	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	6,515	-
E77	ZOOLOGICAL BOARD	-	-	0	12,694	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	560	-
E95	HUMANITIES COMMISSION	-	-	-	24	-
E97	SCIENCE MUSEUM	-	-	-	5	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	0.0
15.13	15.14	16.2	17.0	0.0

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	0.0
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E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	18	-
G03	LOTTERY	-	-	-	904	-
G05	RACING COMMISSION	-	-	-	3,499	-
G06	ATTORNEY GENERAL	-	-	5	5,827	-
G09	GAMBLING CONTROL BOARD	-	-	-	661	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	7,471	-
G17	HUMAN RIGHTS DEPT	-	-	-	1,096	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	416	-
G38	INVESTMENT BOARD	-	-	-	467	-
G39	GOVERNORS OFFICE	-	-	-	913	-
G45	MEDIATION SERVICES DEPT	-	-	-	396	-
G46	MN.IT	-	-	-	45,653	-
G53	SECRETARY OF STATE	-	-	3	4,852	-
G61	OFFICE OF THE STATE AUDITOR	-	-	-	687	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	16,322	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	22,073	-
G67	REVENUE DEPT	-	-	-	10,813	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	22,691	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	385,988	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	183	-
G96	UNIFORM LAWS COMMISSION	-	-	-	15	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	707	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	3,538	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	376	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	238	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	269	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	31	878,383	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	189	-
G9Y	DISABILITY COUNCIL	-	-	-	484	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	928	83,034	-
H55	HUMAN SERVICES DEPT	-	-	32,752	1,043,494	-
H55b	HUMAN SERVICES SOS	-	-	-	71,023	-
H55c	HUMAN SERVICES MSOP	-	-	-	7,705	-
H60	MMB - MnSURE	-	-	190	9,512	-
H75	VETERANS AFFAIRS DEPT	-	-	85	28,164	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	2,077	-
H7C	NURSING BOARD	-	-	-	2,330	-
H7D	PHARMACY BOARD	-	-	0	1,804	-
H7F	DENTISTRY BOARD	-	-	-	1,796	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	650	-
H7J	OPTOMETRY BOARD	-	-	-	304	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	868	-
H7L	SOCIAL WORK BOARD	-	-	-	1,629	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	546	-
H7Q	PODIATRIC MEDICINE	-	-	-	296	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	503	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	1	1,122	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	0.0
15.13	15.14	16.2	17.0	0.0

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	0.0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	320	-
H7V	PSYCHOLOGY BOARD	-	-	-	837	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	684	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	1,274	-
H9G	OMBUDSMAN MH/DD	-	-	-	255	-
J33	TRIAL COURTS	-	-	10	151,256	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	2,952	-
J52	PUBLIC DEFENSE BOARD	-	-	-	4,431	-
J58	COURT OF APPEALS	-	-	-	362	-
J65	SUPREME COURT	-	-	2	10,485	-
J68	TAX COURT	-	-	-	206	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	283	-
L10	LEGISLATURE	-	-	0	2,577	-
L49	LEGISLATIVE AUDITOR	-	-	-	8	-
P01	MILITARY AFFAIRS DEPT	-	-	228	48,977	-
P07	PUBLIC SAFETY DEPT	-	-	411	291,257	-
P78	CORRECTIONS DEPT	-	-	9	72,508	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	746	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	173	-
R28	MINN CONSERVATION CORPS	-	-	-	10	-
R29	NATURAL RESOURCES DEPT	-	-	179	309,237	-
R32	POLLUTION CONTROL AGENCY	-	-	95	38,231	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	13	6,401	-
T79	TRANSPORTATION DEPT	-	-	2,736	1,370,303	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	9,125	-
0	OTHER	-	-	-	3,265	-
0	Total	0	0	(0)	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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
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DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	1.2 Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	Mediation/Representation					
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 2017
(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
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					
	0 0					
	99YYY Consumer Agencies					
G02-3.0	Department of Administration	(137,033)				
G02-3.2	Admin Management Services	1,676	(531,807)			
G02-3.3	Commissioner's Office	-	161,848	(161,848)		
G02-3.4	Human Resources	-	114,148	-	(114,196)	
G02-3.5	Financial Management and Reporting	-	255,811	-	-	(255,811)
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	4,218	-	16,520	11,656	4,849
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	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - 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 Rate Method
State Fiscal Year 2017
(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	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
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	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	236	-	904	638	352
G02-0003	Public Broadcasting	-	-	-	-	170
G02-0005	Materials Service and Distribution	-	-	-	-	1
G02-0007	Information Policy Analysis	520	-	1,469	1,037	1,270
G02-0009	Real Estate and Construction Services	22,175	-	2,050	1,447	10,809
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	429	-	1,560	1,101	5,205
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	3,733	-	10,455	7,377	15,935
G02-0015a	Fleet Services	7,584	-	2,718	1,917	56,654
G02-0016	Development Disabilities	489	-	842	594	2,952
G02-0017a	Risk Management	8,226	-	3,403	2,401	6,749
G02-0017b	Risk Management - Workers Compensation	31,622	-	6,131	4,326	45,351
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	14
G02-0021a	Plant Mangement (Leases)	34,158	-	81,913	57,796	67,781
G02-0021b	Plant Management (Repairs)	97	-	2,585	1,824	1,420
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	22
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	702	-	-	-	362
G02-0024	MN Bookstore	1,229	-	2,919	2,059	7,716

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	2,573	-	6,882	4,856	1,497
G02-0029b	Cooperative Purchasing (MMCAP)	5,305	-	6,920	4,883	3,074
G02-0031	Central Mail	9,507	-	2,981	2,103	14,166
G02-0034	Other Non-Allocable	-	-	-	-	16
G02-0036	Demography	578	-	2,890	2,039	1,188
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	1,202	-	3,226	2,276	5,586
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	70	-	-	-	45
G02-0045	SmART FMR	289	-	2,492	1,758	604
G02-0046	SmART HR	211	-	2,280	1,609	423
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	189	-	535	377	1,183
G02-0049	Materials Management	16	-	175	123	417
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 Rate Method
State Fiscal Year 2017
(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
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 2017

(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
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

		Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
	1.2 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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 Mediation Services					
	G45-14.4 Mediation/Representation					
	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 2017

(Budget)

		Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1
DP#	Name	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					
	0 0					
	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	(68,326)				
	G02-4.5 Real Estate and Construction Services - Leasing	7,372	(7,372)			
	G02-4.7 Real Property	15,038	-	(15,038)		
	G02-4.8 Materials Management Division	30,821	-	-	(30,982)	
	G02-4.10 Central Mail	7,023	-	-	-	(7,023)
	G02-4.11 Office of Enterprise Continuous Improvement	5,970	-	-	-	-
	G02-4.12 Grants Management	2,102	-	-	-	-
	G46-6.2 Minnesota Information Technology	-	-	-	17	-
	G46-6.3 IT Spend	-	-	-	-	-
	G46-6.4 Enterprise IT Security	-	-	-	-	-
	G46-6.5 MnIT - Non allocable	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	-	-	-	26	-
	G10-8.3 Internal Controls & Accountability	-	-	-	-	-
	G10-9.2 Debt Management Division	-	-	-	-	-
	G10-9.3 Debt Management	-	-	-	-	-
	G10-9.4 Debt Management - 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 Rate Method
State Fiscal Year 2017
(Budget)

		Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft and Acres 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
DP#	Name					
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	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	22	-
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	-	-	-	34	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	17	-	0	-
G02-0003	Public Broadcasting	-	209	-	0	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	1	-
G02-0009	Real Estate and Construction Services	-	17	-	48	2
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	13	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	29	3
G02-0015a	Fleet Services	-	-	24	27	1
G02-0016	Development Disabilities	-	-	-	7	3
G02-0017a	Risk Management	-	17	-	9	1
G02-0017b	Risk Management - Workers Compensation	-	-	-	9	20
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Plant Management (Leases)	-	226	-	215	9
G02-0021b	Plant Management (Repairs)	-	-	-	2	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	3	-
G02-0024	MN Bookstore	-	-	-	9	1

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

		Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1
DP#	Name	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)	-	-	-	13	3
G02-0031	Central Mail	-	-	-	6	-
G02-0034	Other Non-Allocable	-	-	769	1	-
G02-0036	Demography	-	-	-	3	2
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	-	-	-	8	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	2	-
G02-0046	SmART HR	-	-	-	1	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	2	-
G02-0049	Materials Management	-	-	-	0	-
B04	AGRICULTURE DEPT	-	191	4	645	94
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	5	9
B13	COMMERCE DEPT	-	70	2	288	188
B14	ANIMAL HEALTH BOARD	-	17	-	35	2
B15	BARBER EXAMINERS BOARD	-	-	-	2	3
B20	EXPLORE MINNESOTA TOURISM	-	-	-	55	23
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	921	25	4,472	0
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	25	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	35	-	154	21
B41	WORKERS COMP COURT OF APPEALS	-	17	-	3	1
B42	LABOR AND INDUSTRY DEPT	-	122	-	250	142
B43	IRON RANGE RESOURCES	-	17	128	96	-
B7E	ARCHITECTURE, ENGINEERING BD	-	17	-	10	4
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	17	-	9	9
B7S	PRIVATE DETECTIVES BOARD	-	-	-	1	-
B82	PUBLIC UTILITIES COMM	-	-	-	14	0
B9D	AMATEUR SPORTS COMM	-	-	418	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	-
E25	CENTER FOR ARTS EDUCATION	-	-	157	91	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	17	-	-	11
E37	EDUCATION DEPARTMENT	-	-	-	314	46
E40	HISTORICAL SOCIETY	-	-	542	3	-
E44	MINNESOTA STATE ACADEMIES	-	17	225	151	-
E50	ARTS BOARD	-	52	-	90	2
E60	OFFICE OF HIGHER EDUCATION	-	-	-	72	42
E77	ZOOLOGICAL BOARD	-	-	334	254	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	4	-
E95	HUMANITIES COMMISSION	-	-	-	1	-
E97	SCIENCE MUSEUM	-	-	-	0	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

		Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	122	-	-	4
G05	RACING COMMISSION	-	-	-	20	-
G06	ATTORNEY GENERAL	-	70	-	225	64
G09	GAMBLING CONTROL BOARD	-	35	-	7	2
G10	MINNESOTA MANAGEMENT & BUDGET	-	87	-	38	106
G17	HUMAN RIGHTS DEPT	-	35	-	15	15
G19	INDIAN AFFAIRS COUNCIL	-	35	-	7	0
G38	INVESTMENT BOARD	-	-	-	8	2
G39	GOVERNORS OFFICE	-	17	-	11	3
G45	MEDIATION SERVICES DEPT	-	17	-	6	17
G46	MN.IT	-	35	-	961	1
G53	SECRETARY OF STATE	-	52	-	70	49
G61	OFFICE OF THE STATE AUDITOR	-	122	-	27	3
G62	MINN STATE RETIREMENT SYSTEM	-	-	70	11	172
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	16	357
G67	REVENUE DEPT	-	174	-	154	1,893
G69	TEACHERS RETIREMENT ASSOC	-	-	-	24	62
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	3	0
G96	UNIFORM LAWS COMMISSION	-	-	-	0	-
G9J	CAMPAIGN FINANCE BOARD	-	17	-	6	8
G9K	ADMINISTRATIVE HEARINGS	-	17	-	32	76
G9L	BLACK MINNESOTANS COUNCIL	-	35	-	8	0
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	17	-	4	0
G9N	ASIAN-PACIFIC COUNCIL	-	17	-	7	0
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	4	-
G9X	CAPITOL AREA ARCHITECT	-	17	-	3	0
G9Y	DISABILITY COUNCIL	-	17	-	12	1
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	296	-	975	381
H55	HUMAN SERVICES DEPT	-	956	1,197	560	596
H55b	HUMAN SERVICES SOS	-	-	-	375	-
H55c	HUMAN SERVICES MSOP	-	-	-	51	-
H60	MMB - MnSURE	-	261	-	64	68
H75	VETERANS AFFAIRS DEPT	-	35	538	663	6
H7B	MEDICAL PRACTICE BOARD	-	17	-	12	35
H7C	NURSING BOARD	-	-	-	9	48
H7D	PHARMACY BOARD	-	-	-	12	23
H7F	DENTISTRY BOARD	-	17	-	8	17
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	3	5
H7J	OPTOMETRY BOARD	-	-	-	1	1
H7K	NURSING HOME ADMIN BOARD	-	35	-	16	1
H7L	SOCIAL WORK BOARD	-	-	-	6	10
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	3	2
H7Q	PODIATRIC MEDICINE	-	-	-	1	0
H7R	VETERINARY MEDICINE BOARD	-	-	-	5	2
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	9	10

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

		Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	2	1
H7V	PSYCHOLOGY BOARD	-	-	-	9	3
H7W	PHYSICAL THERAPY BOARD	-	-	-	3	5
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	5	4
H9G	OMBUDSMAN MH/DD	-	35	-	6	1
J33	TRIAL COURTS	-	-	-	413	17
J50	GUARDIAN AD LITEM BOARD	-	-	-	21	0
J52	PUBLIC DEFENSE BOARD	-	-	-	81	-
J58	COURT OF APPEALS	-	17	-	6	7
J65	SUPREME COURT	-	52	-	143	31
J68	TAX COURT	-	17	-	3	2
J70	JUDICIAL STANDARDS BOARD	-	-	-	4	-
L10	LEGISLATURE	-	87	-	0	75
L49	LEGISLATIVE AUDITOR	-	17	-	-	2
P01	MILITARY AFFAIRS DEPT	-	17	2,599	1,166	0
P07	PUBLIC SAFETY DEPT	-	469	11	1,083	1,775
P78	CORRECTIONS DEPT	-	522	3,122	2,295	14
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	6	4
P9E	SENTENCING GUIDELINES COMM	-	35	-	5	0
R28	MINN CONSERVATION CORPS	-	156	-	1	-
R29	NATURAL RESOURCES DEPT	-	869	1,732	3,680	236
R32	POLLUTION CONTROL AGENCY	-	209	13	313	60
R9P	WATER & SOIL RESOURCES BOARD	-	104	-	157	3
T79	TRANSPORTATION DEPT	-	156	3,130	9,557	78
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	4	1
0	OTHER	-	52	-	5	21
0	Total	0	(0)	0	0	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		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
	1.2 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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 Mediation Services					
	G45-14.4 Mediation/Representation					
	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 2017
(Budget)

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		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					
	0 0					
	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	(5,970)				
	G02-4.12 Grants Management	0	(2,102)			
	G46-6.2 Minnesota Information Technology	-	-	(7,664)		
	G46-6.3 IT Spend	-	-	-		
	G46-6.4 Enterprise IT Security	-	-	7,664		(7,664)
	G46-6.5 MnIT - Non allocable	-	-	-		-
	G10-8.2 Minnesota Management & Budget	-	-	-		119
	G10-8.3 Internal Controls & Accountability	-	-	-		-
	G10-9.2 Debt Management Division	-	-	-		-
	G10-9.3 Debt Management	-	-	-		-
	G10-9.4 Debt Management - 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 Rate Method

State Fiscal Year **2017**

(Budget)

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		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
	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	-	-	-	-	2
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	-	-	-	5
	L49-15.3 Financial Audits	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-
	L49-15.5 Single Audits	-	-	-	-	-
	L49-15.6 Audit Comm	-	-	-	-	-
	L49-15.7 Financial Audit- Outdoors	-	-	-	-	-
	L49-15.8 Financial Audit- Art	-	-	-	-	-
	L49-15.9 Financial Audit- Clean Water	-	-	-	-	-
	L49-15.10 Financial Audit- Parks & Trails	-	-	-	-	-
	L49-15.11 Program Audit- Outdoors	-	-	-	-	-
	L49-15.12 Program Audit- Art	-	-	-	-	-
	L49-15.13 Program Audit- Clean Water	-	-	-	-	-
	L49-15.14 Program Audit- Parks & Trails	-	-	-	-	-
	G61-16.2 State Auditor	-	-	-	-	1
	G61-16.3 State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	0	-	-	-	-
	G02-0003 Public Broadcasting	-	5	-	-	-
	G02-0005 Materials Service and Distribution	-	-	-	-	-
	G02-0007 Information Policy Analysis	0	-	-	-	0
	G02-0009 Real Estate and Construction Services	0	7	-	-	13
	G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012 STAR	0	-	-	-	3
	G02-0013 Volunteer Services	-	-	-	-	-
	G02-0014 Capital Group Parking	2	-	-	-	1
	G02-0015a Fleet Services	1	-	-	-	1
	G02-0016 Development Disabilities	0	1	-	-	3
	G02-0017a Risk Management	1	-	-	-	9
	G02-0017b Risk Management - Workers Compensation	1	-	-	-	(7)
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a Plant Mangement (Leases)	19	-	-	-	22
	G02-0021b Plant Management (Repairs)	1	-	-	-	-
	G02-0021c Plant Management (Materials Transfer)	-	-	-	-	-
	G02-0021d Plant Management (Energy)	-	-	-	-	-
	G02-0021f Plant Management FR & R	-	-	-	-	-
	G02-0024 MN Bookstore	1	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		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
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	2	-	-	-	2
G02-0029b	Cooperative Purchasing (MMCAP)	2	-	-	-	2
G02-0031	Central Mail	1	-	-	-	1
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	1	-	-	-	0
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	1	-	-	-	1
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	1	-	-	-	-
G02-0046	SmART HR	1	-	-	-	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	0	17	-	-	0
G02-0049	Materials Management	0	-	-	-	-
B04	AGRICULTURE DEPT	65	3	-	-	34
B11	COSMETOLOGIST EXAMINERS BOARD	1	-	-	-	0
B13	COMMERCE DEPT	45	86	-	-	92
B14	ANIMAL HEALTH BOARD	6	-	-	-	3
B15	BARBER EXAMINERS BOARD	0	-	-	-	0
B20	EXPLORE MINNESOTA TOURISM	5	-	-	-	4
B22	EMPLOYMENT & ECONOMIC DEVELPMT	165	409	-	-	588
B24	PUBLIC FACILITIES AUTHORITY	1	59	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	28	-	-	-	13
B41	WORKERS COMP COURT OF APPEALS	1	-	-	-	1
B42	LABOR AND INDUSTRY DEPT	40	2	-	-	39
B43	IRON RANGE RESOURCES	9	82	-	-	14
B7E	ARCHITECTURE, ENGINEERING BD	1	-	-	-	1
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	0	-	-	-	1
B7S	PRIVATE DETECTIVES BOARD	0	-	-	-	-
B82	PUBLIC UTILITIES COMM	17	-	-	-	10
B9D	AMATEUR SPORTS COMM	0	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	13	0	-	-	4
E26	MN STATE COLLEGES/UNIVERSITIES	1,455	-	-	-	389
E37	EDUCATION DEPARTMENT	41	171	-	-	33
E40	HISTORICAL SOCIETY	-	-	-	-	13
E44	MINNESOTA STATE ACADEMIES	22	-	-	-	6
E50	ARTS BOARD	3	62	-	-	2
E60	OFFICE OF HIGHER EDUCATION	7	16	-	-	86
E77	ZOOLOGICAL BOARD	29	-	-	-	5
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	51
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year **2017**

(Budget)

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		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
	E9W HIGHER ED FACILITIES AUTHORITY	0	-	-	-	0
	G03 LOTTERY	14	-	-	-	14
	G05 RACING COMMISSION	3	0	-	-	1
	G06 ATTORNEY GENERAL	29	-	-	-	14
	G09 GAMBLING CONTROL BOARD	3	-	-	-	3
	G10 MINNESOTA MANAGEMENT & BUDGET	25	-	-	-	62
	G17 HUMAN RIGHTS DEPT	4	-	-	-	11
	G19 INDIAN AFFAIRS COUNCIL	1	1	-	-	1
	G38 INVESTMENT BOARD	2	-	-	-	2
	G39 GOVERNORS OFFICE	5	-	-	-	5
	G45 MEDIATION SERVICES DEPT	1	-	-	-	4
	G46 MN.IT	213	-	-	-	30
	G53 SECRETARY OF STATE	9	-	-	-	19
	G61 OFFICE OF THE STATE AUDITOR	10	-	-	-	2
	G62 MINN STATE RETIREMENT SYSTEM	10	-	-	-	117
	G63 PUBLIC EMPLOYEES RETIRE ASSOC	8	-	-	-	13
	G67 REVENUE DEPT	136	-	-	-	140
	G69 TEACHERS RETIREMENT ASSOC	7	-	-	-	9
	G90 REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92 OMBUDSPERSON FOR FAMILIES	0	-	-	-	1
	G96 UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J CAMPAIGN FINANCE BOARD	1	-	-	-	1
	G9K ADMINISTRATIVE HEARINGS	6	-	-	-	31
	G9L BLACK MINNESOTANS COUNCIL	0	-	-	-	0
	G9M CHICANO LATINO AFFAIRS COUNCIL	0	-	-	-	0
	G9N ASIAN-PACIFIC COUNCIL	0	-	-	-	1
	G9Q MMB DEBT SERVICE	-	-	-	-	-
	G9R MMB NON-OPERATING	-	-	-	-	-
	G9X CAPITOL AREA ARCHITECT	0	-	-	-	0
	G9Y DISABILITY COUNCIL	1	-	-	-	1
	GPR PAYROLL CLEARING	-	-	-	-	-
	H12 HEALTH DEPT	163	330	-	-	122
	H55 HUMAN SERVICES DEPT	415	231	-	-	2,850
	H55b HUMAN SERVICES SOS	194	-	-	-	51
	H55c HUMAN SERVICES MSOP	39	-	-	-	19
	H60 MMB - MnSURE	-	9	-	-	289
	H75 VETERANS AFFAIRS DEPT	143	1	-	-	70
	H7B MEDICAL PRACTICE BOARD	2	-	-	-	2
	H7C NURSING BOARD	3	-	-	-	2
	H7D PHARMACY BOARD	2	-	-	-	1
	H7F DENTISTRY BOARD	2	-	-	-	2
	H7H CHIROPRACTIC EXAMINERS BOARD	1	-	-	-	0
	H7J OPTOMETRY BOARD	0	-	-	-	0
	H7K NURSING HOME ADMIN BOARD	1	-	-	-	2
	H7L SOCIAL WORK BOARD	1	-	-	-	1
	H7M MARRIAGE & FAMILY THERAPY BD	0	-	-	-	0
	H7Q PODIATRIC MEDICINE	0	-	-	-	0
	H7R VETERINARY MEDICINE BOARD	0	-	-	-	0
	H7S EMERGENCY MEDICAL SERVICES BD	1	-	-	-	1

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		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
H7U	DIETETICS & NUTRITION PRACTICE	0	-	-	-	0
H7V	PSYCHOLOGY BOARD	1	-	-	-	1
H7W	PHYSICAL THERAPY BOARD	0	-	-	-	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	0	-	-	-	0
H9G	OMBUDSMAN MH/DD	2	-	-	-	2
J33	TRIAL COURTS	210	-	-	-	7
J50	GUARDIAN AD LITEM BOARD	22	-	-	-	0
J52	PUBLIC DEFENSE BOARD	55	-	-	-	28
J58	COURT OF APPEALS	8	-	-	-	0
J65	SUPREME COURT	35	2	-	-	112
J68	TAX COURT	1	-	-	-	1
J70	JUDICIAL STANDARDS BOARD	0	-	-	-	0
L10	LEGISLATURE	8	-	-	-	2
L49	LEGISLATIVE AUDITOR	5	-	-	-	-
P01	MILITARY AFFAIRS DEPT	32	-	-	-	81
P07	PUBLIC SAFETY DEPT	210	162	-	-	500
P78	CORRECTIONS DEPT	411	16	-	-	185
P7T	PEACE OFFICERS BOARD (POST)	1	-	-	-	1
P9E	SENTENCING GUIDELINES COMM	0	-	-	-	1
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	572	158	-	-	202
R32	POLLUTION CONTROL AGENCY	109	45	-	-	65
R9P	WATER & SOIL RESOURCES BOARD	16	74	-	-	24
T79	TRANSPORTATION DEPT	795	155	-	-	383
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	20
0	OTHER	28	-	-	-	584
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

		Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2
		MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
DP#	Name					
	1.2 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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 Mediation Services					
	G45-14.4 Mediation/Representation					
	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 2017

(Budget)

Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2
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DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
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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					
	0 0					
	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	(4,894,342)				
G10-8.3	Internal Controls & Accountability	157,553	(157,553)			
G10-9.2	Debt Management Division	143,260	-	(143,260)		
G10-9.3	Debt Management	-	-	143,260	(143,260)	
G10-9.4	Debt Management - Other	-	-	-	-	
G10-10.2	MMB - Budget Division	370,632	-	-	-	(370,632)
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	359,590
G10-10.4	Budget Operations and Planning	-	-	-	-	11,042
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	1,496,814	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	1,470,096	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

		Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2
DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division	Debt Management	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	1,255,986	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	0	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	15	-	-	-
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	-	17	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	2	-	-	-
G02-0003	Public Broadcasting	-	1	-	-	-
G02-0005	Materials Service and Distribution	-	0	-	-	-
G02-0007	Information Policy Analysis	-	7	-	-	-
G02-0009	Real Estate and Construction Services	-	63	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	30	-	-	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	93	-	-	-
G02-0015a	Fleet Services	-	330	-	-	-
G02-0016	Development Disabilities	-	17	-	-	-
G02-0017a	Risk Management	-	39	-	-	-
G02-0017b	Risk Management - Workers Compensation	-	264	-	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	-	-
G02-0021a	Plant Mangement (Leases)	-	394	-	-	-
G02-0021b	Plant Management (Repairs)	-	8	-	-	-
G02-0021c	Plant Management (Materials Transfer)	-	0	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	2	-	-	-
G02-0024	MN Bookstore	-	45	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

		Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2
DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	9	-	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	18	-	-	-
G02-0031	Central Mail	-	82	-	-	-
G02-0034	Other Non-Allocable	-	0	-	-	-
G02-0036	Demography	-	7	-	-	-
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	-	33	-	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	0	-	-	-
G02-0045	SmART FMR	-	4	-	-	-
G02-0046	SmART HR	-	2	-	-	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	7	-	-	-
G02-0049	Materials Management	-	2	-	-	-
B04	AGRICULTURE DEPT	-	778	-	1,201	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	43	-	-	-
B13	COMMERCE DEPT	-	1,091	-	-	-
B14	ANIMAL HEALTH BOARD	-	33	-	-	-
B15	BARBER EXAMINERS BOARD	-	12	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	52	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	13,052	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	31	-	572	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	-	-
B34	HOUSING FINANCE AGENCY	-	266	-	10,182	-
B41	WORKERS COMP COURT OF APPEALS	-	5	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	1,759	-	-	-
B43	IRON RANGE RESOURCES	-	108	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	27	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	-	-
B7P	ACCOUNTANCY BOARD	-	24	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	3	-	-	-
B82	PUBLIC UTILITIES COMM	-	229	-	-	-
B9D	AMATEUR SPORTS COMM	-	2	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	123	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	19,769	-	1,585	-
E37	EDUCATION DEPARTMENT	-	3,194	-	11,003	-
E40	HISTORICAL SOCIETY	-	2	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	119	-	-	-
E50	ARTS BOARD	-	92	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	150	-	446	-
E77	ZOOLOGICAL BOARD	-	292	-	2	-
E81	UNIVERSITY OF MINNESOTA	-	13	-	3,865	-
E95	HUMANITIES COMMISSION	-	1	-	-	-
E97	SCIENCE MUSEUM	-	0	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2
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DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
E9W	HIGHER ED FACILITIES AUTHORITY	-	0	-	-	-
G03	LOTTERY	-	21	-	-	-
G05	RACING COMMISSION	-	80	-	-	-
G06	ATTORNEY GENERAL	-	134	-	-	-
G09	GAMBLING CONTROL BOARD	-	15	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	172	-	406	-
G17	HUMAN RIGHTS DEPT	-	25	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	10	-	-	-
G38	INVESTMENT BOARD	-	11	-	-	-
G39	GOVERNORS OFFICE	-	21	-	-	-
G45	MEDIATION SERVICES DEPT	-	9	-	-	-
G46	MN.IT	-	1,049	-	173	-
G53	SECRETARY OF STATE	-	111	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	16	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	375	-	60	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	507	-	79	-
G67	REVENUE DEPT	-	248	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	521	-	78	-
G90	REVENUE INTERGOVT PAYMENTS	-	8,865	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	4	-	-	-
G96	UNIFORM LAWS COMMISSION	-	0	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	16	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	81	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	9	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	5	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	6	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	20,174	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	4	-	-	-
G9Y	DISABILITY COUNCIL	-	11	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	1,907	-	-	-
H55	HUMAN SERVICES DEPT	-	23,966	-	716	-
H55b	HUMAN SERVICES SOS	-	1,631	-	-	-
H55c	HUMAN SERVICES MSOP	-	177	-	-	-
H60	MMB - MnSURE	-	218	-	-	-
H75	VETERANS AFFAIRS DEPT	-	647	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	48	-	-	-
H7C	NURSING BOARD	-	54	-	-	-
H7D	PHARMACY BOARD	-	41	-	-	-
H7F	DENTISTRY BOARD	-	41	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	15	-	-	-
H7J	OPTOMETRY BOARD	-	7	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	20	-	-	-
H7L	SOCIAL WORK BOARD	-	37	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	13	-	-	-
H7Q	PODIATRIC MEDICINE	-	7	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	12	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	26	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

		Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2
DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
H7U	DIETETICS & NUTRITION PRACTICE	-	7	-	-	-
H7V	PSYCHOLOGY BOARD	-	19	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	16	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	29	-	-	-
H9G	OMBUDSMAN MH/DD	-	6	-	-	-
J33	TRIAL COURTS	-	3,474	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	68	-	-	-
J52	PUBLIC DEFENSE BOARD	-	102	-	-	-
J58	COURT OF APPEALS	-	8	-	-	-
J65	SUPREME COURT	-	241	-	-	-
J68	TAX COURT	-	5	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	6	-	-	-
L10	LEGISLATURE	-	59	-	-	-
L49	LEGISLATIVE AUDITOR	-	0	-	-	-
P01	MILITARY AFFAIRS DEPT	-	1,125	-	-	-
P07	PUBLIC SAFETY DEPT	-	6,689	-	1,505	-
P78	CORRECTIONS DEPT	-	1,665	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	17	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	4	-	-	-
R28	MINN CONSERVATION CORPS	-	0	-	-	-
R29	NATURAL RESOURCES DEPT	-	7,102	-	-	-
R32	POLLUTION CONTROL AGENCY	-	878	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	147	-	-	-
T79	TRANSPORTATION DEPT	-	31,472	-	31,547	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	210	-	-	-
0	OTHER	-	75	-	79,840	-
0	Total	0	(0)	0	1	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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
	1.2 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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 Mediation Services					
	G45-14.4 Mediation/Representation					
	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 2017

(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
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DP#	Name	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 0 0					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - Other					
	G10-10.2 MMB - Budget Division					
	G10-10.3 Analysis & Control (EBO's)	(359,590)				
	G10-10.4 Budget Operations and Planning	-	(11,042)			
	G10-10.5 Budget Division - Non Allocable	-	-			
	G10-11.2 MMB - Accounting Division	-	-	(2,054,969)		
	G10-11.3 Central Payroll	-	-	551,176	(551,176)	
	G10-11.4 Accounting Services	-	-	620,087	-	(620,087)
	G10-11.5 Financial Reporting	-	-	879,534	-	-
	G10-11.6 Financial Reporting - Single Audit	-	-	4,172	-	-
	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 Rate Method
State Fiscal Year 2017
(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
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DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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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	0	-	-	1
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	34	8	-	-	58
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	38	10	-	-	65
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	5	2	-	20	8
G02-0003	Public Broadcasting	2	1	-	-	4
G02-0005	Materials Service and Distribution	0	-	-	-	0
G02-0007	Information Policy Analysis	17	3	-	32	29
G02-0009	Real Estate and Construction Services	144	7	-	44	248
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	69	8	-	34	119
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	212	6	-	226	365
G02-0015a	Fleet Services	753	5	-	59	1,298
G02-0016	Development Disabilities	39	7	-	18	68
G02-0017a	Risk Management	90	4	-	74	155
G02-0017b	Risk Management - Workers Compensation	602	8	-	133	1,039
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	-	-	0
G02-0021a	Plant Mangement (Leases)	900	22	-	1,774	1,553
G02-0021b	Plant Management (Repairs)	19	-	-	56	33
G02-0021c	Plant Management (Materials Transfer)	0	0	-	-	1
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	5	3	-	-	8
G02-0024	MN Bookstore	102	7	-	63	177

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

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

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)	20	2	-	149	34
G02-0029b	Cooperative Purchasing (MMCAP)	41	2	-	150	70
G02-0031	Central Mail	188	3	-	65	324
G02-0034	Other Non-Allocable	0	0	-	-	0
G02-0036	Demography	16	4	-	63	27
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	74	4	-	70	128
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	1	1	-	-	1
G02-0045	SmART FMR	8	3	-	54	14
G02-0046	SmART HR	6	2	-	49	10
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	16	9	-	12	27
G02-0049	Materials Management	6	1	-	4	10
B04	AGRICULTURE DEPT	1,775	438	-	6,066	3,061
B11	COSMETOLOGIST EXAMINERS BOARD	97	7	-	122	167
B13	COMMERCE DEPT	2,490	126	-	4,182	4,293
B14	ANIMAL HEALTH BOARD	76	20	-	561	131
B15	BARBER EXAMINERS BOARD	26	6	-	28	45
B20	EXPLORE MINNESOTA TOURISM	119	40	-	499	205
B22	EMPLOYMENT & ECONOMIC DEVELPMT	29,788	222	-	15,296	51,368
B24	PUBLIC FACILITIES AUTHORITY	71	36	-	89	123
B25	SCIENCE & TECHNOLOGY AUTHORITY	0	0	-	-	0
B34	HOUSING FINANCE AGENCY	606	48	-	2,589	1,045
B41	WORKERS COMP COURT OF APPEALS	11	2	-	112	19
B42	LABOR AND INDUSTRY DEPT	4,016	85	-	3,744	6,925
B43	IRON RANGE RESOURCES	247	31	-	818	426
B7E	ARCHITECTURE, ENGINEERING BD	62	4	-	69	107
B7G	COMBATIVE SPORTS COMMISSION	0	0	-	-	0
B7P	ACCOUNTANCY BOARD	55	3	-	45	95
B7S	PRIVATE DETECTIVES BOARD	6	3	-	18	10
B82	PUBLIC UTILITIES COMM	522	12	-	1,594	900
B9D	AMATEUR SPORTS COMM	6	2	-	29	10
B9V	AGRICULTURE UTILIZATION RESRCH	0	0	-	-	0
E25	CENTER FOR ARTS EDUCATION	281	83	-	1,223	484
E26	MN STATE COLLEGES/UNIVERSITIES	45,118	394	-	134,936	77,803
E37	EDUCATION DEPARTMENT	7,290	225	-	3,815	12,571
E40	HISTORICAL SOCIETY	4	2	-	-	7
E44	MINNESOTA STATE ACADEMIES	272	82	-	1,997	468
E50	ARTS BOARD	210	21	-	274	363
E60	OFFICE OF HIGHER EDUCATION	341	62	-	687	589
E77	ZOOLOGICAL BOARD	665	90	-	2,665	1,147
E81	UNIVERSITY OF MINNESOTA	29	4	-	-	51
E95	HUMANITIES COMMISSION	1	1	-	-	2
E97	SCIENCE MUSEUM	0	0	-	-	0

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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	1	0	-	15	2
G03	LOTTERY	47	8	-	1,339	82
G05	RACING COMMISSION	183	28	-	304	316
G06	ATTORNEY GENERAL	305	58	-	2,731	527
G09	GAMBLING CONTROL BOARD	35	6	-	266	60
G10	MINNESOTA MANAGEMENT & BUDGET	392	44	-	2,299	675
G17	HUMAN RIGHTS DEPT	57	19	-	338	99
G19	INDIAN AFFAIRS COUNCIL	22	7	-	61	38
G38	INVESTMENT BOARD	24	2	-	185	42
G39	GOVERNORS OFFICE	48	9	-	490	83
G45	MEDIATION SERVICES DEPT	21	4	-	117	36
G46	MN.IT	2,393	188	-	19,776	4,127
G53	SECRETARY OF STATE	254	39	-	872	439
G61	OFFICE OF THE STATE AUDITOR	36	8	-	892	62
G62	MINN STATE RETIREMENT SYSTEM	856	6	-	970	1,475
G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,157	9	-	725	1,995
G67	REVENUE DEPT	567	119	-	12,616	977
G69	TEACHERS RETIREMENT ASSOC	1,189	3	-	672	2,051
G90	REVENUE INTERGOVT PAYMENTS	20,233	36	-	-	34,891
G92	OMBUDSPERSON FOR FAMILIES	10	2	-	41	17
G96	UNIFORM LAWS COMMISSION	1	1	-	-	1
G9J	CAMPAIGN FINANCE BOARD	37	7	-	75	64
G9K	ADMINISTRATIVE HEARINGS	185	14	-	587	320
G9L	BLACK MINNESOTANS COUNCIL	20	6	-	30	34
G9M	CHICANO LATINO AFFAIRS COUNCIL	12	3	-	42	21
G9N	ASIAN-PACIFIC COUNCIL	14	5	-	30	24
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	46,044	47	-	-	79,400
G9X	CAPITOL AREA ARCHITECT	10	3	-	31	17
G9Y	DISABILITY COUNCIL	25	8	-	90	44
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	4,353	328	-	15,107	7,506
H55	HUMAN SERVICES DEPT	54,699	624	-	38,453	94,325
H55b	HUMAN SERVICES SOS	3,723	660	-	18,021	6,420
H55c	HUMAN SERVICES MSOP	404	156	-	3,650	697
H60	MMB - MnSURE	499	21	-	-	860
H75	VETERANS AFFAIRS DEPT	1,476	192	-	13,221	2,546
H7B	MEDICAL PRACTICE BOARD	109	7	-	157	188
H7C	NURSING BOARD	122	10	-	274	211
H7D	PHARMACY BOARD	95	13	-	163	163
H7F	DENTISTRY BOARD	94	13	-	141	162
H7H	CHIROPRACTIC EXAMINERS BOARD	34	7	-	53	59
H7J	OPTOMETRY BOARD	16	6	-	7	28
H7K	NURSING HOME ADMIN BOARD	46	16	-	80	78
H7L	SOCIAL WORK BOARD	85	9	-	99	147
H7M	MARRIAGE & FAMILY THERAPY BD	29	8	-	25	49
H7Q	PODIATRIC MEDICINE	16	5	-	9	27
H7R	VETERINARY MEDICINE BOARD	26	5	-	16	45
H7S	EMERGENCY MEDICAL SERVICES BD	59	17	-	137	101

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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	17	5	-	7	29
H7V	PSYCHOLOGY BOARD	44	9	-	104	76
H7W	PHYSICAL THERAPY BOARD	36	6	-	25	62
H7X	BEHAVIORAL HEALTH & THERAPY BD	67	7	-	43	115
H9G	OMBUDSMAN MH/DD	13	4	-	144	23
J33	TRIAL COURTS	7,929	487	-	19,441	13,673
J50	GUARDIAN AD LITEM BOARD	155	23	-	2,041	267
J52	PUBLIC DEFENSE BOARD	232	51	-	5,099	401
J58	COURT OF APPEALS	19	3	-	722	33
J65	SUPREME COURT	550	79	-	3,237	948
J68	TAX COURT	11	2	-	64	19
J70	JUDICIAL STANDARDS BOARD	15	8	-	22	26
L10	LEGISLATURE	135	29	-	783	233
L49	LEGISLATIVE AUDITOR	0	1	-	480	1
P01	MILITARY AFFAIRS DEPT	2,567	43	-	3,008	4,427
P07	PUBLIC SAFETY DEPT	15,267	1,087	-	19,522	26,328
P78	CORRECTIONS DEPT	3,801	664	-	38,109	6,554
P7T	PEACE OFFICERS BOARD (POST)	39	14	-	85	67
P9E	SENTENCING GUIDELINES COMM	9	1	-	46	16
R28	MINN CONSERVATION CORPS	1	1	-	-	1
R29	NATURAL RESOURCES DEPT	16,210	1,922	-	53,020	27,953
R32	POLLUTION CONTROL AGENCY	2,004	410	-	10,126	3,456
R9P	WATER & SOIL RESOURCES BOARD	336	139	-	1,486	579
T79	TRANSPORTATION DEPT	71,830	1,039	-	73,750	123,866
T9B	METROPOLITAN COUNCIL/TRANSPORT	478	4	-	-	825
0	OTHER	171	34	-	0	295
0	Total	0	(0)	0	0	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

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

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 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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 Mediation Services					
	G45-14.4 Mediation/Representation					
	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 **2017**

(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 0 0					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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	(879,534)				
	G10-11.6 Financial Reporting - Single Audit	-	(4,172)			
	G10-11.7 Accounting Services - Non Allocable	-	-			
	G10-12.2 MMB I.T - Management and Administration	-	-	(1,513,702)		
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	601,552	(601,552)	

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year **2017**

(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	-	-	584,297	-	(584,297)
	G10-12.6 Budget Service - Computer Operations	-	-	327,854	-	-
	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	2	-	-	-	-
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	82	-	-	56	-
	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	93	-	-	63	-
	G61-16.3 State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	11	-	-	8	21
	G02-0003 Public Broadcasting	6	-	-	4	-
	G02-0005 Materials Service and Distribution	0	-	-	0	-
	G02-0007 Information Policy Analysis	41	-	-	28	34
	G02-0009 Real Estate and Construction Services	351	-	-	240	47
	G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012 STAR	169	-	-	116	36
	G02-0013 Volunteer Services	-	-	-	-	-
	G02-0014 Capital Group Parking	518	-	-	354	240
	G02-0015a Fleet Services	1,841	-	-	1,259	62
	G02-0016 Development Disabilities	96	-	-	66	19
	G02-0017a Risk Management	219	-	-	150	78
	G02-0017b Risk Management - Workers Compensation	1,473	-	-	1,008	141
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	0	-	-	0	-
	G02-0021a Plant Mangement (Leases)	2,202	-	-	1,506	1,881
	G02-0021b Plant Management (Repairs)	46	-	-	32	59
	G02-0021c Plant Management (Materials Transfer)	1	-	-	0	-
	G02-0021d Plant Management (Energy)	-	-	-	-	-
	G02-0021f Plant Management FR & R	12	-	-	8	-
	G02-0024 MN Bookstore	251	-	-	171	67

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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)	49	-	-	33	158
G02-0029b	Cooperative Purchasing (MMCAP)	100	-	-	68	159
G02-0031	Central Mail	460	-	-	315	68
G02-0034	Other Non-Allocable	1	-	-	0	-
G02-0036	Demography	39	-	-	26	66
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	181	-	-	124	74
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	1	-	-	1	-
G02-0045	SmART FMR	20	-	-	13	57
G02-0046	SmART HR	14	-	-	9	52
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	38	-	-	26	12
G02-0049	Materials Management	14	-	-	9	4
B04	AGRICULTURE DEPT	4,341	2	-	2,969	6,431
B11	COSMETOLOGIST EXAMINERS BOARD	238	-	-	162	130
B13	COMMERCE DEPT	6,089	44	-	4,165	4,433
B14	ANIMAL HEALTH BOARD	185	0	-	127	595
B15	BARBER EXAMINERS BOARD	64	-	-	44	29
B20	EXPLORE MINNESOTA TOURISM	291	-	-	199	529
B22	EMPLOYMENT & ECONOMIC DEVELPMT	72,860	320	-	49,832	16,216
B24	PUBLIC FACILITIES AUTHORITY	174	-	-	119	94
B25	SCIENCE & TECHNOLOGY AUTHORITY	0	-	-	0	-
B34	HOUSING FINANCE AGENCY	1,483	-	-	1,014	2,744
B41	WORKERS COMP COURT OF APPEALS	27	-	-	18	118
B42	LABOR AND INDUSTRY DEPT	9,822	2	-	6,718	3,969
B43	IRON RANGE RESOURCES	604	-	-	413	867
B7E	ARCHITECTURE, ENGINEERING BD	151	-	-	103	73
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0	-
B7P	ACCOUNTANCY BOARD	135	-	-	92	48
B7S	PRIVATE DETECTIVES BOARD	14	-	-	10	19
B82	PUBLIC UTILITIES COMM	1,277	-	-	873	1,690
B9D	AMATEUR SPORTS COMM	14	-	-	10	31
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	0	-
E25	CENTER FOR ARTS EDUCATION	687	-	-	470	1,297
E26	MN STATE COLLEGES/UNIVERSITIES	110,357	335	-	75,478	143,045
E37	EDUCATION DEPARTMENT	17,830	259	-	12,195	4,044
E40	HISTORICAL SOCIETY	10	-	-	7	-
E44	MINNESOTA STATE ACADEMIES	664	-	-	454	2,117
E50	ARTS BOARD	514	0	-	352	290
E60	OFFICE OF HIGHER EDUCATION	835	-	-	571	728
E77	ZOOLOGICAL BOARD	1,628	0	-	1,113	2,825
E81	UNIVERSITY OF MINNESOTA	72	-	-	49	-
E95	HUMANITIES COMMISSION	3	-	-	2	-
E97	SCIENCE MUSEUM	1	-	-	0	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year **2017**

(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	2	-	-	2	16
G03	LOTTERY	116	-	-	79	1,420
G05	RACING COMMISSION	449	-	-	307	322
G06	ATTORNEY GENERAL	747	0	-	511	2,895
G09	GAMBLING CONTROL BOARD	85	-	-	58	282
G10	MINNESOTA MANAGEMENT & BUDGET	958	-	-	655	2,438
G17	HUMAN RIGHTS DEPT	141	-	-	96	359
G19	INDIAN AFFAIRS COUNCIL	53	-	-	36	64
G38	INVESTMENT BOARD	60	-	-	41	196
G39	GOVERNORS OFFICE	117	-	-	80	520
G45	MEDIATION SERVICES DEPT	51	-	-	35	124
G46	MN.IT	5,853	-	-	4,003	20,964
G53	SECRETARY OF STATE	622	0	-	425	925
G61	OFFICE OF THE STATE AUDITOR	88	-	-	60	946
G62	MINN STATE RETIREMENT SYSTEM	2,093	-	-	1,431	1,028
G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,830	-	-	1,936	769
G67	REVENUE DEPT	1,386	-	-	948	13,374
G69	TEACHERS RETIREMENT ASSOC	2,909	-	-	1,990	712
G90	REVENUE INTERGOVT PAYMENTS	49,489	-	-	33,848	-
G92	OMBUDSPERSON FOR FAMILIES	23	-	-	16	43
G96	UNIFORM LAWS COMMISSION	2	-	-	1	-
G9J	CAMPAIGN FINANCE BOARD	91	-	-	62	79
G9K	ADMINISTRATIVE HEARINGS	454	-	-	310	622
G9L	BLACK MINNESOTANS COUNCIL	48	-	-	33	32
G9M	CHICANO LATINO AFFAIRS COUNCIL	30	-	-	21	44
G9N	ASIAN-PACIFIC COUNCIL	35	-	-	24	31
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	112,621	3	-	77,026	-
G9X	CAPITOL AREA ARCHITECT	24	-	-	17	33
G9Y	DISABILITY COUNCIL	62	-	-	42	95
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	10,646	79	-	7,281	16,014
H55	HUMAN SERVICES DEPT	133,790	2,789	-	91,505	40,764
H55b	HUMAN SERVICES SOS	9,106	-	-	6,228	19,104
H55c	HUMAN SERVICES MSOP	988	-	-	676	3,870
H60	MMB - MnSURE	1,220	16	-	834	-
H75	VETERANS AFFAIRS DEPT	3,611	7	-	2,470	14,016
H7B	MEDICAL PRACTICE BOARD	266	-	-	182	167
H7C	NURSING BOARD	299	-	-	204	290
H7D	PHARMACY BOARD	231	0	-	158	173
H7F	DENTISTRY BOARD	230	-	-	157	150
H7H	CHIROPRACTIC EXAMINERS BOARD	83	-	-	57	56
H7J	OPTOMETRY BOARD	39	-	-	27	7
H7K	NURSING HOME ADMIN BOARD	111	-	-	76	84
H7L	SOCIAL WORK BOARD	209	-	-	143	104
H7M	MARRIAGE & FAMILY THERAPY BD	70	-	-	48	26
H7Q	PODIATRIC MEDICINE	38	-	-	26	10
H7R	VETERINARY MEDICINE BOARD	64	-	-	44	17
H7S	EMERGENCY MEDICAL SERVICES BD	144	0	-	98	145

Allocation of General Support Costs

Multiple Rate Method

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(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	41	-	-	28	7
H7V	PSYCHOLOGY BOARD	107	-	-	73	110
H7W	PHYSICAL THERAPY BOARD	88	-	-	60	27
H7X	BEHAVIORAL HEALTH & THERAPY BD	163	-	-	112	46
H9G	OMBUDSMAN MH/DD	33	-	-	22	152
J33	TRIAL COURTS	19,393	1	-	13,264	20,609
J50	GUARDIAN AD LITEM BOARD	379	-	-	259	2,163
J52	PUBLIC DEFENSE BOARD	568	-	-	389	5,405
J58	COURT OF APPEALS	46	-	-	32	765
J65	SUPREME COURT	1,344	0	-	919	3,432
J68	TAX COURT	26	-	-	18	68
J70	JUDICIAL STANDARDS BOARD	36	-	-	25	23
L10	LEGISLATURE	330	0	-	226	830
L49	LEGISLATIVE AUDITOR	1	-	-	1	509
P01	MILITARY AFFAIRS DEPT	6,280	19	-	4,295	3,189
P07	PUBLIC SAFETY DEPT	37,343	35	-	25,541	20,695
P78	CORRECTIONS DEPT	9,297	1	-	6,358	40,399
P7T	PEACE OFFICERS BOARD (POST)	96	-	-	65	90
P9E	SENTENCING GUIDELINES COMM	22	-	-	15	49
R28	MINN CONSERVATION CORPS	1	-	-	1	-
R29	NATURAL RESOURCES DEPT	39,649	15	-	27,117	56,207
R32	POLLUTION CONTROL AGENCY	4,902	8	-	3,353	10,735
R9P	WATER & SOIL RESOURCES BOARD	821	1	-	561	1,575
T79	TRANSPORTATION DEPT	175,692	233	-	120,163	78,182
T9B	METROPOLITAN COUNCIL/TRANSPORT	1,170	-	-	800	-
0	OTHER	419	1	-	286	0
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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
	1.2 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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 Mediation Services					
	G45-14.4 Mediation/Representation					
	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 2017

(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
	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					
	0 0					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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 Rate Method

State Fiscal Year 2017

(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	(327,854)				
	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	-	-		(1,255,986)	
	G10-13.3 Personnel Administration	-	-		1,255,986	(1,255,986)
	G02-13.5 Employee Relations - Non Allocable	-	-		-	-
	G45-14.2 Mediation Services	4	-	-	-	-
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	249	-	-	-	-
	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	291	-	-	-	-
	G61-16.3 State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	58	-	-	-	45
	G02-0003 Public Broadcasting	38	-	-	-	-
	G02-0005 Materials Service and Distribution	-	-	-	-	-
	G02-0007 Information Policy Analysis	100	-	-	-	73
	G02-0009 Real Estate and Construction Services	200	-	-	-	101
	G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012 STAR	248	-	-	-	77
	G02-0013 Volunteer Services	-	-	-	-	-
	G02-0014 Capital Group Parking	177	-	-	-	516
	G02-0015a Fleet Services	146	-	-	-	134
	G02-0016 Development Disabilities	212	-	-	-	42
	G02-0017a Risk Management	116	-	-	-	168
	G02-0017b Risk Management - Workers Compensation	247	-	-	-	303
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	5	-	-	-	-
	G02-0021a Plant Management (Leases)	646	-	-	-	4,043
	G02-0021b Plant Management (Repairs)	-	-	-	-	128
	G02-0021c Plant Management (Materials Transfer)	1	-	-	-	-
	G02-0021d Plant Management (Energy)	-	-	-	-	-
	G02-0021f Plant Management FR & R	89	-	-	-	-
	G02-0024 MN Bookstore	205	-	-	-	144

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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)	48	-	-	-	340
G02-0029b	Cooperative Purchasing (MMCAP)	49	-	-	-	342
G02-0031	Central Mail	100	-	-	-	147
G02-0034	Other Non-Allocable	10	-	-	-	-
G02-0036	Demography	121	-	-	-	143
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	120	-	-	-	159
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	27	-	-	-	-
G02-0045	SmART FMR	80	-	-	-	123
G02-0046	SmART HR	64	-	-	-	113
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	257	-	-	-	26
G02-0049	Materials Management	28	-	-	-	9
B04	AGRICULTURE DEPT	13,012	-	-	-	13,823
B11	COSMETOLOGIST EXAMINERS BOARD	204	-	-	-	278
B13	COMMERCE DEPT	3,752	-	-	-	9,529
B14	ANIMAL HEALTH BOARD	592	-	-	-	1,279
B15	BARBER EXAMINERS BOARD	168	-	-	-	63
B20	EXPLORE MINNESOTA TOURISM	1,182	-	-	-	1,138
B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,589	-	-	-	34,857
B24	PUBLIC FACILITIES AUTHORITY	1,077	-	-	-	202
B25	SCIENCE & TECHNOLOGY AUTHORITY	5	-	-	-	-
B34	HOUSING FINANCE AGENCY	1,436	-	-	-	5,899
B41	WORKERS COMP COURT OF APPEALS	54	-	-	-	254
B42	LABOR AND INDUSTRY DEPT	2,524	-	-	-	8,532
B43	IRON RANGE RESOURCES	916	-	-	-	1,864
B7E	ARCHITECTURE, ENGINEERING BD	115	-	-	-	157
B7G	COMBATIVE SPORTS COMMISSION	5	-	-	-	-
B7P	ACCOUNTANCY BOARD	101	-	-	-	103
B7S	PRIVATE DETECTIVES BOARD	88	-	-	-	40
B82	PUBLIC UTILITIES COMM	357	-	-	-	3,633
B9D	AMATEUR SPORTS COMM	65	-	-	-	66
B9V	AGRICULTURE UTILIZATION RESRCH	2	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	2,456	-	-	-	2,787
E26	MN STATE COLLEGES/UNIVERSITIES	11,704	-	-	-	307,485
E37	EDUCATION DEPARTMENT	6,688	-	-	-	8,693
E40	HISTORICAL SOCIETY	61	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	2,444	-	-	-	4,551
E50	ARTS BOARD	627	-	-	-	623
E60	OFFICE OF HIGHER EDUCATION	1,844	-	-	-	1,566
E77	ZOOLOGICAL BOARD	2,660	-	-	-	6,072
E81	UNIVERSITY OF MINNESOTA	125	-	-	-	-
E95	HUMANITIES COMMISSION	28	-	-	-	-
E97	SCIENCE MUSEUM	6	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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
E9W	HIGHER ED FACILITIES AUTHORITY	10	-	-	-	35
G03	LOTTERY	231	-	-	-	3,052
G05	RACING COMMISSION	827	-	-	-	692
G06	ATTORNEY GENERAL	1,730	-	-	-	6,223
G09	GAMBLING CONTROL BOARD	182	-	-	-	606
G10	MINNESOTA MANAGEMENT & BUDGET	1,299	-	-	-	5,240
G17	HUMAN RIGHTS DEPT	557	-	-	-	771
G19	INDIAN AFFAIRS COUNCIL	194	-	-	-	138
G38	INVESTMENT BOARD	70	-	-	-	421
G39	GOVERNORS OFFICE	257	-	-	-	1,118
G45	MEDIATION SERVICES DEPT	110	-	-	-	265
G46	MN.IT	5,569	-	-	-	45,064
G53	SECRETARY OF STATE	1,164	-	-	-	1,988
G61	OFFICE OF THE STATE AUDITOR	237	-	-	-	2,034
G62	MINN STATE RETIREMENT SYSTEM	188	-	-	-	2,210
G63	PUBLIC EMPLOYEES RETIRE ASSOC	254	-	-	-	1,653
G67	REVENUE DEPT	3,542	-	-	-	28,749
G69	TEACHERS RETIREMENT ASSOC	85	-	-	-	1,531
G90	REVENUE INTERGOVT PAYMENTS	1,077	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	65	-	-	-	93
G96	UNIFORM LAWS COMMISSION	20	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	222	-	-	-	171
G9K	ADMINISTRATIVE HEARINGS	427	-	-	-	1,338
G9L	BLACK MINNESOTANS COUNCIL	170	-	-	-	68
G9M	CHICANO LATINO AFFAIRS COUNCIL	98	-	-	-	95
G9N	ASIAN-PACIFIC COUNCIL	146	-	-	-	67
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	1,399	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	98	-	-	-	70
G9Y	DISABILITY COUNCIL	236	-	-	-	205
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	9,753	-	-	-	34,424
H55	HUMAN SERVICES DEPT	18,530	-	-	-	87,625
H55b	HUMAN SERVICES SOS	19,605	-	-	-	41,066
H55c	HUMAN SERVICES MSOP	4,633	-	-	-	8,318
H60	MMB - MnSURE	609	-	-	-	-
H75	VETERANS AFFAIRS DEPT	5,705	-	-	-	30,127
H7B	MEDICAL PRACTICE BOARD	220	-	-	-	359
H7C	NURSING BOARD	303	-	-	-	624
H7D	PHARMACY BOARD	378	-	-	-	372
H7F	DENTISTRY BOARD	388	-	-	-	321
H7H	CHIROPRACTIC EXAMINERS BOARD	222	-	-	-	120
H7J	OPTOMETRY BOARD	168	-	-	-	16
H7K	NURSING HOME ADMIN BOARD	475	-	-	-	181
H7L	SOCIAL WORK BOARD	258	-	-	-	225
H7M	MARRIAGE & FAMILY THERAPY BD	251	-	-	-	57
H7Q	PODIATRIC MEDICINE	144	-	-	-	21
H7R	VETERINARY MEDICINE BOARD	149	-	-	-	36
H7S	EMERGENCY MEDICAL SERVICES BD	493	-	-	-	313

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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	153	-	-	-	15
H7V	PSYCHOLOGY BOARD	279	-	-	-	236
H7W	PHYSICAL THERAPY BOARD	191	-	-	-	57
H7X	BEHAVIORAL HEALTH & THERAPY BD	198	-	-	-	98
H9G	OMBUDSMAN MH/DD	112	-	-	-	327
J33	TRIAL COURTS	14,453	-	-	-	44,301
J50	GUARDIAN AD LITEM BOARD	684	-	-	-	4,650
J52	PUBLIC DEFENSE BOARD	1,510	-	-	-	11,619
J58	COURT OF APPEALS	88	-	-	-	1,644
J65	SUPREME COURT	2,350	-	-	-	7,377
J68	TAX COURT	73	-	-	-	147
J70	JUDICIAL STANDARDS BOARD	230	-	-	-	50
L10	LEGISLATURE	858	-	-	-	1,783
L49	LEGISLATIVE AUDITOR	21	-	-	-	1,093
P01	MILITARY AFFAIRS DEPT	1,283	-	-	-	6,854
P07	PUBLIC SAFETY DEPT	32,267	-	-	-	44,485
P78	CORRECTIONS DEPT	19,704	-	-	-	86,840
P7T	PEACE OFFICERS BOARD (POST)	401	-	-	-	193
P9E	SENTENCING GUIDELINES COMM	38	-	-	-	104
R28	MINN CONSERVATION CORPS	20	-	-	-	-
R29	NATURAL RESOURCES DEPT	57,062	-	-	-	120,820
R32	POLLUTION CONTROL AGENCY	12,186	-	-	-	23,075
R9P	WATER & SOIL RESOURCES BOARD	4,129	-	-	-	3,387
T79	TRANSPORTATION DEPT	30,845	-	-	-	168,058
T9B	METROPOLITAN COUNCIL/TRANSPORT	122	-	-	-	-
0	OTHER	1,024	-	-	-	0
0	Total	(0)	0	0	0	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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 Mediation Services					
	G45-14.4 Mediation/Representation					
	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 2017

(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
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DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
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- 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
0 0
- 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 Debt Management Division
- G10-9.3 Debt Management
- G10-9.4 Debt Management - 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 Rate Method
State Fiscal Year 2017
(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 Mediation Services 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	(27)				
G45-14.3	Mediation Services	27	(27)			
G45-14.4	Mediation/Representation	-	-			
L49-15.2	Legislative Auditor	-	-	(1,173)		
L49-15.3	Financial Audits	-	-	463	(463)	
L49-15.4	Program Audits	-	-	388	-	(388)
L49-15.5	Single Audits	-	-	254	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	30	-	-
L49-15.9	Financial Audit- Clean Water	-	-	28	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	9	-	-
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	-	-	-	-	-
0	0	-	-	-	-	-
99	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	-	1	-
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)	-	-	-	-	-
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 2017
(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	Mediation Services	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	-	0	-	-	-
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	-	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	-	1	-
G02-0049	Materials Management	-	0	-	-	-
B04	AGRICULTURE DEPT	-	0	-	6	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	0	-	0	-
B13	COMMERCE DEPT	-	0	-	7	-
B14	ANIMAL HEALTH BOARD	-	0	-	-	-
B15	BARBER EXAMINERS BOARD	-	0	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	0	-	3	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	1	-	26	40
B24	PUBLIC FACILITIES AUTHORITY	-	0	-	1	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	0	-	0	-
B41	WORKERS COMP COURT OF APPEALS	-	0	-	0	-
B42	LABOR AND INDUSTRY DEPT	-	0	-	4	32
B43	IRON RANGE RESOURCES	-	0	-	0	18
B7E	ARCHITECTURE, ENGINEERING BD	-	0	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	-
B7P	ACCOUNTANCY BOARD	-	0	-	0	-
B7S	PRIVATE DETECTIVES BOARD	-	0	-	-	-
B82	PUBLIC UTILITIES COMM	-	0	-	-	-
B9D	AMATEUR SPORTS COMM	-	0	-	0	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	4	3
E25	CENTER FOR ARTS EDUCATION	-	0	-	10	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	7	-	11	-
E37	EDUCATION DEPARTMENT	-	0	-	28	14
E40	HISTORICAL SOCIETY	-	-	-	3	-
E44	MINNESOTA STATE ACADEMIES	-	0	-	7	-
E50	ARTS BOARD	-	0	-	0	-
E60	OFFICE OF HIGHER EDUCATION	-	0	-	0	-
E77	ZOOLOGICAL BOARD	-	0	-	1	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	1	3
E95	HUMANITIES COMMISSION	-	-	-	0	-
E97	SCIENCE MUSEUM	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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 Mediation Services LEGISLATIVE AUDITOR Financial Audits Program Audits

E9W	HIGHER ED FACILITIES AUTHORITY	-	0	-	-	-
G03	LOTTERY	-	0	-	5	-
G05	RACING COMMISSION	-	0	-	8	-
G06	ATTORNEY GENERAL	-	0	-	5	-
G09	GAMBLING CONTROL BOARD	-	0	-	0	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	0	-	1	-
G17	HUMAN RIGHTS DEPT	-	0	-	5	-
G19	INDIAN AFFAIRS COUNCIL	-	0	-	0	-
G38	INVESTMENT BOARD	-	0	-	33	-
G39	GOVERNORS OFFICE	-	0	-	6	-
G45	MEDIATION SERVICES DEPT	-	0	-	-	-
G46	MN.IT	-	1	-	15	-
G53	SECRETARY OF STATE	-	0	-	3	-
G61	OFFICE OF THE STATE AUDITOR	-	0	-	3	-
G62	MINN STATE RETIREMENT SYSTEM	-	0	-	22	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	0	-	16	-
G67	REVENUE DEPT	-	1	-	35	28
G69	TEACHERS RETIREMENT ASSOC	-	0	-	11	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	0	-	0	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	0	-	0	-
G9K	ADMINISTRATIVE HEARINGS	-	0	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	0	-	1	-
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	-	0	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	1	-	10	11
H55	HUMAN SERVICES DEPT	-	2	-	55	32
H55b	HUMAN SERVICES SOS	-	1	-	8	-
H55c	HUMAN SERVICES MSOP	-	0	-	-	-
H60	MMB - MnSURE	-	-	-	1	53
H75	VETERANS AFFAIRS DEPT	-	1	-	11	-
H7B	MEDICAL PRACTICE BOARD	-	0	-	4	-
H7C	NURSING BOARD	-	0	-	1	62
H7D	PHARMACY BOARD	-	0	-	1	-
H7F	DENTISTRY BOARD	-	0	-	1	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	0	-	2	-
H7J	OPTOMETRY BOARD	-	0	-	1	-
H7K	NURSING HOME ADMIN BOARD	-	0	-	1	-
H7L	SOCIAL WORK BOARD	-	0	-	0	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	0	-	0	-
H7Q	PODIATRIC MEDICINE	-	0	-	1	-
H7R	VETERINARY MEDICINE BOARD	-	0	-	0	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	0	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(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	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
H7U	DIETETICS & NUTRITION PRACTICE	-	0	-	1	-
H7V	PSYCHOLOGY BOARD	-	0	-	1	-
H7W	PHYSICAL THERAPY BOARD	-	0	-	0	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	0	-	1	-
H9G	OMBUDSMAN MH/DD	-	0	-	0	-
J33	TRIAL COURTS	-	1	-	17	-
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	-	0	-
L10	LEGISLATURE	-	0	-	-	-
L49	LEGISLATIVE AUDITOR	-	0	-	-	-
P01	MILITARY AFFAIRS DEPT	-	0	-	2	-
P07	PUBLIC SAFETY DEPT	-	1	-	15	-
P78	CORRECTIONS DEPT	-	2	-	0	6
P7T	PEACE OFFICERS BOARD (POST)	-	0	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	0	-	0	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	3	-	22	20
R32	POLLUTION CONTROL AGENCY	-	1	-	2	50
R9P	WATER & SOIL RESOURCES BOARD	-	0	-	1	-
T79	TRANSPORTATION DEPT	-	4	-	15	17
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	2	-
0	OTHER	-	0	-	-	-
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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
1.2 Fixed Asset Depreciation					
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 Debt Management Division					
G10-9.3 Debt Management					
G10-9.4 Debt Management - 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 Mediation Services					
G45-14.4 Mediation/Representation					
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 2017

(Budget)

Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial 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
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- 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
 - 0 0
 - 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 Debt Management Division
- G10-9.3 Debt Management
- G10-9.4 Debt Management - 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 Rate Method
State Fiscal Year 2017
(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
	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 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					
	L49-15.5 Single Audits	(254)				
	L49-15.6 Audit Comm	-	-			
	L49-15.7 Financial Audit- Outdoors	-	-	-		
	L49-15.8 Financial Audit- Art	-	-		(30)	
	L49-15.9 Financial Audit- Clean Water	-	-	-		(28)
	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	-	-	-	-	-
	0 0	-	-	-	-	-
	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 2017
(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
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	9	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	18	-	-	-	-
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	33	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	10	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50	ARTS BOARD	-	-	-	20	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
E77	ZOOLOGICAL BOARD	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	10	-	-	-	-
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	23	-	-	-	-
H55	HUMAN SERVICES DEPT	132	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MMB - MnSURE	15	-	-	-	-
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 2017

(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
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	4	-	-	-	-
P07	PUBLIC SAFETY DEPT	6	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	14
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	14
T79	TRANSPORTATION DEPT	4	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	-
0	Total	(0)	0	0	(0)	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

		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
DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	1.2 Fixed Asset Depreciation					
	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 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - 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 Mediation Services					
	G45-14.4 Mediation/Representation					
	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 2017

(Budget)

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

Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
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- | DP# | Name |
|------------|--|
| 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 |
| 0 0 | |
| 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 | Debt Management Division |
| G10-9.3 | Debt Management |
| G10-9.4 | Debt Management - 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 Rate Method

State Fiscal Year **2017**

(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
	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 Mediation Services					
	G45-14.4 Mediation/Representation					
	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		(9)			
	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	-	-	-	-	-
	0 0	-	-	-	-	-
	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 2017

(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

Financial Audit- Parks & Trails Program Audit- Outdoors Program Audit- Art Program Audit- Clean Water Program Audit- Parks & Trails

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	-	-	-	-	-
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	-	-	-	-	-

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(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 2017

(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	6	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	3	-	-	-	-
0	OTHER	-	-	-	-	-
0	Total	(0)	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	0.0
34.2	35.0	0.0

DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	0.0	Total
1.2	Fixed Asset Depreciation				-
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	Debt Management Division				-
G10-9.3	Debt Management				-
G10-9.4	Debt Management - 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	Mediation Services				-
G45-14.4	Mediation/Representation				-
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 2017

(Budget)

		Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	0.0	
		34.2	35.0	0.0	
DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	0.0	Total
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				-
	0 0				-
	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	Debt Management Division				-
G10-9.3	Debt Management				-
G10-9.4	Debt Management - 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 2017

(Budget)

		Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	0.0	
		34.2	35.0	0.0	
DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	0.0	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 Mediation Services				-
	G45-14.4 Mediation/Representation				-
	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	(1,336)			-
	G61-16.3 State Auditor General	-			-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-		-
	0 0	-	-		-
	99YYY Consumer Agencies	-	-		-
	G02-0002 State Archaeology	-	-		9,221
	G02-0003 Public Broadcasting	-	-		13,799
	G02-0005 Materials Service and Distribution	-	-		3
	G02-0007 Information Policy Analysis	-	-		16,941
	G02-0009 Real Estate and Construction Services	-	-		103,531
	G02-0010 Oil Overcharge (Stripper Wells)	-	-		-
	G02-0012 STAR	-	-		38,787
	G02-0013 Volunteer Services	-	-		-
	G02-0014 Capital Group Parking	-	-		153,492
	G02-0015a Fleet Services	-	-		304,893
	G02-0016 Development Disabilities	-	-		22,602
	G02-0017a Risk Management	-	-		68,470
	G02-0017b Risk Management - Workers Compensation	-	-		297,235
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-		83
	G02-0021a Plant Mangement (Leases)	-	-		945,890
	G02-0021b Plant Management (Repairs)	-	-		24,308
	G02-0021c Plant Management (Materials Transfer)	-	-		111
	G02-0021d Plant Management (Energy)	-	-		-
	G02-0021f Plant Management FR & R	-	-		2,924
	G02-0024 MN Bookstore	-	-		59,470

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017

(Budget)

Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	0.0
34.2	35.0	0.0

DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	0.0	Total
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	57,410
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	68,580
G02-0031	Central Mail	-	-	-	99,205
G02-0034	Other Non-Allocable	-	-	-	45,258
G02-0036	Demography	-	-	-	26,313
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	-	-	-	51,020
G02-0043	Surplus Services - Federal	-	-	-	-
G02-0044	RECS - Energy	-	-	-	378
G02-0045	SmART FMR	-	-	-	20,226
G02-0046	SmART HR	-	-	-	17,696
G02-0047	Grants Recovery	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	14,700
G02-0049	Materials Management	-	-	-	3,317
B04	AGRICULTURE DEPT	1	-	-	421,294
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	11,771
B13	COMMERCE DEPT	14	-	-	395,632
B14	ANIMAL HEALTH BOARD	0	-	-	24,591
B15	BARBER EXAMINERS BOARD	-	-	-	3,253
B20	EXPLORE MINNESOTA TOURISM	-	-	-	50,320
B22	EMPLOYMENT & ECONOMIC DEVELPMT	102	-	-	3,113,121
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	19,144
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	27
B34	HOUSING FINANCE AGENCY	-	-	-	176,052
B41	WORKERS COMP COURT OF APPEALS	-	-	-	6,735
B42	LABOR AND INDUSTRY DEPT	1	-	-	472,048
B43	IRON RANGE RESOURCES	-	-	-	84,543
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	8,304
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	1,569
B7P	ACCOUNTANCY BOARD	-	-	-	7,478
B7S	PRIVATE DETECTIVES BOARD	-	-	-	1,174
B82	PUBLIC UTILITIES COMM	-	-	-	77,261
B9D	AMATEUR SPORTS COMM	-	-	-	28,975
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	32,330
E25	CENTER FOR ARTS EDUCATION	-	-	-	137,299
E26	MN STATE COLLEGES/UNIVERSITIES	107	-	-	6,404,520
E37	EDUCATION DEPARTMENT	83	-	-	928,287
E40	HISTORICAL SOCIETY	-	-	-	69,478
E44	MINNESOTA STATE ACADEMIES	-	-	-	143,684
E50	ARTS BOARD	0	-	-	55,101
E60	OFFICE OF HIGHER EDUCATION	-	-	-	82,303
E77	ZOOLOGICAL BOARD	0	-	-	162,619
E81	UNIVERSITY OF MINNESOTA	-	-	-	47,504
E95	HUMANITIES COMMISSION	-	-	-	1,110
E97	SCIENCE MUSEUM	-	-	-	55

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

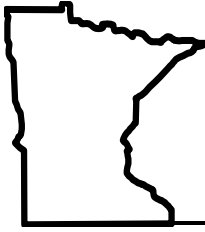
Accounting & Procurement Transactions - FY (Actual) 34.2
 Accounting & Procurement Transactions - FY (Actual) 35.0
 0.0
 0.0

DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	0.0	Total
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	547
G03	LOTTERY	-	-	-	82,384
G05	RACING COMMISSION	-	-	-	74,667
G06	ATTORNEY GENERAL	0	-	-	149,297
G09	GAMBLING CONTROL BOARD	-	-	-	12,834
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	143,345
G17	HUMAN RIGHTS DEPT	-	-	-	52,633
G19	INDIAN AFFAIRS COUNCIL	-	-	-	7,953
G38	INVESTMENT BOARD	-	-	-	220,608
G39	GOVERNORS OFFICE	-	-	-	56,759
G45	MEDIATION SERVICES DEPT	-	-	-	8,200
G46	MN.IT	-	-	-	818,772
G53	SECRETARY OF STATE	0	-	-	78,050
G61	OFFICE OF THE STATE AUDITOR	-	-	-	56,639
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	278,559
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	225,583
G67	REVENUE DEPT	-	-	-	802,273
G69	TEACHERS RETIREMENT ASSOC	-	-	-	173,826
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	1,319,762
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	4,879
G96	UNIFORM LAWS COMMISSION	-	-	-	120
G9J	CAMPAIGN FINANCE BOARD	-	-	-	7,394
G9K	ADMINISTRATIVE HEARINGS	-	-	-	45,411
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	10,437
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	5,218
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	5,465
G9Q	MMB DEBT SERVICE	-	-	-	-
G9R	MMB NON-OPERATING	1	-	-	3,000,211
G9X	CAPITOL AREA ARCHITECT	-	-	-	4,931
G9Y	DISABILITY COUNCIL	-	-	-	9,869
GPR	PAYROLL CLEARING	-	-	-	-
H12	HEALTH DEPT	25	-	-	930,736
H55	HUMAN SERVICES DEPT	893	-	-	6,278,356
H55b	HUMAN SERVICES SOS	-	-	-	828,298
H55c	HUMAN SERVICES MSOP	-	-	-	137,834
H60	MMB - MnSURE	5	-	-	247,571
H75	VETERANS AFFAIRS DEPT	2	-	-	603,910
H7B	MEDICAL PRACTICE BOARD	-	-	-	39,682
H7C	NURSING BOARD	-	-	-	113,477
H7D	PHARMACY BOARD	0	-	-	20,367
H7F	DENTISTRY BOARD	-	-	-	21,845
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	16,618
H7J	OPTOMETRY BOARD	-	-	-	6,263
H7K	NURSING HOME ADMIN BOARD	-	-	-	19,356
H7L	SOCIAL WORK BOARD	-	-	-	11,265
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	5,031
H7Q	PODIATRIC MEDICINE	-	-	-	5,949
H7R	VETERINARY MEDICINE BOARD	-	-	-	4,291
H7S	EMERGENCY MEDICAL SERVICES BD	0	-	-	10,267

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017
(Budget)

Accounting & Procurement Transactions - FY (Actual) 34.2
 Accounting & Procurement Transactions - FY (Actual) 35.0
 0.0
 0.0

DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	0.0	Total
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	10,330
H7V	PSYCHOLOGY BOARD	-	-	-	14,669
H7W	PHYSICAL THERAPY BOARD	-	-	-	5,834
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	12,775
H9G	OMBUDSMAN MH/DD	-	-	-	8,800
J33	TRIAL COURTS	0	-	-	1,171,101
J50	GUARDIAN AD LITEM BOARD	-	-	-	62,515
J52	PUBLIC DEFENSE BOARD	-	-	-	156,037
J58	COURT OF APPEALS	-	-	-	20,772
J65	SUPREME COURT	0	-	-	170,920
J68	TAX COURT	-	-	-	4,096
J70	JUDICIAL STANDARDS BOARD	-	-	-	2,752
L10	LEGISLATURE	0	-	-	41,216
L49	LEGISLATIVE AUDITOR	-	-	-	12,716
P01	MILITARY AFFAIRS DEPT	6	-	-	515,210
P07	PUBLIC SAFETY DEPT	11	-	-	2,051,201
P78	CORRECTIONS DEPT	0	-	-	1,654,330
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	6,823
P9E	SENTENCING GUIDELINES COMM	-	-	-	5,937
R28	MINN CONSERVATION CORPS	-	-	-	9,751
R29	NATURAL RESOURCES DEPT	5	-	-	3,156,335
R32	POLLUTION CONTROL AGENCY	3	-	-	574,185
R9P	WATER & SOIL RESOURCES BOARD	0	-	-	119,008
T79	TRANSPORTATION DEPT	75	-	-	7,759,650
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	54,578
0	OTHER	-	-	-	595,773
0	Total	(0)	0	0	50,588,498
0	Source				
0	Difference (Total - Source)				(2)



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2017 Budget**

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

SCHEDULE 1.0

FIXED ASSET DEPRECIATION

Depreciation is the method for allocating the cost of fixed assets to periods benefitting from asset use. The computation of depreciation must be based on the acquisition cost of the assets involved. The depreciation method used is the straight-line method.

The depreciation expense allocated is per the Comprehensive Annual Financial Report (CAFR), for the year ended June 30, 2015.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.436
OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

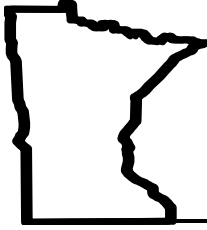
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2017
 First Stepdown

FIXED ASSET DEPRECIATION

Schedule No. 1.1

	1.2
	General
	Support
	<u>Allocation</u>
Total Eligible Direct Costs:	
Add: Allocated Costs	
Sum of Allocated Costs	1,071,799
Distribution of Allocated Costs	
Total Allocated Costs	1,071,799
Less: Disallowed Costs	
Net Allocable Costs	1,071,799



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2017 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, (such as fleet services and plant management) 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 broadcasting 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 2015.
- > 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 2015.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2015 net cost of these sub-centers.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

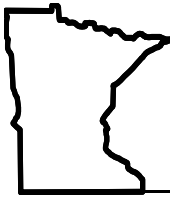
Exhibit C

**State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2017
 First Stepdown**

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.1

	3.3	3.4	3.5	3.6
				Fiscal Agent - Non <u>Allocable</u>
	Administration Mgmt <u>Services</u>	Commissioners <u>Office</u>	Human <u>Resources</u>	Financial Mgmt <u>and Rptg</u>
Total Eligible Direct Costs:	1,945,300	748,300	423,100	773,900
Add: Allocated Costs	0			0
Fixed Asset Depreciation	433		433	
Sum of Allocated Costs	1,945,733	748,300	423,533	773,900
Distribution of Allocated Costs	0			0
Total Allocated Costs	1,945,733	748,300	423,533	773,900
Less: Disallowed Costs	0			0
Net Allocable Costs	1,945,733	748,300	423,533	773,900



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2017 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 among its activities based on FY 2015 net cost of these activities.
- > 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 2015.
- > 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 and land/acres of agencies using the system.
- > Materials Management facilitates the strategic acquisition of goods and services for the State of Minnesota and other governmental entities. Costs are allocated based on the count of FY 2015 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 2015 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 2015.
- > 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 2015. FMR costs are allocated to supported agencies based on count of accounting transactions for FY 2015.
- > 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 2015 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.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

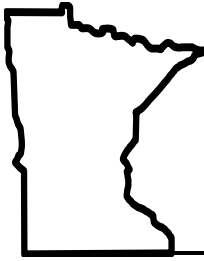
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2017
 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:	4,188,112	0	457,000	958,112	1,931,000	438,000	404,000	0
Add: Allocated Costs	0							
1.2 Fixed Asset Depreciation	0	0						
3.3 Admin Mgmt-Commissioner's Office	46,741	46,741						
3.4 Admin Mgmt-Human Resources	26,455	26,455						
3.5 Admin Mgmt-Financial Mgmt & Rptg	14,512	14,512						
Sum of Allocated Costs	4,275,820	87,708	457,000	958,112	1,931,000	438,000	404,000	0
Distribution of Allocated Costs	(0)	(87,708)	9,463	19,304	39,564	9,015	7,663	2,698
Total Allocated Costs	4,275,820	0	466,463	977,416	1,970,564	447,015	411,663	2,698
Less: Disallowed Costs	0							
Net Allocable Costs	4,275,820	0	466,463	977,416	1,970,564	447,015	411,663	2,698



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2017 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT SERVICES

MN.IT Services is the State of Minnesota's Information Technology (IT) Agency. MN.IT Services provides a full range of services for the State of Minnesota's executive branch agencies, boards, councils and commissions including a subset of those services for other state government entities and education institutions. MN.IT Services sets IT strategy, direction, policies and standards for the State. The agency builds, maintains and secures the State's IT infrastructure and thousands of applications that support the State's online services for Minnesota's citizens.

MN.IT Services general fund costs benefit all state agencies and allowable costs are apportioned to each agency based on their actual FY15 IT spend.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

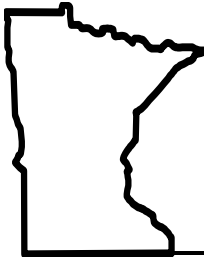
Exhibit C

**State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2017
 First Stepdown**

Minnesota Information Technology

Schedule No. 6.1

	6.2	6.3	6.4	6.5	
	<u>Minnesota Information Technology</u>	<u>General Support</u>	<u>IT Spend</u>	<u>Enterprise IT Security</u>	<u>Other Non- Allocable</u>
Total Eligible Direct Costs:	1,666,300	1,244,300	0	422,000	0
Add: Allocated Costs					
1.2 Fixed Asset Depreciation	768,258	845,719	0	(77,461)	0
4.2 Admin - Government & Citizen Services					
4.8 Materials Management	1,101	1,101			
4.11 Office of Enterprise Continuous Improvement	0				
Sum of Allocated Costs	<u>2,435,659</u>	<u>2,091,120</u>	<u>0</u>	<u>344,539</u>	<u>0</u>
Distribution of Allocated Costs	0	(2,091,120)	0	2,091,120	0
Total Allocated Costs	<u>2,435,659</u>	<u>0</u>	<u>0</u>	<u>2,435,659</u>	<u>0</u>
Less: Disallowed Costs	0				
Net Allocable Costs	<u><u>2,435,659</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>2,435,659</u></u>	<u><u>0</u></u>



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2017 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 cash management) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2015, allocated as follows:

- > Services related to economic analysis, debt management, and investment records are considered general government expense and are, therefore, unallowable.
- > Statewide Accounting section 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 2015 net cost of these activities.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

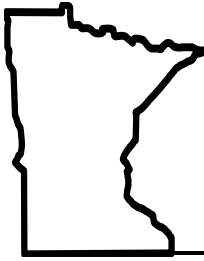
Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2017
 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	12.6	12.7	12.8	13.3
	Minnesota Management & Budget	Internal Control & Accountability Management	Debt Management	Analysis & Control (EBO's)	Budget Ops & Planning	Central Payroll	Accounting Services	Financial Reporting	Fin Rptg Single Audit	MMB - IT Mgmt & Admin	Accounting & Procure Ops Sys Spt	Personnel Ops & Sys Spt	Bdgt Serv Computer Operations	Personnel Ops Spec Billing	Accounting & Procure Ops Spec Bill	Personnel Admin
Total Eligible Direct Costs:	3,912,000	3,354,000	558,000													
Add: Allocated Costs																
1.2 Fixed Asset Depreciation	30,887	30,887														
4.2 Admin - Government & Citizen Services	0															
4.8 Materials Management	1,623	1,623														
4.10.0 Central Mail	0															
4.11 Office of Enterprise Continuous Improvement	0															
6.3 IT Spend	0															
6.4 Enterprise IT Security	37,861	37,861														
Sum of Allocated Costs	3,982,371	3,424,371	558,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(3,424,371)	110,234	100,233	251,591	7,726	280,892	316,011	448,231	2,126	534,971	196,157	190,530	106,908	0	0 878,762
Total Allocated Costs	3,982,371	0	668,234	100,233	251,591	7,726	280,892	316,011	448,231	2,126	534,971	196,157	190,530	106,908	0	0 878,762
Less: Disallowed Costs	0															
Net Allocable Costs	3,982,371	0	668,234	100,233	251,591	7,726	280,892	316,011	448,231	2,126	534,971	196,157	190,530	106,908	0	0 878,762



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**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 2015 net cost of these activities.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

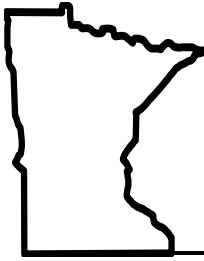
State of Minnesota
 Summary of Allocated Costs
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Internal Controls & Accountability

Schedule No. 8.3.1

8.3	14.2	15.2	16.2	
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	<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:	558,000	558,000				
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					
8.2 Minnesota Management & Budget	110,234	110,234				
Sum of Allocated Costs	668,234	668,234	0	0	0	0
Distribution of Allocated Costs	0	(668,234)	2	63	70	668,099
Total Allocated Costs	668,234	0	2	63	70	668,099
Less: Disallowed Costs	0					
Net Allocable Costs	668,234	0	2	63	70	668,099



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EXHIBIT C—NATURE AND EXTENT OF SERVICES**

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

This division is responsible for debt management, General Fund and NON-General Fund. Costs of these services have been allocated based on total outstanding principal, per agency responsible for the debt.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

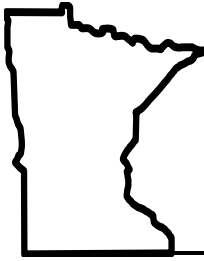
State of Minnesota
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Debt Management Division

Schedule No. 9.1

9.2	9.3	
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	<u>Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	467,000	0	467,000	
Add: Allocated Costs				
1.2 Fixed Asset Depreciation	0			
4.8 Materials Management	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	100,233		100,233	
8.3 Internal Controls & Accountability	0			
9.2 MMB - Debt Management Division	0			
9.3 Debt Management	0			
Sum of Allocated Costs	567,233	0	567,233	0
Distribution of Allocated Costs	0		(567,233)	567,233
Total Allocated Costs	567,233	0	0	567,233
Less: Disallowed Costs	0			
Net Allocable Costs	567,233	0	0	567,233



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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 2015. 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 2015.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2015 net cost of these activities.

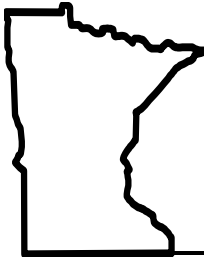
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

State of Minnesota
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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:	2,112,096	0	1,571,500	540,596	0				
Add: Allocated Costs									
1.2 Fixed Asset Depreciation	87,593			87,593					
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	0								
8.2 Minnesota Management & Budget	259,317		251,591	7,726					
8.3 Internal Controls & Accountability	0								
Sum of Allocated Costs	2,459,006	0	1,823,091	635,915	0	0	0	0	0
Distribution of Allocated Costs	0	0	0	0					
Sum of Allocated Costs	2,459,006	0	1,823,091	635,915	0	0	0	0	0
Distribution of Allocated Costs	0		(1,823,091)			4	171	192	1,822,724
Distribution of Allocated Costs	0			(635,915)		7	481	562	634,865
Total Allocated Costs	2,459,006	0	0	0	0	11	652	754	2,457,589
Less: Disallowed Costs	0								
Net Allocable Costs	2,459,006	0	0	0	0	11	652	754	2,457,589



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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 2015.

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 2015.

The cost of central payroll is allowable and has been allocated based on total FY 2015 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 2015.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2015 net cost of these activities.

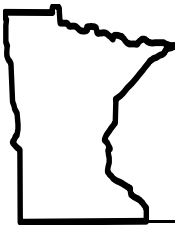
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

State of Minnesota
 Summary of Allocated Costs
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 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	
					Financial Rptg	Accounting				
	MMB - Accounting	General	Central	Accounting	Financial	Single	Mediation	Legislative	State	Consumer
	<u>Division</u>	<u>Support</u>	<u>Payroll</u>	<u>Services</u>	<u>Reporting</u>	<u>Audit</u>	<u>Services</u>	<u>Auditor</u>	<u>Auditor</u>	<u>Activities</u>
Total Eligible Direct Costs:	4,972,000	0	1,290,000	1,378,000	2,294,127	9,873	0			
Add: Allocated Costs										
1.2 Fixed Asset Depreciation	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	0									
8.2 Minnesota Management & Budget	1,047,260		280,892	316,011	448,231	2,126				
8.3 Internal Controls & Accountability	0									
Sum of Allocated Costs	6,019,260	0	1,570,892	1,694,011	2,742,358	11,999	0	0	0	0
Distribution of Allocated Costs	0		(1,570,892)							1,570,892
Distribution of Allocated Costs	0			(1,694,011)				4	159	178
Distribution of Allocated Costs	0				(2,742,358)			7	257	289
Distribution of Allocated Costs	0					(11,999)				11,999
Total Allocated Costs	6,019,260	0	0	0	0	0	0	11	416	467
Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs	6,019,260	0	0	0	0	0	0	11	416	467



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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 2015 net cost of these activities.

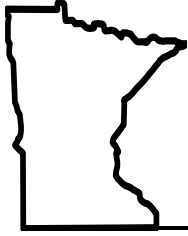
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

State of Minnesota
 Summary of Allocated Costs
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MMB - IT Management & Administration

Schedule No. 12.1

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	14.2	15.2	16.2	26.2	
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	MMB	Consumer Activities
Total Eligible Direct Costs:	14,051,000	4,051,000	0	0	0	3,200,000	6,800,000	0	0	0	0	0
Add: Allocated Costs												
1.2 Fixed Asset Depreciation	5,297	5,297										
4.8 Materials Management	0	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	1,028,566	534,971	196,157	190,530	106,908	0	0	0				
8.3 Internal Controls & Accountability	0											
Sum of Allocated Costs	15,084,863	4,591,268	196,157	190,530	106,908	3,200,000	6,800,000	0	0	0	0	0
Distribution of Allocated Costs	0	(4,591,268)	0	0	0	0	0	0	0	0	4,591,268	0
Sum of Allocated Costs	15,084,863	0	196,157	190,530	106,908	3,200,000	6,800,000	0	0	0	4,591,268	0
Distribution of Allocated Costs	0		(196,157)						0	18	21	196,118
Distribution of Allocated Costs	0			(190,530)								190,530
Distribution of Allocated Costs	0				(106,908)			1	81	94		106,732
Distribution of Allocated Costs	0					(3,200,000)						3,200,000
Distribution of Allocated Costs	0						(6,800,000)	16	637	716		6,798,631
Total Allocated Costs	15,084,863	0	0	0	0	0	0	17	736	831	4,591,268	10,492,011
Less: Disallowed Costs	0							0	0	0	0	0
Net Allocable Costs	15,084,863	0	0	0	0	0	0	17	736	831	4,591,268	10,492,011



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**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 2015.
- > 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 2015 net cost of these activities.

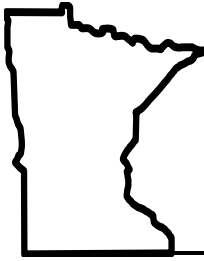
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

State of Minnesota
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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:	4,220,000	0	4,220,000	0	
Add: Allocated Costs					
1.2 Fixed Asset Depreciation	135,500		135,500		
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	0				
8.2 Minnesota Management & Budget	878,762		878,762		
8.3 Internal Controls & Accountability	0				
Sum of Allocated Costs	5,234,262	0	5,234,262	0	0
Distribution of Allocated Costs	0	0	0	0	0
Sum of Allocated Costs	5,234,262	0	5,234,262	0	0
Distribution of Allocated Costs	0		(5,234,262)		5,234,262
Total Allocated Costs	5,234,262	0	0	0	5,234,262
Less: Disallowed Costs	0				
Net Allocable Costs	5,234,262	0	0	0	5,234,262



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EXHIBIT C—NATURE AND EXTENT OF SERVICES**

SCHEDULE 14.0

DEPARTMENT OF MEDIATION SERVICES

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

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2015.

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 2015 net cost of these activities.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

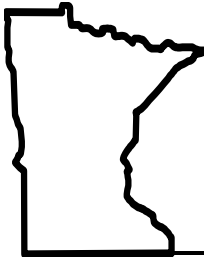
Exhibit C

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Mediation Services

Schedule No. 14.1

	14.2	14.3	14.4		
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation/ Representation General</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	201,315	0	201,315	0	
Add: Allocated Costs					
1.2 Fixed Asset Depreciation	0				
4.8 Materials Management	19	19			
6.4 Enterprise IT Security	583	583			
8.3 Internal Controls & Accountability	2	2			
10.3 Analysis & Control (EBO's)	4	4			
10.4 Budget Operations & Planning	7	7			
11.4 Accounting Services	4	4			
11.5 Financial Reporting	7	7			
12.4 Accounting & Procurement Ops & Sys Support	0	0			
12.6 Budget Service - Computer Operations	1	1			
12.8 Accounting & Procurement Ops Special Billing	16	16			
Sum of Allocated Costs	201,958	643	201,315	0	0
Distribution of Allocated Costs	(0)	(643)	643	0	
Sum of Allocated Costs	201,958	0	201,958	0	0
Distribution of Allocated Costs	0		(201,958)		201,958
Total Allocated Costs	201,958	0	0	0	201,958
Less: Disallowed Costs	0			0	0
Net Allocable Costs	201,958	0	0	0	201,958



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SCHEDULE 15.0

OFFICE OF LEGISLATIVE AUDITOR

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

Audits of revenues and expenditures are conducted to ensure conformance with generally accepted accounting principles, federal audit requirements, and state law. Special audits are conducted to assist in improving the efficiency and dependability of department and agency accounting practices. Costs for these financial audits have been allocated based on the average hours of service provided over a four-year period. The resulting number of hours is used as the FY 2015 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 2015.

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.

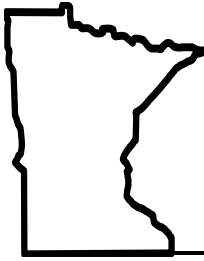
The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2015 net cost of these activities.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

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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:	4,916,886	1,601,179	3,315,707	0	0	0	0	0	0	0	0	0	0	0		
Add: Allocated Costs																
1.2 Fixed Asset Depreciation	0	0														
4.8 Materials Management	1,402	1,402														
6.4 Enterprise IT Security	1,470	1,470														
8.3 Internal Controls & Accountability	63	63														
10.3 Analysis & Control (EBO's)	171	171														
10.4 Budget Operations & Planning	481	481														
11.4 Accounting Services	159	159														
11.5 Financial Reporting	257	257														
12.4 Accounting & Procurement Ops & Sys Support	18	18														
12.6 Budget Service - Computer Operations	81	81														
12.8 Accounting & Procurement Ops Special Billing	637	637														
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	4,921,624	1,605,917	3,315,707	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(1,605,917)	634,328	531,249	348,258	0	0	41,399	38,865	11,817	0	0	0	0	0	0
Sum of Allocated Costs	4,921,624	0	3,950,035	531,249	348,258	0	0	41,399	38,865	11,817	0	0	0	0	0	0
Distribution of Allocated Costs	(0)		(3,950,035)												554	3,949,481
Distribution of Allocated Costs	(0)			(531,249)												531,249
Distribution of Allocated Costs	0				(348,258)											348,258
Distribution of Allocated Costs	0					0										0
Distribution of Allocated Costs	0						0									0
Distribution of Allocated Costs	0							(41,399)								41,399
Distribution of Allocated Costs	0								(38,865)							38,865
Distribution of Allocated Costs	0									(11,817)						11,817
Total Allocated Costs	4,921,623	0	0	0	0	0	0	0	0	0	0	0	0	0	554	4,921,069
Less: Disallowed Costs	0															
Net Allocable Costs	4,921,623	0	0	0	0	0	0	0	0	0	0	0	0	0	554	4,921,069



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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 Uniform Guidance, 2 CFR part 200. 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 2015.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

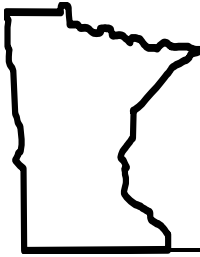
State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2017
 First Stepdown

State Auditor

Schedule No. 16.1

16.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0	0	
Add: Allocated Costs			
1.2 Fixed Asset Depreciation	43,833	43,833	
4.8 Materials Management	2,154	2,154	
6.4 Enterprise IT Security	330	330	
8.3 Internal Controls & Accountability	70	70	
9.3 Debt Management	0	0	
10.3 Analysis & Control (EBO's)	192	192	
10.4 Budget Operations & Planning	562	562	
11.4 Accounting Services	178	178	
11.5 Financial Reporting	289	289	
12.4 Accounting & Procurement Ops & Sys Support	21	21	
12.6 Budget Service - Computer Operations	94	94	
12.8 Accounting & Procurement Ops Special Billing	716	716	
15.3 Financial Audits	554	554	
Sum of Allocated Costs	48,995	48,995	0
Distribution of Allocated Costs	0	(48,995)	48,995
Total Allocated Costs	48,995	0	48,995
Less: Disallowed Costs	0		
Net Allocable Costs	48,995	0	48,995



**State of Minnesota
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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 2015. All other costs are allowable and allocated through cost pool 12.4 Accounting & Procurement Operations and System Support.

Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

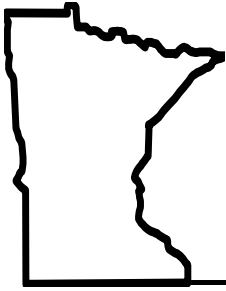
State of Minnesota
Summary of Allocated Costs
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Statewide Integrated Financial Tools (SWIFT)
(Internally developed software amortized over 10 years, BFY13 to BFY22)

Schedule No. 17.1

17

	<u>SWIFT</u>	<u>General Support</u>
Total Eligible Direct Costs:	6,864,688	6,864,688
Add: Allocated Costs		
Sum of Allocated Costs	<u>6,864,688</u>	<u>6,864,688</u>
Distribution of Allocated Costs	0	
Total Allocated Costs	<u>6,864,688</u>	<u>6,864,688</u>
Less: Disallowed Costs	0	
Net Allocable Costs	<u><u>6,864,688</u></u>	<u><u>6,864,688</u></u>



**State of Minnesota
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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.

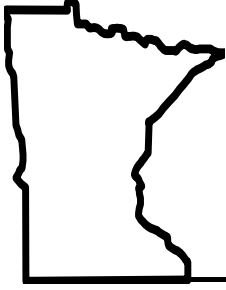
Exhibit C

State of Minnesota
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Administration

Schedule No. 20.1

		20.0	21.2	22.2	
	Dept of <u>Administration</u>	General <u>Support</u>	Admin - Management <u>Services</u>	Government & Citizen <u>Services</u>	Consumer <u>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 & Constr Serv - Leasing	2,101	2,101			
4.7 Real Property	109,864	109,864			
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				
6.4 Enterprise IT Security	0				
8.2 Minnesota Management & Budget	0				
8.3 Internal Controls & Accountability	0				
9.2 MMB - Debt Management Division	0				
9.3 Debt Management	5,589	5,589			
10.2 MMB - Budget Division	0				
10.3 Analysis & Control (EBO's)	186	186			
10.4 Budget Operations & Planning	793	793			
11.2 MMB - Accounting Division	0				
11.3 Central Payroll	6,305	6,305			
11.4 Accounting Services	173	173			
11.5 Financial Reporting	279	279			
11.6 Financial Reporting - Single Audit	2	2			
12.2 MMB - IT Management & Administration	0				
12.4 Accounting & Procurement Ops & Sys Support	20	20			
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	693	693			
13.3 Personnel Administration	0				
14.3 State Agencies	0				
15.3 Financial Audits	1,958	1,958			
15.4 Program Audits	721	721			
15.8 Financial Audit - Art	7,643	7,643			
16.2 State Auditor	7	7			
17 SWIFT	699	699			
Sum of Allocated Costs	137,033	137,033	0	0	0
Distribution of Allocated Costs	0	(137,033)	1,676	4,218	131,139
Total Allocated Costs	137,033	0	1,676	4,218	131,139
Less: Disallowed Costs	0				
Net Allocable Costs	137,033	0	1,676	4,218	131,139



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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.

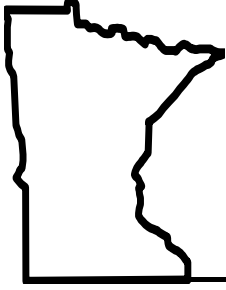
Exhibit C

State of Minnesota
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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	290,376	290,376						
3.4 Human Resources	164,351	164,351						
3.5 Financial Management & Reporting	8,260	8,260						
4.2 Admin - Government & Citizen Services	0							
4.5 Real Estate & Constr Serv - Leasing	13,658	13,658						
4.7 Real Property	0							
4.8 Materials Management	1,162	1,162						
4.10 Central Mail	48			48				
4.11 Office of Enterprise Continuous Improvement	1,652	1,652						
6.2 Minnesota Information Technology	0							
6.3 IT Spend	0							
6.4 Enterprise IT Security	584	584						
8.2 Minnesota Management & Budget	0							
8.3 Internal Controls & Accountability	68	68						
9.2 MMB - Debt Management Division	0							
9.3 Debt Management	0		0	0	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	765	765						
12.6 Budget Service - Computer Operations	133	133						
12.7 Personnel Operations Special Billing	12,845	12,845						
12.8 Accounting & Procurement Ops Special Billing	0	0						
13.3 Personnel Administration	21,010	21,010						
14.3 State Agencies	811	811						
15.3 Financial Audits	14,457	14,457						
16.2 State Auditor	0							
17 SWIFT	0							
20 Department of Administration	1,676	1,676						
Sum of Allocated Costs	531,855	531,807	0	48	0	0	0	0
Distribution of Allocated Costs	(0)	(531,807)	161,848	114,148	255,811			
Sum of Allocated Costs	531,855	0	161,848	114,196	255,811	0	0	0
Distribution of Allocated Costs	0		(161,848)				16,520	145,328
Distribution of Allocated Costs	0			(114,196)			11,656	102,540
Distribution of Allocated Costs	0				(255,811)		4,849	250,962
Total Allocated Costs	531,855	0	0	0	0	0	33,025	498,830
Less: Disallowed Costs	0							
Net Allocable Costs	531,855	0	0	0	0	0	33,025	498,830



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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.

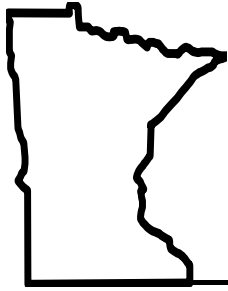
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
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Admin - Government & Citizen Services

Schedule No. 22.1

	22.2	22.5	22.7	22.8	22.10	22.11	22.12	24.2	26.2	33.2	34.2	
Government & Citizen Services	General Support	Real Estate & Construction Services - Leasing	Real Property Enterprise System	Materials Management	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	MnIT	MMB	Legislative Auditor	State Auditor	Consumer Activities
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 & Constr Serv - Leasing	5,253	5,253										
4.7 Real Property	0											
4.8 Materials Management	1,270	1,270										
4.10 Central Mail	161			161								
4.11 Office of Enterprise Continuous Improvement	266	266										
6.2 Minnesota Information Technology	0											
6.3 IT Spend	0											
6.4 Enterprise IT Security	1,329	1,329										
8.2 Minnesota Management & Budget	0											
8.3 Internal Controls & Accountability	120	120										
9.2 MMB - Debt Management Division	0											
9.3 Debt Management	0	0	0	0	0	0	0	0	0	0	0	
10.2 MMB - Budget Division	0											
10.3 Analysis & Control (EBO's)	326	326										
10.4 Budget Operations & Planning	826	826										
11.2 MMB - Accounting Division	0											
11.3 Central Payroll	1,015	1,015										
11.4 Accounting Services	303	303										
11.5 Financial Reporting	491	491										
12.2 MMB - IT Management & Administration	0											
12.4 Accounting & Procurement Ops & Sys Support	35	35										
12.5 Personnel Operations & Sys Support	123	123										
12.6 Budget Service - Computer Operations	139	139										
12.7 Personnel Operations Special Billing	2,068	2,068										
12.8 Accounting & Procurement Ops Special Billing	1,217	1,217										
13.3 Personnel Administration	3,382	3,382										
14.3 Mediation Services - State Agencies	130	130										
15.3 Financial Audits	11,561	11,561										
16.2 State Auditor	0											
17 SWIFT	1,229	1,229										
20 Department of Administration	4,218	4,218										
21.3 Commissioner's Office	16,520	16,520										
21.4 Human Resources	11,656	11,656										
21.5 Financial Management & Reporting	4,849	4,849										
Sum of Allocated Costs	68,487	68,326	0	0	161	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(68,326)	7,372	15,038	30,821	7,023	5,970	2,102	0	0	0	0
Sum of Allocated Costs	68,487	0	7,372	15,038	30,982	7,023	5,970	2,102	0	0	0	0
Distribution of Allocated Costs	0		(7,372)									7,372
Distribution of Allocated Costs	0			(15,038)								15,038
Distribution of Allocated Costs	0				(30,982)				17	26	22	34
Distribution of Allocated Costs	0					(7,023)						7,023
Distribution of Allocated Costs	0						(5,970)					5,970
Distribution of Allocated Costs	0							(2,102)				2,102
Total Allocated Costs	68,487	0	0	0	0	0	0	0	17	26	22	34
Less: Disallowed Costs	0											
Net Allocable Costs	68,487	0	0	0	0	0	0	0	17	26	22	34



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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.

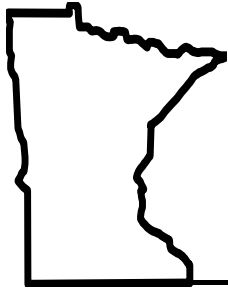
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
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Minnesota Information Technology

Schedule No. 24.1

	24.2	24.4	24.5	26.2	32.2	33.2	34.2	
	<u>General Support</u>	<u>Enterprise IT Security</u>	<u>Other Non-Allocable</u>	<u>Minnesota Mgmt & Budget</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Minnesota Information Technology								
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
6.3 IT Spend	0	0						
6.4 Enterprise IT Security	1,952	1,952						
8.2 Minnesota Management & Budget	0							
8.3 Internal Controls & Accountability	110	110						
9.2 MMB - Debt Management Division	0							
9.3 Debt Management	0	0						
10.2 MMB - Budget Division	0							
10.3 Analysis & Control (EBO's)	301	301						
10.4 Budget Operations & Planning	717	717						
11.2 MMB - Accounting Division	0							
11.3 Central Payroll	0							
11.4 Accounting Services	280	280						
11.5 Financial Reporting	453	453						
12.2 MMB - IT Management & Administration	0							
12.4 Accounting & Procurement Ops & Sys Support	32	32						
12.5 Personnel Operations & Sys Support	0							
12.6 Budget Service - Computer Operations	120	120						
12.7 Personnel Operations Special Billing	0							
12.8 Accounting & Procurement Ops Special Billing	1,124	1,124						
15.2 Legislative Auditor	0							
15.3 Financial Audits	1,423	1,423						
17 SWIFT	1,134	1,134						
22.8 Materials Management	17	17						
Sum of Allocated Costs	7,664	7,664	0	0	0	0	0	0
Distribution of Allocated Costs	0	(7,664)	7,664					
Sum of Allocated Costs	7,664	0	7,664	0	0	0	0	0
Distribution of Allocated Costs	0		(7,664)	119	2	5	1	7,537
Total Allocated Costs	7,664	0	0	119	2	5	1	7,537
Less: Disallowed Costs	0							
Net Allocable Costs	7,664	0	0	119	2	5	1	7,537



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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.

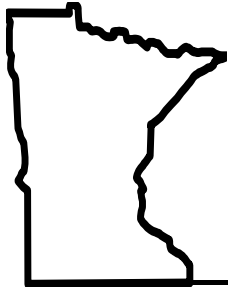
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
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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	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
8.3 Internal Controls & Accountability	169	169						
10.3 Analysis & Control (EBO's)	460	460						
10.4 Budget Operations & Planning	1,407	1,407						
11.4 Accounting Services	427	427						
11.5 Financial Reporting	692	692						
12.2 MniT @ MMB - Mgmt & Admin	4,591,268	4,591,268						
12.4 Accounting & Procurement Ops & Sys Support	49	49						
12.6 Budget Service - Computer Operations	237	237						
12.8 Accounting & Procurement Ops Special Billing	1,715	1,715						
15.3 Financial Audits	296,044	296,044						
17 SWIFT	1,731	1,731						
22.8 Materials Management	26	26						
22.10 Central Mail	0	0						
24.4 Enterprise IT Security	119	119						
Sum of Allocated Costs	4,894,342	4,894,342	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(4,894,342)	157,553	143,260	370,632	1,496,814	1,470,096	0
Total Allocated Costs	4,894,342	0	157,553	143,260	370,632	1,496,814	1,470,096	0
Less: Disallowed Costs	0							
Net Allocable Costs	4,894,342	0	157,553	143,260	370,632	1,496,814	1,470,096	0



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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.

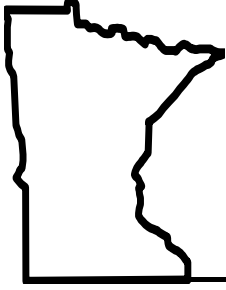
State of Minnesota
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Internal Controls & Accountability

Schedule No. 26.3.1

26.3	33.2	34.2	
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	Internal Controls & Accountability	General Support	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
22.8 Materials Management Division	0	0			
26.2 Minnesota Management & Budget	157,553	157,553			
17 SWIFT	0				
Sum of Allocated Costs	157,553	157,553	0	0	0
Distribution of Allocated Costs	(0)	(157,553)	15	17	157,521
Total Allocated Costs	157,553	0	15	17	157,521
Less: Disallowed Costs	0				
Net Allocable Costs	157,553	0	15	17	157,521



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 27.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — DEBT MANAGEMENT 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

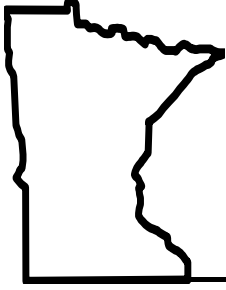
State of Minnesota
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MMB - Debt Management Division

Schedule No. 27.1

27.2	27.3	27.4	34.2	
------	------	------	------	--

	<u>Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>Non- Allocable</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
15.3 Financial Audits	0	0				
22.8 Materials Management Division	0		0			
26.2 Minnesota Management & Budget	143,260	143,260				
Sum of Allocated Costs	143,260	143,260	0	0	0	0
Distribution of Allocated Costs	0	(143,260)	143,260	0		
Sum of Allocated Costs	143,260	0	143,260	0	0	0
Distribution of Allocated Costs	0		(143,260)	0	0	143,260
Total Allocated Costs	143,260	0	0	0	0	143,260
Less: Disallowed Costs	0					
Net Allocable Costs	143,260	0	0	0	0	143,260



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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.

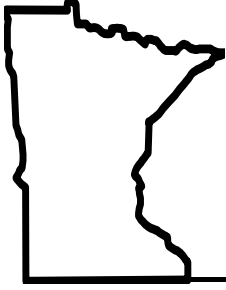
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
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MMB - Budget Division

Schedule No. 28.1

	28.2	28.3	28.4	28.5	32.2	33.2	34.2		
	Budget Division	General Support	Analysis & Controls (EBO's)	Budget Operations & Planning	Budget Division Non-Allocable	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0								
Add: Allocated Costs									
22.8 Materials Management	0	0							
26.2 Minnesota Management & Budget	370,632	370,632							
Sum of Allocated Costs	370,632	370,632	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(370,632)	359,590	11,042					
Sum of Allocated Costs	370,632	0	359,590	11,042	0	0	0	0	0
Distribution of Allocated Costs	0		(359,590)			1	34	38	359,517
Distribution of Allocated Costs	0			(11,042)		0	8	10	11,024
Total Allocated Costs	370,632	0	0	0	0	1	42	48	370,541
Less: Disallowed Costs	0								
Net Allocable Costs	370,632	0	0	0	0	1	42	48	370,541



**State of Minnesota
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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.

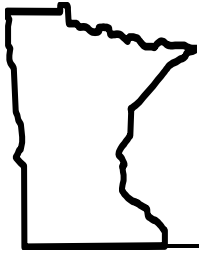
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2017
 Second Stepdown

MMB - Accounting Division

Schedule No. 29.1

	29.2	29.3	29.4	29.5	29.6	32.2	33.2	34.2		
	Accounting <u>Division</u>	General <u>Support</u>	Central <u>Payroll</u>	Accounting <u>Services</u>	Financial <u>Reporting</u>	Financial Rptg Single <u>Audit</u>	Mediation <u>Services</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	558,154	558,154								
15.5 Single Audits	0	0								
26.2 Minnesota Management & Budget	1,496,814	1,496,814								
Sum of Allocated Costs	2,054,969	2,054,969	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,054,969)	551,176	620,087	879,534	4,172				
Sum of Allocated Costs	2,054,969	0	551,176	620,087	879,534	4,172	0	0	0	0
Distribution of Allocated Costs	0		(551,176)							551,176
Distribution of Allocated Costs	0			(620,087)			1	58	65	619,963
Distribution of Allocated Costs	0				(879,534)		2	82	93	879,357
Distribution of Allocated Costs	0					(4,172)				4,172
Total Allocated Costs	2,054,969	0	0	0	0	0	3	140	158	2,054,668
Less: Disallowed Costs	0									
Net Allocable Costs	2,054,969	0	0	0	0	0	3	140	158	2,054,668



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**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.

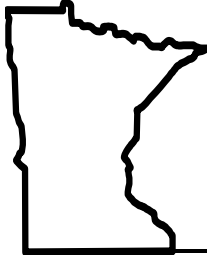
All revenues and direct-billed charges are accounted for in the initial allocation.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2017
 Second Stepdown

MMB - IT Management & Administration

Schedule No. 30.1

	30.2	30.4	30.5	30.6	30.7	30.8	30.9	32.2	33.2	34.2		
	IT Mgmt & Administration	General Support	Acctg & Procur Ops Svs Support	Personnel Operations Svs Support	Bdgt Service - Computer Operations	Personnel Spec Billing	Acctg & Procurement Spec Billing	MMB Other Non-Allocable	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0											
Add: Allocated Costs												
15.3 Financial Audits	43,606	43,606										
22.8 Materials Management	0	0										
26.2 Minnesota Management & Budget	1,470,096	1,470,096										
Sum of Allocated Costs	1,513,702	1,513,702	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,513,702)	601,552	584,297	327,854	0	0	0	0	0	0	0
Sum of Allocated Costs	1,513,702	0	601,552	584,297	327,854	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(601,552)					1	0	56	63	601,432
Distribution of Allocated Costs	0			(584,297)								584,297
Distribution of Allocated Costs	0				(327,854)				4	249	291	327,310
Distribution of Allocated Costs	0					0						0
Distribution of Allocated Costs	0						0					0
Total Allocated Costs	1,513,703	0	0	0	0	0	0	1	4	305	354	1,513,039
Less: Disallowed Costs	(1)							(1)				
Net Allocable Costs	1,513,702	0	0	0	0	0	0	0	4	305	354	1,513,039



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**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

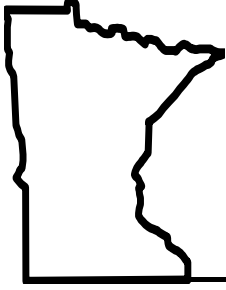
**State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2017
 Second Stepdown**

State HR, Benefits & Labor Relations

Schedule No. 31.1

31.2	31.3	
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	<u>State HR, Benefits & Labor Rel</u>	<u>General Support</u>	<u>Personnel Administration</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0			
Add: Allocated Costs				
15.4 Program Audits	0	0		
22.8 Materials Management	0		0	
26.2 Minnesota Management & Budget	1,255,986	1,255,986		
Sum of Allocated Costs	1,255,986	1,255,986	0	0
Distribution of Allocated Costs	0	(1,255,986)	1,255,986	
Sum of Allocated Costs	1,255,986	0	1,255,986	0
Distribution of Allocated Costs	0		(1,255,986)	1,255,986
Total Allocated Costs	1,255,986	0	0	1,255,986
Less: Disallowed Costs	0			
Net Allocable Costs	1,255,986	0	0	1,255,986



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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.

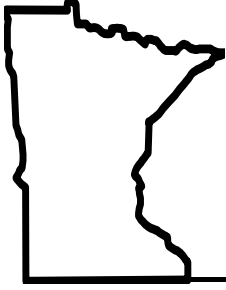
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2017
 Second Stepdown

Mediation Services

Schedule No. 32.1

	32.2	32.3	32.4		
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation / Representation General</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
17 SWIFT	16	16			
24.4 Enterprise IT Security	2	2			
28.3 Analysis & Control (EBO's)	1	1			
28.4 Budget Operations & Planning	0	0			
29.4 Accounting Services	1	1			
29.5 Financial Reporting	2	2			
30.6 Budget Service - Computer Ops	4	4			
Sum of Allocated Costs	27	27	0	0	0
Distribution of Allocated Costs	0	(27)	27	0	
Sum of Allocated Costs	27	0	27	0	0
Distribution of Allocated Costs	0		(27)		27
Total Allocated Costs	27	0	0	0	27
Less: Disallowed Costs	0			0	
Net Allocable Costs	27	0	0	0	27



**State of Minnesota
Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

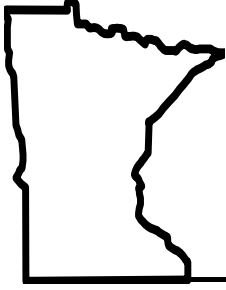
EXHIBIT C—NATURE AND EXTENT OF SERVICES

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
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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 2017
 Second Stepdown

State Auditor

Schedule No. 34.1

34.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0		
Add: Allocated Costs			
17 SWIFT	723	723	
22.8 Materials Management	34	34	
24.4 Enterprise IT Security	1	1	
26.3 Internal Controls & Accountability	17	17	
27.3 Debt Management	0	0	
28.3 Analysis & Control (EBO's)	38	38	
28.4 Budget Operations & Planning	10	10	
29.4 Accounting Services	65	65	
29.5 Financial Reporting	93	93	
30.4 Accounting & Procurement Ops & Sys Support	63	63	
30.6 Budget Service - Computer Operations	291	291	
30.8 Accounting & Procurement Ops Special Billing	0	0	
Sum of Allocated Costs	1,336	1,336	0
Distribution of Allocated Costs	0	(1,336)	1,336
Total Allocated Costs	1,336	0	1,336
Less: Disallowed Costs	0		
Net Allocable Costs	1,336	0	1,336

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	2017 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	1.2	Fixed Asset Depreciation	1,071,799						
G02-3.0	G02-3.0	Department of Administration	0	0					
G02-3.2	G02-3.2	Admin Management Services	0	0	0				
G02-3.3	G02-3.3	Commissioner's Office	748,300	0	512,118				
G02-3.4	G02-3.4	Human Resources	423,100	127	361,187				
G02-3.5	G02-3.5	Financial Management and Reporting	773,900	0	809,437				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0				
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.06%	0.06%	14,134	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	457,000	0					457,000
G02-4.7	G02-4.7	Real Property	958,112	0					932,268
G02-4.8	G02-4.8	Materials Management Division	1,931,000	0					1,910,669
G02-4.10	G02-4.10	Central Mail	438,000	0					435,381
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	404,000	0					370,093
G02-4.12	G02-4.12	Grants Management	0	0					130,303
G46-6.2	G46-6.2	Minnesota Information Technology	1,244,300	247,958					
G46-6.3	G46-6.3	IT Spend	0	0					
G46-6.4	G46-6.4	Enterprise IT Security	422,000	-22,711					
G46-6.5	G46-6.5	MnIT - Non allocable	0	0					
G10-8.2	G10-8.2	Minnesota Management & Budget	3,354,000	9,056					
G10-8.3	G10-8.3	Internal Controls & Accountability	558,000	0					
G10-9.2	G10-9.2	Debt Management Division	0	0					
G10-9.3	G10-9.3	Debt Management	467,000	0					
G10-9.4	G10-9.4	Debt Management - Other	0	0					
G10-10.2	G10-10.2	MMB - Budget Division	0	0					
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,571,500	0					
G10-10.4	G10-10.4	Budget Operations and Planning	540,596	25,682					
G10-10.5	G10-10.5	Budget Division - Non Allocable	0	0					
G10-11.2	G10-11.2	MMB - Accounting Division	0	0					
G10-11.3	G10-11.3	Central Payroll	1,290,000	0					
G10-11.4	G10-11.4	Accounting Services	1,378,000	0					
G10-11.5	G10-11.5	Financial Reporting	2,294,127	0					
G10-11.6	G10-11.6	Financial Reporting - Single Audit	9,873	0					
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0	0					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	4,051,000	1,553					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc	0	0					
G10-12.5	G10-12.5	Personnel Operations and System Support	0	0					
G10-12.6	G10-12.6	Budget Service - Computer Operations	0	0					
G10-12.7	G10-12.7	Personnel Operations Special Billing	3,200,000	0					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	6,800,000	0					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0	0					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0	0					
G10-13.3	G10-13.3	Personnel Administration	4,220,000	39,728					
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0	0					
G45-14.2	G45-14.2	Mediation Services	0	0					
G45-14.3	G45-14.3	Mediation Services	201,315	0					
G45-14.4	G45-14.4	Mediation/Representation	0	0					
L49-15.2	L49-15.2	Legislative Auditor	1,601,179	0					
L49-15.3	L49-15.3	Financial Audits	3,315,707	0					
L49-15.4	L49-15.4	Program Audits	0	0					
L49-15.5	L49-15.5	Single Audits	0	0					
L49-15.6	L49-15.6	Audit Comm	0	0					
L49-15.7	L49-15.7	Financial Audit- Outdoors	0	0					
L49-15.8	L49-15.8	Financial Audit- Art	0	0					
L49-15.9	L49-15.9	Financial Audit- Clean Water	0	0					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0	0					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	
			1.2	3.2	3.3	3.4	3.5	4.2	
Schedule No.	DP#	Name	2017 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	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	0					
L49-15.12	L49-15.12	Program Audit- Art	0	0					
L49-15.13	L49-15.13	Program Audit- Clean Water	0	0					
L49-15.14	L49-15.14	Program Audit- Parks & Trails	0	0					
G61-16.2	G61-16.2	State Auditor	0	12,852					
G61-16.3	G61-16.3	State Auditor General	0	0					
17	17	SWIFT (Internally Developed Software Amortized over 10	6,864,688	-					
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				0.40%	0.40%		8,045
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	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
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	Fixed Asset Depreciation	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)						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology			0.00%	0.00%	1,026	
	G02-0003	Public Broadcasting			0.00%	0.00%	497	
	G02-0005	Materials Service and Distribution					2	
	G02-0007	Information Policy Analysis			0.01%	0.01%	3,703	
	G02-0009	Real Estate and Construction Services			0.01%	0.01%	31,508	
	G02-0010	Oil Overcharge (Stripper Wells)			0.00%	0.00%	-	
	G02-0012	STAR			0.01%	0.01%	15,174	
	G02-0013	Volunteer Services						
	G02-0014	Capital Group Parking			0.04%	0.04%	46,452	
	G02-0015a	Fleet Services			0.01%	0.01%	165,150	
	G02-0016	Development Disabilities			0.00%	0.00%	8,604	
	G02-0017a	Risk Management			0.01%	0.01%	19,673	
	G02-0017b	Risk Management - Workers Compensation			0.02%	0.02%	132,200	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)			0.00%	0.00%	40	
	G02-0021a	Plant Management (Leases)			0.32%	0.32%	197,587	
	G02-0021b	Plant Management (Repairs)			0.01%	0.01%	4,140	
	G02-0021c	Plant Management (Materials Transfer)			0.00%	0.00%	64	
	G02-0021d	Plant Management (Energy)						
	G02-0021f	Plant Management FR & R			0.00%	0.00%	1,055	
	G02-0024	MN Bookstore			0.01%	0.01%	22,493	
	G02-0028	Office Supply Connection - Closed in FY2010			0.00%	0.00%	-	
	G02-0029a	Cooperative Purchasing (CPV)			0.03%	0.03%	4,365	
	G02-0029b	Cooperative Purchasing (MMCAP)			0.03%	0.03%	8,961	
	G02-0031	Central Mail			0.01%	0.01%	41,295	
	G02-0034	Other Non-Allocable			0.00%	0.00%	46	
	G02-0036	Demography			0.01%	0.01%	3,462	
	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			0.01%	0.01%	16,284	
	G02-0043	Surplus Services - Federal						
	G02-0044	RECS - Energy			0.00%	0.00%	131	
	G02-0045	SmART FMR			0.01%	0.01%	1,761	
	G02-0046	SmART HR			0.01%	0.01%	1,234	
	G02-0047	Grants Recovery			0.00%	0.00%	-	
	G02-0048	Arts & Cultural Heritage			0.00%	0.00%	3,448	
	G02-0049	Materials Management			0.00%	0.00%	1,217	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2017 Budget Allocable Costs & Applicable Credits	Fixed Assets		Net Administrative Expenditures by Agency		Sum Percent		Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
				Fixed Asset Depreciation	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		
	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

Schedule No.	DP#	Name	2017 Budget Allocable Costs & Applicable Credits	Fixed Assets		Net Administrative Expenditures by Agency		Sum Percent		Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
				Fixed Asset Depreciation	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	50,588,496	314,244	1,682,742	1.03%	1.03%	753,751	4,235,714		
		Source	50,588,496	314,244	1,682,742	1.03%	1.03%	753,751	4,235,714		
		Difference (Total - Source)	0	0	0	0.00%	0.00%	0	0		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Leases	Sqft and Acres 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	Fixed Asset Depreciation						
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	-	-	234		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	-	-	345		0.00%	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-		0.00%	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-		0.00%	-
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	-	-	4		0.00%	-
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor	-	-	298		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	Sqft and Acres 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	-	-	458		0.00%	-
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	2	3,688,665	-	-	0.00%	-
G02-3.2	G02-3.2	Admin Management Services	13	-	247	-	0.40%	-
G02-3.3	G02-3.3	Commissioner's Office				-		
G02-3.4	G02-3.4	Human Resources				1,022		
G02-3.5	G02-3.5	Financial Management and Reporting				-		
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				-		
G02-4.2	G02-4.2	Government & Citizen Services	5	-	270	-	0.06%	
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				3,425		
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	Debt Management Division				-		
G10-9.3	G10-9.3	Debt Management				-		
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services				-		
G45-14.4	G45-14.4	Mediation/Representation				-		
L49-15.2	L49-15.2	Legislative Auditor				-		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Leases	Sqft and Acres 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				-		
0.0	0.0					-		
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	1	-	1	-	0.00%	
	G02-0003	Public Broadcasting	12	-	4	-	0.00%	2,457,133
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	10	-	0.01%	-
	G02-0009	Real Estate and Construction Services	1	-	654	2,042.48	0.01%	3,557,000
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	0.00%	-
	G02-0012	STAR	-	-	178	-	0.01%	-
	G02-0013	Volunteer Services	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	390	3,956.04	0.04%	-
	G02-0015a	Fleet Services	-	46,395	368	1,617.83	0.01%	-
	G02-0016	Development Disabilities	-	-	100	3,995.26	0.00%	495,552
	G02-0017a	Risk Management	1	-	127	1,207.01	0.01%	-
	G02-0017b	Risk Management - Workers Compensation	-	-	115	26,632.21	0.02%	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	0.00%	-
	G02-0021a	Plant Management (Leases)	13	-	2,905	12,274.71	0.32%	-
	G02-0021b	Plant Management (Repairs)	-	-	24	-	0.01%	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	0.00%	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	36	-	0.00%	-
	G02-0024	MN Bookstore	-	-	123	1,757.48	0.01%	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	0.00%	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	87	1,241.99	0.03%	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	174	3,704.33	0.03%	-
	G02-0031	Central Mail	-	-	79	-	0.01%	-
	G02-0034	Other Non-Allocable	-	1,488,597	9	-	0.00%	-
	G02-0036	Demography	-	-	40	3,097.03	0.01%	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	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	-	-	110	-	0.01%	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	0.00%	-
	G02-0045	SmART FMR	-	-	33	-	0.01%	-
	G02-0046	SmART HR	-	-	10	-	0.01%	-
	G02-0047	Grants Recovery	-	-	-	-	0.00%	-
	G02-0048	Arts & Cultural Heritage	-	-	24	-	0.00%	9,341,863
	G02-0049	Materials Management	-	-	4	-	0.00%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

		Leases	Sqft and Acres 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
	B04	AGRICULTURE DEPT	11	8,304	8,705	127,260.20	1.09%	1,446,340
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	72	11,644.72	0.02%	-
	B13	COMMERCE DEPT	4	3,216	3,892	255,487.49	0.75%	46,627,332
	B14	ANIMAL HEALTH BOARD	1	-	468	2,976.07	0.10%	-
	B15	BARBER EXAMINERS BOARD	-	-	25	3,523.34	0.01%	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	740	31,007.09	0.09%	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	53	49,087	60,395	530.99	2.75%	220,530,591
	B24	PUBLIC FACILITIES AUTHORITY	-	-	343	-	0.02%	31,944,838
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	2	-	2,077	27,795.27	0.47%	-
	B41	WORKERS COMP COURT OF APPEALS	1	-	47	1,139.15	0.02%	-
	B42	LABOR AND INDUSTRY DEPT	7	-	3,373	191,845.81	0.67%	1,067,761
	B43	IRON RANGE RESOURCES	1	247,104	1,303	-	0.15%	44,137,272
	B7E	ARCHITECTURE, ENGINEERING BD	1	-	137	5,337.73	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	1	-	115	12,318.67	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	17	-	0.00%	-
	B82	PUBLIC UTILITIES COMM	-	-	192	660.66	0.29%	-
	B9D	AMATEUR SPORTS COMM	-	809,439	-	-	0.01%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	0.00%	-
	E25	CENTER FOR ARTS EDUCATION	-	304,361	1,229	-	0.22%	156,507
	E26	MN STATE COLLEGES/UNIVERSITIES	1	-	-	14,847.73	24.30%	-
	E37	EDUCATION DEPARTMENT	-	-	4,240	61,997.81	0.69%	92,360,905
	E40	HISTORICAL SOCIETY	-	1,049,882	34	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	1	436,058	2,041	-	0.36%	-
	E50	ARTS BOARD	3	-	1,216	2,171.63	0.05%	33,497,169
	E60	OFFICE OF HIGHER EDUCATION	-	-	970	56,400.25	0.12%	8,706,365
	E77	ZOOLOGICAL BOARD	-	647,675	3,431	-	0.48%	-
	E81	UNIVERSITY OF MINNESOTA	-	-	56	-	0.00%	-
	E95	HUMANITIES COMMISSION	-	-	9	-	0.00%	-
	E97	SCIENCE MUSEUM	-	-	4	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0.00%	-
	G03	LOTTERY	7	-	-	5,809.47	0.24%	-
	G05	RACING COMMISSION	-	-	264	-	0.05%	55,842
	G06	ATTORNEY GENERAL	4	-	3,034	87,136.06	0.49%	-
	G09	GAMBLING CONTROL BOARD	2	-	89	2,243.95	0.05%	-
	G10	MINNESOTA MANAGEMENT & BUDGET	5	-	517	143,976.11	0.41%	-
	G17	HUMAN RIGHTS DEPT	2	-	208	19,872.52	0.06%	-
	G19	INDIAN AFFAIRS COUNCIL	2	-	100	29.48	0.01%	475,994
	G38	INVESTMENT BOARD	-	-	106	2,170.68	0.03%	-
	G39	GOVERNORS OFFICE	1	-	149	4,422.50	0.09%	-
	G45	MEDIATION SERVICES DEPT	1	-	84	23,313.88	0.02%	-
	G46	MN.IT	2	-	12,973	1,287.57	3.56%	-
	G53	SECRETARY OF STATE	3	-	951	66,983.11	0.16%	-
	G61	OFFICE OF THE STATE AUDITOR	7	-	361	4,257.64	0.16%	-
	G62	MINN STATE RETIREMENT SYSTEM	-	134,880	149	232,742.64	0.17%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	218	483,988.20	0.13%	-
	G67	REVENUE DEPT	10	-	2,084	2,566,189.95	2.27%	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	324	84,601.11	0.12%	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	39	142.36	0.01%	-
	G96	UNIFORM LAWS COMMISSION	-	-	1	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	1	-	78	11,249.14	0.01%	-
	G9K	ADMINISTRATIVE HEARINGS	1	-	427	102,884.28	0.11%	-
	G9L	BLACK MINNESOTANS COUNCIL	2	-	106	0.50	0.01%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

							Dollars	
			Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	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
	G9M	CHICANO LATINO AFFAIRS COUNCIL	1	-	50	47.68	0.01%	-
	G9N	ASIAN-PACIFIC COUNCIL	1	-	95	524.97	0.01%	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	-	57	-	0.00%	-
	G9X	CAPITOL AREA ARCHITECT	1	-	46	146.05	0.01%	-
	G9Y	DISABILITY COUNCIL	1	-	163	741.20	0.02%	-
	GPR	PAYROLL CLEARING	-	-	-	-	0.00%	-
	H12	HEALTH DEPT	17	-	13,170	516,045.69	2.72%	178,013,792
	H55	HUMAN SERVICES DEPT	55	2,318,065	7,564	808,457.06	6.93%	124,588,049
	H55b	HUMAN SERVICES SOS	-	-	5,059	-	3.25%	-
	H55c	HUMAN SERVICES MSOP	-	-	684	-	0.66%	-
	H60	MMB - MnSURE	15	-	864	92,144.38	0.00%	4,634,733
	H75	VETERANS AFFAIRS DEPT	2	1,041,921	8,957	7,927.09	2.38%	539,963
	H7B	MEDICAL PRACTICE BOARD	1	-	166	47,862.95	0.03%	-
	H7C	NURSING BOARD	-	-	121	64,860.52	0.05%	-
	H7D	PHARMACY BOARD	-	-	166	31,140.73	0.03%	-
	H7F	DENTISTRY BOARD	1	-	111	22,815.81	0.03%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	42	6,855.43	0.01%	-
	H7J	OPTOMETRY BOARD	-	-	15	1,371.43	0.00%	-
	H7K	NURSING HOME ADMIN BOARD	2	-	218	826.63	0.01%	-
	H7L	SOCIAL WORK BOARD	-	-	87	14,141.63	0.02%	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	47	2,938.44	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	-	18	189.02	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	-	65	2,089.17	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	122	13,038.96	0.02%	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	26	1,853.95	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	-	128	4,053.13	0.02%	-
	H7W	PHYSICAL THERAPY BOARD	-	-	38	7,115.82	0.00%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	74	5,684.61	0.01%	-
	H9G	OMBUDSMAN MH/DD	2	-	80	1,447.40	0.03%	-
	J33	TRIAL COURTS	-	-	5,579	23,456.99	3.50%	-
	J50	GUARDIAN AD LITEM BOARD	-	-	284	179.03	0.37%	-
	J52	PUBLIC DEFENSE BOARD	-	-	1,098	-	0.92%	-
	J58	COURT OF APPEALS	1	-	83	9,697.81	0.13%	-
	J65	SUPREME COURT	3	-	1,932	42,348.43	0.58%	849,756
	J68	TAX COURT	1	-	44	2,992.83	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	-	-	57	-	0.00%	-
	L10	LEGISLATURE	5	-	1	101,561.45	0.14%	-
	L49	LEGISLATIVE AUDITOR	1	-	-	2,117.85	0.09%	-
	P01	MILITARY AFFAIRS DEPT	1	5,033,402	15,750	125.63	0.54%	-
	P07	PUBLIC SAFETY DEPT	27	20,360	14,626	2,406,815.27	3.52%	87,485,141
	P78	CORRECTIONS DEPT	30	6,046,744	30,996	19,014.22	6.86%	8,530,341
	P7T	PEACE OFFICERS BOARD (POST)	-	-	81	5,362.57	0.02%	-
	P9E	SENTENCING GUIDELINES COMM	2	-	67	442.94	0.01%	-
	R28	MINN CONSERVATION CORPS	9	-	8	-	0.00%	-
	R29	NATURAL RESOURCES DEPT	50	3,355,195	49,700	319,752.25	9.55%	85,332,964
	R32	POLLUTION CONTROL AGENCY	12	25,198	4,221	81,229.56	1.82%	24,535,990
	R9P	WATER & SOIL RESOURCES BOARD	6	-	2,123	4,043.40	0.27%	40,006,678
	T79	TRANSPORTATION DEPT	9	6,061,907	129,074	106,036.42	13.28%	83,411,489
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	58	1,826.12	0.00%	-
	OTHER		3	-	68	28,626	0.00%	-
	Total		444	32,816,455	418,938	9,526,168	99.73%	1,134,787,359
	Source		444	32,816,455	418,938	9,526,168	99.73%	1,134,787,359
	Difference (Total - Source)		0	0	0	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	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	Debt Management Division
	1.2	Fixed Asset Depreciation						
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	402,122	-	-			
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-			
G10-8.2	G10-8.2	Minnesota Management & Budget		1,586,400	1,586,400			
G10-8.3	G10-8.3	Internal Controls & Accountability		-	-	511,855		
G10-9.2	G10-9.2	Debt Management Division		-	-	-		
G10-9.3	G10-9.3	Debt Management				465,419		465,419
G10-9.4	G10-9.4	Debt Management - Other				-		-
G10-10.2	G10-10.2	MMB - Budget Division		-	-	-		
G10-10.3	G10-10.3	Analysis & Control (EBO's)				1,168,227		
G10-10.4	G10-10.4	Budget Operations and Planning				35,873		
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				1,304,284		
G10-11.4	G10-11.4	Accounting Services				1,467,353		
G10-11.5	G10-11.5	Financial Reporting				2,081,299		
G10-11.6	G10-11.6	Financial Reporting - Single Audit				9,873		
G10-11.7	G10-11.7	Accounting Services - Non Allocable				-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	2,484,066		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc				910,828		
G10-12.5	G10-12.5	Personnel Operations and System Support				884,701		
G10-12.6	G10-12.6	Budget Service - Computer Operations				496,413		
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				4,080,413		
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-		
G45-14.2	G45-14.2	Mediation Services		24,407	24,407		189	
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor		61,579	61,579		7,398	
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
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			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	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	Debt 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		13,830	13,830		8,320	
G61-16.3	G61-16.3	State Auditor General					-	
17	17	SWIFT (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		24,478	24,478		8,045	
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		55,683	55,683		14,134	
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		81,804	81,804		13,049	
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					19,915	
G10-8.3	G10-8.3	Internal Controls & Accountability					-	
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	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	Debt 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						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology		-	-		1,026	
	G02-0003	Public Broadcasting		-	-		497	
	G02-0005	Materials Service and Distribution		-	-		2	
	G02-0007	Information Policy Analysis		4,164	4,164		3,703	
	G02-0009	Real Estate and Construction Services		176,506	176,506		31,508	
	G02-0010	Oil Overcharge (Stripper Wells)		-	-		-	
	G02-0012	STAR		43,080	43,080		15,174	
	G02-0013	Volunteer Services		-	-		-	
	G02-0014	Capital Group Parking		7,057	7,057		46,452	
	G02-0015a	Fleet Services		14,044	14,044		165,150	
	G02-0016	Development Disabilities		33,782	33,782		8,604	
	G02-0017a	Risk Management		113,329	113,329		19,673	
	G02-0017b	Risk Management - Workers Compensation		(94,166)	(94,166)		132,200	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		-	-		40	
	G02-0021a	Plant Mngement (Leases)		294,752	294,752		197,587	
	G02-0021b	Plant Management (Repairs)		-	-		4,140	
	G02-0021c	Plant Management (Materials Transfer)		-	-		64	
	G02-0021d	Plant Management (Energy)		-	-		-	
	G02-0021f	Plant Management FR & R		-	-		1,055	
	G02-0024	MN Bookstore		-	-		22,493	
	G02-0028	Office Supply Connection - Closed in FY2010		-	-		-	
	G02-0029a	Cooperative Purchasing (CPV)		33,104	33,104		4,365	
	G02-0029b	Cooperative Purchasing (MMCAP)		32,799	32,799		8,961	
	G02-0031	Central Mail		14,888	14,888		41,295	
	G02-0034	Other Non-Allocable		-	-		46	
	G02-0036	Demography		102	102		3,462	
	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		12,731	12,731		16,284	
	G02-0043	Surplus Services - Federal		-	-		-	
	G02-0044	RECS - Energy		-	-		131	
	G02-0045	SmART FMR		-	-		1,761	
	G02-0046	SmART HR		-	-		1,234	
	G02-0047	Grants Recovery		-	-		-	
	G02-0048	Arts & Cultural Heritage		5,318	5,318		3,448	
	G02-0049	Materials Management		-	-		1,217	

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division		IT Central Serv Revenue		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	Debt Management Division		
	B04	AGRICULTURE DEPT		451,807	451,807					389,527	
	B11	COSMETOLOGIST EXAMINERS BOARD		6,050	6,050					21,317	
	B13	COMMERCE DEPT		1,226,971	1,226,971					546,366	
	B14	ANIMAL HEALTH BOARD		36,525	36,525					16,613	
	B15	BARBER EXAMINERS BOARD		1,461	1,461					5,784	
	B20	EXPLORE MINNESOTA TOURISM		49,913	49,913					26,114	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		7,816,255	7,816,255					6,537,579	
	B24	PUBLIC FACILITIES AUTHORITY		-	-					15,644	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-					36	
	B34	HOUSING FINANCE AGENCY		178,886	178,886					133,040	
	B41	WORKERS COMP COURT OF APPEALS		13,384	13,384					2,389	
	B42	LABOR AND INDUSTRY DEPT		518,929	518,929					881,312	
	B43	IRON RANGE RESOURCES		188,590	188,590					54,169	
	B7E	ARCHITECTURE, ENGINEERING BD		11,618	11,618					13,576	
	B7G	COMBATIVE SPORTS COMMISSION		-	-					11	
	B7P	ACCOUNTANCY BOARD		9,940	9,940					12,114	
	B7S	PRIVATE DETECTIVES BOARD		-	-					1,297	
	B82	PUBLIC UTILITIES COMM		130,526	130,526					114,574	
	B9D	AMATEUR SPORTS COMM		-	-					1,248	
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-					19	
	E25	CENTER FOR ARTS EDUCATION		52,356	52,356					61,652	
	E26	MN STATE COLLEGES/UNIVERSITIES		5,177,577	5,177,577					9,902,051	
	E37	EDUCATION DEPARTMENT		440,738	440,738					1,599,853	
	E40	HISTORICAL SOCIETY		166,840	166,840					903	
	E44	MINNESOTA STATE ACADEMIES		76,079	76,079					59,600	
	E50	ARTS BOARD		23,914	23,914					46,149	
	E60	OFFICE OF HIGHER EDUCATION		1,142,177	1,142,177					74,945	
	E77	ZOOLOGICAL BOARD		72,770	72,770					146,039	
	E81	UNIVERSITY OF MINNESOTA		677,773	677,773					6,437	
	E95	HUMANITIES COMMISSION		-	-					280	
	E97	SCIENCE MUSEUM		-	-					53	
	E9W	HIGHER ED FACILITIES AUTHORITY		3,812	3,812					203	
	G03	LOTTERY		185,703	185,703					10,401	
	G05	RACING COMMISSION		11,548	11,548					40,258	
	G06	ATTORNEY GENERAL		180,883	180,883					67,034	
	G09	GAMBLING CONTROL BOARD		39,044	39,044					7,600	
	G10	MINNESOTA MANAGEMENT & BUDGET		828,397	828,397					85,944	
	G17	HUMAN RIGHTS DEPT		150,694	150,694					12,607	
	G19	INDIAN AFFAIRS COUNCIL		7,704	7,704					4,787	
	G38	INVESTMENT BOARD		31,647	31,647					5,370	
	G39	GOVERNORS OFFICE		59,949	59,949					10,507	
	G45	MEDIATION SERVICES DEPT		47,118	47,118					4,551	
	G46	MN.IT		404,348	404,348					525,209	
	G53	SECRETARY OF STATE		252,448	252,448					55,818	
	G61	OFFICE OF THE STATE AUDITOR		28,884	28,884					7,906	
	G62	MINN STATE RETIREMENT SYSTEM		1,558,033	1,558,033					187,775	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		178,176	178,176					253,940	
	G67	REVENUE DEPT		1,861,343	1,861,343					124,393	
	G69	TEACHERS RETIREMENT ASSOC		118,599	118,599					261,047	
	G90	REVENUE INTERGOVT PAYMENTS		-	-					4,440,528	
	G92	OMBUDSPERSON FOR FAMILIES		15,579	15,579					2,100	
	G96	UNIFORM LAWS COMMISSION		-	-					168	
	G9J	CAMPAIGN FINANCE BOARD		8,517	8,517					8,130	
	G9K	ADMINISTRATIVE HEARINGS		414,199	414,199					40,701	
	G9L	BLACK MINNESOTANS COUNCIL		4,204	4,204					4,322	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division		IT Central Serv Revenue		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	Debt Management Division	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		5,487	5,487					2,734
	G9N	ASIAN-PACIFIC COUNCIL		6,963	6,963					3,099
	G9Q	MMB DEBT SERVICE		-	-					-
	G9R	MMB NON-OPERATING		-	-				10,105,207	-
	G9X	CAPITOL AREA ARCHITECT		6,227	6,227					2,170
	G9Y	DISABILITY COUNCIL		10,525	10,525					5,565
	GPR	PAYROLL CLEARING		-	-					-
	H12	HEALTH DEPT		1,621,039	1,621,039					955,247
	H55	HUMAN SERVICES DEPT		37,894,896	37,894,896					12,004,693
	H55b	HUMAN SERVICES SOS		677,677	677,677					817,067
	H55c	HUMAN SERVICES MSOP		247,922	247,922					88,646
	H60	MMB - MnSURE		3,847,407	3,847,407					109,425
	H75	VETERANS AFFAIRS DEPT		924,190	924,190					324,005
	H7B	MEDICAL PRACTICE BOARD		33,100	33,100					23,896
	H7C	NURSING BOARD		27,095	27,095					26,800
	H7D	PHARMACY BOARD		12,054	12,054					20,755
	H7F	DENTISTRY BOARD		23,514	23,514					20,658
	H7H	CHIROPRACTIC EXAMINERS BOARD		3,869	3,869					7,482
	H7J	OPTOMETRY BOARD		337	337					3,501
	H7K	NURSING HOME ADMIN BOARD		25,761	25,761					9,986
	H7L	SOCIAL WORK BOARD		9,480	9,480					18,736
	H7M	MARRIAGE & FAMILY THERAPY BD		1,735	1,735					6,284
	H7Q	PODIATRIC MEDICINE		704	704					3,407
	H7R	VETERINARY MEDICINE BOARD		2,251	2,251					5,785
	H7S	EMERGENCY MEDICAL SERVICES BD		14,265	14,265					12,909
	H7U	DIETETICS & NUTRITION PRACTICE		355	355					3,676
	H7V	PSYCHOLOGY BOARD		7,142	7,142					9,628
	H7W	PHYSICAL THERAPY BOARD		1,518	1,518					7,869
	H7X	BEHAVIORAL HEALTH & THERAPY BD		3,072	3,072					14,659
	H9G	OMBUDSMAN MH/DD		21,616	21,616					2,931
	J33	TRIAL COURTS		87,059	87,059					1,740,101
	J50	GUARDIAN AD LITEM BOARD		5,101	5,101					33,964
	J52	PUBLIC DEFENSE BOARD		376,208	376,208					50,977
	J58	COURT OF APPEALS		4,129	4,129					4,161
	J65	SUPREME COURT		1,491,669	1,491,669					120,620
	J68	TAX COURT		8,110	8,110					2,371
	J70	JUDICIAL STANDARDS BOARD		4,430	4,430					3,255
	L10	LEGISLATURE		30,985	30,985					29,648
	L49	LEGISLATIVE AUDITOR		-	-					93
	P01	MILITARY AFFAIRS DEPT		1,082,766	1,082,766					563,449
	P07	PUBLIC SAFETY DEPT		6,649,285	6,649,285					3,350,710
	P78	CORRECTIONS DEPT		2,461,466	2,461,466					834,159
	P7T	PEACE OFFICERS BOARD (POST)		12,339	12,339					8,585
	P9E	SENTENCING GUIDELINES COMM		14,195	14,195					1,986
	R28	MINN CONSERVATION CORPS		-	-					120
	R29	NATURAL RESOURCES DEPT		2,681,818	2,681,818					3,557,568
	R32	POLLUTION CONTROL AGENCY		867,226	867,226					439,826
	R9P	WATER & SOIL RESOURCES BOARD		314,300	314,300					73,639
	T79	TRANSPORTATION DEPT		5,098,364	5,098,364					15,764,418
	T9B	METROPOLITAN COUNCIL/TRANSPORT		267,223	267,223					104,972
		OTHER		7,768,397	7,768,397					37,556
		Total	402,122	102,056,853	102,056,853		15,900,604		78,973,610	465,419
		Source	402,122	102,056,853	102,056,853		15,900,604		78,973,610	465,419
		Difference (Total - Source)	0	0	0		0		0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			all Outstanding Principal	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)
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	1.2	Fixed Asset Depreciation							
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	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division		-					
G10-10.3	G10-10.3	Analysis & Control (EBO's)		1,168,227					
G10-10.4	G10-10.4	Budget Operations and Planning		35,873					
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					1,304,284		
G10-11.4	G10-11.4	Accounting Services					1,467,353		
G10-11.5	G10-11.5	Financial Reporting					2,081,299		
G10-11.6	G10-11.6	Financial Reporting - Single Audit					9,873		
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			189	3		0.00%	189
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
L49-15.2	L49-15.2	Legislative Auditor			7,398	202		0.00%	7,398
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

			all Outstanding Principal	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)
Schedule No.	DP#	Name	Debt Management	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			8,320	236		0.00%	8,320
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	110,718,395		8,045	333		0.40%	8,045
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	-		14,134	347		0.06%	14,134
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	-		13,049	301		0.00%	13,049
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	-		19,915	591		0.00%	19,915
G10-8.3	G10-8.3	Internal Controls & Accountability	-		-	-		0.00%	-
G10-9.2	G10-9.2	Debt Management Division	-		-	-		0.00%	-
G10-9.3	G10-9.3	Debt Management	-						
G10-9.4	G10-9.4	Debt Management - 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	-						
G45-14.3	G45-14.3	Mediation Services	-						
G45-14.4	G45-14.4	Mediation/Representation	-						
L49-15.2	L49-15.2	Legislative Auditor	-						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	all Outstanding Principal	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	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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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	-						
0.0	0.0		-						
	99YYY	Consumer Agencies	-						
	G02-0002	State Archaeology	-		1,026	47		0.00%	1,026
	G02-0003	Public Broadcasting	-		497	31		0.00%	497
	G02-0005	Materials Service and Distribution	-		2	-			2
	G02-0007	Information Policy Analysis	-		3,703	81		0.01%	3,703
	G02-0009	Real Estate and Construction Services	-		31,508	162		0.01%	31,508
	G02-0010	Oil Overcharge (Stripper Wells)	-		-	-		0.00%	-
	G02-0012	STAR	-		15,174	201		0.01%	15,174
	G02-0013	Volunteer Services	-		-	-			-
	G02-0014	Capital Group Parking	-		46,452	143		0.04%	46,452
	G02-0015a	Fleet Services	-		165,150	118		0.01%	165,150
	G02-0016	Development Disabilities	-		8,604	172		0.00%	8,604
	G02-0017a	Risk Management	-		19,673	94		0.01%	19,673
	G02-0017b	Risk Management - Workers Compensation	-		132,200	200		0.02%	132,200
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-		40	4		0.00%	40
	G02-0021a	Plant Management (Leases)	-		197,587	523		0.32%	197,587
	G02-0021b	Plant Management (Repairs)	-		4,140	-		0.01%	4,140
	G02-0021c	Plant Management (Materials Transfer)	-		64	1		0.00%	64
	G02-0021d	Plant Management (Energy)	-		-	-			-
	G02-0021f	Plant Management FR & R	-		1,055	72		0.00%	1,055
	G02-0024	MN Bookstore	-		22,493	166		0.01%	22,493
	G02-0028	Office Supply Connection - Closed in FY2010	-		-	-		0.00%	-
	G02-0029a	Cooperative Purchasing (CPV)	-		4,365	39		0.03%	4,365
	G02-0029b	Cooperative Purchasing (MMCAP)	-		8,961	40		0.03%	8,961
	G02-0031	Central Mail	-		41,295	81		0.01%	41,295
	G02-0034	Other Non-Allocable	-		46	8		0.00%	46
	G02-0036	Demography	-		3,462	98		0.01%	3,462
	G02-0037	Mn Geospatial Information Office	-		-	-		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	-		16,284	97		0.01%	16,284
	G02-0043	Surplus Services - Federal	-		-	-			-
	G02-0044	RECS - Energy	-		131	22		0.00%	131
	G02-0045	SmART FMR	-		1,761	65		0.01%	1,761
	G02-0046	SmART HR	-		1,234	52		0.01%	1,234
	G02-0047	Grants Recovery	-		-	-		0.00%	-
	G02-0048	Arts & Cultural Heritage	-		3,448	208		0.00%	3,448
	G02-0049	Materials Management	-		1,217	23		0.00%	1,217

Statewide Cost Allocation Plan
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			all Outstanding Principal	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	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	B04	AGRICULTURE DEPT	94,214,000		389,527	10,537		1.09%	389,527
	B11	COSMETOLOGIST EXAMINERS BOARD	-		21,317	165		0.02%	21,317
	B13	COMMERCE DEPT	-		546,366	3,038		0.75%	546,366
	B14	ANIMAL HEALTH BOARD	-		16,613	479		0.10%	16,613
	B15	BARBER EXAMINERS BOARD	-		5,784	136		0.01%	5,784
	B20	EXPLORE MINNESOTA TOURISM	-		26,114	957		0.09%	26,114
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-		6,537,579	5,336		2.75%	6,537,579
	B24	PUBLIC FACILITIES AUTHORITY	44,857,073		15,644	872		0.02%	15,644
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		36	4		0.00%	36
	B34	HOUSING FINANCE AGENCY	798,558,458		133,040	1,163		0.47%	133,040
	B41	WORKERS COMP COURT OF APPEALS	-		2,389	44		0.02%	2,389
	B42	LABOR AND INDUSTRY DEPT	-		881,312	2,044		0.67%	881,312
	B43	IRON RANGE RESOURCES	-		54,169	742		0.15%	54,169
	B7E	ARCHITECTURE, ENGINEERING BD	-		13,576	93		0.01%	13,576
	B7G	COMBATIVE SPORTS COMMISSION	-		11	4		0.00%	11
	B7P	ACCOUNTANCY BOARD	-		12,114	82		0.01%	12,114
	B7S	PRIVATE DETECTIVES BOARD	-		1,297	71		0.00%	1,297
	B82	PUBLIC UTILITIES COMM	-		114,574	289		0.29%	114,574
	B9D	AMATEUR SPORTS COMM	-		1,248	53		0.01%	1,248
	B9V	AGRICULTURE UTILIZATION RESRCH	-		19	2		0.00%	19
	E25	CENTER FOR ARTS EDUCATION	-		61,652	1,989		0.22%	61,652
	E26	MN STATE COLLEGES/UNIVERSITIES	124,334,159		9,902,051	9,478		24.30%	9,902,051
	E37	EDUCATION DEPARTMENT	862,976,146		1,599,853	5,416		0.69%	1,599,853
	E40	HISTORICAL SOCIETY	-		903	49		0.00%	903
	E44	MINNESOTA STATE ACADEMIES	-		59,600	1,979		0.36%	59,600
	E50	ARTS BOARD	-		46,149	508		0.05%	46,149
	E60	OFFICE OF HIGHER EDUCATION	35,000,000		74,945	1,493		0.12%	74,945
	E77	ZOOLOGICAL BOARD	155,637		146,039	2,154		0.48%	146,039
	E81	UNIVERSITY OF MINNESOTA	303,150,351		6,437	101		0.00%	6,437
	E95	HUMANITIES COMMISSION	-		280	23		0.00%	280
	E97	SCIENCE MUSEUM	-		53	5		0.00%	53
	E9W	HIGHER ED FACILITIES AUTHORITY	-		203	8		0.00%	203
	G03	LOTTERY	-		10,401	187		0.24%	10,401
	G05	RACING COMMISSION	-		40,258	670		0.05%	40,258
	G06	ATTORNEY GENERAL	-		67,034	1,401		0.49%	67,034
	G09	GAMBLING CONTROL BOARD	-		7,600	147		0.05%	7,600
	G10	MINNESOTA MANAGEMENT & BUDGET	31,830,000		85,944	1,052		0.41%	85,944
	G17	HUMAN RIGHTS DEPT	-		12,607	451		0.06%	12,607
	G19	INDIAN AFFAIRS COUNCIL	-		4,787	157		0.01%	4,787
	G38	INVESTMENT BOARD	-		5,370	57		0.03%	5,370
	G39	GOVERNORS OFFICE	-		10,507	208		0.09%	10,507
	G45	MEDIATION SERVICES DEPT	-		4,551	89		0.02%	4,551
	G46	MN.IT	13,550,317		525,209	4,510		3.56%	525,209
	G53	SECRETARY OF STATE	-		55,818	943		0.16%	55,818
	G61	OFFICE OF THE STATE AUDITOR	-		7,906	192		0.16%	7,906
	G62	MINN STATE RETIREMENT SYSTEM	4,687,375		187,775	152		0.17%	187,775
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	6,221,425		253,940	206		0.13%	253,940
	G67	REVENUE DEPT	-		124,393	2,868		2.27%	124,393
	G69	TEACHERS RETIREMENT ASSOC	6,136,200		261,047	69		0.12%	261,047
	G90	REVENUE INTERGOVT PAYMENTS	-		4,440,528	872		0.00%	4,440,528
	G92	OMBUDSPERSON FOR FAMILIES	-		2,100	53		0.01%	2,100
	G96	UNIFORM LAWS COMMISSION	-		168	16		0.00%	168
	G9J	CAMPAIGN FINANCE BOARD	-		8,130	180		0.01%	8,130
	G9K	ADMINISTRATIVE HEARINGS	-		40,701	346		0.11%	40,701
	G9L	BLACK MINNESOTANS COUNCIL	-		4,322	138		0.01%	4,322

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			all Outstanding Principal	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	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-		2,734	79		0.01%	2,734
	G9N	ASIAN-PACIFIC COUNCIL	-		3,099	118		0.01%	3,099
	G9Q	MMB DEBT SERVICE	-		-	-		0.00%	-
	G9R	MMB NON-OPERATING	-		10,105,207	1,133		0.00%	10,105,207
	G9X	CAPITOL AREA ARCHITECT	-		2,170	79		0.01%	2,170
	G9Y	DISABILITY COUNCIL	-		5,565	191		0.02%	5,565
	GPR	PAYROLL CLEARING	-		-	-		0.00%	-
	H12	HEALTH DEPT	-		955,247	7,898		2.72%	955,247
	H55	HUMAN SERVICES DEPT	56,195,000		12,004,693	15,006		6.93%	12,004,693
	H55b	HUMAN SERVICES SOS	-		817,067	15,876		3.25%	817,067
	H55c	HUMAN SERVICES MSOP	-		88,646	3,752		0.66%	88,646
	H60	MMB - MnSURE	-		109,425	493		0.00%	109,425
	H75	VETERANS AFFAIRS DEPT	-		324,005	4,620		2.38%	324,005
	H7B	MEDICAL PRACTICE BOARD	-		23,896	178		0.03%	23,896
	H7C	NURSING BOARD	-		26,800	245		0.05%	26,800
	H7D	PHARMACY BOARD	-		20,755	306		0.03%	20,755
	H7F	DENTISTRY BOARD	-		20,658	314		0.03%	20,658
	H7H	CHIROPRACTIC EXAMINERS BOARD	-		7,482	180		0.01%	7,482
	H7J	OPTOMETRY BOARD	-		3,501	136		0.00%	3,501
	H7K	NURSING HOME ADMIN BOARD	-		9,986	385		0.01%	9,986
	H7L	SOCIAL WORK BOARD	-		18,736	209		0.02%	18,736
	H7M	MARRIAGE & FAMILY THERAPY BD	-		6,284	203		0.00%	6,284
	H7Q	PODIATRIC MEDICINE	-		3,407	117		0.00%	3,407
	H7R	VETERINARY MEDICINE BOARD	-		5,785	121		0.00%	5,785
	H7S	EMERGENCY MEDICAL SERVICES BD	-		12,909	399		0.02%	12,909
	H7U	DIETETICS & NUTRITION PRACTICE	-		3,676	124		0.00%	3,676
	H7V	PSYCHOLOGY BOARD	-		9,628	226		0.02%	9,628
	H7W	PHYSICAL THERAPY BOARD	-		7,869	155		0.00%	7,869
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-		14,659	160		0.01%	14,659
	H9G	OMBUDSMAN MH/DD	-		2,931	91		0.03%	2,931
	J33	TRIAL COURTS	-		1,740,101	11,704		3.50%	1,740,101
	J50	GUARDIAN AD LITEM BOARD	-		33,964	554		0.37%	33,964
	J52	PUBLIC DEFENSE BOARD	-		50,977	1,223		0.92%	50,977
	J58	COURT OF APPEALS	-		4,161	71		0.13%	4,161
	J65	SUPREME COURT	-		120,620	1,903		0.58%	120,620
	J68	TAX COURT	-		2,371	59		0.01%	2,371
	J70	JUDICIAL STANDARDS BOARD	-		3,255	186		0.00%	3,255
	L10	LEGISLATURE	-		29,648	695		0.14%	29,648
	L49	LEGISLATIVE AUDITOR	-		93	17		0.09%	93
	P01	MILITARY AFFAIRS DEPT	-		563,449	1,039		0.54%	563,449
	P07	PUBLIC SAFETY DEPT	118,025,000		3,350,710	26,130		3.52%	3,350,710
	P78	CORRECTIONS DEPT	-		834,159	15,956		6.86%	834,159
	P7T	PEACE OFFICERS BOARD (POST)	-		8,585	325		0.02%	8,585
	P9E	SENTENCING GUIDELINES COMM	-		1,986	31		0.01%	1,986
	R28	MINN CONSERVATION CORPS	-		120	16		0.00%	120
	R29	NATURAL RESOURCES DEPT	-		3,557,568	46,209		9.55%	3,557,568
	R32	POLLUTION CONTROL AGENCY	-		439,826	9,868		1.82%	439,826
	R9P	WATER & SOIL RESOURCES BOARD	-		73,639	3,344		0.27%	73,639
	T79	TRANSPORTATION DEPT	2,474,288,100		15,764,418	24,978		13.28%	15,764,418
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-		104,972	99		0.00%	104,972
		OTHER	6,151,083,356		37,556	829		0.00%	37,556
		Total	11,235,980,992	1,204,100	78,973,610	267,069	4,862,809	99.73%	78,973,610
		Source	11,235,980,992	1,204,100	78,973,610	267,069	4,862,809	99.73%	78,973,610
		Difference (Total - Source)	0	0	0	0	0	0.00%	0

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
	1.2	Fixed Asset Depreciation							
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	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - 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	189	-		189	0.00%	3	0.00%
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
L49-15.2	L49-15.2	Legislative Auditor	7,398	-		7,398	0.00%	202	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							
	FY15 - FY17 Stat-stepdown.xlsb Exh.D Go Between				21 of 85				4/12/2016

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
			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
Schedule No.	DP#	Name							
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	8,320	-		8,320	0.00%	236	0.00%
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	8,045	1,723,114		8,045	0.00%		0.00%
G02-3.2	G02-3.2	Admin Management Services					0.40%	333	0.40%
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	14,134	-		14,134	0.06%	347	0.06%
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	13,049	-		13,049	0.00%	301	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	19,915	-	2,613,831	19,915	0.00%	591	0.00%
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-		-	0.00%	-	0.00%
G10-9.2	G10-9.2	Debt Management Division	-	-		-	0.00%	-	0.00%
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
L49-15.2	L49-15.2	Legislative Auditor							
		FY15 - FY17 Stat-stepdown.xlsb							
		Exh.D Go Between			22 of 85			4/12/2016	

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
			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
Schedule No.	DP#	Name							
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							
0.0	0.0								
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology	1,026	-		1,026	0.00%	47	0.00%
	G02-0003	Public Broadcasting	497	-		497	0.00%	31	0.00%
	G02-0005	Materials Service and Distribution	2	-		2	0.00%	-	0.00%
	G02-0007	Information Policy Analysis	3,703	-		3,703	0.01%	81	0.01%
	G02-0009	Real Estate and Construction Services	31,508	-		31,508	0.01%	162	0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-	-		-	0.00%	-	0.00%
	G02-0012	STAR	15,174	-		15,174	0.01%	201	0.01%
	G02-0013	Volunteer Services	-	-		-	0.00%	-	0.00%
	G02-0014	Capital Group Parking	46,452	-		46,452	0.04%	143	0.04%
	G02-0015a	Fleet Services	165,150	-		165,150	0.01%	118	0.01%
	G02-0016	Development Disabilities	8,604	-		8,604	0.00%	172	0.00%
	G02-0017a	Risk Management	19,673	-		19,673	0.01%	94	0.01%
	G02-0017b	Risk Management - Workers Compensation	132,200	-		132,200	0.02%	200	0.02%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	40	-		40	0.00%	4	0.00%
	G02-0021a	Plant Management (Leases)	197,587	-		197,587	0.32%	523	0.32%
	G02-0021b	Plant Management (Repairs)	4,140	-		4,140	0.01%	-	0.01%
	G02-0021c	Plant Management (Materials Transfer)	64	-		64	0.00%	1	0.00%
	G02-0021d	Plant Management (Energy)	-	-		-	0.00%	-	0.00%
	G02-0021f	Plant Management FR & R	1,055	-		1,055	0.00%	72	0.00%
	G02-0024	MN Bookstore	22,493	-		22,493	0.01%	166	0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-	-		-	0.00%	-	0.00%
	G02-0029a	Cooperative Purchasing (CPV)	4,365	-		4,365	0.03%	39	0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	8,961	-		8,961	0.03%	40	0.03%
	G02-0031	Central Mail	41,295	-		41,295	0.01%	81	0.01%
	G02-0034	Other Non-Allocable	46	-		46	0.00%	8	0.00%
	G02-0036	Demography	3,462	-		3,462	0.01%	98	0.01%
	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	16,284	-		16,284	0.01%	97	0.01%
	G02-0043	Surplus Services - Federal	-	-		-	0.00%	-	0.00%
	G02-0044	RECS - Energy	131	-		131	0.00%	22	0.00%
	G02-0045	SmART FMR	1,761	-		1,761	0.01%	65	0.01%
	G02-0046	SmART HR	1,234	-		1,234	0.01%	52	0.01%
	G02-0047	Grants Recovery	-	-		-	0.00%	-	0.00%
	G02-0048	Arts & Cultural Heritage	3,448	-		3,448	0.00%	208	0.00%
	G02-0049	Materials Management	1,217	-		1,217	0.00%	23	0.00%
	FY15 - FY17 Stat-stepdown.xlsx Exh.D Go Between								

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
	B04	AGRICULTURE DEPT	389,527	7,161,878		389,527	1.09%	10,537	1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	21,317	-		21,317	0.02%	165	0.02%
	B13	COMMERCE DEPT	546,366	130,468,950		546,366	0.75%	3,038	0.75%
	B14	ANIMAL HEALTH BOARD	16,613	748,936		16,613	0.10%	479	0.10%
	B15	BARBER EXAMINERS BOARD	5,784	-		5,784	0.01%	136	0.01%
	B20	EXPLORE MINNESOTA TOURISM	26,114	-		26,114	0.09%	957	0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,537,579	942,541,125		6,537,579	2.75%	5,336	2.75%
	B24	PUBLIC FACILITIES AUTHORITY	15,644	-		15,644	0.02%	872	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	36	-		36	0.00%	4	0.00%
	B34	HOUSING FINANCE AGENCY	133,040	-		133,040	0.47%	1,163	0.47%
	B41	WORKERS COMP COURT OF APPEALS	2,389	-		2,389	0.02%	44	0.02%
	B42	LABOR AND INDUSTRY DEPT	881,312	5,080,930		881,312	0.67%	2,044	0.67%
	B43	IRON RANGE RESOURCES	54,169	-		54,169	0.15%	742	0.15%
	B7E	ARCHITECTURE, ENGINEERING BD	13,576	-		13,576	0.01%	93	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	11	-		11	0.00%	4	0.00%
	B7P	ACCOUNTANCY BOARD	12,114	-		12,114	0.01%	82	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,297	-		1,297	0.00%	71	0.00%
	B82	PUBLIC UTILITIES COMM	114,574	-		114,574	0.29%	289	0.29%
	B9D	AMATEUR SPORTS COMM	1,248	-		1,248	0.01%	53	0.01%
	B9V	AGRICULTURE UTILIZATION RESRCH	19	-		19	0.00%	2	0.00%
	E25	CENTER FOR ARTS EDUCATION	61,652	-		61,652	0.22%	1,989	0.22%
	E26	MN STATE COLLEGES/UNIVERSITIES	9,902,051	987,482,537		9,902,051	24.30%	9,478	24.30%
	E37	EDUCATION DEPARTMENT	1,599,853	761,806,863		1,599,853	0.69%	5,416	0.69%
	E40	HISTORICAL SOCIETY	903	-		903	0.00%	49	0.00%
	E44	MINNESOTA STATE ACADEMIES	59,600	-		59,600	0.36%	1,979	0.36%
	E50	ARTS BOARD	46,149	738,649		46,149	0.05%	508	0.05%
	E60	OFFICE OF HIGHER EDUCATION	74,945	-		74,945	0.12%	1,493	0.12%
	E77	ZOOLOGICAL BOARD	146,039	7,968		146,039	0.48%	2,154	0.48%
	E81	UNIVERSITY OF MINNESOTA	6,437	-		6,437	0.00%	101	0.00%
	E95	HUMANITIES COMMISSION	280	-		280	0.00%	23	0.00%
	E97	SCIENCE MUSEUM	53	-		53	0.00%	5	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	203	-		203	0.00%	8	0.00%
	G03	LOTTERY	10,401	-		10,401	0.24%	187	0.24%
	G05	RACING COMMISSION	40,258	-		40,258	0.05%	670	0.05%
	G06	ATTORNEY GENERAL	67,034	1,241,283		67,034	0.49%	1,401	0.49%
	G09	GAMBLING CONTROL BOARD	7,600	-		7,600	0.05%	147	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	85,944	-		85,944	0.41%	1,052	0.41%
	G17	HUMAN RIGHTS DEPT	12,607	-		12,607	0.06%	451	0.06%
	G19	INDIAN AFFAIRS COUNCIL	4,787	-		4,787	0.01%	157	0.01%
	G38	INVESTMENT BOARD	5,370	-		5,370	0.03%	57	0.03%
	G39	GOVERNORS OFFICE	10,507	-		10,507	0.09%	208	0.09%
	G45	MEDIATION SERVICES DEPT	4,551	-		4,551	0.02%	89	0.02%
	G46	MN.IT	525,209	-		525,209	3.56%	4,510	3.56%
	G53	SECRETARY OF STATE	55,818	780,434		55,818	0.16%	943	0.16%
	G61	OFFICE OF THE STATE AUDITOR	7,906	-		7,906	0.16%	192	0.16%
	G62	MINN STATE RETIREMENT SYSTEM	187,775	-		187,775	0.17%	152	0.17%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	253,940	-		253,940	0.13%	206	0.13%
	G67	REVENUE DEPT	124,393	-		124,393	2.27%	2,868	2.27%
	G69	TEACHERS RETIREMENT ASSOC	261,047	-		261,047	0.12%	69	0.12%
	G90	REVENUE INTERGOVT PAYMENTS	4,440,528	-		4,440,528	0.00%	872	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	2,100	-		2,100	0.01%	53	0.01%
	G96	UNIFORM LAWS COMMISSION	168	-		168	0.00%	16	0.00%
	G9J	CAMPAIGN FINANCE BOARD	8,130	-		8,130	0.01%	180	0.01%
	G9K	ADMINISTRATIVE HEARINGS	40,701	-		40,701	0.11%	346	0.11%
	G9L	BLACK MINNESOTANS COUNCIL	4,322	-		4,322	0.01%	138	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	2,734	-		2,734	0.01%	79	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	3,099	-		3,099	0.01%	118	0.01%
	G9Q	MMB DEBT SERVICE	-	-		-	0.00%	-	0.00%
	G9R	MMB NON-OPERATING	10,105,207	7,836,013		10,105,207	0.00%	1,133	0.00%
	G9X	CAPITOL AREA ARCHITECT	2,170	-		2,170	0.01%	79	0.01%
	G9Y	DISABILITY COUNCIL	5,565	-		5,565	0.02%	191	0.02%
	GPR	PAYROLL CLEARING	-	-		-	0.00%	-	0.00%
	H12	HEALTH DEPT	955,247	232,637,037		955,247	2.72%	7,898	2.72%
	H55	HUMAN SERVICES DEPT	12,004,693	8,212,721,846		12,004,693	6.93%	15,006	6.93%
	H55b	HUMAN SERVICES SOS	817,067	-		817,067	3.25%	15,876	3.25%
	H55c	HUMAN SERVICES MSOP	88,646	-		88,646	0.66%	3,752	0.66%
	H60	MMB - MnSURE	109,425	47,675,620		109,425	0.00%	493	0.00%
	H75	VETERANS AFFAIRS DEPT	324,005	21,207,869		324,005	2.38%	4,620	2.38%
	H7B	MEDICAL PRACTICE BOARD	23,896	-		23,896	0.03%	178	0.03%
	H7C	NURSING BOARD	26,800	-		26,800	0.05%	245	0.05%
	H7D	PHARMACY BOARD	20,755	22,673		20,755	0.03%	306	0.03%
	H7F	DENTISTRY BOARD	20,658	-		20,658	0.03%	314	0.03%
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,482	-		7,482	0.01%	180	0.01%
	H7J	OPTOMETRY BOARD	3,501	-		3,501	0.00%	136	0.00%
	H7K	NURSING HOME ADMIN BOARD	9,986	-		9,986	0.01%	385	0.01%
	H7L	SOCIAL WORK BOARD	18,736	-		18,736	0.02%	209	0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	6,284	-		6,284	0.00%	203	0.00%
	H7Q	PODIATRIC MEDICINE	3,407	-		3,407	0.00%	117	0.00%
	H7R	VETERINARY MEDICINE BOARD	5,785	-		5,785	0.00%	121	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	12,909	171,588		12,909	0.02%	399	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	3,676	-		3,676	0.00%	124	0.00%
	H7V	PSYCHOLOGY BOARD	9,628	-		9,628	0.02%	226	0.02%
	H7W	PHYSICAL THERAPY BOARD	7,869	-		7,869	0.00%	155	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	14,659	-		14,659	0.01%	160	0.01%
	H9G	OMBUDSMAN MH/DD	2,931	-		2,931	0.03%	91	0.03%
	J33	TRIAL COURTS	1,740,101	2,545,747		1,740,101	3.50%	11,704	3.50%
	J50	GUARDIAN AD LITEM BOARD	33,964	-		33,964	0.37%	554	0.37%
	J52	PUBLIC DEFENSE BOARD	50,977	-		50,977	0.92%	1,223	0.92%
	J58	COURT OF APPEALS	4,161	-		4,161	0.13%	71	0.13%
	J65	SUPREME COURT	120,620	584,209		120,620	0.58%	1,903	0.58%
	J68	TAX COURT	2,371	-		2,371	0.01%	59	0.01%
	J70	JUDICIAL STANDARDS BOARD	3,255	-		3,255	0.00%	186	0.00%
	L10	LEGISLATURE	29,648	36,807		29,648	0.14%	695	0.14%
	L49	LEGISLATIVE AUDITOR	93	-		93	0.09%	17	0.09%
	P01	MILITARY AFFAIRS DEPT	563,449	57,252,919		563,449	0.54%	1,039	0.54%
	P07	PUBLIC SAFETY DEPT	3,350,710	103,061,962		3,350,710	3.52%	26,130	3.52%
	P78	CORRECTIONS DEPT	834,159	2,268,394		834,159	6.86%	15,956	6.86%
	P7T	PEACE OFFICERS BOARD (POST)	8,585	-		8,585	0.02%	325	0.02%
	P9E	SENTENCING GUIDELINES COMM	1,986	-		1,986	0.01%	31	0.01%
	R28	MINN CONSERVATION CORPS	120	-		120	0.00%	16	0.00%
	R29	NATURAL RESOURCES DEPT	3,557,568	44,886,405		3,557,568	9.55%	46,209	9.55%
	R32	POLLUTION CONTROL AGENCY	439,826	23,752,888		439,826	1.82%	9,868	1.82%
	R9P	WATER & SOIL RESOURCES BOARD	73,639	3,318,202		73,639	0.27%	3,344	0.27%
	T79	TRANSPORTATION DEPT	15,764,418	685,944,613		15,764,418	13.28%	24,978	13.28%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,972	-		104,972	0.00%	99	0.00%
		OTHER	37,556	-		37,556	0.00%	829	0.00%
		Total	78,973,610	12,285,707,459	2,613,831	78,973,610	99.73%	267,069	99.73%
		Source	78,973,610	12,285,707,459	2,613,831	78,973,610	99.73%	267,069	99.73%
		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	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Fixed Asset Depreciation								
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	Debt Management Division								
G10-9.3	G10-9.3	Debt Management								
G10-9.4	G10-9.4	Debt Management - 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		4,080,413						
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-						
G45-14.2	G45-14.2	Mediation Services	189		0.00%	-				
G45-14.3	G45-14.3	Mediation Services				220,087				
G45-14.4	G45-14.4	Mediation/Representation				-				
L49-15.2	L49-15.2	Legislative Auditor	7,398		0.00%		0.00%			
L49-15.3	L49-15.3	Financial Audits						1,853,538		
L49-15.4	L49-15.4	Program Audits						1,552,337		
L49-15.5	L49-15.5	Single Audits						1,017,626		
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						120,971		
L49-15.9	L49-15.9	Financial Audit- Clean Water						113,566		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						34,530		

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	Mediation Services	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	8,320		0.00%		0.00%		4	-	
G61-16.3	G61-16.3	State Auditor General							-	-	
17	17	SWIFT (Internally Developed Software Amortized over 10									
99YYY	99YYY	Consumer Agencies									
G02-3.0	G02-3.0	Department of Administration	8,045		0.00%		0.00%		15	32	
G02-3.2	G02-3.2	Admin Management Services			0.40%		0.40%		114	-	
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	14,134		0.06%		0.06%		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	13,049		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	19,915		0.00%		0.00%		2,340.94	-	
G10-8.3	G10-8.3	Internal Controls & Accountability	-		0.00%		0.00%		-	-	
G10-9.2	G10-9.2	Debt Management Division	-		0.00%		0.00%		-	-	
G10-9.3	G10-9.3	Debt Management									
G10-9.4	G10-9.4	Debt Management - 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%		4,413.56	-	
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%		-	-	
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	Mediation Services									
G45-14.4	G45-14.4	Mediation/Representation									
L49-15.2	L49-15.2	Legislative Auditor									
		FY15 - FY17 Stat-stepdown.xlsx									
		Exh.D Go Between									
										27 of 85	4/12/2016

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	Mediation Services	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								
0.0	0.0									
	99YYY	Consumer Agencies								
	G02-0002	State Archaeology	1,026		0.00%		0.00%		-	-
	G02-0003	Public Broadcasting	497		0.00%		0.00%		-	-
	G02-0005	Materials Service and Distribution	2						-	-
	G02-0007	Information Policy Analysis	3,703		0.01%		0.01%		-	-
	G02-0009	Real Estate and Construction Services	31,508		0.01%		0.01%		47.66	-
	G02-0010	Oil Overcharge (Stripper Wells)	-		0.00%		0.00%		-	-
	G02-0012	STAR	15,174		0.01%		0.01%		-	-
	G02-0013	Volunteer Services	-						-	-
	G02-0014	Capital Group Parking	46,452		0.04%		0.04%		-	-
	G02-0015a	Fleet Services	165,150		0.01%		0.01%		-	-
	G02-0016	Development Disabilities	8,604		0.00%		0.00%		-	-
	G02-0017a	Risk Management	19,673		0.01%		0.01%		-	-
	G02-0017b	Risk Management - Workers Compensation	132,200		0.02%		0.02%		33.00	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	40		0.00%		0.00%		-	-
	G02-0021a	Plant Mangement (Leases)	197,587		0.32%		0.32%		-	-
	G02-0021b	Plant Management (Repairs)	4,140		0.01%		0.01%		-	-
	G02-0021c	Plant Management (Materials Transfer)	64		0.00%		0.00%		-	-
	G02-0021d	Plant Management (Energy)	-						-	-
	G02-0021f	Plant Management FR & R	1,055		0.00%		0.00%		-	-
	G02-0024	MN Bookstore	22,493		0.01%		0.01%		-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-		0.00%		0.00%		-	-
	G02-0029a	Cooperative Purchasing (CPV)	4,365		0.03%		0.03%		2.75	-
	G02-0029b	Cooperative Purchasing (MMCAP)	8,961		0.03%		0.03%		2.75	-
	G02-0031	Central Mail	41,295		0.01%		0.01%		-	-
	G02-0034	Other Non-Allocable	46		0.00%		0.00%		-	-
	G02-0036	Demography	3,462		0.01%		0.01%		-	-
	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	16,284		0.01%		0.01%		-	-
	G02-0043	Surplus Services - Federal	-						-	-
	G02-0044	RECS - Energy	131		0.00%		0.00%		-	-
	G02-0045	SmART FMR	1,761		0.01%		0.01%		-	-
	G02-0046	SmART HR	1,234		0.01%		0.01%		-	-
	G02-0047	Grants Recovery	-		0.00%		0.00%		-	-
	G02-0048	Arts & Cultural Heritage	3,448		0.00%		0.00%		32.28	-
	G02-0049	Materials Management	1,217		0.00%		0.00%		-	-

Statewide Cost Allocation Plan
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			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	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	B04	AGRICULTURE DEPT	389,527		1.09%		1.09%		330.50	-
	B11	COSMETOLOGIST EXAMINERS BOARD	21,317		0.02%		0.02%		6.50	-
	B13	COMMERCE DEPT	546,366		0.75%		0.75%		344.66	-
	B14	ANIMAL HEALTH BOARD	16,613		0.10%		0.10%		-	-
	B15	BARBER EXAMINERS BOARD	5,784		0.01%		0.01%		-	-
	B20	EXPLORE MINNESOTA TOURISM	26,114		0.09%		0.09%		162.63	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,537,579		2.75%		2.75%		1,339.71	2,476.22
	B24	PUBLIC FACILITIES AUTHORITY	15,644		0.02%		0.02%		33.57	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	36		0.00%		0.00%		-	-
	B34	HOUSING FINANCE AGENCY	133,040		0.47%		0.47%		15.38	-
	B41	WORKERS COMP COURT OF APPEALS	2,389		0.02%		0.02%		12.00	-
	B42	LABOR AND INDUSTRY DEPT	881,312		0.67%		0.67%		186.38	1,998.61
	B43	IRON RANGE RESOURCES	54,169		0.15%		0.15%		19.63	1,079.93
	B7E	ARCHITECTURE, ENGINEERING BD	13,576		0.01%		0.01%		-	-
	B7G	COMBATIVE SPORTS COMMISSION	11		0.00%		0.00%		12.25	-
	B7P	ACCOUNTANCY BOARD	12,114		0.01%		0.01%		0.25	-
	B7S	PRIVATE DETECTIVES BOARD	1,297		0.00%		0.00%		-	-
	B82	PUBLIC UTILITIES COMM	114,574		0.29%		0.29%		-	-
	B9D	AMATEUR SPORTS COMM	1,248		0.01%		0.01%		25.07	-
	B9V	AGRICULTURE UTILIZATION RESRCH	19		0.00%		0.00%		227.00	162.07
	E25	CENTER FOR ARTS EDUCATION	61,652		0.22%		0.22%		517.13	-
	E26	MN STATE COLLEGES/UNIVERSITIES	9,902,051		24.30%		24.30%		562.62	-
	E37	EDUCATION DEPARTMENT	1,599,853		0.69%		0.69%		1,452.32	852.28
	E40	HISTORICAL SOCIETY	903		0.00%		0.00%		173.04	-
	E44	MINNESOTA STATE ACADEMIES	59,600		0.36%		0.36%		351.50	-
	E50	ARTS BOARD	46,149		0.05%		0.05%		2.88	-
	E60	OFFICE OF HIGHER EDUCATION	74,945		0.12%		0.12%		5.63	-
	E77	ZOOLOGICAL BOARD	146,039		0.48%		0.48%		72.84	-
	E81	UNIVERSITY OF MINNESOTA	6,437		0.00%		0.00%		37.82	213.38
	E95	HUMANITIES COMMISSION	280		0.00%		0.00%		7.04	-
	E97	SCIENCE MUSEUM	53		0.00%		0.00%		-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	203		0.00%		0.00%		-	-
	G03	LOTTERY	10,401		0.24%		0.24%		271.75	-
	G05	RACING COMMISSION	40,258		0.05%		0.05%		405.00	-
	G06	ATTORNEY GENERAL	67,034		0.49%		0.49%		247.44	-
	G09	GAMBLING CONTROL BOARD	7,600		0.05%		0.05%		0.25	-
	G10	MINNESOTA MANAGEMENT & BUDGET	85,944		0.41%		0.41%		66.63	-
	G17	HUMAN RIGHTS DEPT	12,607		0.06%		0.06%		247.50	-
	G19	INDIAN AFFAIRS COUNCIL	4,787		0.01%		0.01%		13.03	-
	G38	INVESTMENT BOARD	5,370		0.03%		0.03%		1,684.06	-
	G39	GOVERNORS OFFICE	10,507		0.09%		0.09%		297.81	-
	G45	MEDIATION SERVICES DEPT	4,551		0.02%		0.02%		-	-
	G46	MN.IT	525,209		3.56%		3.56%		775.06	-
	G53	SECRETARY OF STATE	55,818		0.16%		0.16%		157.06	-
	G61	OFFICE OF THE STATE AUDITOR	7,906		0.16%		0.16%		174.88	-
	G62	MINN STATE RETIREMENT SYSTEM	187,775		0.17%		0.17%		1,151.48	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	253,940		0.13%		0.13%		817.48	-
	G67	REVENUE DEPT	124,393		2.27%		2.27%		1,792.50	1,728.51
	G69	TEACHERS RETIREMENT ASSOC	261,047		0.12%		0.12%		563.92	-
	G90	REVENUE INTERGOVT PAYMENTS	4,440,528		0.00%		0.00%		-	-
	G92	OMBUDSPERSON FOR FAMILIES	2,100		0.01%		0.01%		19.75	-
	G96	UNIFORM LAWS COMMISSION	168		0.00%		0.00%		-	-
	G9J	CAMPAIGN FINANCE BOARD	8,130		0.01%		0.01%		2.25	-
	G9K	ADMINISTRATIVE HEARINGS	40,701		0.11%		0.11%		-	-
	G9L	BLACK MINNESOTANS COUNCIL	4,322		0.01%		0.01%		40.66	-

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			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	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,734		0.01%		0.01%		13.03	-
	G9N	ASIAN-PACIFIC COUNCIL	3,099		0.01%		0.01%		13.03	-
	G9Q	MMB DEBT SERVICE	-		0.00%		0.00%		-	-
	G9R	MMB NON-OPERATING	10,105,207		0.00%		0.00%		-	-
	G9X	CAPITOL AREA ARCHITECT	2,170		0.01%		0.01%		14.13	-
	G9Y	DISABILITY COUNCIL	5,565		0.02%		0.02%		25.00	-
	GPR	PAYROLL CLEARING	-		0.00%		0.00%		-	-
	H12	HEALTH DEPT	955,247		2.72%		2.72%		490.67	666.56
	H55	HUMAN SERVICES DEPT	12,004,693		6.93%		6.93%		2,829.75	1,956.34
	H55b	HUMAN SERVICES SOS	817,067		3.25%		3.25%		404.25	-
	H55c	HUMAN SERVICES MSOP	88,646		0.66%		0.66%		-	-
	H60	MMB - MnSURE	109,425		0.00%		0.00%		28.63	3,265.94
	H75	VETERANS AFFAIRS DEPT	324,005		2.38%		2.38%		588.38	-
	H7B	MEDICAL PRACTICE BOARD	23,896		0.03%		0.03%		183.30	-
	H7C	NURSING BOARD	26,800		0.05%		0.05%		72.61	3,804.54
	H7D	PHARMACY BOARD	20,755		0.03%		0.03%		51.51	-
	H7F	DENTISTRY BOARD	20,658		0.03%		0.03%		61.92	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,482		0.01%		0.01%		93.26	-
	H7J	OPTOMETRY BOARD	3,501		0.00%		0.00%		34.48	-
	H7K	NURSING HOME ADMIN BOARD	9,986		0.01%		0.01%		71.94	-
	H7L	SOCIAL WORK BOARD	18,736		0.02%		0.02%		9.44	-
	H7M	MARRIAGE & FAMILY THERAPY BD	6,284		0.00%		0.00%		10.63	-
	H7Q	PODIATRIC MEDICINE	3,407		0.00%		0.00%		32.69	-
	H7R	VETERINARY MEDICINE BOARD	5,785		0.00%		0.00%		9.85	-
	H7S	EMERGENCY MEDICAL SERVICES BD	12,909		0.02%		0.02%		-	-
	H7U	DIETETICS & NUTRITION PRACTICE	3,676		0.00%		0.00%		66.05	-
	H7V	PSYCHOLOGY BOARD	9,628		0.02%		0.02%		58.90	-
	H7W	PHYSICAL THERAPY BOARD	7,869		0.00%		0.00%		13.56	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	14,659		0.01%		0.01%		47.88	-
	H9G	OMBUDSMAN MH/DD	2,931		0.03%		0.03%		8.13	-
	J33	TRIAL COURTS	1,740,101		3.50%		3.50%		900.56	-
	J50	GUARDIAN AD LITEM BOARD	33,964		0.37%		0.37%		-	-
	J52	PUBLIC DEFENSE BOARD	50,977		0.92%		0.92%		-	-
	J58	COURT OF APPEALS	4,161		0.13%		0.13%		-	-
	J65	SUPREME COURT	120,620		0.58%		0.58%		-	-
	J68	TAX COURT	2,371		0.01%		0.01%		-	-
	J70	JUDICIAL STANDARDS BOARD	3,255		0.00%		0.00%		1.00	-
	L10	LEGISLATURE	29,648		0.14%		0.14%		-	-
	L49	LEGISLATIVE AUDITOR	93		0.09%		0.09%		-	-
	P01	MILITARY AFFAIRS DEPT	563,449		0.54%		0.54%		90.72	-
	P07	PUBLIC SAFETY DEPT	3,350,710		3.52%		3.52%		757.25	-
	P78	CORRECTIONS DEPT	834,159		6.86%		6.86%		8.50	377.17
	P7T	PEACE OFFICERS BOARD (POST)	8,585		0.02%		0.02%		-	-
	P9E	SENTENCING GUIDELINES COMM	1,986		0.01%		0.01%		10.38	-
	R28	MINN CONSERVATION CORPS	120		0.00%		0.00%		-	-
	R29	NATURAL RESOURCES DEPT	3,557,568		9.55%		9.55%		1,114.83	1,242.73
	R32	POLLUTION CONTROL AGENCY	439,826		1.82%		1.82%		126.33	3,062.91
	R9P	WATER & SOIL RESOURCES BOARD	73,639		0.27%		0.27%		33.48	-
	T79	TRANSPORTATION DEPT	15,764,418		13.28%		13.28%		781.84	1,017.66
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,972		0.00%		0.00%		95.21	-
		OTHER	37,556		0.00%		0.00%		-	-
		Total	78,973,610	4,080,413	99.73%	220,087	99.73%	4,692,569	31,234.58	23,937.34
		Source	78,973,610	4,080,413	99.73%	220,087	99.73%	4,692,569	31,234.58	23,937.34
		Difference (Total - Source)	0	0	0.00%	0	0.00%	0	-	-
	FY15 - FY17 Stat-stepdown.xlsb									
	Exh.D Go Between									
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			Legislative								
			Single Audits	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	Fixed Asset Depreciation									
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	Debt Management Division									
G10-9.3	G10-9.3	Debt Management									
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services									
G45-14.4	G45-14.4	Mediation/Representation									
L49-15.2	L49-15.2	Legislative Auditor									
L49-15.3	L49-15.3	Financial Audits		1,853,538							
L49-15.4	L49-15.4	Program Audits		1,552,337							
L49-15.5	L49-15.5	Single Audits		1,017,626							
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		120,971		-					
L49-15.9	L49-15.9	Financial Audit- Clean Water		113,566		-					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		34,530		-					

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	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
L49-15.11	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	-	-	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	291	-	-	-	-	-
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	Debt Management Division	-	-	-	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	-	-	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Legislative	Financial Audits	Financial Audits	Financial Audits	Financial Audits	Program Audits	Program Audits	Program Audits
	Auditor General	Outdoor	Art	Clean Water	Parks & Trails	Outdoor	Art	Clean Water
	Support							
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
L49-15.3	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									
0.0	0.0										
	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	-		-	-	-	-	-	-	-
	G02-0049	Materials Management	-		-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
				Audit Committee	Outdoors	Art	Clean Water	Parks & Trails	Outdoors	Art	Clean Water
			15.5	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13
	B04	AGRICULTURE DEPT	-	-	-	-	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
	B13	COMMERCE DEPT	476.50	-	-	-	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	923.00	-	-	-	-	-	-	-	-
	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	1,734.00	-	-	-	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	424.44	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	861.01	-	-	-	-	-
	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	524.00	-	-	-	-	-	-	-	-
	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

			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- 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	1,202.00	-	-	-	-	-	-	-	-
	H55	HUMAN SERVICES DEPT	6,867.75	-	-	-	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	-	-	-
	H60	MMB - MnSURE	763.00	-	-	-	-	-	-	-	-
	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	214.50	-	-	-	-	-	-	-	-
	P07	PUBLIC SAFETY DEPT	327.00	-	-	-	-	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	288.00	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	740.00	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	740.00	-	-	-	-	-
	T79	TRANSPORTATION DEPT	230.00	-	-	-	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	162.00	-	-	-	-
		OTHER	-	-	-	-	-	-	-	-	-
		Total	13,261.75	4,692,569	-	1,576.50	1,480.00	450.00	-	-	-
		Source	13,261.75	4,692,569	-	1,576.50	1,480.00	450.00	-	-	-
		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)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.14	16.2	17.0	20	21.2	21.3
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
	1.2	Fixed Asset Depreciation						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
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

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	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						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services	-	1,723,114	8,045	1,682,742	-	
G02-3.3	G02-3.3	Commissioner's Office					512,118	
G02-3.4	G02-3.4	Human Resources					361,187	
G02-3.5	G02-3.5	Financial Management and Reporting					809,437	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-	
G02-4.2	G02-4.2	Government & Citizen Services	-	-	14,134	4,235,714		0.06%
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	-	-	13,049			
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	-	-	19,915			
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-			
G10-9.2	G10-9.2	Debt Management Division	-	-	-			
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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			189			
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor			7,398			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.14	16.2	17.0	20	21.2	21.3
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	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			8,320			
G61-16.3	G61-16.3	State Auditor General						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	-	1,026	236,904.41		0.00%
	G02-0003	Public Broadcasting	-	-	497	-		0.00%
	G02-0005	Materials Service and Distribution	-	-	2			
	G02-0007	Information Policy Analysis	-	-	3,703	521,846.12		0.01%
	G02-0009	Real Estate and Construction Services	-	-	31,508	22,266,294.34		0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-		0.00%
	G02-0012	STAR	-	-	15,174	430,737.82		0.01%
	G02-0013	Volunteer Services	-	-	-			
	G02-0014	Capital Group Parking	-	-	46,452	3,747,924.22		0.04%
	G02-0015a	Fleet Services	-	-	165,150	7,615,773.56		0.01%
	G02-0016	Development Disabilities	-	-	8,604	490,637.36		0.00%
	G02-0017a	Risk Management	-	-	19,673	8,260,098.53		0.01%
	G02-0017b	Risk Management - Workers Compensation	-	-	132,200	31,752,747.23		0.02%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	40	-		0.00%
	G02-0021a	Plant Management (Leases)	-	-	197,587	34,298,825.80		0.32%
	G02-0021b	Plant Management (Repairs)	-	-	4,140	97,073.07		0.01%
	G02-0021c	Plant Management (Materials Transfer)	-	-	64	-		0.00%
	G02-0021d	Plant Management (Energy)	-	-	-			
	G02-0021f	Plant Management FR & R	-	-	1,055	705,045.65		0.00%
	G02-0024	MN Bookstore	-	-	22,493	1,233,718.51		0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-		0.00%
	G02-0029a	Cooperative Purchasing (CPV)	-	-	4,365	2,583,506.98		0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	8,961	5,327,412.13		0.03%
	G02-0031	Central Mail	-	-	41,295	9,546,571.51		0.01%
	G02-0034	Other Non-Allocable	-	-	46	-		0.00%
	G02-0036	Demography	-	-	3,462	580,818.41		0.01%
	G02-0037	Mn Geospatial Information Office	-	-	-	-		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	-	-	16,284	1,206,737.37		0.01%
	G02-0043	Surplus Services - Federal	-	-	-			
	G02-0044	RECS - Energy	-	-	131	70,512.38		0.00%
	G02-0045	SmART FMR	-	-	1,761	290,093.53		0.01%
	G02-0046	SmART HR	-	-	1,234	211,596.17		0.01%
	G02-0047	Grants Recovery	-	-	-	-		0.00%
	G02-0048	Arts & Cultural Heritage	-	-	3,448	190,271.59		0.00%
	G02-0049	Materials Management	-	-	1,217	15,845.41		0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Program Audit-Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
	B04	AGRICULTURE DEPT	-	7,161,878.00	389,527	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	21,317	-	-	-
	B13	COMMERCE DEPT	-	130,468,950.00	546,366	-	-	-
	B14	ANIMAL HEALTH BOARD	-	748,936.00	16,613	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	5,784	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	26,114	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	942,541,125.00	6,537,579	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	15,644	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	36	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	133,040	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	2,389	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	5,080,930.00	881,312	-	-	-
	B43	IRON RANGE RESOURCES	-	-	54,169	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	13,576	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	11	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	12,114	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	1,297	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	114,574	-	-	-
	B9D	AMATEUR SPORTS COMM	-	-	1,248	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	19	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	61,652	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	987,482,537.00	9,902,051	-	-	-
	E37	EDUCATION DEPARTMENT	-	761,806,863.00	1,599,853	-	-	-
	E40	HISTORICAL SOCIETY	-	-	903	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	59,600	-	-	-
	E50	ARTS BOARD	-	738,649.00	46,149	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	74,945	-	-	-
	E77	ZOOLOGICAL BOARD	-	7,968.00	146,039	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	6,437	-	-	-
	E95	HUMANITIES COMMISSION	-	-	280	-	-	-
	E97	SCIENCE MUSEUM	-	-	53	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	203	-	-	-
	G03	LOTTERY	-	-	10,401	-	-	-
	G05	RACING COMMISSION	-	-	40,258	-	-	-
	G06	ATTORNEY GENERAL	-	1,241,283.00	67,034	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	7,600	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	85,944	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	12,607	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	4,787	-	-	-
	G38	INVESTMENT BOARD	-	-	5,370	-	-	-
	G39	GOVERNORS OFFICE	-	-	10,507	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	4,551	-	-	-
	G46	MN.IT	-	-	525,209	-	-	-
	G53	SECRETARY OF STATE	-	780,434.00	55,818	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	7,906	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	187,775	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	253,940	-	-	-
	G67	REVENUE DEPT	-	-	124,393	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	261,047	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	4,440,528	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	2,100	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	168	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	8,130	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	40,701	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	4,322	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATIO N	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	2,734	-	-	-	
	G9N	ASIAN-PACIFIC COUNCIL	-	-	3,099	-	-	-	
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	
	G9R	MMB NON-OPERATING	-	7,836,013.00	10,105,207	-	-	-	
	G9X	CAPITOL AREA ARCHITECT	-	-	2,170	-	-	-	
	G9Y	DISABILITY COUNCIL	-	-	5,565	-	-	-	
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	
	H12	HEALTH DEPT	-	232,637,037.00	955,247	-	-	-	
	H55	HUMAN SERVICES DEPT	-	8,212,721,846.00	12,004,693	-	-	-	
	H55b	HUMAN SERVICES SOS	-	-	817,067	-	-	-	
	H55c	HUMAN SERVICES MSOP	-	-	88,646	-	-	-	
	H60	MMB - MnSURE	-	47,675,620.00	109,425	-	-	-	
	H75	VETERANS AFFAIRS DEPT	-	21,207,869.00	324,005	-	-	-	
	H7B	MEDICAL PRACTICE BOARD	-	-	23,896	-	-	-	
	H7C	NURSING BOARD	-	-	26,800	-	-	-	
	H7D	PHARMACY BOARD	-	22,673.00	20,755	-	-	-	
	H7F	DENTISTRY BOARD	-	-	20,658	-	-	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	7,482	-	-	-	
	H7J	OPTOMETRY BOARD	-	-	3,501	-	-	-	
	H7K	NURSING HOME ADMIN BOARD	-	-	9,986	-	-	-	
	H7L	SOCIAL WORK BOARD	-	-	18,736	-	-	-	
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	6,284	-	-	-	
	H7Q	PODIATRIC MEDICINE	-	-	3,407	-	-	-	
	H7R	VETERINARY MEDICINE BOARD	-	-	5,785	-	-	-	
	H7S	EMERGENCY MEDICAL SERVICES BD	-	171,588.00	12,909	-	-	-	
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	3,676	-	-	-	
	H7V	PSYCHOLOGY BOARD	-	-	9,628	-	-	-	
	H7W	PHYSICAL THERAPY BOARD	-	-	7,869	-	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	14,659	-	-	-	
	H9G	OMBUDSMAN MH/DD	-	-	2,931	-	-	-	
	J33	TRIAL COURTS	-	2,545,747.00	1,740,101	-	-	-	
	J50	GUARDIAN AD LITEM BOARD	-	-	33,964	-	-	-	
	J52	PUBLIC DEFENSE BOARD	-	-	50,977	-	-	-	
	J58	COURT OF APPEALS	-	-	4,161	-	-	-	
	J65	SUPREME COURT	-	584,209.00	120,620	-	-	-	
	J68	TAX COURT	-	-	2,371	-	-	-	
	J70	JUDICIAL STANDARDS BOARD	-	-	3,255	-	-	-	
	L10	LEGISLATURE	-	36,807.00	29,648	-	-	-	
	L49	LEGISLATIVE AUDITOR	-	-	93	-	-	-	
	P01	MILITARY AFFAIRS DEPT	-	57,252,919.00	563,449	-	-	-	
	P07	PUBLIC SAFETY DEPT	-	103,061,962.00	3,350,710	-	-	-	
	P78	CORRECTIONS DEPT	-	2,268,394.00	834,159	-	-	-	
	P7T	PEACE OFFICERS BOARD (POST)	-	-	8,585	-	-	-	
	P9E	SENTENCING GUIDELINES COMM	-	-	1,986	-	-	-	
	R28	MINN CONSERVATION CORPS	-	-	120	-	-	-	
	R29	NATURAL RESOURCES DEPT	-	44,886,405.00	3,557,568	-	-	-	
	R32	POLLUTION CONTROL AGENCY	-	23,752,888.00	439,826	-	-	-	
	R9P	WATER & SOIL RESOURCES BOARD	-	3,318,202.00	73,639	-	-	-	
	T79	TRANSPORTATION DEPT	-	685,944,613.00	15,764,418	-	-	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	104,972	-	-	-	
		OTHER	-	-	37,556	-	-	-	
		Total	-	12,285,707,459	78,973,610	0	137,599,448	1,682,742	0.63%
		Source	-	12,285,707,459	78,973,610	-	137,599,448	1,682,742	0.63%
		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	Sqft and Acres 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	Fixed Asset Depreciation						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
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	Sqft and Acres 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						
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	0.06%	14,134	-			
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			457,000			
G02-4.7	G02-4.7	Real Property			932,268			
G02-4.8	G02-4.8	Materials Management Division			1,910,669			
G02-4.10	G02-4.10	Central Mail			435,381			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			370,093			
G02-4.12	G02-4.12	Grants Management			130,303			
G46-6.2	G46-6.2	Minnesota Information Technology				-	-	234
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				-	-	345
G10-8.3	G10-8.3	Internal Controls & Accountability				-	-	-
G10-9.2	G10-9.2	Debt Management Division				-	-	-
G10-9.3	G10-9.3	Debt Management				-	-	-
G10-9.4	G10-9.4	Debt Management - 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				-	-	4
G45-14.3	G45-14.3	Mediation Services				-	-	-
G45-14.4	G45-14.4	Mediation/Representation				-	-	-
L49-15.2	L49-15.2	Legislative Auditor				-	-	298

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft and Acres 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						458
G61-16.3	G61-16.3	State Auditor General						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	0.00%	1,026		1	-	1
	G02-0003	Public Broadcasting	0.00%	497		12	-	4
	G02-0005	Materials Service and Distribution		2		-	-	-
	G02-0007	Information Policy Analysis	0.01%	3,703		-	-	10
	G02-0009	Real Estate and Construction Services	0.01%	31,508		1	-	654
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	-		-	-	-
	G02-0012	STAR	0.01%	15,174		-	-	178
	G02-0013	Volunteer Services		-		-	-	-
	G02-0014	Capital Group Parking	0.04%	46,452		-	-	390
	G02-0015a	Fleet Services	0.01%	165,150		-	46,395	368
	G02-0016	Development Disabilities	0.00%	8,604		-	-	100
	G02-0017a	Risk Management	0.01%	19,673		1	-	127
	G02-0017b	Risk Management - Workers Compensation	0.02%	132,200		-	-	115
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	40		-	-	-
	G02-0021a	Plant Management (Leases)	0.32%	197,587		13	-	2,905
	G02-0021b	Plant Management (Repairs)	0.01%	4,140		-	-	24
	G02-0021c	Plant Management (Materials Transfer)	0.00%	64		-	-	-
	G02-0021d	Plant Management (Energy)		-		-	-	-
	G02-0021f	Plant Management FR & R	0.00%	1,055		-	-	36
	G02-0024	MN Bookstore	0.01%	22,493		-	-	123
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%	-		-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	0.03%	4,365		-	-	87
	G02-0029b	Cooperative Purchasing (MMCAP)	0.03%	8,961		-	-	174
	G02-0031	Central Mail	0.01%	41,295		-	-	79
	G02-0034	Other Non-Allocable	0.00%	46		-	1,488,597	9
	G02-0036	Demography	0.01%	3,462		-	-	40
	G02-0037	Mn Geospatial Information Office	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	0.01%	16,284		-	-	110
	G02-0043	Surplus Services - Federal		-		-	-	-
	G02-0044	RECS - Energy	0.00%	131		-	-	-
	G02-0045	SmART FMR	0.01%	1,761		-	-	33
	G02-0046	SmART HR	0.01%	1,234		-	-	10
	G02-0047	Grants Recovery	0.00%	-		-	-	-
	G02-0048	Arts & Cultural Heritage	0.00%	3,448		-	-	24
	G02-0049	Materials Management	0.00%	1,217		-	-	4

Statewide Cost Allocation Plan
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Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft and Acres 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				11	8,304	8,705
	B11	COSMETOLOGIST EXAMINERS BOARD				-	-	72
	B13	COMMERCE DEPT				4	3,216	3,892
	B14	ANIMAL HEALTH BOARD				1	-	468
	B15	BARBER EXAMINERS BOARD				-	-	25
	B20	EXPLORE MINNESOTA TOURISM				-	-	740
	B22	EMPLOYMENT & ECONOMIC DEVELPMT				53	49,087	60,395
	B24	PUBLIC FACILITIES AUTHORITY				-	-	343
	B25	SCIENCE & TECHNOLOGY AUTHORITY				-	-	-
	B34	HOUSING FINANCE AGENCY				2	-	2,077
	B41	WORKERS COMP COURT OF APPEALS				1	-	47
	B42	LABOR AND INDUSTRY DEPT				7	-	3,373
	B43	IRON RANGE RESOURCES				1	247,104	1,303
	B7E	ARCHITECTURE, ENGINEERING BD				1	-	137
	B7G	COMBATIVE SPORTS COMMISSION				-	-	-
	B7P	ACCOUNTANCY BOARD				1	-	115
	B7S	PRIVATE DETECTIVES BOARD				-	-	17
	B82	PUBLIC UTILITIES COMM				-	-	192
	B9D	AMATEUR SPORTS COMM				-	809,439	-
	B9V	AGRICULTURE UTILIZATION RESRCH				-	-	1
	E25	CENTER FOR ARTS EDUCATION				-	304,361	1,229
	E26	MN STATE COLLEGES/UNIVERSITIES				1	-	-
	E37	EDUCATION DEPARTMENT				-	-	4,240
	E40	HISTORICAL SOCIETY				-	1,049,882	34
	E44	MINNESOTA STATE ACADEMIES				1	436,058	2,041
	E50	ARTS BOARD				3	-	1,216
	E60	OFFICE OF HIGHER EDUCATION				-	-	970
	E77	ZOOLOGICAL BOARD				-	647,675	3,431
	E81	UNIVERSITY OF MINNESOTA				-	-	56
	E95	HUMANITIES COMMISSION				-	-	9
	E97	SCIENCE MUSEUM				-	-	4
	E9W	HIGHER ED FACILITIES AUTHORITY				-	-	-
	G03	LOTTERY				7	-	-
	G05	RACING COMMISSION				-	-	264
	G06	ATTORNEY GENERAL				4	-	3,034
	G09	GAMBLING CONTROL BOARD				2	-	89
	G10	MINNESOTA MANAGEMENT & BUDGET				5	-	517
	G17	HUMAN RIGHTS DEPT				2	-	208
	G19	INDIAN AFFAIRS COUNCIL				2	-	100
	G38	INVESTMENT BOARD				-	-	106
	G39	GOVERNORS OFFICE				1	-	149
	G45	MEDIATION SERVICES DEPT				1	-	84
	G46	MN.IT				2	-	12,973
	G53	SECRETARY OF STATE				3	-	951
	G61	OFFICE OF THE STATE AUDITOR				7	-	361
	G62	MINN STATE RETIREMENT SYSTEM				-	134,880	149
	G63	PUBLIC EMPLOYEES RETIRE ASSOC				-	-	218
	G67	REVENUE DEPT				10	-	2,084
	G69	TEACHERS RETIREMENT ASSOC				-	-	324
	G90	REVENUE INTERGOVT PAYMENTS				-	-	-
	G92	OMBUDSPERSON FOR FAMILIES				-	-	39
	G96	UNIFORM LAWS COMMISSION				-	-	1
	G9J	CAMPAIGN FINANCE BOARD				1	-	78
	G9K	ADMINISTRATIVE HEARINGS				1	-	427
	G9L	BLACK MINNESOTANS COUNCIL				2	-	106

Statewide Cost Allocation Plan
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			Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft and Acres 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	-	50
	G9N	ASIAN-PACIFIC COUNCIL				1	-	95
	G9Q	MMB DEBT SERVICE				-	-	-
	G9R	MMB NON-OPERATING				-	-	57
	G9X	CAPITOL AREA ARCHITECT				1	-	46
	G9Y	DISABILITY COUNCIL				1	-	163
	GPR	PAYROLL CLEARING				-	-	-
	H12	HEALTH DEPT				17	-	13,170
	H55	HUMAN SERVICES DEPT				55	2,318,065	7,564
	H55b	HUMAN SERVICES SOS				-	-	5,059
	H55c	HUMAN SERVICES MSOP				-	-	684
	H60	MMB - MnSURE				15	-	864
	H75	VETERANS AFFAIRS DEPT				2	1,041,921	8,957
	H7B	MEDICAL PRACTICE BOARD				1	-	166
	H7C	NURSING BOARD				-	-	121
	H7D	PHARMACY BOARD				-	-	166
	H7F	DENTISTRY BOARD				1	-	111
	H7H	CHIROPRACTIC EXAMINERS BOARD				-	-	42
	H7J	OPTOMETRY BOARD				-	-	15
	H7K	NURSING HOME ADMIN BOARD				2	-	218
	H7L	SOCIAL WORK BOARD				-	-	87
	H7M	MARRIAGE & FAMILY THERAPY BD				-	-	47
	H7Q	PODIATRIC MEDICINE				-	-	18
	H7R	VETERINARY MEDICINE BOARD				-	-	65
	H7S	EMERGENCY MEDICAL SERVICES BD				-	-	122
	H7U	DIETETICS & NUTRITION PRACTICE				-	-	26
	H7V	PSYCHOLOGY BOARD				-	-	128
	H7W	PHYSICAL THERAPY BOARD				-	-	38
	H7X	BEHAVIORAL HEALTH & THERAPY BD				-	-	74
	H9G	OMBUDSMAN MH/DD				2	-	80
	J33	TRIAL COURTS				-	-	5,579
	J50	GUARDIAN AD LITEM BOARD				-	-	284
	J52	PUBLIC DEFENSE BOARD				-	-	1,098
	J58	COURT OF APPEALS				1	-	83
	J65	SUPREME COURT				3	-	1,932
	J68	TAX COURT				1	-	44
	J70	JUDICIAL STANDARDS BOARD				-	-	57
	L10	LEGISLATURE				5	-	1
	L49	LEGISLATIVE AUDITOR				1	-	-
	P01	MILITARY AFFAIRS DEPT				1	5,033,402	15,750
	P07	PUBLIC SAFETY DEPT				27	20,360	14,626
	P78	CORRECTIONS DEPT				30	6,046,744	30,996
	P7T	PEACE OFFICERS BOARD (POST)				-	-	81
	P9E	SENTENCING GUIDELINES COMM				2	-	67
	R28	MINN CONSERVATION CORPS				9	-	8
	R29	NATURAL RESOURCES DEPT				50	3,355,195	49,700
	R32	POLLUTION CONTROL AGENCY				12	25,198	4,221
	R9P	WATER & SOIL RESOURCES BOARD				6	-	2,123
	T79	TRANSPORTATION DEPT				9	6,061,907	129,074
	T9B	METROPOLITAN COUNCIL/TRANSPORT				-	-	58
		OTHER				3	-	68
		Total	0.63%	745,706	4,235,714	424	29,127,790	418,421
		Source	0.63%	745,706	4,235,714	424	29,127,790	418,421
		Difference (Total - Source)	0.00%	0	0	0	0	0

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			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			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	Fixed Asset Depreciation						
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						
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G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
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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						
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G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc						
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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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
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 Central Serv Revenue	IT Central Serv Revenue
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
			22.10	22.11	22.12	24.2	24.3	24.4
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						
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		0.38%				
G02-3.4	G02-3.4	Human Resources		0.01%				
G02-3.5	G02-3.5	Financial Management and Reporting		0.01%				
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		0.02%				
G02-4.7	G02-4.7	Real Property		0.03%				
G02-4.8	G02-4.8	Materials Management Division		0.00%				
G02-4.10	G02-4.10	Central Mail		0.01%				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement		0.00%				
G02-4.12	G02-4.12	Grants Management		0.00%				
G46-6.2	G46-6.2	Minnesota Information Technology	-	0.00%				
G46-6.3	G46-6.3	IT Spend	-	0.00%				
G46-6.4	G46-6.4	Enterprise IT Security		0.00%		402,122		
G46-6.5	G46-6.5	MnIT - Non allocable	-	0.00%		-		
G10-8.2	G10-8.2	Minnesota Management & Budget	-	0.00%			1,586,400	1,586,400
G10-8.3	G10-8.3	Internal Controls & Accountability	-	0.00%			-	-
G10-9.2	G10-9.2	Debt Management Division	-	0.00%			-	-
G10-9.3	G10-9.3	Debt Management	-	0.00%			-	-
G10-9.4	G10-9.4	Debt Management - 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	-	0.00%			-	-
G10-11.4	G10-11.4	Accounting Services	-	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%			24,407	24,407
G45-14.3	G45-14.3	Mediation Services	-	0.00%			-	-
G45-14.4	G45-14.4	Mediation/Representation	-	0.00%			-	-
L49-15.2	L49-15.2	Legislative Auditor	-	0.00%			61,579	61,579

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			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%			13,830	13,830
G61-16.3	G61-16.3	State Auditor General	-	0.00%			-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	0.00%	-		-	-
	G02-0003	Public Broadcasting	-	0.00%	2,457,133		-	-
	G02-0005	Materials Service and Distribution	-	0.00%	-		-	-
	G02-0007	Information Policy Analysis	-	0.01%	-		4,164	4,164
	G02-0009	Real Estate and Construction Services	2,042	0.01%	3,557,000		176,506	176,506
	G02-0010	Oil Overcharge (Stripper Wells)	-	0.00%	-		-	-
	G02-0012	STAR	-	0.01%	-		43,080	43,080
	G02-0013	Volunteer Services	-	0.00%	-		-	-
	G02-0014	Capital Group Parking	3,956	0.04%	-		7,057	7,057
	G02-0015a	Fleet Services	1,618	0.01%	-		14,044	14,044
	G02-0016	Development Disabilities	3,995	0.00%	495,552		33,782	33,782
	G02-0017a	Risk Management	1,207	0.01%	-		113,329	113,329
	G02-0017b	Risk Management - Workers Compensation	26,632	0.02%	-		(94,166)	(94,166)
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0.00%	-		-	-
	G02-0021a	Plant Management (Leases)	12,275	0.32%	-		294,752	294,752
	G02-0021b	Plant Management (Repairs)	-	0.01%	-		-	-
	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	1,757	0.01%	-		-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	0.00%	-		-	-
	G02-0029a	Cooperative Purchasing (CPV)	1,242	0.03%	-		33,104	33,104
	G02-0029b	Cooperative Purchasing (MMCAP)	3,704	0.03%	-		32,799	32,799
	G02-0031	Central Mail	-	0.01%	-		14,888	14,888
	G02-0034	Other Non-Allocable	-	0.00%	-		-	-
	G02-0036	Demography	3,097	0.01%	-		102	102
	G02-0037	Mn Geospatial Information Office	-	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	-	0.01%	-		12,731	12,731
	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%	9,341,863		5,318	5,318
	G02-0049	Materials Management	-	0.00%	-		-	-

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			22.10	22.11	22.12	24.2	24.3	24.4
			Central Mail	Office of Enterprise Improvement	Continuous Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	B04	AGRICULTURE DEPT	127,260	1.09%	1,446,340	-	451,807	451,807
	B11	COSMETOLOGIST EXAMINERS BOARD	11,645	0.02%	-	6,050	6,050	6,050
	B13	COMMERCE DEPT	255,487	0.75%	46,627,332	1,226,971	1,226,971	1,226,971
	B14	ANIMAL HEALTH BOARD	2,976	0.10%	-	36,525	36,525	36,525
	B15	BARBER EXAMINERS BOARD	3,523	0.01%	-	1,461	1,461	1,461
	B20	EXPLORE MINNESOTA TOURISM	31,007	0.09%	-	49,913	49,913	49,913
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	531	2.75%	220,530,591	7,816,255	7,816,255	7,816,255
	B24	PUBLIC FACILITIES AUTHORITY	-	0.02%	31,944,838	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-	-	-	-
	B34	HOUSING FINANCE AGENCY	27,795	0.47%	-	178,886	178,886	178,886
	B41	WORKERS COMP COURT OF APPEALS	1,139	0.02%	-	13,384	13,384	13,384
	B42	LABOR AND INDUSTRY DEPT	191,846	0.67%	1,067,761	518,929	518,929	518,929
	B43	IRON RANGE RESOURCES	-	0.15%	44,137,272	188,590	188,590	188,590
	B7E	ARCHITECTURE, ENGINEERING BD	5,338	0.01%	-	11,618	11,618	11,618
	B7G	COMBATIVE SPORTS COMMISSION	-	0.00%	-	-	-	-
	B7P	ACCOUNTANCY BOARD	12,319	0.01%	-	9,940	9,940	9,940
	B7S	PRIVATE DETECTIVES BOARD	-	0.00%	-	-	-	-
	B82	PUBLIC UTILITIES COMM	661	0.29%	-	130,526	130,526	130,526
	B9D	AMATEUR SPORTS COMM	-	0.01%	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0.00%	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	0.22%	156,507	52,356	52,356	52,356
	E26	MN STATE COLLEGES/UNIVERSITIES	14,848	24.30%	-	5,177,577	5,177,577	5,177,577
	E37	EDUCATION DEPARTMENT	61,998	0.69%	92,360,905	440,738	440,738	440,738
	E40	HISTORICAL SOCIETY	-	0.00%	-	166,840	166,840	166,840
	E44	MINNESOTA STATE ACADEMIES	-	0.36%	-	76,079	76,079	76,079
	E50	ARTS BOARD	2,172	0.05%	33,497,169	23,914	23,914	23,914
	E60	OFFICE OF HIGHER EDUCATION	56,400	0.12%	8,706,365	1,142,177	1,142,177	1,142,177
	E77	ZOOLOGICAL BOARD	-	0.48%	-	72,770	72,770	72,770
	E81	UNIVERSITY OF MINNESOTA	-	0.00%	-	677,773	677,773	677,773
	E95	HUMANITIES COMMISSION	-	0.00%	-	-	-	-
	E97	SCIENCE MUSEUM	-	0.00%	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	0.00%	-	3,812	3,812	3,812
	G03	LOTTERY	5,809	0.24%	-	185,703	185,703	185,703
	G05	RACING COMMISSION	-	0.05%	55,842	11,548	11,548	11,548
	G06	ATTORNEY GENERAL	87,136	0.49%	-	180,883	180,883	180,883
	G09	GAMBLING CONTROL BOARD	2,244	0.05%	-	39,044	39,044	39,044
	G10	MINNESOTA MANAGEMENT & BUDGET	143,976	0.41%	-	828,397	828,397	828,397
	G17	HUMAN RIGHTS DEPT	19,873	0.06%	-	150,694	150,694	150,694
	G19	INDIAN AFFAIRS COUNCIL	29	0.01%	475,994	7,704	7,704	7,704
	G38	INVESTMENT BOARD	2,171	0.03%	-	31,647	31,647	31,647
	G39	GOVERNORS OFFICE	4,423	0.09%	-	59,949	59,949	59,949
	G45	MEDIATION SERVICES DEPT	23,314	0.02%	-	47,118	47,118	47,118
	G46	MN.IT	1,288	3.56%	-	404,348	404,348	404,348
	G53	SECRETARY OF STATE	66,983	0.16%	-	252,448	252,448	252,448
	G61	OFFICE OF THE STATE AUDITOR	4,258	0.16%	-	28,884	28,884	28,884
	G62	MINN STATE RETIREMENT SYSTEM	232,743	0.17%	-	1,558,033	1,558,033	1,558,033
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	483,988	0.13%	-	178,176	178,176	178,176
	G67	REVENUE DEPT	2,566,190	2.27%	-	1,861,343	1,861,343	1,861,343
	G69	TEACHERS RETIREMENT ASSOC	84,601	0.12%	-	118,599	118,599	118,599
	G90	REVENUE INTERGOVT PAYMENTS	-	0.00%	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	142	0.01%	-	15,579	15,579	15,579
	G96	UNIFORM LAWS COMMISSION	-	0.00%	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	11,249	0.01%	-	8,517	8,517	8,517
	G9K	ADMINISTRATIVE HEARINGS	102,884	0.11%	-	414,199	414,199	414,199
	G9L	BLACK MINNESOTANS COUNCIL	1	0.01%	-	4,204	4,204	4,204

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			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	48	0.01%	-	-	5,487	5,487
	G9N	ASIAN-PACIFIC COUNCIL	525	0.01%	-	-	6,963	6,963
	G9Q	MMB DEBT SERVICE	-	0.00%	-	-	-	-
	G9R	MMB NON-OPERATING	-	0.00%	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	146	0.01%	-	-	6,227	6,227
	G9Y	DISABILITY COUNCIL	741	0.02%	-	-	10,525	10,525
	GPR	PAYROLL CLEARING	-	0.00%	-	-	-	-
	H12	HEALTH DEPT	516,046	2.72%	178,013,792	-	1,621,039	1,621,039
	H55	HUMAN SERVICES DEPT	808,457	6.93%	124,588,049	-	37,894,896	37,894,896
	H55b	HUMAN SERVICES SOS	-	3.25%	-	-	677,677	677,677
	H55c	HUMAN SERVICES MSOP	-	0.66%	-	-	247,922	247,922
	H60	MMB - MnSURE	92,144	0.00%	4,634,733	-	3,847,407	3,847,407
	H75	VETERANS AFFAIRS DEPT	7,927	2.38%	539,963	-	924,190	924,190
	H7B	MEDICAL PRACTICE BOARD	47,863	0.03%	-	-	33,100	33,100
	H7C	NURSING BOARD	64,861	0.05%	-	-	27,095	27,095
	H7D	PHARMACY BOARD	31,141	0.03%	-	-	12,054	12,054
	H7F	DENTISTRY BOARD	22,816	0.03%	-	-	23,514	23,514
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,855	0.01%	-	-	3,869	3,869
	H7J	OPTOMETRY BOARD	1,371	0.00%	-	-	337	337
	H7K	NURSING HOME ADMIN BOARD	827	0.01%	-	-	25,761	25,761
	H7L	SOCIAL WORK BOARD	14,142	0.02%	-	-	9,480	9,480
	H7M	MARRIAGE & FAMILY THERAPY BD	2,938	0.00%	-	-	1,735	1,735
	H7Q	PODIATRIC MEDICINE	189	0.00%	-	-	704	704
	H7R	VETERINARY MEDICINE BOARD	2,089	0.00%	-	-	2,251	2,251
	H7S	EMERGENCY MEDICAL SERVICES BD	13,039	0.02%	-	-	14,265	14,265
	H7U	DIETETICS & NUTRITION PRACTICE	1,854	0.00%	-	-	355	355
	H7V	PSYCHOLOGY BOARD	4,053	0.02%	-	-	7,142	7,142
	H7W	PHYSICAL THERAPY BOARD	7,116	0.00%	-	-	1,518	1,518
	H7X	BEHAVIORAL HEALTH & THERAPY BD	5,685	0.01%	-	-	3,072	3,072
	H9G	OMBUDSMAN MH/DD	1,447	0.03%	-	-	21,616	21,616
	J33	TRIAL COURTS	23,457	3.50%	-	-	87,059	87,059
	J50	GUARDIAN AD LITEM BOARD	179	0.37%	-	-	5,101	5,101
	J52	PUBLIC DEFENSE BOARD	-	0.92%	-	-	376,208	376,208
	J58	COURT OF APPEALS	9,698	0.13%	-	-	4,129	4,129
	J65	SUPREME COURT	42,348	0.58%	849,756	-	1,491,669	1,491,669
	J68	TAX COURT	2,993	0.01%	-	-	8,110	8,110
	J70	JUDICIAL STANDARDS BOARD	-	0.00%	-	-	4,430	4,430
	L10	LEGISLATURE	101,561	0.14%	-	-	30,985	30,985
	L49	LEGISLATIVE AUDITOR	2,118	0.09%	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	126	0.54%	-	-	1,082,766	1,082,766
	P07	PUBLIC SAFETY DEPT	2,406,815	3.52%	87,485,141	-	6,649,285	6,649,285
	P78	CORRECTIONS DEPT	19,014	6.86%	8,530,341	-	2,461,466	2,461,466
	P7T	PEACE OFFICERS BOARD (POST)	5,363	0.02%	-	-	12,339	12,339
	P9E	SENTENCING GUIDELINES COMM	443	0.01%	-	-	14,195	14,195
	R28	MINN CONSERVATION CORPS	-	0.00%	-	-	-	-
	R29	NATURAL RESOURCES DEPT	319,752	9.55%	85,332,964	-	2,681,818	2,681,818
	R32	POLLUTION CONTROL AGENCY	81,230	1.82%	24,535,990	-	867,226	867,226
	R9P	WATER & SOIL RESOURCES BOARD	4,043	0.27%	40,006,678	-	314,300	314,300
	T79	TRANSPORTATION DEPT	106,036	13.28%	83,411,489	-	5,098,364	5,098,364
	T9B	METROPOLITAN COUNCIL/TRANSPORT	1,826	0.00%	-	-	267,223	267,223
		OTHER	28,626	0.00%	-	-	7,768,397	7,768,397
		Total	9,521,721	99.73%	1,134,787,359	402,122	101,894,887	101,894,887
		Source	9,521,721	99.73%	1,134,787,359	402,122	101,894,887	101,894,887
		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	all Outstanding Principal	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	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	1.2	Fixed Asset Depreciation							
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	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
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	all Outstanding Principal	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	Debt Management Division	Debt Management	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							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration				110,718,395			
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	511,855			-			
G10-9.2	G10-9.2	Debt Management Division	465,419	-		-			
G10-9.3	G10-9.3	Debt Management			465,419	-			
G10-9.4	G10-9.4	Debt Management - Other			-	-			
G10-10.2	G10-10.2	MMB - Budget Division	1,204,100	-		-			
G10-10.3	G10-10.3	Analysis & Control (EBO's)				-	1,168,227		
G10-10.4	G10-10.4	Budget Operations and Planning				-	35,873		
G10-10.5	G10-10.5	Budget Division - Non Allocable				-	-		
G10-11.2	G10-11.2	MMB - Accounting Division	4,862,809	-		-			
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	4,776,008	-		-			
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	4,080,413	-		-			
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		189		-		189	3
G45-14.3	G45-14.3	Mediation Services				-			-
G45-14.4	G45-14.4	Mediation/Representation				-			-
L49-15.2	L49-15.2	Legislative Auditor		7,398		-		7,398	202

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	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	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
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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		8,320		-		8,320	236
G61-16.3	G61-16.3	State Auditor General				-			-
17.0	17	SWIFT (Internally Developed Software Amortized over 10				-			-
0.0	0.0					-			-
	99YYY	Consumer Agencies				-			-
	G02-0002	State Archaeology		1,026		-		1,026	47
	G02-0003	Public Broadcasting		497		-		497	31
	G02-0005	Materials Service and Distribution		2		-		2	-
	G02-0007	Information Policy Analysis		3,703		-		3,703	81
	G02-0009	Real Estate and Construction Services		31,508		-		31,508	162
	G02-0010	Oil Overcharge (Stripper Wells)		-		-		-	-
	G02-0012	STAR		15,174		-		15,174	201
	G02-0013	Volunteer Services		-		-		-	-
	G02-0014	Capital Group Parking		46,452		-		46,452	143
	G02-0015a	Fleet Services		165,150		-		165,150	118
	G02-0016	Development Disabilities		8,604		-		8,604	172
	G02-0017a	Risk Management		19,673		-		19,673	94
	G02-0017b	Risk Management - Workers Compensation		132,200		-		132,200	200
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		40		-		40	4
	G02-0021a	Plant Mangement (Leases)		197,587		-		197,587	523
	G02-0021b	Plant Management (Repairs)		4,140		-		4,140	-
	G02-0021c	Plant Management (Materials Transfer)		64		-		64	1
	G02-0021d	Plant Management (Energy)		-		-		-	-
	G02-0021f	Plant Management FR & R		1,055		-		1,055	72
	G02-0024	MN Bookstore		22,493		-		22,493	166
	G02-0028	Office Supply Connection - Closed in FY2010		-		-		-	-
	G02-0029a	Cooperative Purchasing (CPV)		4,365		-		4,365	39
	G02-0029b	Cooperative Purchasing (MMCAP)		8,961		-		8,961	40
	G02-0031	Central Mail		41,295		-		41,295	81
	G02-0034	Other Non-Allocable		46		-		46	8
	G02-0036	Demography		3,462		-		3,462	98
	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		16,284		-		16,284	97
	G02-0043	Surplus Services - Federal		-		-		-	-
	G02-0044	RECS - Energy		131		-		131	22
	G02-0045	SmART FMR		1,761		-		1,761	65
	G02-0046	SmART HR		1,234		-		1,234	52
	G02-0047	Grants Recovery		-		-		-	-
	G02-0048	Arts & Cultural Heritage		3,448		-		3,448	208
	G02-0049	Materials Management		1,217		-		1,217	23

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	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	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	B04	AGRICULTURE DEPT		389,527		94,214,000		389,527	10,537
	B11	COSMETOLOGIST EXAMINERS BOARD		21,317		-		21,317	165
	B13	COMMERCE DEPT		546,366		-		546,366	3,038
	B14	ANIMAL HEALTH BOARD		16,613		-		16,613	479
	B15	BARBER EXAMINERS BOARD		5,784		-		5,784	136
	B20	EXPLORE MINNESOTA TOURISM		26,114		-		26,114	957
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		6,537,579		-		6,537,579	5,336
	B24	PUBLIC FACILITIES AUTHORITY		15,644		44,857,073		15,644	872
	B25	SCIENCE & TECHNOLOGY AUTHORITY		36		-		36	4
	B34	HOUSING FINANCE AGENCY		133,040		798,558,458		133,040	1,163
	B41	WORKERS COMP COURT OF APPEALS		2,389		-		2,389	44
	B42	LABOR AND INDUSTRY DEPT		881,312		-		881,312	2,044
	B43	IRON RANGE RESOURCES		54,169		-		54,169	742
	B7E	ARCHITECTURE, ENGINEERING BD		13,576		-		13,576	93
	B7G	COMBATIVE SPORTS COMMISSION		11		-		11	4
	B7P	ACCOUNTANCY BOARD		12,114		-		12,114	82
	B7S	PRIVATE DETECTIVES BOARD		1,297		-		1,297	71
	B82	PUBLIC UTILITIES COMM		114,574		-		114,574	289
	B9D	AMATEUR SPORTS COMM		1,248		-		1,248	53
	B9V	AGRICULTURE UTILIZATION RESRCH		19		-		19	2
	E25	CENTER FOR ARTS EDUCATION		61,652		-		61,652	1,989
	E26	MN STATE COLLEGES/UNIVERSITIES		9,902,051		124,334,159		9,902,051	9,478
	E37	EDUCATION DEPARTMENT		1,599,853		862,976,146		1,599,853	5,416
	E40	HISTORICAL SOCIETY		903		-		903	49
	E44	MINNESOTA STATE ACADEMIES		59,600		-		59,600	1,979
	E50	ARTS BOARD		46,149		-		46,149	508
	E60	OFFICE OF HIGHER EDUCATION		74,945		35,000,000		74,945	1,493
	E77	ZOOLOGICAL BOARD		146,039		155,637		146,039	2,154
	E81	UNIVERSITY OF MINNESOTA		6,437		303,150,351		6,437	101
	E95	HUMANITIES COMMISSION		280		-		280	23
	E97	SCIENCE MUSEUM		53		-		53	5
	E9W	HIGHER ED FACILITIES AUTHORITY		203		-		203	8
	G03	LOTTERY		10,401		-		10,401	187
	G05	RACING COMMISSION		40,258		-		40,258	670
	G06	ATTORNEY GENERAL		67,034		-		67,034	1,401
	G09	GAMBLING CONTROL BOARD		7,600		-		7,600	147
	G10	MINNESOTA MANAGEMENT & BUDGET		85,944		31,830,000		85,944	1,052
	G17	HUMAN RIGHTS DEPT		12,607		-		12,607	451
	G19	INDIAN AFFAIRS COUNCIL		4,787		-		4,787	157
	G38	INVESTMENT BOARD		5,370		-		5,370	57
	G39	GOVERNORS OFFICE		10,507		-		10,507	208
	G45	MEDIATION SERVICES DEPT		4,551		-		4,551	89
	G46	MN.IT		525,209		13,550,317		525,209	4,510
	G53	SECRETARY OF STATE		55,818		-		55,818	943
	G61	OFFICE OF THE STATE AUDITOR		7,906		-		7,906	192
	G62	MINN STATE RETIREMENT SYSTEM		187,775		4,687,375		187,775	152
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		253,940		6,221,425		253,940	206
	G67	REVENUE DEPT		124,393		-		124,393	2,868
	G69	TEACHERS RETIREMENT ASSOC		261,047		6,136,200		261,047	69
	G90	REVENUE INTERGOVT PAYMENTS		4,440,528		-		4,440,528	872
	G92	OMBUDSPERSON FOR FAMILIES		2,100		-		2,100	53
	G96	UNIFORM LAWS COMMISSION		168		-		168	16
	G9J	CAMPAIGN FINANCE BOARD		8,130		-		8,130	180
	G9K	ADMINISTRATIVE HEARINGS		40,701		-		40,701	346
	G9L	BLACK MINNESOTANS COUNCIL		4,322		-		4,322	138

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	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	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,734		-		2,734	79
	G9N	ASIAN-PACIFIC COUNCIL		3,099		-		3,099	118
	G9Q	MMB DEBT SERVICE		-		-		-	-
	G9R	MMB NON-OPERATING		10,105,207		-		10,105,207	1,133
	G9X	CAPITOL AREA ARCHITECT		2,170		-		2,170	79
	G9Y	DISABILITY COUNCIL		5,565		-		5,565	191
	GPR	PAYROLL CLEARING		-		-		-	-
	H12	HEALTH DEPT		955,247		-		955,247	7,898
	H55	HUMAN SERVICES DEPT		12,004,693		56,195,000		12,004,693	15,006
	H55b	HUMAN SERVICES SOS		817,067		-		817,067	15,876
	H55c	HUMAN SERVICES MSOP		88,646		-		88,646	3,752
	H60	MMB - MnSURE		109,425		-		109,425	493
	H75	VETERANS AFFAIRS DEPT		324,005		-		324,005	4,620
	H7B	MEDICAL PRACTICE BOARD		23,896		-		23,896	178
	H7C	NURSING BOARD		26,800		-		26,800	245
	H7D	PHARMACY BOARD		20,755		-		20,755	306
	H7F	DENTISTRY BOARD		20,658		-		20,658	314
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,482		-		7,482	180
	H7J	OPTOMETRY BOARD		3,501		-		3,501	136
	H7K	NURSING HOME ADMIN BOARD		9,986		-		9,986	385
	H7L	SOCIAL WORK BOARD		18,736		-		18,736	209
	H7M	MARRIAGE & FAMILY THERAPY BD		6,284		-		6,284	203
	H7Q	PODIATRIC MEDICINE		3,407		-		3,407	117
	H7R	VETERINARY MEDICINE BOARD		5,785		-		5,785	121
	H7S	EMERGENCY MEDICAL SERVICES BD		12,909		-		12,909	399
	H7U	DIETETICS & NUTRITION PRACTICE		3,676		-		3,676	124
	H7V	PSYCHOLOGY BOARD		9,628		-		9,628	226
	H7W	PHYSICAL THERAPY BOARD		7,869		-		7,869	155
	H7X	BEHAVIORAL HEALTH & THERAPY BD		14,659		-		14,659	160
	H9G	OMBUDSMAN MH/DD		2,931		-		2,931	91
	J33	TRIAL COURTS		1,740,101		-		1,740,101	11,704
	J50	GUARDIAN AD LITEM BOARD		33,964		-		33,964	554
	J52	PUBLIC DEFENSE BOARD		50,977		-		50,977	1,223
	J58	COURT OF APPEALS		4,161		-		4,161	71
	J65	SUPREME COURT		120,620		-		120,620	1,903
	J68	TAX COURT		2,371		-		2,371	59
	J70	JUDICIAL STANDARDS BOARD		3,255		-		3,255	186
	L10	LEGISLATURE		29,648		-		29,648	695
	L49	LEGISLATIVE AUDITOR		93		-		93	17
	P01	MILITARY AFFAIRS DEPT		563,449		-		563,449	1,039
	P07	PUBLIC SAFETY DEPT		3,350,710		118,025,000		3,350,710	26,130
	P78	CORRECTIONS DEPT		834,159		-		834,159	15,956
	P7T	PEACE OFFICERS BOARD (POST)		8,585		-		8,585	325
	P9E	SENTENCING GUIDELINES COMM		1,986		-		1,986	31
	R28	MINN CONSERVATION CORPS		120		-		120	16
	R29	NATURAL RESOURCES DEPT		3,557,568		-		3,557,568	46,209
	R32	POLLUTION CONTROL AGENCY		439,826		-		439,826	9,868
	R9P	WATER & SOIL RESOURCES BOARD		73,639		-		73,639	3,344
	T79	TRANSPORTATION DEPT		15,764,418		2,474,288,100		15,764,418	24,978
	T9B	METROPOLITAN COUNCIL/TRANSPORT		104,972		-		104,972	99
		OTHER		37,556		6,151,083,356		37,556	829
		Total	15,900,604	78,918,467	465,419	11,235,980,992	1,204,100	78,918,467	265,497
		Source	15,900,604	78,918,467	465,419	11,235,980,992	1,204,100	78,918,467	265,497
		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
			29.2	29.3	29.4	29.5	29.6	30.2
Schedule No.	DP#	Name	MMB- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N
	1.2	Fixed Asset Depreciation						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
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						

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
			29.2	29.3	29.4	29.5	29.6	30.2
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
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						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration					1,723,114	
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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		1,304,284				
G10-11.4	G10-11.4	Accounting Services		1,467,353				
G10-11.5	G10-11.5	Financial Reporting		2,081,299				
G10-11.6	G10-11.6	Financial Reporting - Single Audit		9,873				
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						910,828
G10-12.5	G10-12.5	Personnel Operations and System Support						884,701
G10-12.6	G10-12.6	Budget Service - Computer Operations						496,413
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%	189	189	-	
G45-14.3	G45-14.3	Mediation Services		0.00%			-	
G45-14.4	G45-14.4	Mediation/Representation		0.00%			-	
L49-15.2	L49-15.2	Legislative Auditor		0.00%	7,398	7,398	-	

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
			29.2	29.3	29.4	29.5	29.6	30.2
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
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%	8,320	8,320	-	
G61-16.3	G61-16.3	State Auditor General		0.00%			-	
17.0	17	SWIFT (Internally Developed Software Amortized over 10					-	
0.0	0.0						-	
	99YYY	Consumer Agencies		0.00%			-	
	G02-0002	State Archaeology		0.00%	1,026	1,026	-	
	G02-0003	Public Broadcasting		0.00%	497	497	-	
	G02-0005	Materials Service and Distribution			2	2	-	
	G02-0007	Information Policy Analysis		0.01%	3,703	3,703	-	
	G02-0009	Real Estate and Construction Services		0.01%	31,508	31,508	-	
	G02-0010	Oil Overcharge (Stripper Wells)		0.00%	-	-	-	
	G02-0012	STAR		0.01%	15,174	15,174	-	
	G02-0013	Volunteer Services			-	-	-	
	G02-0014	Capital Group Parking		0.04%	46,452	46,452	-	
	G02-0015a	Fleet Services		0.01%	165,150	165,150	-	
	G02-0016	Development Disabilities		0.00%	8,604	8,604	-	
	G02-0017a	Risk Management		0.01%	19,673	19,673	-	
	G02-0017b	Risk Management - Workers Compensation		0.02%	132,200	132,200	-	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		0.00%	40	40	-	
	G02-0021a	Plant Mangement (Leases)		0.32%	197,587	197,587	-	
	G02-0021b	Plant Management (Repairs)		0.01%	4,140	4,140	-	
	G02-0021c	Plant Management (Materials Transfer)		0.00%	64	64	-	
	G02-0021d	Plant Management (Energy)			-	-	-	
	G02-0021f	Plant Management FR & R		0.00%	1,055	1,055	-	
	G02-0024	MN Bookstore		0.01%	22,493	22,493	-	
	G02-0028	Office Supply Connection - Closed in FY2010		0.00%	-	-	-	
	G02-0029a	Cooperative Purchasing (CPV)		0.03%	4,365	4,365	-	
	G02-0029b	Cooperative Purchasing (MMCAP)		0.03%	8,961	8,961	-	
	G02-0031	Central Mail		0.01%	41,295	41,295	-	
	G02-0034	Other Non-Allocable		0.00%	46	46	-	
	G02-0036	Demography		0.01%	3,462	3,462	-	
	G02-0037	Mn Geospatial Information Office		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		0.01%	16,284	16,284	-	
	G02-0043	Surplus Services - Federal			-	-	-	
	G02-0044	RECS - Energy		0.00%	131	131	-	
	G02-0045	SmART FMR		0.01%	1,761	1,761	-	
	G02-0046	SmART HR		0.01%	1,234	1,234	-	
	G02-0047	Grants Recovery		0.00%	-	-	-	
	G02-0048	Arts & Cultural Heritage		0.00%	3,448	3,448	-	
	G02-0049	Materials Management		0.00%	1,217	1,217	-	

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			29.2	29.3	29.4	29.5	29.6	30.2
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N
	B04	AGRICULTURE DEPT		1.09%	389,527	389,527	7,161,878	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.02%	21,317	21,317	-	
	B13	COMMERCE DEPT		0.75%	546,366	546,366	130,468,950	
	B14	ANIMAL HEALTH BOARD		0.10%	16,613	16,613	748,936	
	B15	BARBER EXAMINERS BOARD		0.01%	5,784	5,784	-	
	B20	EXPLORE MINNESOTA TOURISM		0.09%	26,114	26,114	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.75%	6,537,579	6,537,579	942,541,125	
	B24	PUBLIC FACILITIES AUTHORITY		0.02%	15,644	15,644	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	36	36	-	
	B34	HOUSING FINANCE AGENCY		0.47%	133,040	133,040	-	
	B41	WORKERS COMP COURT OF APPEALS		0.02%	2,389	2,389	-	
	B42	LABOR AND INDUSTRY DEPT		0.67%	881,312	881,312	5,080,930	
	B43	IRON RANGE RESOURCES		0.15%	54,169	54,169	-	
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%	13,576	13,576	-	
	B7G	COMBATIVE SPORTS COMMISSION		0.00%	11	11	-	
	B7P	ACCOUNTANCY BOARD		0.01%	12,114	12,114	-	
	B7S	PRIVATE DETECTIVES BOARD		0.00%	1,297	1,297	-	
	B82	PUBLIC UTILITIES COMM		0.29%	114,574	114,574	-	
	B9D	AMATEUR SPORTS COMM		0.01%	1,248	1,248	-	
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	19	19	-	
	E25	CENTER FOR ARTS EDUCATION		0.22%	61,652	61,652	-	
	E26	MN STATE COLLEGES/UNIVERSITIES		24.30%	9,902,051	9,902,051	987,482,537	
	E37	EDUCATION DEPARTMENT		0.69%	1,599,853	1,599,853	761,806,863	
	E40	HISTORICAL SOCIETY		0.00%	903	903	-	
	E44	MINNESOTA STATE ACADEMIES		0.36%	59,600	59,600	-	
	E50	ARTS BOARD		0.05%	46,149	46,149	738,649	
	E60	OFFICE OF HIGHER EDUCATION		0.12%	74,945	74,945	-	
	E77	ZOOLOGICAL BOARD		0.48%	146,039	146,039	7,968	
	E81	UNIVERSITY OF MINNESOTA		0.00%	6,437	6,437	-	
	E95	HUMANITIES COMMISSION		0.00%	280	280	-	
	E97	SCIENCE MUSEUM		0.00%	53	53	-	
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	203	203	-	
	G03	LOTTERY		0.24%	10,401	10,401	-	
	G05	RACING COMMISSION		0.05%	40,258	40,258	-	
	G06	ATTORNEY GENERAL		0.49%	67,034	67,034	1,241,283	
	G09	GAMBLING CONTROL BOARD		0.05%	7,600	7,600	-	
	G10	MINNESOTA MANAGEMENT & BUDGET		0.41%	85,944	85,944	-	
	G17	HUMAN RIGHTS DEPT		0.06%	12,607	12,607	-	
	G19	INDIAN AFFAIRS COUNCIL		0.01%	4,787	4,787	-	
	G38	INVESTMENT BOARD		0.03%	5,370	5,370	-	
	G39	GOVERNORS OFFICE		0.09%	10,507	10,507	-	
	G45	MEDIATION SERVICES DEPT		0.02%	4,551	4,551	-	
	G46	MN.IT		3.56%	525,209	525,209	-	
	G53	SECRETARY OF STATE		0.16%	55,818	55,818	780,434	
	G61	OFFICE OF THE STATE AUDITOR		0.16%	7,906	7,906	-	
	G62	MINN STATE RETIREMENT SYSTEM		0.17%	187,775	187,775	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%	253,940	253,940	-	
	G67	REVENUE DEPT		2.27%	124,393	124,393	-	
	G69	TEACHERS RETIREMENT ASSOC		0.12%	261,047	261,047	-	
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	4,440,528	4,440,528	-	
	G92	OMBUDSPERSON FOR FAMILIES		0.01%	2,100	2,100	-	
	G96	UNIFORM LAWS COMMISSION		0.00%	168	168	-	
	G9J	CAMPAIGN FINANCE BOARD		0.01%	8,130	8,130	-	
	G9K	ADMINISTRATIVE HEARINGS		0.11%	40,701	40,701	-	
	G9L	BLACK MINNESOTANS COUNCIL		0.01%	4,322	4,322	-	

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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
			29.2	29.3	29.4	29.5	29.6	30.2
			MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N
	G9M	CHICANO LATINO AFFAIRS COUNCIL		0.01%	2,734	2,734	-	
	G9N	ASIAN-PACIFIC COUNCIL		0.01%	3,099	3,099	-	
	G9Q	MMB DEBT SERVICE		0.00%	-	-	-	
	G9R	MMB NON-OPERATING		0.00%	10,105,207	10,105,207	7,836,013	
	G9X	CAPITOL AREA ARCHITECT		0.01%	2,170	2,170	-	
	G9Y	DISABILITY COUNCIL		0.02%	5,565	5,565	-	
	GPR	PAYROLL CLEARING		0.00%	-	-	-	
	H12	HEALTH DEPT		2.72%	955,247	955,247	232,637,037	
	H55	HUMAN SERVICES DEPT		6.93%	12,004,693	12,004,693	8,212,721,846	
	H55b	HUMAN SERVICES SOS		3.25%	817,067	817,067	-	
	H55c	HUMAN SERVICES MSOP		0.66%	88,646	88,646	-	
	H60	MMB - MnSURE		0.00%	109,425	109,425	47,675,620	
	H75	VETERANS AFFAIRS DEPT		2.38%	324,005	324,005	21,207,869	
	H7B	MEDICAL PRACTICE BOARD		0.03%	23,896	23,896	-	
	H7C	NURSING BOARD		0.05%	26,800	26,800	-	
	H7D	PHARMACY BOARD		0.03%	20,755	20,755	22,673	
	H7F	DENTISTRY BOARD		0.03%	20,658	20,658	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%	7,482	7,482	-	
	H7J	OPTOMETRY BOARD		0.00%	3,501	3,501	-	
	H7K	NURSING HOME ADMIN BOARD		0.01%	9,986	9,986	-	
	H7L	SOCIAL WORK BOARD		0.02%	18,736	18,736	-	
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%	6,284	6,284	-	
	H7Q	PODIATRIC MEDICINE		0.00%	3,407	3,407	-	
	H7R	VETERINARY MEDICINE BOARD		0.00%	5,785	5,785	-	
	H7S	EMERGENCY MEDICAL SERVICES BD		0.02%	12,909	12,909	171,588	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%	3,676	3,676	-	
	H7V	PSYCHOLOGY BOARD		0.02%	9,628	9,628	-	
	H7W	PHYSICAL THERAPY BOARD		0.00%	7,869	7,869	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%	14,659	14,659	-	
	H9G	OMBUDSMAN MH/DD		0.03%	2,931	2,931	-	
	J33	TRIAL COURTS		3.50%	1,740,101	1,740,101	2,545,747	
	J50	GUARDIAN AD LITEM BOARD		0.37%	33,964	33,964	-	
	J52	PUBLIC DEFENSE BOARD		0.92%	50,977	50,977	-	
	J58	COURT OF APPEALS		0.13%	4,161	4,161	-	
	J65	SUPREME COURT		0.58%	120,620	120,620	584,209	
	J68	TAX COURT		0.01%	2,371	2,371	-	
	J70	JUDICIAL STANDARDS BOARD		0.00%	3,255	3,255	-	
	L10	LEGISLATURE		0.14%	29,648	29,648	36,807	
	L49	LEGISLATIVE AUDITOR		0.09%	93	93	-	
	P01	MILITARY AFFAIRS DEPT		0.54%	563,449	563,449	57,252,919	
	P07	PUBLIC SAFETY DEPT		3.52%	3,350,710	3,350,710	103,061,962	
	P78	CORRECTIONS DEPT		6.86%	834,159	834,159	2,268,394	
	P7T	PEACE OFFICERS BOARD (POST)		0.02%	8,585	8,585	-	
	P9E	SENTENCING GUIDELINES COMM		0.01%	1,986	1,986	-	
	R28	MINN CONSERVATION CORPS		0.00%	120	120	-	
	R29	NATURAL RESOURCES DEPT		9.55%	3,557,568	3,557,568	44,886,405	
	R32	POLLUTION CONTROL AGENCY		1.82%	439,826	439,826	23,752,888	
	R9P	WATER & SOIL RESOURCES BOARD		0.27%	73,639	73,639	3,318,202	
	T79	TRANSPORTATION DEPT		13.28%	15,764,418	15,764,418	685,944,613	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%	104,972	104,972	-	
		OTHER		0.00%	37,556	37,556	-	
		Total	4,862,809	99.27%	78,918,467	78,918,467	12,285,707,459	2,291,942
		Source	4,862,809	99.27%	78,918,467	78,918,467	12,285,707,459	2,291,942
		Difference (Total - Source)	0	0.00%	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			30.4	30.5	30.6	30.7	30.8	31.2
Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	1.2	Fixed Asset Depreciation						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
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
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			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			30.4	30.5	30.6	30.7	30.8	31.2
Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
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						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	189				189	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						-
G10-13.3	G10-13.3	Personnel Administration						4,080,413
G10-13.5	G02-13.5	Employee Relations - Non Allocable						-
G45-14.2	G45-14.2	Mediation Services		0.00%	3	0.00%		
G45-14.3	G45-14.3	Mediation Services		0.00%	-	0.00%		
G45-14.4	G45-14.4	Mediation/Representation		0.00%	-	0.00%		
L49-15.2	L49-15.2	Legislative Auditor	7,398	0.00%	202	0.00%	7,398	

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			30.4	30.5	30.6	30.7	30.8	31.2

Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
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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	8,320	0.00%	236	0.00%	8,320	
G61-16.3	G61-16.3	State Auditor General		0.00%	-	0.00%		
17.0	17	SWIFT (Internally Developed Software Amortized over 10			-			
0.0	0.0							
	99YYY	Consumer Agencies		0.00%	-	0.00%		
	G02-0002	State Archaeology	1,026	0.00%	47	0.00%	1,026	
	G02-0003	Public Broadcasting	497	0.00%	31	0.00%	497	
	G02-0005	Materials Service and Distribution	2		-		2	
	G02-0007	Information Policy Analysis	3,703	0.01%	81	0.01%	3,703	
	G02-0009	Real Estate and Construction Services	31,508	0.01%	162	0.01%	31,508	
	G02-0010	Oil Overcharge (Stripper Wells)	-	0.00%	-	0.00%	-	
	G02-0012	STAR	15,174	0.01%	201	0.01%	15,174	
	G02-0013	Volunteer Services	-		-		-	
	G02-0014	Capital Group Parking	46,452	0.04%	143	0.04%	46,452	
	G02-0015a	Fleet Services	165,150	0.01%	118	0.01%	165,150	
	G02-0016	Development Disabilities	8,604	0.00%	172	0.00%	8,604	
	G02-0017a	Risk Management	19,673	0.01%	94	0.01%	19,673	
	G02-0017b	Risk Management - Workers Compensation	132,200	0.02%	200	0.02%	132,200	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	40	0.00%	4	0.00%	40	
	G02-0021a	Plant Management (Leases)	197,587	0.32%	523	0.32%	197,587	
	G02-0021b	Plant Management (Repairs)	4,140	0.01%	-	0.01%	4,140	
	G02-0021c	Plant Management (Materials Transfer)	64	0.00%	1	0.00%	64	
	G02-0021d	Plant Management (Energy)	-		-		-	
	G02-0021f	Plant Management FR & R	1,055	0.00%	72	0.00%	1,055	
	G02-0024	MN Bookstore	22,493	0.01%	166	0.01%	22,493	
	G02-0028	Office Supply Connection - Closed in FY2010	-	0.00%	-	0.00%	-	
	G02-0029a	Cooperative Purchasing (CPV)	4,365	0.03%	39	0.03%	4,365	
	G02-0029b	Cooperative Purchasing (MMCAP)	8,961	0.03%	40	0.03%	8,961	
	G02-0031	Central Mail	41,295	0.01%	81	0.01%	41,295	
	G02-0034	Other Non-Allocable	46	0.00%	8	0.00%	46	
	G02-0036	Demography	3,462	0.01%	98	0.01%	3,462	
	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	16,284	0.01%	97	0.01%	16,284	
	G02-0043	Surplus Services - Federal	-		-		-	
	G02-0044	RECS - Energy	131	0.00%	22	0.00%	131	
	G02-0045	SmART FMR	1,761	0.01%	65	0.01%	1,761	
	G02-0046	SmART HR	1,234	0.01%	52	0.01%	1,234	
	G02-0047	Grants Recovery	-	0.00%	-	0.00%	-	
	G02-0048	Arts & Cultural Heritage	3,448	0.00%	208	0.00%	3,448	
	G02-0049	Materials Management	1,217	0.00%	23	0.00%	1,217	

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	B04	AGRICULTURE DEPT	389,527	1.09%	10,537	1.09%	389,527	
	B11	COSMETOLOGIST EXAMINERS BOARD	21,317	0.02%	165	0.02%	21,317	
	B13	COMMERCE DEPT	546,366	0.75%	3,038	0.75%	546,366	
	B14	ANIMAL HEALTH BOARD	16,613	0.10%	479	0.10%	16,613	
	B15	BARBER EXAMINERS BOARD	5,784	0.01%	136	0.01%	5,784	
	B20	EXPLORE MINNESOTA TOURISM	26,114	0.09%	957	0.09%	26,114	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,537,579	2.75%	5,336	2.75%	6,537,579	
	B24	PUBLIC FACILITIES AUTHORITY	15,644	0.02%	872	0.02%	15,644	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	36	0.00%	4	0.00%	36	
	B34	HOUSING FINANCE AGENCY	133,040	0.47%	1,163	0.47%	133,040	
	B41	WORKERS COMP COURT OF APPEALS	2,389	0.02%	44	0.02%	2,389	
	B42	LABOR AND INDUSTRY DEPT	881,312	0.67%	2,044	0.67%	881,312	
	B43	IRON RANGE RESOURCES	54,169	0.15%	742	0.15%	54,169	
	B7E	ARCHITECTURE, ENGINEERING BD	13,576	0.01%	93	0.01%	13,576	
	B7G	COMBATIVE SPORTS COMMISSION	11	0.00%	4	0.00%	11	
	B7P	ACCOUNTANCY BOARD	12,114	0.01%	82	0.01%	12,114	
	B7S	PRIVATE DETECTIVES BOARD	1,297	0.00%	71	0.00%	1,297	
	B82	PUBLIC UTILITIES COMM	114,574	0.29%	289	0.29%	114,574	
	B9D	AMATEUR SPORTS COMM	1,248	0.01%	53	0.01%	1,248	
	B9V	AGRICULTURE UTILIZATION RESRCH	19	0.00%	2	0.00%	19	
	E25	CENTER FOR ARTS EDUCATION	61,652	0.22%	1,989	0.22%	61,652	
	E26	MN STATE COLLEGES/UNIVERSITIES	9,902,051	24.30%	9,478	24.30%	9,902,051	
	E37	EDUCATION DEPARTMENT	1,599,853	0.69%	5,416	0.69%	1,599,853	
	E40	HISTORICAL SOCIETY	903	0.00%	49	0.00%	903	
	E44	MINNESOTA STATE ACADEMIES	59,600	0.36%	1,979	0.36%	59,600	
	E50	ARTS BOARD	46,149	0.05%	508	0.05%	46,149	
	E60	OFFICE OF HIGHER EDUCATION	74,945	0.12%	1,493	0.12%	74,945	
	E77	ZOOLOGICAL BOARD	146,039	0.48%	2,154	0.48%	146,039	
	E81	UNIVERSITY OF MINNESOTA	6,437	0.00%	101	0.00%	6,437	
	E95	HUMANITIES COMMISSION	280	0.00%	23	0.00%	280	
	E97	SCIENCE MUSEUM	53	0.00%	5	0.00%	53	
	E9W	HIGHER ED FACILITIES AUTHORITY	203	0.00%	8	0.00%	203	
	G03	LOTTERY	10,401	0.24%	187	0.24%	10,401	
	G05	RACING COMMISSION	40,258	0.05%	670	0.05%	40,258	
	G06	ATTORNEY GENERAL	67,034	0.49%	1,401	0.49%	67,034	
	G09	GAMBLING CONTROL BOARD	7,600	0.05%	147	0.05%	7,600	
	G10	MINNESOTA MANAGEMENT & BUDGET	85,944	0.41%	1,052	0.41%	85,944	
	G17	HUMAN RIGHTS DEPT	12,607	0.06%	451	0.06%	12,607	
	G19	INDIAN AFFAIRS COUNCIL	4,787	0.01%	157	0.01%	4,787	
	G38	INVESTMENT BOARD	5,370	0.03%	57	0.03%	5,370	
	G39	GOVERNORS OFFICE	10,507	0.09%	208	0.09%	10,507	
	G45	MEDIATION SERVICES DEPT	4,551	0.02%	89	0.02%	4,551	
	G46	MN.IT	525,209	3.56%	4,510	3.56%	525,209	
	G53	SECRETARY OF STATE	55,818	0.16%	943	0.16%	55,818	
	G61	OFFICE OF THE STATE AUDITOR	7,906	0.16%	192	0.16%	7,906	
	G62	MINN STATE RETIREMENT SYSTEM	187,775	0.17%	152	0.17%	187,775	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	253,940	0.13%	206	0.13%	253,940	
	G67	REVENUE DEPT	124,393	2.27%	2,868	2.27%	124,393	
	G69	TEACHERS RETIREMENT ASSOC	261,047	0.12%	69	0.12%	261,047	
	G90	REVENUE INTERGOVT PAYMENTS	4,440,528	0.00%	872	0.00%	4,440,528	
	G92	OMBUDSPERSON FOR FAMILIES	2,100	0.01%	53	0.01%	2,100	
	G96	UNIFORM LAWS COMMISSION	168	0.00%	16	0.00%	168	
	G9J	CAMPAIGN FINANCE BOARD	8,130	0.01%	180	0.01%	8,130	
	G9K	ADMINISTRATIVE HEARINGS	40,701	0.11%	346	0.11%	40,701	
	G9L	BLACK MINNESOTANS COUNCIL	4,322	0.01%	138	0.01%	4,322	

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Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,734	0.01%	79	0.01%	2,734	
	G9N	ASIAN-PACIFIC COUNCIL	3,099	0.01%	118	0.01%	3,099	
	G9Q	MMB DEBT SERVICE	-	0.00%	-	0.00%	-	
	G9R	MMB NON-OPERATING	10,105,207	0.00%	1,133	0.00%	10,105,207	
	G9X	CAPITOL AREA ARCHITECT	2,170	0.01%	79	0.01%	2,170	
	G9Y	DISABILITY COUNCIL	5,565	0.02%	191	0.02%	5,565	
	GPR	PAYROLL CLEARING	-	0.00%	-	0.00%	-	
	H12	HEALTH DEPT	955,247	2.72%	7,898	2.72%	955,247	
	H55	HUMAN SERVICES DEPT	12,004,693	6.93%	15,006	6.93%	12,004,693	
	H55b	HUMAN SERVICES SOS	817,067	3.25%	15,876	3.25%	817,067	
	H55c	HUMAN SERVICES MSOP	88,646	0.66%	3,752	0.66%	88,646	
	H60	MMB - MnSURE	109,425	0.00%	493	0.00%	109,425	
	H75	VETERANS AFFAIRS DEPT	324,005	2.38%	4,620	2.38%	324,005	
	H7B	MEDICAL PRACTICE BOARD	23,896	0.03%	178	0.03%	23,896	
	H7C	NURSING BOARD	26,800	0.05%	245	0.05%	26,800	
	H7D	PHARMACY BOARD	20,755	0.03%	306	0.03%	20,755	
	H7F	DENTISTRY BOARD	20,658	0.03%	314	0.03%	20,658	
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,482	0.01%	180	0.01%	7,482	
	H7J	OPTOMETRY BOARD	3,501	0.00%	136	0.00%	3,501	
	H7K	NURSING HOME ADMIN BOARD	9,986	0.01%	385	0.01%	9,986	
	H7L	SOCIAL WORK BOARD	18,736	0.02%	209	0.02%	18,736	
	H7M	MARRIAGE & FAMILY THERAPY BD	6,284	0.00%	203	0.00%	6,284	
	H7Q	PODIATRIC MEDICINE	3,407	0.00%	117	0.00%	3,407	
	H7R	VETERINARY MEDICINE BOARD	5,785	0.00%	121	0.00%	5,785	
	H7S	EMERGENCY MEDICAL SERVICES BD	12,909	0.02%	399	0.02%	12,909	
	H7U	DIETETICS & NUTRITION PRACTICE	3,676	0.00%	124	0.00%	3,676	
	H7V	PSYCHOLOGY BOARD	9,628	0.02%	226	0.02%	9,628	
	H7W	PHYSICAL THERAPY BOARD	7,869	0.00%	155	0.00%	7,869	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	14,659	0.01%	160	0.01%	14,659	
	H9G	OMBUDSMAN MH/DD	2,931	0.03%	91	0.03%	2,931	
	J33	TRIAL COURTS	1,740,101	3.50%	11,704	3.50%	1,740,101	
	J50	GUARDIAN AD LITEM BOARD	33,964	0.37%	554	0.37%	33,964	
	J52	PUBLIC DEFENSE BOARD	50,977	0.92%	1,223	0.92%	50,977	
	J58	COURT OF APPEALS	4,161	0.13%	71	0.13%	4,161	
	J65	SUPREME COURT	120,620	0.58%	1,903	0.58%	120,620	
	J68	TAX COURT	2,371	0.01%	59	0.01%	2,371	
	J70	JUDICIAL STANDARDS BOARD	3,255	0.00%	186	0.00%	3,255	
	L10	LEGISLATURE	29,648	0.14%	695	0.14%	29,648	
	L49	LEGISLATIVE AUDITOR	93	0.09%	17	0.09%	93	
	P01	MILITARY AFFAIRS DEPT	563,449	0.54%	1,039	0.54%	563,449	
	P07	PUBLIC SAFETY DEPT	3,350,710	3.52%	26,130	3.52%	3,350,710	
	P78	CORRECTIONS DEPT	834,159	6.86%	15,956	6.86%	834,159	
	P7T	PEACE OFFICERS BOARD (POST)	8,585	0.02%	325	0.02%	8,585	
	P9E	SENTENCING GUIDELINES COMM	1,986	0.01%	31	0.01%	1,986	
	R28	MINN CONSERVATION CORPS	120	0.00%	16	0.00%	120	
	R29	NATURAL RESOURCES DEPT	3,557,568	9.55%	46,209	9.55%	3,557,568	
	R32	POLLUTION CONTROL AGENCY	439,826	1.82%	9,868	1.82%	439,826	
	R9P	WATER & SOIL RESOURCES BOARD	73,639	0.27%	3,344	0.27%	73,639	
	T79	TRANSPORTATION DEPT	15,764,418	13.28%	24,978	13.28%	15,764,418	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,972	0.00%	99	0.00%	104,972	
		OTHER	37,556	0.00%	829	0.00%	37,556	
		Total	78,918,467	99.27%	265,497	99.27%	78,918,467	4,080,413
		Source	78,918,467	99.27%	265,497	99.27%	78,918,467	4,080,413
		Difference (Total - Source)	0	0.00%	0	0.00%	0	0

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			Net Administrative Expenditures by Division					
SUM OF PERCENT				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	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Fixed Asset Depreciation						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
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						

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			Net Administrative Expenditures by Division				
SUM OF PERCENT				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	Mediation Services	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						
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	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services	0.00%	220,087		0.00%		
G45-14.4	G45-14.4	Mediation/Representation	0.00%	-		0.00%		
L49-15.2	L49-15.2	Legislative Auditor	0.00%			0.00%		

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

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
L49-15.3	L49-15.3	Financial Audits	0.00%		0.00%	1,853,538		
L49-15.4	L49-15.4	Program Audits	0.00%		0.00%	1,552,337		
L49-15.5	L49-15.5	Single Audits	0.00%		0.00%	1,017,626		
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%	120,971		
L49-15.9	L49-15.9	Financial Audit- Clean Water	0.00%		0.00%	113,566		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0.00%		0.00%	34,530		
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					-	-
0.0	0.0							
	99YYY	Consumer Agencies	0.00%		0.00%		-	-
	G02-0002	State Archaeology	0.00%		0.00%		-	-
	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	0.01%		0.01%		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	0.04%		0.04%		-	-
	G02-0015a	Fleet Services	0.01%		0.01%		-	-
	G02-0016	Development Disabilities	0.00%		0.00%		-	-
	G02-0017a	Risk Management	0.01%		0.01%		-	-
	G02-0017b	Risk Management - Workers Compensation	0.02%		0.02%		33	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%		0.00%		-	-
	G02-0021a	Plant Mangement (Leases)	0.32%		0.32%		-	-
	G02-0021b	Plant Management (Repairs)	0.01%		0.01%		-	-
	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	0.01%		0.01%		-	-
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%		0.00%		-	-
	G02-0029a	Cooperative Purchasing (CPV)	0.03%		0.03%		3	-
	G02-0029b	Cooperative Purchasing (MMCAP)	0.03%		0.03%		3	-
	G02-0031	Central Mail	0.01%		0.01%		-	-
	G02-0034	Other Non-Allocable	0.00%		0.00%		-	-
	G02-0036	Demography	0.01%		0.01%		-	-
	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	0.01%		0.01%		-	-
	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%		-	-

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			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	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	B04	AGRICULTURE DEPT	1.09%		1.09%		331	-
	B11	COSMETOLOGIST EXAMINERS BOARD	0.02%		0.02%		7	-
	B13	COMMERCE DEPT	0.75%		0.75%		345	-
	B14	ANIMAL HEALTH BOARD	0.10%		0.10%		-	-
	B15	BARBER EXAMINERS BOARD	0.01%		0.01%		-	-
	B20	EXPLORE MINNESOTA TOURISM	0.09%		0.09%		163	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.75%		2.75%		1,340	2,476
	B24	PUBLIC FACILITIES AUTHORITY	0.02%		0.02%		34	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%		0.00%		-	-
	B34	HOUSING FINANCE AGENCY	0.47%		0.47%		15	-
	B41	WORKERS COMP COURT OF APPEALS	0.02%		0.02%		12	-
	B42	LABOR AND INDUSTRY DEPT	0.67%		0.67%		186	1,999
	B43	IRON RANGE RESOURCES	0.15%		0.15%		20	1,080
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%		0.01%		-	-
	B7G	COMBATIVE SPORTS COMMISSION	0.00%		0.00%		12	-
	B7P	ACCOUNTANCY BOARD	0.01%		0.01%		0	-
	B7S	PRIVATE DETECTIVES BOARD	0.00%		0.00%		-	-
	B82	PUBLIC UTILITIES COMM	0.29%		0.29%		-	-
	B9D	AMATEUR SPORTS COMM	0.01%		0.01%		25	-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%		0.00%		227	162
	E25	CENTER FOR ARTS EDUCATION	0.22%		0.22%		517	-
	E26	MN STATE COLLEGES/UNIVERSITIES	24.30%		24.30%		563	-
	E37	EDUCATION DEPARTMENT	0.69%		0.69%		1,452	852
	E40	HISTORICAL SOCIETY	0.00%		0.00%		173	-
	E44	MINNESOTA STATE ACADEMIES	0.36%		0.36%		352	-
	E50	ARTS BOARD	0.05%		0.05%		3	-
	E60	OFFICE OF HIGHER EDUCATION	0.12%		0.12%		6	-
	E77	ZOOLOGICAL BOARD	0.48%		0.48%		73	-
	E81	UNIVERSITY OF MINNESOTA	0.00%		0.00%		38	213
	E95	HUMANITIES COMMISSION	0.00%		0.00%		7	-
	E97	SCIENCE MUSEUM	0.00%		0.00%		-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%		0.00%		-	-
	G03	LOTTERY	0.24%		0.24%		272	-
	G05	RACING COMMISSION	0.05%		0.05%		405	-
	G06	ATTORNEY GENERAL	0.49%		0.49%		247	-
	G09	GAMBLING CONTROL BOARD	0.05%		0.05%		0	-
	G10	MINNESOTA MANAGEMENT & BUDGET	0.41%		0.41%		67	-
	G17	HUMAN RIGHTS DEPT	0.06%		0.06%		248	-
	G19	INDIAN AFFAIRS COUNCIL	0.01%		0.01%		13	-
	G38	INVESTMENT BOARD	0.03%		0.03%		1,684	-
	G39	GOVERNORS OFFICE	0.09%		0.09%		298	-
	G45	MEDIATION SERVICES DEPT	0.02%		0.02%		-	-
	G46	MN.IT	3.56%		3.56%		775	-
	G53	SECRETARY OF STATE	0.16%		0.16%		157	-
	G61	OFFICE OF THE STATE AUDITOR	0.16%		0.16%		175	-
	G62	MINN STATE RETIREMENT SYSTEM	0.17%		0.17%		1,151	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%		0.13%		817	-
	G67	REVENUE DEPT	2.27%		2.27%		1,793	1,729
	G69	TEACHERS RETIREMENT ASSOC	0.12%		0.12%		564	-
	G90	REVENUE INTERGOVT PAYMENTS	0.00%		0.00%		-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%		0.01%		20	-
	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%		41	-

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		SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
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Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%		0.01%		13	-
	G9N	ASIAN-PACIFIC COUNCIL	0.01%		0.01%		13	-
	G9Q	MMB DEBT SERVICE	0.00%		0.00%		-	-
	G9R	MMB NON-OPERATING	0.00%		0.00%		-	-
	G9X	CAPITOL AREA ARCHITECT	0.01%		0.01%		14	-
	G9Y	DISABILITY COUNCIL	0.02%		0.02%		25	-
	GPR	PAYROLL CLEARING	0.00%		0.00%		-	-
	H12	HEALTH DEPT	2.72%		2.72%		491	667
	H55	HUMAN SERVICES DEPT	6.93%		6.93%		2,830	1,956
	H55b	HUMAN SERVICES SOS	3.25%		3.25%		404	-
	H55c	HUMAN SERVICES MSOP	0.66%		0.66%		-	-
	H60	MMB - MnSURE	0.00%		0.00%		29	3,266
	H75	VETERANS AFFAIRS DEPT	2.38%		2.38%		588	-
	H7B	MEDICAL PRACTICE BOARD	0.03%		0.03%		183	-
	H7C	NURSING BOARD	0.05%		0.05%		73	3,805
	H7D	PHARMACY BOARD	0.03%		0.03%		52	-
	H7F	DENTISTRY BOARD	0.03%		0.03%		62	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%		0.01%		93	-
	H7J	OPTOMETRY BOARD	0.00%		0.00%		34	-
	H7K	NURSING HOME ADMIN BOARD	0.01%		0.01%		72	-
	H7L	SOCIAL WORK BOARD	0.02%		0.02%		9	-
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%		0.00%		11	-
	H7Q	PODIATRIC MEDICINE	0.00%		0.00%		33	-
	H7R	VETERINARY MEDICINE BOARD	0.00%		0.00%		10	-
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%		0.02%		-	-
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%		0.00%		66	-
	H7V	PSYCHOLOGY BOARD	0.02%		0.02%		59	-
	H7W	PHYSICAL THERAPY BOARD	0.00%		0.00%		14	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%		0.01%		48	-
	H9G	OMBUDSMAN MH/DD	0.03%		0.03%		8	-
	J33	TRIAL COURTS	3.50%		3.50%		901	-
	J50	GUARDIAN AD LITEM BOARD	0.37%		0.37%		-	-
	J52	PUBLIC DEFENSE BOARD	0.92%		0.92%		-	-
	J58	COURT OF APPEALS	0.13%		0.13%		-	-
	J65	SUPREME COURT	0.58%		0.58%		-	-
	J68	TAX COURT	0.01%		0.01%		-	-
	J70	JUDICIAL STANDARDS BOARD	0.00%		0.00%		1	-
	L10	LEGISLATURE	0.14%		0.14%		-	-
	L49	LEGISLATIVE AUDITOR	0.09%		0.09%		-	-
	P01	MILITARY AFFAIRS DEPT	0.54%		0.54%		91	-
	P07	PUBLIC SAFETY DEPT	3.52%		3.52%		757	-
	P78	CORRECTIONS DEPT	6.86%		6.86%		9	377
	P7T	PEACE OFFICERS BOARD (POST)	0.02%		0.02%		-	-
	P9E	SENTENCING GUIDELINES COMM	0.01%		0.01%		10	-
	R28	MINN CONSERVATION CORPS	0.00%		0.00%		-	-
	R29	NATURAL RESOURCES DEPT	9.55%		9.55%		1,115	1,243
	R32	POLLUTION CONTROL AGENCY	1.82%		1.82%		126	3,063
	R9P	WATER & SOIL RESOURCES BOARD	0.27%		0.27%		33	-
	T79	TRANSPORTATION DEPT	13.28%		13.28%		782	1,018
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		0.00%		95	-
		OTHER	0.00%		0.00%		-	-
		Total	99.27%	220,087	99.27%	4,692,569	23,903	23,905
		Source	99.27%	220,087	99.27%	4,692,569	23,903	23,905
		Difference (Total - Source)	0.00%	0	0.00%	0	0	0

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
	1.2	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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
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		1,853,538			
L49-15.4	L49-15.4	Program Audits		1,552,337			
L49-15.5	L49-15.5	Single Audits		1,017,626			
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		120,971			
L49-15.9	L49-15.9	Financial Audit- Clean Water		113,566			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		34,530			
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	-	-	-	-	-
0.0	0.0						
	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	-	-	-	-	-
	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	477	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	923	-	-	-	-
	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	1,734	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	424	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	861	-
	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	524	-	-	-	-
	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
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	1,202	-	-	-	-
	H55	HUMAN SERVICES DEPT	6,868	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MMB - MnSURE	763	-	-	-	-
	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	215	-	-	-	-
	P07	PUBLIC SAFETY DEPT	327	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	740
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	740
	T79	TRANSPORTATION DEPT	230	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
		OTHER	-	-	-	-	-
		Total	13,262	4,692,569	0	1,285	1,480
		Source	13,262	4,692,569	-	1,285	1,480
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
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Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
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	Fixed Asset Depreciation					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
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

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					
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	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - 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	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
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Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
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	-	-	-	-	-
0.0	0.0						
	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
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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
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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	288	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	162	-	-	-	-
		OTHER	-	-	-	-	-
		Total	450	0	0	0	0
		Source	450	-	-	-	-
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
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			Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	
			34.2	35.0	
Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	1.2	Fixed Asset Depreciation			1,386,043
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			1,772,536
G02-3.4	G02-3.4	Human Resources			1,145,601
G02-3.5	G02-3.5	Financial Management and Reporting			2,392,774
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			14,134
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			1,371,000
G02-4.7	G02-4.7	Real Property			2,822,648
G02-4.8	G02-4.8	Materials Management Division			5,752,338
G02-4.10	G02-4.10	Central Mail			1,308,762
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			1,144,186
G02-4.12	G02-4.12	Grants Management			260,606
G46-6.2	G46-6.2	Minnesota Information Technology			2,696,531
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			1,203,533
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			9,150,033
G10-8.3	G10-8.3	Internal Controls & Accountability			1,581,710
G10-9.2	G10-9.2	Debt Management Division			0
G10-9.3	G10-9.3	Debt Management			1,863,257
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			0
G10-10.3	G10-10.3	Analysis & Control (EBO's)			5,076,181
G10-10.4	G10-10.4	Budget Operations and Planning			673,897
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			5,202,852
G10-11.4	G10-11.4	Accounting Services			5,780,059
G10-11.5	G10-11.5	Financial Reporting			8,538,024
G10-11.6	G10-11.6	Financial Reporting - Single Audit			39,492
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			9,020,685
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc			1,821,656
G10-12.5	G10-12.5	Personnel Operations and System Support			1,769,402
G10-12.6	G10-12.6	Budget Service - Computer Operations			992,826
G10-12.7	G10-12.7	Personnel Operations Special Billing			7,874,327
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			11,119,079
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			16,500,967
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			49,959
G45-14.3	G45-14.3	Mediation Services			641,489
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			3,311,773
L49-15.3	L49-15.3	Financial Audits			8,876,322
L49-15.4	L49-15.4	Program Audits			4,657,011
L49-15.5	L49-15.5	Single Audits			3,052,879
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			0
L49-15.8	L49-15.8	Financial Audit- Art			362,913
L49-15.9	L49-15.9	Financial Audit- Clean Water			340,698
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			103,590

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Exhibit D - Allocation Statistics

			Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	
			34.2	35.0	
Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	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			91,367
G61-16.3	G61-16.3	State Auditor General			0
17	17	SWIFT (Internally Developed Software Amortized over 10			13,729,376
					0
99YYY	99YYY	Consumer Agencies			0
G02-3.0	G02-3.0	Department of Administration	1,723,114		232,066,854
G02-3.2	G02-3.2	Admin Management Services			1,748,495
G02-3.3	G02-3.3	Commissioner's Office			512,118
G02-3.4	G02-3.4	Human Resources			362,209
G02-3.5	G02-3.5	Financial Management and Reporting			809,437
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			4,461,213
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			457,000
G02-4.7	G02-4.7	Real Property			932,268
G02-4.8	G02-4.8	Materials Management Division			1,914,094
G02-4.10	G02-4.10	Central Mail			435,381
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			370,093
G02-4.12	G02-4.12	Grants Management			130,303
G46-6.2	G46-6.2	Minnesota Information Technology			255,799
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			402,122
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			5,929,905
G10-8.3	G10-8.3	Internal Controls & Accountability			511,855
G10-9.2	G10-9.2	Debt Management Division			465,419
G10-9.3	G10-9.3	Debt Management			465,419
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			1,204,100
G10-10.3	G10-10.3	Analysis & Control (EBO's)			1,168,227
G10-10.4	G10-10.4	Budget Operations and Planning			35,873
G10-10.5	G10-10.5	Budget Division - Non Allocable			0
G10-11.2	G10-11.2	MMB - Accounting Division			4,867,223
G10-11.3	G10-11.3	Central Payroll			1,304,284
G10-11.4	G10-11.4	Accounting Services			1,467,353
G10-11.5	G10-11.5	Financial Reporting			2,081,299
G10-11.6	G10-11.6	Financial Reporting - Single Audit			9,873
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			4,776,353
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc			910,828
G10-12.5	G10-12.5	Personnel Operations and System Support			884,701
G10-12.6	G10-12.6	Budget Service - Computer Operations			496,413
G10-12.7	G10-12.7	Personnel Operations Special Billing			0
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			0
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			378
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			4,080,413
G10-13.3	G10-13.3	Personnel Administration			4,080,413
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			49,770
G45-14.3	G45-14.3	Mediation Services			220,087
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			175,646

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	
			34.2	35.0	
Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
L49-15.3	L49-15.3	Financial Audits			3,707,077
L49-15.4	L49-15.4	Program Audits			3,104,674
L49-15.5	L49-15.5	Single Audits			2,035,253
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			0
L49-15.8	L49-15.8	Financial Audit- Art			241,942
L49-15.9	L49-15.9	Financial Audit- Clean Water			227,132
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			69,060
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	-		86,835
G61-16.3	G61-16.3	State Auditor General	-		0
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-		0
0.0	0.0		-		0
	99YYY	Consumer Agencies	-		0
	G02-0002	State Archaeology	-	1,026	253,512
	G02-0003	Public Broadcasting	-	497	4,922,374
	G02-0005	Materials Service and Distribution	-	2	32
	G02-0007	Information Policy Analysis	-	3,703	598,095
	G02-0009	Real Estate and Construction Services	-	31,508	30,596,585
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	0
	G02-0012	STAR	-	15,174	847,000
	G02-0013	Volunteer Services	-	-	0
	G02-0014	Capital Group Parking	-	46,452	4,528,650
	G02-0015a	Fleet Services	-	165,150	10,411,583
	G02-0016	Development Disabilities	-	8,604	1,763,410
	G02-0017a	Risk Management	-	19,673	9,031,228
	G02-0017b	Risk Management - Workers Compensation	-	132,200	33,545,645
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	40	656
	G02-0021a	Plant Management (Leases)	-	197,587	38,671,705
	G02-0021b	Plant Management (Repairs)	-	4,140	163,361
	G02-0021c	Plant Management (Materials Transfer)	-	64	1,028
	G02-0021d	Plant Management (Energy)	-	-	0
	G02-0021f	Plant Management FR & R	-	1,055	722,286
	G02-0024	MN Bookstore	-	22,493	1,598,031
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	0
	G02-0029a	Cooperative Purchasing (CPV)	-	4,365	2,788,584
	G02-0029b	Cooperative Purchasing (MMCAP)	-	8,961	5,609,907
	G02-0031	Central Mail	-	41,295	10,267,327
	G02-0034	Other Non-Allocable	-	46	2,977,980
	G02-0036	Demography	-	3,462	643,286
	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	-	16,284	1,518,814
	G02-0043	Surplus Services - Federal	-	-	0
	G02-0044	RECS - Energy	-	131	72,696
	G02-0045	SmART FMR	-	1,761	318,596
	G02-0046	SmART HR	-	1,234	231,568
	G02-0047	Grants Recovery	-	-	0
	G02-0048	Arts & Cultural Heritage	-	3,448	18,951,382
	G02-0049	Materials Management	-	1,217	35,417

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Federal Cash
Receipts - FY
(Actual) Accounting & Procurement
Transactions - FY (Actual)

34.2 35.0

Schedule No.	DP#	Name	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)		Total
			STATE AUDITOR		
	B04	AGRICULTURE DEPT	7,161,878	389,527	227,560,168
	B11	COSMETOLOGIST EXAMINERS BOARD	-	21,317	346,744
	B13	COMMERCE DEPT	130,468,950	546,366	628,226,465
	B14	ANIMAL HEALTH BOARD	748,936	16,613	3,383,232
	B15	BARBER EXAMINERS BOARD	-	5,784	94,461
	B20	EXPLORE MINNESOTA TOURISM	-	26,114	632,895
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	942,541,125	6,537,579	4,334,267,762
	B24	PUBLIC FACILITIES AUTHORITY	-	15,644	153,827,080
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	36	520
	B34	HOUSING FINANCE AGENCY	-	133,040	1,599,759,451
	B41	WORKERS COMP COURT OF APPEALS	-	2,389	89,556
	B42	LABOR AND INDUSTRY DEPT	5,080,930	881,312	37,276,324
	B43	IRON RANGE RESOURCES	-	54,169	90,289,253
	B7E	ARCHITECTURE, ENGINEERING BD	-	13,576	247,859
	B7G	COMBATIVE SPORTS COMMISSION	-	11	195
	B7P	ACCOUNTANCY BOARD	-	12,114	234,554
	B7S	PRIVATE DETECTIVES BOARD	-	1,297	18,476
	B82	PUBLIC UTILITIES COMM	-	114,574	2,129,001
	B9D	AMATEUR SPORTS COMM	-	1,248	1,636,612
	B9V	AGRICULTURE UTILIZATION RESRCH	-	19	1,054
	E25	CENTER FOR ARTS EDUCATION	-	61,652	2,005,735
	E26	MN STATE COLLEGES/UNIVERSITIES	987,482,537	9,902,051	4,358,006,226
	E37	EDUCATION DEPARTMENT	761,806,863	1,599,853	4,982,224,666
	E40	HISTORICAL SOCIETY	-	903	2,781,225
	E44	MINNESOTA STATE ACADEMIES	-	59,600	2,023,535
	E50	ARTS BOARD	738,649	46,149	70,701,217
	E60	OFFICE OF HIGHER EDUCATION	-	74,945	93,151,392
	E77	ZOOLOGICAL BOARD	7,968	146,039	3,989,746
	E81	UNIVERSITY OF MINNESOTA	-	6,437	609,102,930
	E95	HUMANITIES COMMISSION	-	280	4,044
	E97	SCIENCE MUSEUM	-	53	770
	E9W	HIGHER ED FACILITIES AUTHORITY	-	203	18,122
	G03	LOTTERY	-	10,401	901,350
	G05	RACING COMMISSION	-	40,258	725,507
	G06	ATTORNEY GENERAL	1,241,283	67,034	6,813,587
	G09	GAMBLING CONTROL BOARD	-	7,600	267,834
	G10	MINNESOTA MANAGEMENT & BUDGET	-	85,944	68,471,188
	G17	HUMAN RIGHTS DEPT	-	12,607	821,738
	G19	INDIAN AFFAIRS COUNCIL	-	4,787	1,050,740
	G38	INVESTMENT BOARD	-	5,370	209,917
	G39	GOVERNORS OFFICE	-	10,507	397,467
	G45	MEDIATION SERVICES DEPT	-	4,551	299,338
	G46	MN.IT	-	525,209	36,119,066
	G53	SECRETARY OF STATE	780,434	55,818	5,052,940
	G61	OFFICE OF THE STATE AUDITOR	-	7,906	236,587
	G62	MINN STATE RETIREMENT SYSTEM	-	187,775	18,974,186
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	253,940	17,681,585
	G67	REVENUE DEPT	-	124,393	14,341,956
	G69	TEACHERS RETIREMENT ASSOC	-	261,047	16,572,708
	G90	REVENUE INTERGOVT PAYMENTS	-	4,440,528	62,170,880
	G92	OMBUDSPERSON FOR FAMILIES	-	2,100	92,330
	G96	UNIFORM LAWS COMMISSION	-	168	2,418
	G9J	CAMPAIGN FINANCE BOARD	-	8,130	171,269
	G9K	ADMINISTRATIVE HEARINGS	-	40,701	2,434,619
	G9L	BLACK MINNESOTANS COUNCIL	-	4,322	78,174

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

		Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)		
		34.2	35.0		
Schedule No.	DP#	Name	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	2,734	60,763
	G9N	ASIAN-PACIFIC COUNCIL	-	3,099	72,978
	G9Q	MMB DEBT SERVICE	-	-	0
	G9R	MMB NON-OPERATING	7,836,013	10,105,207	172,821,596
	G9X	CAPITOL AREA ARCHITECT	-	2,170	56,018
	G9Y	DISABILITY COUNCIL	-	5,565	122,634
	GPR	PAYROLL CLEARING	-	-	0
	H12	HEALTH DEPT	232,637,037	955,247	1,307,528,122
	H55	HUMAN SERVICES DEPT	8,212,721,846	12,004,693	33,538,450,384
	H55b	HUMAN SERVICES SOS	-	817,067	14,224,078
	H55c	HUMAN SERVICES MSOP	-	88,646	2,249,109
	H60	MMB - MnSURE	47,675,620	109,425	217,089,659
	H75	VETERANS AFFAIRS DEPT	21,207,869	324,005	96,281,502
	H7B	MEDICAL PRACTICE BOARD	-	23,896	564,083
	H7C	NURSING BOARD	-	26,800	622,277
	H7D	PHARMACY BOARD	22,673	20,755	493,418
	H7F	DENTISTRY BOARD	-	20,658	430,503
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	7,482	134,925
	H7J	OPTOMETRY BOARD	-	3,501	53,748
	H7K	NURSING HOME ADMIN BOARD	-	9,986	246,625
	H7L	SOCIAL WORK BOARD	-	18,736	329,536
	H7M	MARRIAGE & FAMILY THERAPY BD	-	6,284	101,720
	H7Q	PODIATRIC MEDICINE	-	3,407	51,461
	H7R	VETERINARY MEDICINE BOARD	-	5,785	94,806
	H7S	EMERGENCY MEDICAL SERVICES BD	171,588	12,909	952,056
	H7U	DIETETICS & NUTRITION PRACTICE	-	3,676	57,272
	H7V	PSYCHOLOGY BOARD	-	9,628	172,744
	H7W	PHYSICAL THERAPY BOARD	-	7,869	131,193
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	14,659	229,767
	H9G	OMBUDSMAN MH/DD	-	2,931	130,937
	J33	TRIAL COURTS	2,545,747	1,740,101	34,999,328
	J50	GUARDIAN AD LITEM BOARD	-	33,964	499,042
	J52	PUBLIC DEFENSE BOARD	-	50,977	2,225,598
	J58	COURT OF APPEALS	-	4,161	94,618
	J65	SUPREME COURT	584,209	120,620	11,787,883
	J68	TAX COURT	-	2,371	71,946
	J70	JUDICIAL STANDARDS BOARD	-	3,255	64,150
	L10	LEGISLATURE	36,807	29,648	892,155
	L49	LEGISLATIVE AUDITOR	-	93	5,608
	P01	MILITARY AFFAIRS DEPT	57,252,919	563,449	251,334,350
	P07	PUBLIC SAFETY DEPT	103,061,962	3,350,710	901,765,555
	P78	CORRECTIONS DEPT	2,268,394	834,159	59,916,513
	P7T	PEACE OFFICERS BOARD (POST)	-	8,585	181,733
	P9E	SENTENCING GUIDELINES COMM	-	1,986	85,753
	R28	MINN CONSERVATION CORPS	-	120	1,778
	R29	NATURAL RESOURCES DEPT	44,886,405	3,557,568	418,384,294
	R32	POLLUTION CONTROL AGENCY	23,752,888	439,826	153,978,651
	R9P	WATER & SOIL RESOURCES BOARD	3,318,202	73,639	95,601,578
	T79	TRANSPORTATION DEPT	685,944,613	15,764,418	8,112,970,964
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	104,972	2,543,179
		OTHER	-	37,556	12,333,826,794
		Total	12,285,707,459	78,902,560	0
		Source	12,285,707,459	78,902,560	75,808,982,485
		Difference (Total - Source)	0	0	0

	A	B	C	D		E	F	G		H	I	J	K	L	M
	SWACAP			Schedule	Approp	Allmt	ALLTMT		FY17	FY17	FY17	FY17	FY17	Difference	
	Agency	Line	Fund	Name	ID		Name	Budget	Allocable	Allocable	Non-Allocable	Non-alloc	by SWACAP		by FY15 Act and
								Budget	Budget	by SWACAP	Budget	by SWACAP	FY17 Alloc Budget		
1	1.2	1.2		Fixed Asset Depreciation				1,071,799	1,071,799	1,071,799			0		757,555
2															
3															
4															
5	G02	G02-3.2	1000	ADMIN Management Services		ADMIN	SPECIAL PROJECTS/PURCHASES						0		0
6															
7	G02	G02-3.3	1000	Exec Leadership/Partnerships	G027100	G0221001	Commissioner's Office	438,300	438,300						40,052
8	G02	G02-3.3	1000	Exec Leadership/Partnerships	G027100	G0221002	CO Copier Account	0	0						-464
9	G02	G02-3.3	1000	Exec Leadership/Partnerships	G027100	G0221006	Internal Auditor	125,000	125,000						11,837
10	G02	G02-3.3	1000	Exec Leadership/Partnerships	G027105	G0221007	School Trust Lands Director	185,000	185,000						184,757
11	Total	G02-3.3		Exec Leadership/Partnerships						748,300			0		
12	G02	G02-3.4	1000	Human Resources Administration	G027102	G0221041	Human Resources	423,100	423,100	423,100					61,913
13															
14	G02	G02-3.5	1000	Financial Management	G027101	G0221020	Financial Management & Reporting	774,000	773,900	773,900	100	100			-35,537
15															
16	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029100	G0229090	In Lieu of Rent	8,158,000			8,158,000				0
17	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029108	G0223102	Land Sales				0				0
18	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029110	G0229227	Legislative Office Facility	0			0				0
19	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229228	Rent Loss	630,000			630,000				0
20	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229229	Relocation Appropriation	750,000			750,000				0
21														9,538,000	
22	G02	G02-4.5	1000	Real Estate & Construction Services	G021109	G0223201	Real Estate & Construction Svs	2,435,000	457,000		1,978,000				0
23	G02	G02-4.5	1000	Real Estate & Construction Services	G021109	G0233201	Non-allocable portion of Real Estate & Constr Svc							1,978,000	
24	Total	G02-4.5		Real Estate & Construction Services						457,000					
25															
26	G02	G02-4.7	1000	Real Estate & Construction Services	G021109	G0223230	Enterprise Real Property	674,000	674,000						25,844
27	G02	G02-4.7		REAL PROPERTY system(amortize 10 years, BFY13 to BFY22)				284,112	284,112						0
28	Total	G02-4.7		Real Estate & Construction Services						958,112					
29															
30	G02	G02-4.8	1000	Materials Management	G021105	G0221134	Materials Mgmt Division (MMD)	1,931,000	1,931,000	1,931,000					20,331
31															
32	G02	G02-4.10	1000	Central Mail	G021108	G0224752	Central Mail - General Fund	438,000	438,000	438,000					2,619
33															
34	G02	G02-4.11	1000	Enterprise Performance Improvement	G021119	G0221901	Office of Enterprise Continuous Improvement	404,000	404,000	404,000					33,907
35															
36	G02	G02-4.12	1000	Office of Grants Management	G021106	G0227600	Grants Mgmt Operating	0	0	0					-130,303
37															
38	G46	G46-6.2	1000	MN Information Technology	G465000	G4625101	State CIO Office	1,244,300	1,244,300						40,261
39	Total	G46-6.2		MN Information Technology						1,244,300			0		
40															
41	G46	G46-6.4	1000	IT Security	G465010	G4625106	IT Security	422,000	422,000	422,000					19,878
42															
43	G10	G10-8.2	1000	Minnesota Management & Budget	G100009	G1029000	Management Services Admin	3,379,000	3,354,000						727,868
44	G10	G10-8.2	1000	Minnesota Management & Budget	G100009	G1039000	Non-allocable portions of MMB				25,000				
45	Total	G10-8.2		Minnesota Management & Budget						3,354,000			25,000		
46															
47	G10	G10-8.3	1000	Internal Control & Accountability	G100009	G1029100	Internal Control & Accountability	558,000	558,000	558,000					46,145
48															
49	G10	G10-9.3	1000	Debt Management	G100005	G1025000	Debt Management	467,000	467,000						1,581
50	G10	G10-9.3	1000	Debt Management	G100005	G1025100	BANK FEES	0	0						0
51	G10	G10-9.3	1000	Debt Management	G100005	G1035000	Non-allocable portions of Debt Mgmt	0	0						0
52	Total	G10-9.3		Debt Management						467,000			0		
53															
54	G10	G10-10.2	1000	Budget Services	G100002	G1022000	Budget Services Operating	3,143,000	0						0
55	G10	G10-10.2	1000	Budget Services			Non-allocable portion of BUDGET SERV				1,030,904	1,030,904			
56	Total	G10-10.2		Budget Services						0					
57															
58	G10	G10-10.3	1000	BUDGET SERVICES	G100002	G1022000	Analysis and Control (EBO's)		1,571,500	1,571,500					403,273
59															
60	G10	G10-10.4	1000	Budget Services	G100002	G1022000	Budget Services Operating		540,596						138,726
61	G10	G10-10.4	1000	Statewide Budget System	G100024	G1022300	Statewide Budget System	0	0						0
62	G10	G10-10.4	1000	Statewide Budget System	G100024	G1022301	Fiscal Note System - FNTS	0	0						149,856

FY17 Net_allocable_costs_table

	A	B	C	D	E	F	G	H	I	J	K	L	M
	SWACAP			Schedule	Approp	Allmt	ALLTMT	FY17 Budget	FY17 Allocable Budget	FY17 Allocable by SWACAP Line	FY17 Non-Allocable Budget	FY17 Non-alloc by SWACAP Line	Difference between FY15 Act and FY17 Alloc Budget
	Agency	Line	Fund	Name	ID		Name						
67	G10	G10-10.4	1000	Statewide Budget System	G100024	G1022302	BPAS System	0	0				357
68	G10	G10-10.4	1000	Statewide Budget System	G100024	G1022303	Capital Budget System	0	0				-190,046
69	G10	G10-10.4	1000	Statewide Budget System	G100024	G1024301	MN.IT Fiscal Note System	0	0				405,829
70	G10	G10-10.4	1000	Statewide Budget System	G100024	G1024302	Statewide Budget System	0	0				0
71	G10	G10-10.4	1000	Statewide Budget System	G100024	G1024303	Statewide Budget System	0	0				0
72	Total	G10-10.4		Statewide Budget System						540,596		0	
73													
74	G10	G10-10.5	1000	LOCAL IMPACT NOTES	G100010	G1022100	Local Impact Notes	207,000			207,000	207,000	
75													
76	G10	G10-11.2	1000	MMB-ACCOUNTING DIVISION									0
77													
78	G10	G10-11.3	1000	ACCOUNTING SERVICES	G100001	G1021100	Payroll Services	1,290,000	1,290,000	1,290,000			-14,284
79													
80	G10	G10-11.4	1000	ACCOUNTING SERVICES	G100001	G1021300	Agency Support	1,378,000	1,378,000	1,378,000			-89,353
81													
82	G10	G10-11.5	1000	ACCOUNTING SERVICES	G100001	G1021200	Financial Reporting	2,054,000	2,044,127		9,873		79,278
83	G10	G10-11.5	1000	ACCOUNTING SERVICES	G100001	G1021251	Bank Fees	250,000	250,000		0		133,550
84	Total	G10-11.5		ACCOUNTING SERVICES						2,294,127		9,873	
85													
86	G10	G10-11.6	1000	ACCOUNTING SERVICES			SINGLE AUDIT		9,873	9,873			0
87													
88	G10	G10-12.2	1000	INFORMATION SERVICES	G100004	G1024000	Mn.IT @ MMB Management	4,051,000	4,051,000				1,566,934
89	G10	G10-12.2	1000	INFORMATION SERVICES	G100004	G1034400	Non-allocable portions of INFO SERV					0	
90	Total	G10-12.2		INFORMATION SERVICES						4,051,000		0	
91													
92	G10	G10-12.4	1000	Mn.IT - Acctg & Procure Ops & Sys Support	G100004	G1024100	Mn.IT ERP All Modules	0	0				-841,815
93	G10	G10-12.4	1000	Mn.IT - Acctg & Procure Ops & Sys Support	G100004	G1024200	Mn.IT SWIFT Infr & Ops	0	0				0
94	G10	G10-12.4	1000	Mn.IT - Acctg & Procure Ops & Sys Support	G100004	G1024400	Mn.IT @ MMB Technical Support	0	0				28,299
95	G10	G10-12.4	3610	Mn.IT - Acctg & Procure Ops & Sys Support	G100090	G1021410	MAPS Replacement Project	0	0				-97,312
96	G10	G10-12.4	3610	Mn.IT - Acctg & Procure Ops & Sys Support	G100090	G1021410	Non-allocable portion of MAPS REPL PROJ	0	0				
97	Total	G10-12.4		Mn.IT - Acctg & Procure Ops & Sys Support						0		0	
98													
99	G10	G10-12.5	1000	Mn.IT - Personnel Ops & System Support	G100004	G1024100	Mn.IT ERP All Modules		0				-884,701
100	G10	G10-12.5	1000	Mn.IT - Personnel Ops & System Support	G100004	G1024200	Mn.IT SWIFT Infr & Ops		0				0
101	G10	G10-12.5	1000	Mn.IT - Personnel Ops & System Support	G100004	G1024400	Mn.IT @ MMB Technical Support		0				0
102	Total	G10-12.5		Mn.IT - Personnel Ops & System Support						0		0	
103													
104	G10	G10-12.6	1000	Results Management Initiative	G100026	G1022000	Budget Services Operating	0	0	0		0	-496,413
105													
106	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021110	Payroll ServicesSEMA4 Upgrade	0	0				-152,915
107	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024100	Mn.IT ERP All Modules	1,180,000	1,180,000				891,033
108	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024110	Mn.IT SEMA4 Upgrade	0	0				-749,632
109	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024120	Mn.IT SEMA4	4,590,000	4,590,000				1,283,968
110	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1027600	SWIFT ELM	180,000	180,000				84,010
111	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1027650	Mn.IT ELM	220,000	220,000				139,209
112	Total	G10-12.7		STATEWIDE SYSTEMS BILLING						3,200,000		0	
113													
114	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021300	Agency Support	1,720,000	1,676,000		44,000		304,497
115	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021400	SWIFT Procurement	470,000	470,000				41,493
116	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021410	MAPS Replacement Project		0				0
117	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021410	Non-allocable portion of MAPS REPL PROJ		0				0
118	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024200	Mn.IT SWIFT	1,510,000	1,510,000				-565,961
119	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024400	Mn.IT Data Warehouse	1,770,000	1,770,000				1,326,892
120	Total	G10-12.8		STATEWIDE SYSTEMS BILLING						6,800,000		44,000	
121													
122	G10	G10-12.90	1000	ECONOMIC ANALYSIS	G100003	G203000	Economic Analysis	456,000	0		456,000		0
123	Total	G10-12.90		ECONOMIC ANALYSIS						0		456,000	
124													
125	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100007	G1027000	Agency & Applicant Svcs Ops	3,212,000	3,212,000				4,949
126	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100008	G1028000	Labor Relations Operations	1,008,000	1,008,000				256,137
127	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100023	G1029010	Admin Rpts Study - DHS Regulatory Resp	0	0				0
128	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100070	G1027700	Talent Management System	0	0				0

1	A	B	C	D			E	F	G	H	I	J	K	L	M
2	SWACAP			Schedule	Approp	Allmt	ALLTMT			FY17	FY17	FY17	FY17	FY17	Difference
3										Budget	Allocable	Allocable	Non-Allocable	Non-alloc	between
4	Agency	Line	Fund	Name	ID		Name			Budget	Budget	by SWACAP	Budget	by SWACAP	FY15 Act and
												Line		Line	FY17 Alloc Budget
129	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100070	G1024100	Mn.IT ERP			0	0				-121,499
130	G10	G10-13.3	1000	HUMAN RESOURCE MGMT			Talent Management System / Recruiting Solutions (amortize								
131	Total	G10-13.3		HUMAN RESOURCE MGMT	G100070	G1027700	10 yrs, BFY17 to BFY26)					4,220,000		0	
132															
133	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Bureau of Mediation Services		1,757,800	71,262					1,595
134	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Non-allocable portions of Bureau of Med Svc						1,686,538		
135	G45	G45-14.3	1000	MEDIATION SERVICES	G455000	G4520000	Bureau of Mediation Services		0	0					-54,221
136	G45	G45-14.3	1000	MEDIATION SERVICES	G456000	G4520000	Bureau of Mediation Services			0					0
137	G45	G45-14.3	1000	MEDIATION SERVICES	G457000	G4520000	Bureau of Mediation Services		125,000	125,000					35,974
138	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMCO	G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)		68,000	0					0
139	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMCO	G4520000	Non-allocable portions of Co-op Lbr Mgmt Grants						68,000		
140	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDG	G4520000	Office Collaboration & Dispute Grants		160,000	0			160,000		0
141	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Office Collaboration & Dispute Resolution		96,000	5,053					-2,121
142	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Non-allocable portion of Office Collaboration & Dispute Resolution						90,947		
143	Total	G45-14.3		MEDIATION SERVICES							201,315			2,005,485	
144															
145	G45	G45-14.4	1000	MEDIATION SERVICES	G45LMCO	G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants						0	0	0
146															
147	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	Constitutional Office		276,000				276,000		
148	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6121000	Audit Practice		88,000				88,000		
149	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	Non-allocable portions of Audit Practice						0		
150	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Legal/Special Investigations		344,000				344,000		
151	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	Government Information		642,000				642,000		
152	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Local Govnt Performance Measures		2,000				2,000		
153	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	Pension		483,000				483,000		
154	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6125000	Operations Management Statewide		352,000				352,000		
155	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6135000	Non-allocable portions of Operations Mgmt						0		
156	G61	G61-16.2	1000	STATE AUDITOR	G616000	G6126000	JOBZ						0		
157	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131010	SINGLE AUDIT			0			0		
158	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131020	Non-Audit Activities						0		
159	G61	G61-16.2	1000	STATE AUDITOR			COMMUNICATIONS						0		
160	G61	G61-16.2	1000	STATE AUDITOR			FIELD OFFICE SUPPORT						0		
161	G61	G61-16.2	1000	STATE AUDITOR			OPERATIONS MANAGEMENT STATEWID						0		
162	G61	G61-16.2	1000	STATE AUDITOR			TAX INCREMENT FINANCING						0		
163	Total	G61-16.2		STATE AUDITOR							0			2,187,000	
164															
165	L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921300	Support Services Division		1,503,729	1,503,729					8,686
166	L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L491000	L4922000	OLA Carryforward		97,450	97,450					50,147
167	Total	L49-15.2		LEGISLATIVE AUDITOR'S OFFICE							1,601,179			0	
168															
169	L49	L49-15.3	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921100	Financial Audit Division		3,315,707	3,315,707	3,315,707				1,462,169
170	L49	L49-15.5	1000	LEGISLATIVE AUDITOR'S OFFICE			SINGLE AUDIT			0	0				-1,017,626
171	L49	L49-15.7					Legacy Fin Audit- Outdoors			0	0				0
172	L49	L49-15.8					Legacy Fin Audit- Arts			0	0				-120,971
173	L49	L49-15.9					Legacy Fin Audit- Clean Water			0	0				-113,566
174	L49	L49-15.10					Legacy Fin Audit- Parks & Trails			0	0				-34,530
175	L49	L49-15.4	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921200	Program Evaluation Division								
176	L49	15.11					Legacy Prog Audit- Outdoors								
177	L49	15.12					Legacy Prog Audit- Arts								
178	L49	15.13					Legacy Prog Audit- Clean Water								
179	L49	15.14					Legacy Prog Audit- Parks & Trails								
180															
181	L49	L49-15.6	1000	LEGISLATIVE AUDIT COMMISSION	L490000	L4921000	Legislative Audit Commission		7,000				7,000	7,000	0
182	BPAS (amortize 10 years, BFY15 to BFY24)									-	-	0			0
183	SWIFT(amortize 10 years, BFY13 to BFY22)									6,864,688	6,864,688	6,864,688			0
184										69,662,985	52,184,496	50,588,496	17,488,362	17,488,362	1,922,105
185															
186														68,076,858	
187															
188														-1,586,127	
189														2,970,000	J112

FY17 Net_allocable_costs_table

	A	B	C	D	E	F	G	H	I	J	K	L	M
1										FY17		FY17	
2	SWACAP			Schedule	Approp	Alltmt	ALLTMT	FY17	FY17	Allocable	FY17	Non-alloc	Difference
3								Budget	Allocable	by SWACAP	Non-Allocable	by SWACAP	between
4	<u>Agency</u>	<u>Line</u>	<u>Fund</u>	<u>Name</u>	<u>ID</u>		<u>Name</u>		<u>Budget</u>	<u>Line</u>	<u>Budget</u>	<u>Line</u>	FY15 Actl and
190													FY17 Alloc Budget
191												-1,374,000	J120
192												-9,873	J86
												0	